



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

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 **OSAWATOMIE PUBLIC LIBRARY** in said City at **6:30PM** on **THURSDAY, AUGUST 6TH, 2015** for the following purpose:

OVERVIEW OF 2016 BUDGET

DATED this **4TH** day of **AUGUST, 2015**.

L. Mark Govea, Mayor
City of Osawatomie, Kansas



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REQUEST FOR SPECIAL MEETING

We, the undersigned Council members being of the Governing Body of the City of Osawatomie, Kansas, respectfully request that a special meeting of the Council of the City of Osawatomie, Kansas, to be held in the **OSAWATOMIE PUBLIC LIBRARY** in said City at **6:30 PM** on **THURSDAY, AUGUST 6TH, 2015** for the following purpose:

OVERVIEW OF 2016 BUDGET

Respectfully Submitted:



STAFF AGENDA MEMORANDUM

DATE OF MEETING: August 6, 2015

AGENDA ITEM: Recommended 2015-2016 Budget

PRESENTER: Don Cawby, City Manager

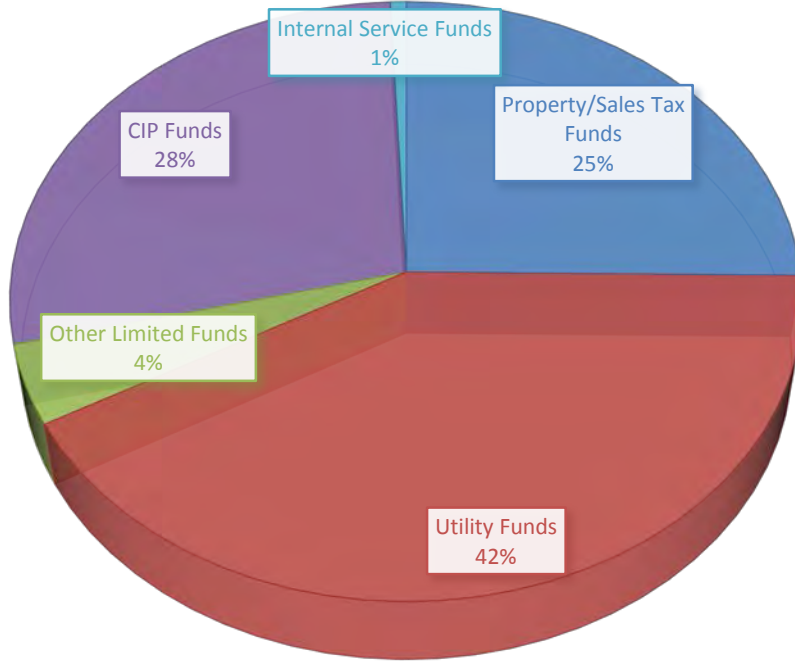
BUDGET SUMMARY: Attached is the City Manager's proposed 2016 Budget, along with the revised 2015 Budget, for the City of Osawatomie.

Current Year. The revised 2015 budget is \$15,867,384, of which \$11,292,049 is from budget limited funds. The current year revised budget is an overall increase in expenditures of \$3.9 million over the approved budget, but is a reduction of \$139,458 (1.22%) for limited funds. The budget also reflects an increase in total revenue of \$4.1 million revenue, with \$238,608 coming from limited funds.

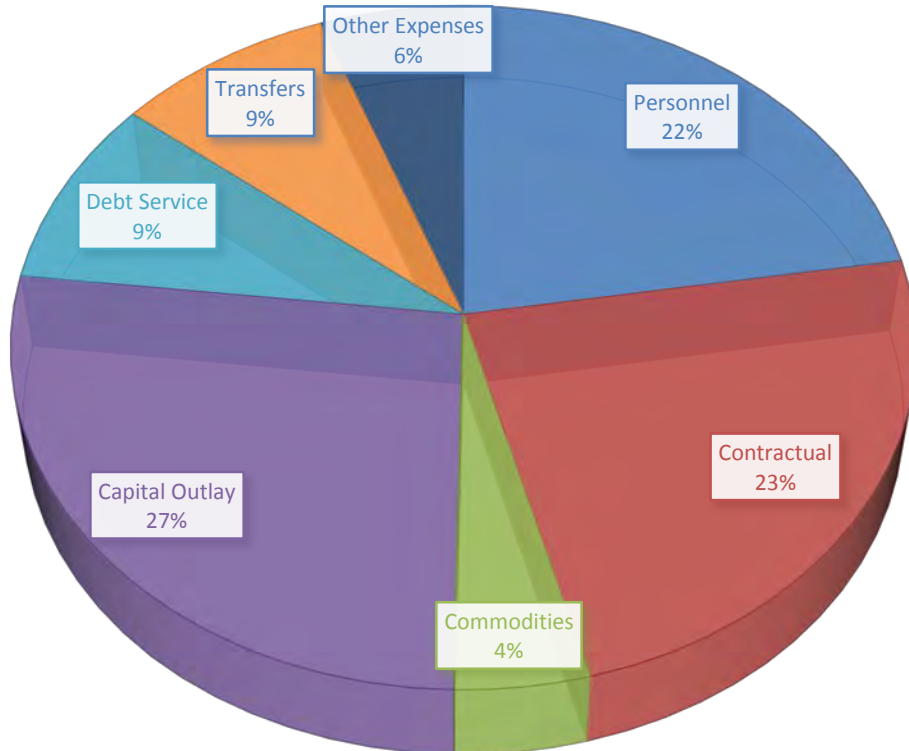
The approximately \$4.0 million increase in expenditures and revenues are a reflection of the City's five capital improvement funds which include funding and financing for the Main Street road and waterline projects, the award of the special round of CDBG funding for sidewalks and the sports complex, and the completion of the sewer plant and police station/courtroom projects.

Based on the projected 2015 expenditures and not counting some technical corrections, the City Council should expect to need budget amendments for the General Fund (\$62,833), Refuse Fund (\$24,300), Sewer Fund (\$111,264), and Golf Course Fund (\$110,117). The Water Fund and Employee Benefit Fund currently reflect increased 2015 expenditures, but are expected to have expenditures under the currently approved expenditure limits, unless worst case scenarios occur. It is also very possible that the budget amendments will be less than the amounts previously stated. The detail of these increases will be addressed later in this memo.

**2015 Revised Expenditures - All Funds
by Fund**



**2015 Revised Expenditures - All Funds
by Object of Expenditure**

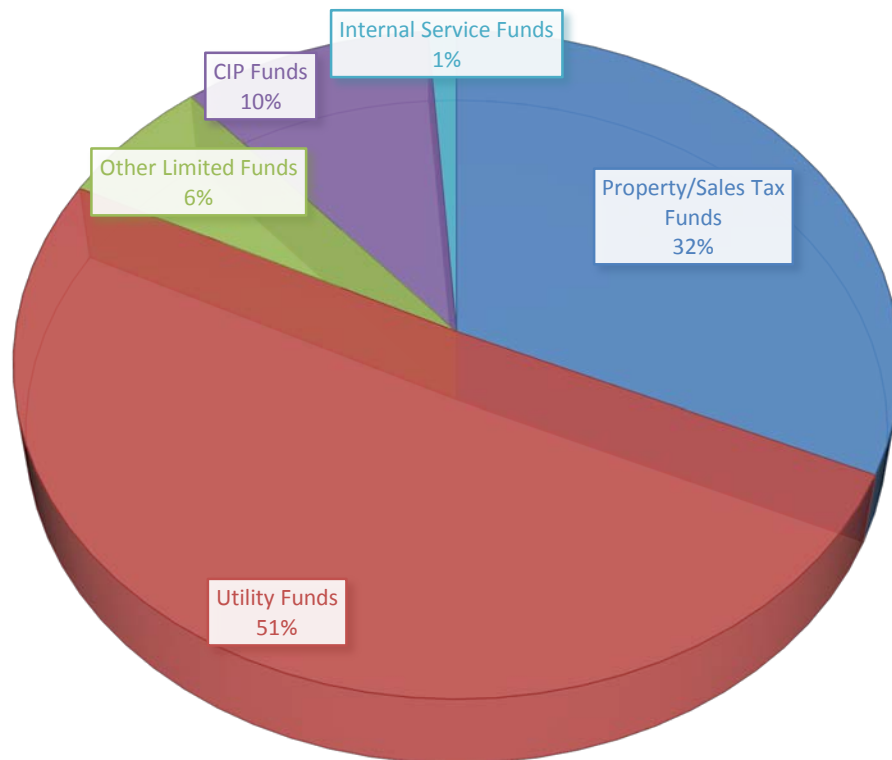


Budget Year. For 2016, the proposed budget for all funds expenditures of \$13,389,567, of which \$11,890,567 is from budget limited funds. For all funds, proposed expenditures are a reduction of \$2.5 million (19%) from the revised current year expenditures. However, for budget limited funds, expenditures increase by \$598,473 (5.3%) over 2015. The proposed budget estimates revenues of \$12,602,648, with \$10,917,648 coming from limited funds. Again, overall revenue decrease by \$2.4 million (19%), but current year revenues increase slightly by \$87,510 (1%).

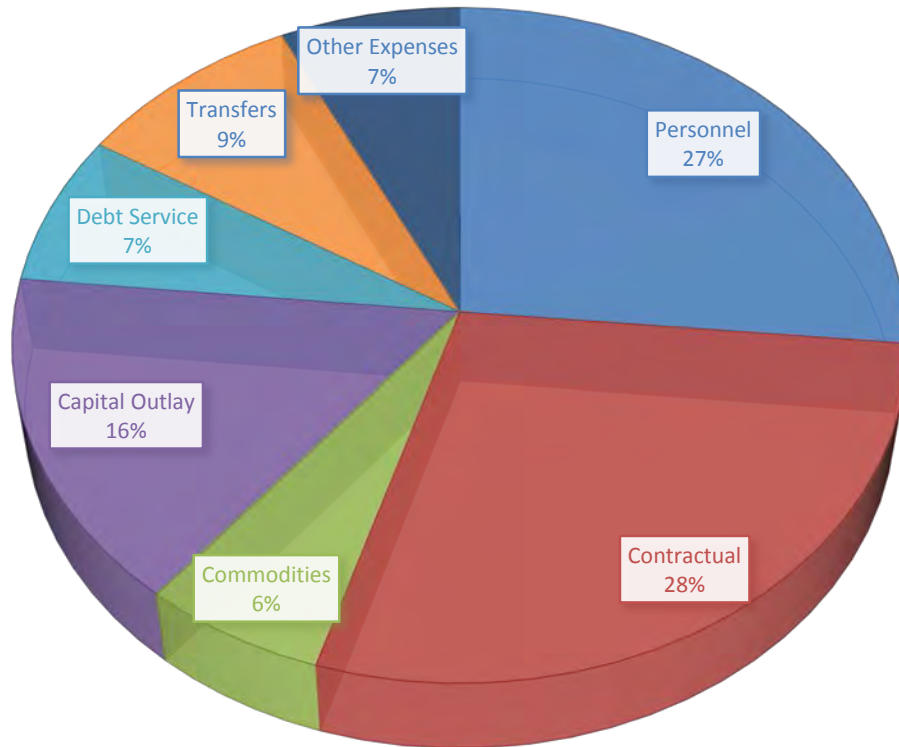
Major increases in operating expenditures for the current year occur in the General Fund (\$125,513), Electric Fund (\$137,301), and the Bond & Interest Fund. There is also one major decrease in the Golf Course Fund (\$86,753) to reflect the payout of accrued leave to employees in 2015. All other increases are primarily budget flexibility anticipating operational increases over 2015.

The proposed 2016 budget reflects a mill levy of 64.260, which is a very slight reduction (0.041) from the current mill levy rate of 64.301. The assessed valuation increased by slightly under one-tenth of a percent—from \$22,265,267 to \$22,285,924.

**2016 Proposed Expenditures - All Funds
by Fund**



**2016 Proposed Expenditures - All Funds
by Object of Expenditure**



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. The City continues to see larger than normal delinquencies in property tax collections. Prior to last year, one of the major struggles in putting together the budget was the inability to collect the necessary property tax revenue that was levied as collections continued to come up short each year. In the 2015 budget, the Council approved a delinquency rate of 8.0%, and for the most part, that rate has held true in 2015. The benefit for this year’s budget is that there isn’t a \$30,000 to \$50,000 shortfall in the current year that has to be filled with other revenues or cuts in programs. The 2.4 mill levy increase put in place in 2015 just to get to a correct delinquency percentage has held true through year-to-date collections and helped revenues stay close to budgeted amounts. For 2016, the budget continues an 8% delinquency rate based on the current year’s actual experience.

Current Year Savings. Despite some surprise expenditures in 2015 for failing pumps (which may be attributable to near record rainfall), the current year has benefited from 2 major events. The first is the reduction in fuel prices. In late 2014, the price of gas and diesel fell by 25-35% from previous levels in the year, creating operational savings for the City. These lower prices are expected to continue into 2016, but counting on the oil market to stay low is not a safe strategy for the budget. Therefore, the 2016 budget includes fuel budgets that mirror 2014 actual expenditure levels, to provide adequate funding should prices unexpectedly rise again.

The second major savings recognized by the City was a 31% reduction in property and liability insurance from the expected budget. This savings of approximately \$69,000 was generated through the competitive bidding of the City's insurance policy. The City also received other unexpected savings from insurance in 2015 resulting from the annual dividend which was approximately \$10,000 higher than 2014 and another \$6,000 in savings resulting from the annual insurance company compliance audit.

Other Concerns

Benefits. When factoring out power purchased for resale, by far the City's largest budget item is personnel. The benefits paid by the City equal 26% (\$892,000) of the entire salaries and wages budget. Of those benefits, the contributions to KPERS (\$235,000) and health benefits (\$364,000) are the two largest items and comprise two-thirds of the entire benefits costs. At this time the future of the growth in these costs are very uncertain.

The State of Kansas continues to tinker with KPERS in an attempt to improve the system's unfunded liability. However, in an attempt to cut costs, the state actually reduced the employer contributions to the fund for the state's 2016 fiscal year. This has lowered our costs for 2016 in employer rates, but likely means that a larger increase is coming if the state can get back on solid financial footing.

The other concern is the continuing rise in health care insurance. The City has made adjustments to our coverage and looked at innovative ways to buy down risk. Unfortunately, this is only holding off a much larger increase that will come when there is a run of high claims from the group. The City will continue to look at options for better and more affordable coverage, but there aren't any cheap and easy solutions available in the market.

Lack of Dedicated Funding. The City currently has a lot of programs competing for the same limited project funds, such as: streets, drainage, parks facilities, building repair and new amenities. As part of its future planning, the City should consider how it might be able to dedicate funding streams for these different amenities so the improvements can begin to be made. Such

dedicated sources would include a storm drainage utility, dedicated sales or property tax for facilities, and targeting user fees to replacement or reserve funds.

Cost of Living Increase. The proposed budget includes no funding for across the board increases in 2016. Should the Council want to set aside funding for this purpose and include it in the 2016 budget, example increases and amounts are included in the tables provided. Normally, the budget would set aside an amount to be distributed by the Council according to a pay increase scenario towards the end of the year. However, with the number of surprises in this year's current budget and a concern over projected ending balances for 2016, it would not have been responsible to provide an increase in the budget. Instead, it is recommended that if the City is able to generate substantial savings in the current year over the projected balances that funding be provided in 2016 for an increase or bonus.

Declining Balances. Again, there continues to be concern over declining balances in 2016, all the while recognizing that the City managed resources well in 2014 in 2015 to provide for stable balances and that 2015 is looking much better than projected. However, this budget does not have the same "wiggle room" in the current or budget year that other budgets have had. The Water and Sewer Funds both show additional rate increases for 2016 because of the underperformance of the past rate increases. The Bond & Interest Fund will need to be increased significantly in 2017 as the Main Street project is completed and new payments come due.

SELECTED FUND ISSUES:

General Fund

Current Year Expenditure Increase. For 2014, the City Council should expect a budget amendment of approximately \$62,000. This reflects an increase to the Properties & Maintenance program of about \$85,000 of expenses being moved from the Special Parks & Recreation Fund to the General Fund. The remainder of the City's General Fund budget is only a slight reduction in the current year. The revised budget removed funding for the update to the comprehensive plan with the hopes that savings will be generated to fund the project.

New Positions and Programs; Program Changes. The proposed budget has no new positions or programs. Prisoner care expenses have been moved from the Police Department to the Municipal Court program to place all court related costs together. The proposed budget for the Properties & Maintenance program reflects a full-year of the parks responsibilities, as well as the first year of purchasing replacement mowing equipment.

Housing Demolition. The General Fund continues to include \$30,000 for housing demolition in both years. The amount for 2015 has been spent.

Municipal Court Clerk. During last year's budget preparation it was a goal to make the municipal court clerk position full-time and to fund the much needed financial system court module. The City was unable to budget for the item, but by the year's end, a full-time police support position was converted into the clerk position, which eliminated a part-time position. The City also discovered a much cheaper solution for court software and will implement it in the next few months.

Water Fund

Current Year Expenditure Increase. For 2015, the budget is increased by approximately \$40,000. The increase is a result of including a transfer of \$63,083 from the Water Fund to the CIP-Water Fund to cover the difference between the temporary bond amount borrowed for the Main Street waterline project and the engineer's estimate. There should be enough savings in the project to avoid the need for this transfer, but it needed to be budgeted in case bids come in higher than expected. If deemed necessary, the amount could be reimbursed to the Water Fund in 2016 once permanent financing is obtained. The budget also includes a one-time increase in overhead fees to the General Fund to offset the underpayment in 2014 due to budget limit constraints.

Revenues. Revenues have been reduced for the current year based upon year-to-date sales and also the expectation of a continued wet and moderate summer. Revenues for 2015 continue to be following the trend of the past two years, with lower sales. However, the 10% rate increase for 2015 has not generated the revenue expected because of the wet spring and summer. The total increase in sales for the revised estimate projects to be about \$65,000 over 2014 sales (\$80,000 was budgeted), but \$33,000 below the budgeted amount for 2015.

The 2016 budget projects collections identical to 2015, but with adjustments for a full 12 months of the 2015 rate increase. For budget purposes, a \$50,000 increase in rates, or about a 6% increase is included for 2016. This level of increase may not be needed, but with upcoming debt obligations for the Main Street waterline project, the balance of the fund will have to be closely monitored to ensure that sufficient funds exist to make the new payments.

Debt Payments. The 2016 budget includes interest only payments for 2016 the temporary financing that was issued in 2015. Full payments are likely to being in 2017.

Electric Fund

Revenues. Revenues have been reduced for the current year based upon year-to-date sales. Sales have been lighter than normal during this year because of the warmer winter and cooler

summer. However, humidity levels seems to have bolstered usage during the past couple of months were strong during the cold weather, but they had to be tempered to take into account the cool summer. Sales projections reflect virtually no growth in usage or collections between 2014 and 2015. Any increase in 2015 collections will occur because of the fuel adjustment increases, which at this time are slight.

For 2016, the proposed budget estimates revenues approximately \$250,000 higher than in 2015. That increase represents \$200,000 in budget flexibility (to cover possible weather impacts) that is also reflected in the cost of purchasing power, and about \$50,000 in sales increases based upon the growth in prices. The City will have to change its ECA (fuel adjustment) formula to reflect the end of the Nearman contract in 2015 and in order to claim the estimated \$200,000 in savings and place it into a reserve fund.

Expenditures. 2015 Expenditures are projected to be \$106,000 under the approved budget and about 7 percent higher than 2014. Of the increase over 2014, the cost of power accounts for \$86,000 of the amount. Transmission costs continue the trend of increasing by almost 10 percent over the previous year.

The proposed 2016 budget is an increase in expenditures of \$134,000 over the revised 2015 amount. However, when the weather contingency and reserve fund transfer amounts are removed, expenditures are estimated to be \$262,000 less than the current year. That savings is a result of the end of the Nearman contract and a one-time transfer in 2015. The adjusted proposed expenditures are estimated to be on par with actual 2014 expenditures.

Sewer Fund

Current Year. For 2015, revenues are estimated to be \$30,000 greater than 2014 actual collections, and \$73,000 over the estimated 2015 approved budget. Current year expenditures are in increase of approximately \$111,000 over the approved amount budget. This increase is primarily the result of a \$40,000 budget mistake in the approved budget (leaving out insurance and underestimating utilities), the addition of a \$36,000 optimization study at the sewer plant, and the addition of \$20,000 to pay for a portion of a camera system to be split with the streets and levees.

Budget Year. Revenues for 2016 include a \$40,000 increase over the current year to provide an estimated 5% rate. This level of increase may not be needed, but with upcoming debt obligations and the other project needed for 2016, 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 2016. Proposed 2016 expenditures are virtually even with the current year. One-time expenditures in 2015 are replaced with capital improvements for 2016.

Special Parks and Recreation Fund

With the responsibility for recreation moved to the School District, the Special Parks and Recreation Fund will transition back to a reserve or project fund, similar to the Street Improvement Fund. Funds are available in 2015 and 2016, but may be expended to assist the school district in the transition of the programs and facilities. If not expended from this fund, parks improvement projects and the trail project will likely be moved to this fund.

Refuse Fund

Based on the projected 2015 expenditures the Refuse Fund may need a budget amendment to accommodate the projected increase in expenses (\$15,500) for the current year. For 2016 the proposed expenditures and revenues have been raised artificially high to eliminate the need for future budget amendments. Since this fund is virtually a pass through fund, there should be no concern about an expenditure limit set at this level.

Employee Benefits

The mill levy of the Employee Benefits fund was increased by slightly over 1.0 mill to reflect increasing health care costs and higher than expected workers' compensation rates. For budgeting purposes, there is an estimated \$70,000 in budget flexibility between the current and budget years, which would allow for an ending balance closer to \$80,000 at the end of 2016.

Bond & Interest

The mill levy of the Bond & Interest Fund is increased slightly in 2016, to continue to capture the 1.6 mill increase that occurred in 2015, in advance of mill levy increases in 2017 and 2018 for the City's portion of the Main Street project not covered by grants.

Other Funds:

Golf Course Fund. The budget reflects continuing transfers of \$70,000 in both 2015 and 2016. Revenues for 2015 are expected to increase by \$37,000 over 2014 and by another \$14,000 for 2016. However, in 2015, the revised budget includes an additional transfer of \$95,000 that went to cover the cost of leave payout for two employees that left the City service. This majority of this payout was to cover compensation leave that was granted to a salaried employee from 2006 to 2009. Excluding this unusual one-time payment, expenditures are expected to be only \$21,000 greater than in 2014.

CAPITAL IMPROVEMENTS: The budget includes some major capital improvement projects. The CIP budget includes several capital improvements projects. The major project in 2015 is the reconstruction of Main Street from 1st to 5th Streets and the replacement of the water lines over the same area and from 7th to 12th Streets. The project includes the removal of all water lines into the berm and also reconstruction of curbs and sidewalks.

Other major capital projects in 2015 and 2016 include:

- Replacement of Main Street from 7th to 12th Streets (CDBG dependent)
- Completion of water line on south 5th Street
- Replace water main on Reed from 3rd to 5th
- Completion of new Police Station
- Completion of Phase I of the Sewer Plant project
- Completion of new building for the Sports Complex and upgrades to facilities
- Continuation of the underground electric project
- New Councilroom and Courtroom
- Repair and replacement of breakers at the power plant
- Reconstruction of the West Lake Road
- Golf Course clubhouse upgrades

COUNCIL ACTION NEEDED: **(1)** Review the proposed budget and approve by motion any adjustments to the proposed budget. **(2)** Set a hearing for August 27 (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 12, 2015.

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

Ending Balance Changes for Budgeted Funds
Original - Revised Budget

	2006	2007	2008	2009	2010	2011	2012	2013	2014	Change
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
1 General Operating	\$ 24,146	\$ 11,555	\$ 112,737	\$ 54,598	\$ 55,982	\$ 30,824	\$ 111,385	\$ 202,579	\$ 234,072	\$ 209,926
2 Water	24,326	32,117	3,847	25,873	1,001	43,575	176,093	206,190	122,292	97,966
3 Electric	101,713	455,008	757,966	1,036,152	937,413	216,891	443,463	420,357	531,865	430,152
4 Employee Benefit	49,748	13,394	127	(21,437)	(23,276)	28,832	52,082	20,523	107,698	57,950
5 Refuse	2,685	3,285	5,006	6,024	6,472	4,725	6,252	5,511	19,986	17,301
6 Library	4,257	3,670	(21,178)	(9,385)	25,678	91,626	115,754	98,394	102,054	97,797
7 Recreation	578	(21,664)	2,301	334	1,295	714	714	-	3,268	2,690
9 Industrial Promotion	26,953	20,522	31,486	33,098	45,539	48,169	61,237	35,121	49,980	23,027
11 Special Parks & Recreation	2,164	2,185	3,853	8,689	9,296	12,692	91,073	88,221	90,822	88,658
12 Street Improvements	5,623	15,804	65,903	1,054	(12,020)	(8,358)	99,272	122,076	127,186	121,563
13 Bond & Interest	60,336	73,354	125,066	123,250	64,375	61,002	96,892	88,617	119,632	59,296
14 Public Safety Equipment	30,760	20,479	16,180	9,085	9,520	9,772	9,847	9,068	3,704	(27,056)
16 Sewer	113,782	297,029	386,964	449,525	429,785	361,440	335,552	383,948	357,409	243,627
17 Recreation Employee Benefit	-	-	-	-	-	-	-	-	422	422
18 Golf Course	743	639	27,019	26,340	34,269	3,328	4,804	26,038	6,362	5,619
20 Special 911 Revenue	12,549	11,979	11,979	11,979	9,897	9,897	9,897	9,897	9,897	(2,652)
22 Tourism	9,272	7,629	21,635	15,013	6,225	3,723	9,423	7,979	25,284	16,012
TOTAL - ALL FUNDS	\$ 469,635	\$ 946,985	\$ 1,550,891	\$ 1,770,192	\$ 1,601,451	\$ 918,853	\$ 1,623,739	\$ 1,724,519	\$ 1,911,935	\$ 1,442,300

**Ending Balance Changes for Budgeted Funds
2012 to 2014 (Original Budget vs. Actual)**

	2012 Original	2012 Actual	Diff	2013 Original	2013 Actual	Diff	2014 Original	2014 Actual	Diff	Total Change
1 General Operating	\$ 112,240	\$ 111,385	\$ (855)	\$ 81,888	\$ 202,579	\$ 120,690	\$ 105,000	\$ 234,072	\$ 129,072	\$ 121,832
2 Water	12,809	176,093	163,284	42,938	206,190	163,251	168,912	122,292	(46,619)	109,483
3 Electric	1,091,450	443,463	(647,987)	516,982	420,357	(96,626)	360,536	531,865	171,330	(559,585)
4 Employee Benefit	-	52,082	52,082	23,708	20,523	(3,185)	18,366	107,698	89,332	107,698
5 Refuse	7,822	6,252	(1,570)	5,325	5,511	185	6,852	19,986	13,134	12,164
6 Library	-	115,754	115,754	4,388	98,394	94,006	3,000	102,054	99,054	102,054
7 Recreation	-	714	714	-	-	-	-	3,268	3,268	3,268
9 Industrial Promotion	53,539	61,237	7,698	27,169	35,121	7,952	752	49,980	49,228	(3,559)
11 Special Parks & Recreation	-	91,073	91,073	41,611	88,221	46,609	49,970	90,822	40,851	90,822
12 Street Improvements	12,660	99,272	86,612	70,848	122,076	51,228	32,642	127,186	94,544	114,526
13 Bond & Interest	-	96,892	96,892	33,892	88,617	54,725	40,000	119,632	79,631	119,632
14 Public Safety Equipment	-	9,847	9,847	0	9,068	9,068	0	3,704	3,704	3,704
16 Sewer	389,807	335,552	(54,255)	229,274	383,948	154,674	159,113	357,409	198,296	(32,398)
17 Recreation Employee Benefit	-	-	-	-	-	-	-	422	422	422
18 Golf Course	-	4,804	4,804	10,162	26,038	15,876	7,832	6,362	(1,470)	6,362
20 Special 911 Revenue	-	9,897	9,897	-	9,897	9,897	0	9,897	9,897	9,897
22 Tourism	975	9,423	8,448	14,033	7,979	(6,054)	3,359	25,284	21,925	24,309
TOTAL - ALL FUNDS	\$ 1,681,302	\$ 1,623,739	\$ (57,563)	\$ 1,102,221	\$ 1,724,519	\$ 622,298	\$ 956,335	\$ 1,911,935	\$ 955,600	\$ 230,633

2014 Actual Revenues & Expenditures Compared to Budget

	REVENUES				EXPENDITURES			
	<u>2014 Budgeted</u>	<u>2014 Revised</u>	<u>2014 Actual</u>	<u>Difference</u>	<u>2014 Budgeted</u>	<u>2014 Revised</u>	<u>2014 Actual</u>	<u>Difference</u>
1 General Operating	\$ 2,239,922	\$ 2,268,220	\$ 2,294,991	\$ 55,069	\$ 2,267,715	\$ 2,309,939	\$ 2,263,498	\$ (4,217)
2 Water	878,768	842,706	818,325	(60,443)	903,467	916,092	902,222	(1,245)
3 Electric	4,020,446	3,865,902	3,976,776	(43,670)	4,143,114	3,926,865	3,865,268	(277,846)
4 Employee Benefit	695,268	689,778	702,673	7,404	705,972	657,477	615,497	(90,475)
5 Refuse	380,000	388,225	393,283	13,283	379,700	388,582	378,808	(892)
6 Library	8,600	10,900	13,646	5,046	111,854	10,900	9,986	(101,868)
7 Recreation	69	1,000	4,051	3,982	783	1,000	783	-
8 Rural Fire*	43,720	79,000	52,926	9,206	43,720	79,003	53,708	9,988
9 Industrial Promotion	35,460	32,740	45,405	9,945	62,785	25,285	30,546	(32,239)
10 Revolving Loan*	500	500	-	(500)	-	-	-	-
11 Special Parks & Recreation	236,067	219,468	221,191	(14,876)	254,214	245,555	218,590	(35,624)
12 Street Improvements	120,690	117,030	118,657	(2,033)	182,000	184,880	113,548	(68,452)
13 Bond & Interest	760,708	777,311	784,510	23,802	808,495	778,495	753,495	(55,000)
14 Public Safety Equipment	-	-	2,204	2,204	9,847	-	7,568	(2,279)
15 Fire Insurance Proceeds*	15,500	15,500	-	(15,500)	15,500	15,500	-	(15,500)
16 Sewer	776,124	775,624	821,383	45,259	893,880	934,760	847,921	(45,959)
17 Recreation Employee Benefit	80	250	502	422	80	250	80	-
18 Golf Course	260,607	245,400	231,995	(28,611)	255,123	251,650	251,672	(3,451)
20 Special 911 Revenue	-	-	-	-	9,897	-	-	(9,897)
22 Tourism	70,450	55,822	62,225	(8,225)	74,380	44,079	44,920	(29,460)
23 Evidence Liability Fund*	-	-	-	-	-	-	1,462	1,462
24 CIP - General*	130,000	185,542	175,900	45,900	145,000	332,422	158,961	13,961
25 CIP - Street Project*	-	40,500	99,964	99,964	-	319,164	53,144	53,144
26 CIP - Sewer*	-	1,298,670	1,022,581	1,022,581	-	997,460	861,243	861,243
27 CIP - Grants*	-	-	643,854	643,854	-	-	651,809	651,809
50 Cafeteria 125*	50,000	45,000	45,717	(4,283)	56,000	47,000	33,237	(22,763)
51 Court ADSAP*	3,000	3,000	-	(3,000)	3,000	3,000	260	(2,740)
52 Court Bonds*	15,000	15,000	13,722	(1,278)	15,000	15,000	12,356	(2,644)
53 Forfeitures*	-	-	1,096	1,096	-	-	200	200
55 Pay Pal*	-	-	-	-	-	-	-	-
TOTAL - ALL FUNDS	\$ 10,740,979	\$ 11,973,088	\$ 12,547,577	\$ 1,806,598	\$ 11,341,525	\$ 12,484,358	\$ 12,130,781	\$ 789,256
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 10,483,259</i>	<i>\$ 10,290,376</i>	<i>\$ 10,491,817</i>	<i>\$ 8,559</i>	<i>\$ 11,063,305</i>	<i>\$ 10,675,808</i>	<i>\$ 10,304,401</i>	<i>\$ (758,904)</i>

* - Non Budgeted Funds

2015 Beginning Balance Changes

Budget vs. Actual

	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>Change</u>
1 General Operating	\$ 160,859	\$ 234,072	\$ 73,213
2 Water	132,804	122,292	(10,512)
3 Electric	359,393	531,865	172,472
4 Employee Benefit	52,824	107,698	54,874
5 Refuse	5,154	19,986	14,833
6 Library	98,394	102,054	3,660
7 Recreation	-	3,268	3,268
8 Rural Fire*	4,171	3,392	(779)
9 Industrial Promotion	42,576	49,980	7,404
10 Revolving Loan*	73,258	72,758	(500)
11 Special Parks & Recreation	62,134	90,822	28,688
12 Street Improvements	54,226	127,186	72,960
13 Bond & Interest	87,433	119,632	32,199
14 Public Safety Equipment	9,068	3,704	(5,364)
15 Fire Insurance Proceeds*	1	1	-
16 Sewer	224,811	357,409	132,598
17 Recreation Employee Benefit	-	422	422
18 Golf Course	19,789	6,362	(13,427)
20 Special 911 Revenue	9,897	9,897	-
22 Tourism	19,722	25,284	5,562
23 Evidence Liability Fund*			-
24 CIP - General*	63,599	227,419	163,819
25 CIP - Street Project*	500	65,979	65,479
26 CIP - Sewer*	(139,872)	(139,872)	-
27 CIP - Grants*	252,050	252,050	-
50 Cafeteria 125*	12,099	26,579	14,480
51 Court ADSAP*	7,661	7,401	(260)
52 Court Bonds*	5,884	7,250	1,366
53 Forfeitures*	257	1,153	896
55 Pay Pal*	96	96	-
TOTAL - ALL FUNDS	\$ 1,618,790	\$ 2,436,140	\$ 817,350
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,339,086</i>	<i>\$ 1,911,935</i>	<i>\$ 572,849</i>

* - Non Budgeted Funds

2015 Ending Balance Changes
Original - Revised Budget

	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>Actual over Revised</u>
1 General Operating	\$ 23,553	\$ 263,629	\$ 240,076
2 Water	78,752	101,009	22,256
3 Electric	84,111	323,509	239,398
4 Employee Benefit	11,960	51,038	39,078
5 Refuse	3,954	4,486	533
6 Library	3,000	105,054	102,054
7 Recreation	-	-	-
8 Rural Fire*	4,171	3,392	(779)
9 Industrial Promotion	2,573	43,890	41,317
10 Revolving Loan*	73,758	73,258	(500)
11 Special Parks & Recreation	32,881	93,361	60,480
12 Street Improvements	24,186	103,756	79,570
13 Bond & Interest	97,825	137,623	39,798
14 Public Safety Equipment	-	3,704	3,704
15 Fire Insurance Proceeds*	1	1	(0)
16 Sewer	112,761	169,140	56,379
17 Recreation Employee Benefit	-	-	-
18 Golf Course	8,735	2,006	(6,729)
20 Special 911 Revenue	0	9,897	9,897
22 Tourism	14,772	37,876	23,104
23 Evidence Liability Fund*	14,361	12,900	(1,462)
24 CIP - General*	46,599	8,788	(37,811)
25 CIP - Street Project*	500	516	17
26 CIP - Sewer*	(139,872)	-	139,872
27 CIP - Grants*	-	-	-
28 CIP - Water*	-	-	-
43 Electric Reserve*	-	-	-
50 Cafeteria 125*	9,599	31,679	22,080
51 Court ADSAP*	7,661	7,401	(260)
52 Court Bonds*	5,884	7,250	1,366
53 Forfeitures*	257	1,153	896
55 Pay Pal*	96	96	-
TOTAL - ALL FUNDS	\$ 522,079	\$ 1,596,412	\$ 1,074,333
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 499,064</i>	<i>\$ 1,449,979</i>	<i>\$ 950,914</i>

* - Non Budgeted Funds

Ending Balance 2011 - 2015

Revised Budget

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>4-year</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Change</u>
1 General Operating	\$ 30,824	\$ 111,385	\$ 202,579	\$ 234,072	\$ 263,629	\$ 232,805
2 Water	43,575	176,093	206,190	122,292	101,009	57,433
3 Electric	216,891	443,463	420,357	531,865	323,509	106,619
4 Employee Benefit	28,832	52,082	20,523	107,698	51,038	22,206
5 Refuse	4,725	6,252	5,511	19,986	4,486	(239)
6 Library	91,626	115,754	98,394	102,054	105,054	13,428
7 Recreation	714	714	-	3,268	-	(714)
8 Rural Fire*	3,387	763	4,174	3,392	3,392	5
9 Industrial Promotion	48,169	61,237	35,121	49,980	43,890	(4,279)
10 Revolving Loan*	72,670	72,758	72,758	72,758	73,258	588
11 Special Parks & Recreation	12,692	91,073	88,221	90,822	93,361	80,668
12 Street Improvements	(8,358)	99,272	122,076	127,186	103,756	112,114
13 Bond & Interest	61,002	96,892	88,617	119,632	137,623	76,622
14 Public Safety Equipment	9,772	9,847	9,068	3,704	3,704	(6,068)
15 Fire Insurance Proceeds*	1	1	1	1	1	0
16 Sewer	361,440	335,552	383,948	357,409	169,140	(192,301)
17 Recreation Employee Benefit	-	-	-	422	-	-
18 Golf Course	3,328	4,804	26,038	6,362	2,006	(1,323)
20 Special 911 Revenue	9,897	9,897	9,897	9,897	9,897	-
22 Tourism	3,723	9,423	7,979	25,284	37,876	34,154
23 Evidence Liability Fund*	-	14,361	14,361	12,900	12,900	12,900
24 CIP - General*	3,790	357,727	210,479	227,419	8,788	4,998
25 CIP - Street Project*	0	183,960	19,159	65,979	516	516
26 CIP - Sewer*	-	-	(301,209)	(139,872)	-	-
27 CIP - Grants*	0	0	260,005	252,050	-	(0)
28 CIP - Water*	-	-	-	-	-	-
43 Electric Reserve*	-	-	-	-	-	-
50 Cafeteria 125*	138	4,926	14,099	26,579	31,679	31,541
51 Court ADSAP*	5,001	6,911	7,661	7,401	7,401	2,400
52 Court Bonds*	5,659	6,521	5,884	7,250	7,250	1,591
53 Forfeitures*	19	57	257	1,153	1,153	1,134
55 Pay Pal*	-	96	96	96	96	96
TOTAL - ALL FUNDS	\$ 1,009,517	\$ 2,271,821	\$ 2,032,243	\$ 2,449,039	\$ 1,596,412	\$ 586,895
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 918,853</i>	<i>\$ 1,623,739</i>	<i>\$ 1,724,519</i>	<i>\$ 1,911,935</i>	<i>\$ 1,449,979</i>	<i>\$ 531,126</i>

* - Non Budgeted Funds

2015 All Funds Summary
Revised Budget

	<u>Beginning Balance</u>	<u>2015 Revenues</u>	<u>2015 Expenditures</u>	<u>Ending Balance</u>	<u>Change</u>
1 General Operating	\$ 234,072	\$ 2,513,781	\$ 2,484,224	\$ 263,629	\$ 29,557
2 Water	122,292	987,056	1,008,339	101,009	(21,283)
3 Electric	531,865	3,941,758	4,150,114	323,509	(208,356)
4 Employee Benefit	107,698	687,470	744,130	51,038	(56,660)
5 Refuse	19,986	405,500	421,000	4,486	(15,500)
6 Library	102,054	11,000	8,000	105,054	3,000
7 Recreation	3,268	4,000	7,268	-	(3,268)
8 Rural Fire*	3,392	60,000	60,000	3,392	-
9 Industrial Promotion	49,980	28,370	34,460	43,890	(6,090)
10 Revolving Loan*	72,758	500	-	73,258	500
11 Special Parks & Recreation	90,822	59,857	57,318	93,361	2,539
12 Street Improvements	127,186	121,550	144,980	103,756	(23,430)
13 Bond & Interest	119,632	784,696	766,705	137,623	17,991
14 Public Safety Equipment	3,704	13,500	13,500	3,704	-
15 Fire Insurance Proceeds*	1	-	-	1	-
16 Sewer	357,409	849,450	1,037,720	169,140	(188,270)
17 Recreation Employee Benefit	422	250	672	-	(422)
18 Golf Course	6,362	364,274	368,631	2,006	(4,357)
20 Special 911 Revenue	9,897	-	-	9,897	-
22 Tourism	25,284	57,626	45,034	37,876	12,592
23 Evidence Liability Fund*	12,900	-	-	12,900	-
24 CIP - General*	227,419	213,453	432,083	8,788	(218,630)
25 CIP - Street Project*	65,979	1,420,000	1,485,462	516	(65,462)
26 CIP - Sewer*	(139,872)	244,482	104,611	-	139,872
27 CIP - Grants*	252,050	915,000	1,167,050	-	(252,050)
28 CIP - Water*	-	1,273,183	1,273,183	-	-
43 Electric Reserve*	-	-	-	-	-
50 Cafeteria 125*	26,579	50,000	44,900	31,679	5,100
51 Court ADSAP*	7,401	-	-	7,401	-
52 Court Bonds*	7,250	8,000	8,000	7,250	-
53 Forfeitures*	1,153	-	-	1,153	-
55 Pay Pal*	96	-	-	96	-
TOTAL - ALL FUNDS	\$ 2,449,039	\$ 15,014,757	\$ 15,867,384	\$ 1,596,412	\$ (852,627)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,911,935</i>	<i>\$ 10,830,138</i>	<i>\$ 11,292,094</i>	<i>\$ 1,449,979</i>	<i>\$ (461,956)</i>

* - Non Budgeted Funds

**Comparison of Revised to Approved Budget
2015**

	<u>Approved Revenues</u>	<u>Revised Revenues</u>	<u>Change</u>	<u>Approved Expenditures</u>	<u>Revised Expenditures</u>	<u>Change</u>
1 General Operating	\$ 2,284,085	\$ 2,513,781	\$ 229,697	\$ 2,421,391	\$ 2,484,224	\$ 62,833
2 Water	915,092	987,056	71,964	969,144	1,008,339	39,195
3 Electric	3,981,687	3,941,758	(39,930)	4,256,969	4,150,114	(106,856)
4 Employee Benefit	691,068	687,470	(3,598)	731,932	744,130	12,198
5 Refuse	395,500	405,500	10,000	396,700	421,000	24,300
6 Library	11,000	11,000	-	106,394	8,000	(98,394)
7 Recreation	1,000	4,000	3,000	1,000	7,268	6,268
8 Rural Fire*	75,000	60,000	(15,000)	75,000	60,000	(15,000)
9 Industrial Promotion	30,460	28,370	(2,090)	70,463	34,460	(36,003)
10 Revolving Loan*	500	500	-	-	-	-
11 Special Parks & Recreation	232,946	59,857	(173,089)	262,199	57,318	(204,881)
12 Street Improvements	127,940	121,550	(6,390)	157,980	144,980	(13,000)
13 Bond & Interest	787,097	784,696	(2,401)	776,705	766,705	(10,000)
14 Public Safety Equipment	-	13,500	13,500	9,068	13,500	4,432
15 Fire Insurance Proceeds*	15,500	-	(15,500)	15,500	-	(15,500)
16 Sewer	814,405	849,450	35,045	926,455	1,037,720	111,264
17 Recreation Employee Benefit	250	250	-	250	672	422
18 Golf Course	247,400	364,274	116,874	258,454	368,631	110,177
20 Special 911 Revenue	-	-	-	9,897	-	(9,897)
22 Tourism	71,600	57,626	(13,974)	76,550	45,034	(31,516)
23 Evidence Liability Fund*	-	-	-	-	-	-
24 CIP - General*	120,000	213,453	93,453	137,000	432,083	295,083
25 CIP - Street Project*	-	1,420,000	1,420,000	-	1,485,462	1,485,462
26 CIP - Sewer*	-	244,482	244,482	-	104,611	104,611
27 CIP - Grants*	-	915,000	915,000	252,050	1,167,050	915,000
28 CIP - Water*	-	1,273,183	1,273,183	-	1,273,183	1,273,183
43 Electric Reserve*	-	-	-	-	-	-
50 Cafeteria 125*	50,000	50,000	-	52,500	44,900	(7,600)
51 Court ADSAP*	3,000	-	(3,000)	3,000	-	(3,000)
52 Court Bonds*	15,000	8,000	(7,000)	15,000	8,000	(7,000)
53 Forfeitures*	-	-	-	-	-	-
55 Pay Pal*	-	-	-	-	-	-
TOTAL - ALL FUNDS	\$ 10,870,530	\$ 15,014,757	\$ 4,144,226	\$ 11,981,602	\$ 15,867,384	\$ 3,885,782
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 10,591,530</i>	<i>\$ 10,830,138</i>	<i>\$ 238,608</i>	<i>\$ 11,431,552</i>	<i>\$ 11,292,094</i>	<i>\$ (139,458)</i>

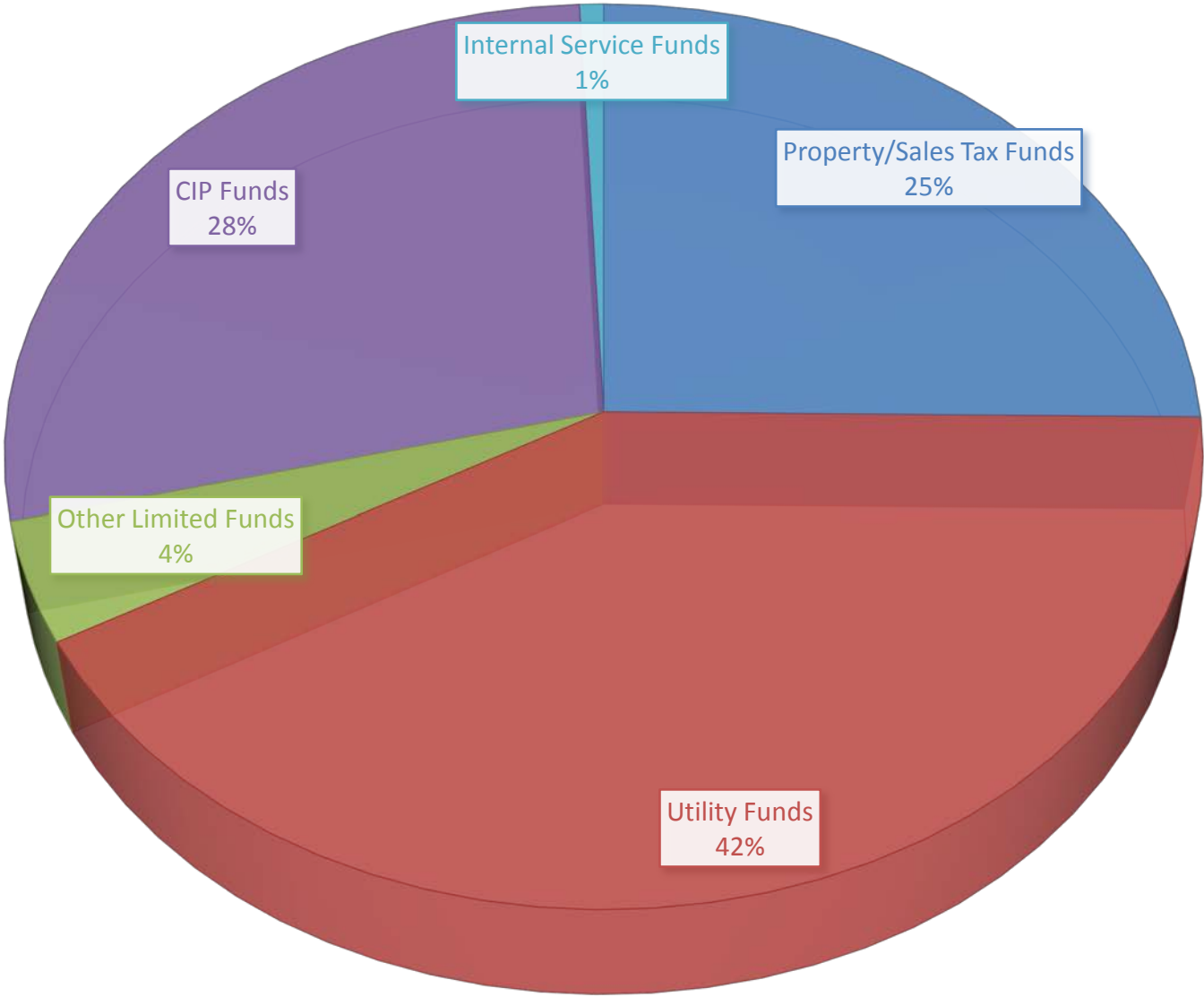
* - Non Budgeted Funds

2015 All Funds Summary
Revised Budget - By Category of Expense

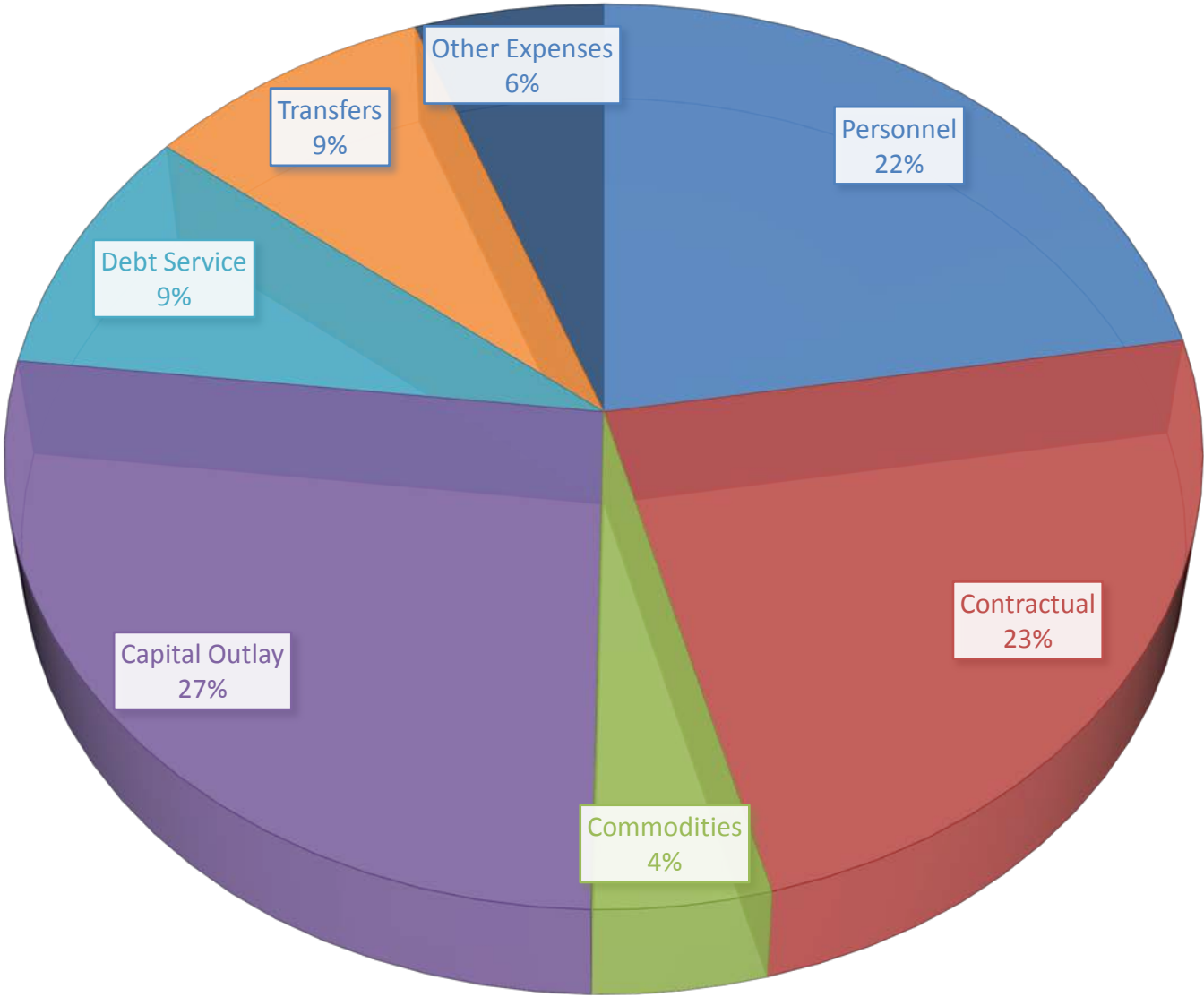
	Personnel	Contractual	Commodities	Capital Outlay	Debt Service	Transfers	Other Expenses	Total
1 General Operating	\$ 1,741,127	\$ 479,813	\$ 199,650	\$ 56,384	\$ -	\$ -	\$ 7,250	\$ 2,484,224
2 Water	248,377	147,697	208,500	62,497	-	163,010	178,258	1,008,339
3 Electric	431,129	2,342,043	121,200	189,500	-	556,000	510,241	4,150,114
4 Employee Benefit	719,730	4,400	-	-	-	20,000	-	744,130
5 Refuse	-	406,000	-	-	-	15,000	-	421,000
6 Library	-	-	8,000	-	-	-	-	8,000
7 Recreation	-	-	-	-	-	7,268	-	7,268
8 Rural Fire*	60,000	-	-	-	-	-	-	60,000
9 Industrial Promotion	-	23,460	-	-	-	-	11,000	34,460
10 Revolving Loan*	-	-	-	-	-	-	-	-
11 Special Parks & Recreation	8,213	27,605	2,500	19,000	-	-	-	57,318
12 Street Improvements	-	5,500	59,000	80,480	-	-	-	144,980
13 Bond & Interest	-	-	-	-	766,705	-	-	766,705
14 Public Safety Equipment	-	-	-	13,500	-	-	-	13,500
15 Fire Insurance Proceeds*	-	-	-	-	-	-	-	-
16 Sewer	146,550	178,330	31,650	42,997	32,848	475,200	130,144	1,037,720
17 Recreation Employee Benefit	-	-	-	-	-	672	-	672
18 Golf Course	200,251	69,710	62,500	5,200	22,750	-	8,219	368,631
20 Special 911 Revenue	-	-	-	-	-	-	-	-
22 Tourism	-	33,550	7,872	-	-	-	3,612	45,034
23 Evidence Liability Fund*	-	-	-	-	-	-	-	-
24 CIP - General*	-	-	-	432,083	-	-	-	432,083
25 CIP - Street Project*	-	-	-	1,363,479	-	121,984	-	1,485,462
26 CIP - Sewer*	-	-	-	104,611	-	-	-	104,611
27 CIP - Grants*	-	-	-	567,283	599,767	-	-	1,167,050
28 CIP - Water*	-	-	-	1,273,183	-	-	-	1,273,183
43 Electric Reserve*	-	-	-	-	-	-	-	-
50 Cafeteria 125*	-	7,500	-	-	-	-	37,400	44,900
51 Court ADSAP*	-	-	-	-	-	-	-	-
52 Court Bonds*	-	-	-	-	-	-	8,000	8,000
53 Forfeitures*	-	-	-	-	-	-	-	-
55 Pay Pal*	-	-	-	-	-	-	-	-
TOTAL - ALL FUNDS	\$ 3,555,378	\$ 3,725,608	\$ 700,872	\$ 4,210,198	\$ 1,422,070	\$ 1,359,134	\$ 894,124	\$ 15,867,384
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 3,495,378</i>	<i>\$ 3,718,108</i>	<i>\$ 700,872</i>	<i>\$ 469,558</i>	<i>\$ 822,304</i>	<i>\$ 1,237,150</i>	<i>\$ 848,724</i>	<i>\$ 11,292,094</i>

* - Non Budgeted Funds

2015 Revised Expenditures - All Funds by Fund



2015 Revised Expenditures - All Funds by Object of Expenditure



2015 Transfers
Approved Budget and Revised Estimates

APPROVED BUDGET		FROM								TOTAL
		Water	Electric	Emp. Ben.	Recreation	Sewer	Rec EBF	Golf Course	CIP-Streets	
TO	General Operating Fund	41,000	86,000			39,000				166,000
	General Operating Fund - Overhead	90,919	235,701			90,919				417,539
	Employee Benefit Fund		-				250			250
	Employee Benefit Fund - Health Ins	33,330	57,757			14,222				105,309
	Industrial Fund							5,460		5,460
	Special Parks & Recreation		180,000		1,000					181,000
	Street Improvement Fund									-
	Bond & Interest Fund	59,827				434,200				494,027
	Golf Course Fund		70,000							70,000
	Tourism		12,000							12,000
	Capital Improvements - General		120,000							120,000
	Capital Improvements - Water									-
	Cafeteria 125/HRA			20,000						20,000
	TOTAL	225,076	761,458	20,000	1,000	578,341	250	5,460	-	1,591,584

REVISED ESTIMATE		FROM								TOTAL
		Water	Electric	Emp. Ben.	Recreation	Sewer	Rec EBF	Golf Course	CIP-Streets	
TO	General Operating Fund	40,000	191,450			41,000				272,450
	General Operating Fund - Overhead	105,813	226,892			99,021				431,726
	Employee Benefit Fund		-				672			672
	Employee Benefit Fund - Health Ins	35,869	61,166			12,547				109,582
	Industrial Fund							5,460		5,460
	Special Parks & Recreation		52,550		7,268					59,818
	Street Improvement Fund								2,500	2,500
	Bond & Interest Fund	59,827				434,200			-	494,027
	Golf Course Fund		165,000							165,000
	Tourism		12,000							12,000
	Capital Improvements - General		135,000						-	135,000
	Capital Improvements - Water	63,183								63,183
	Cafeteria 125/HRA			20,000						20,000
	TOTAL	304,692	844,057	20,000	7,268	586,768	672	5,460	2,500	1,771,417

Change Budget to Revised	79,616	82,599	-	6,268	8,428	422	-	2,500	179,833
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2016 All Funds Summary

Proposed

	<u>Beginning Balance</u>	<u>2016 Revenues</u>	<u>2016 Expenditures</u>	<u>Ending Balance</u>	<u>Change</u>
1 General Operating	\$ 263,629	\$ 2,415,275	\$ 2,609,737	\$ 69,167	\$ (194,462)
2 Water	101,009	944,831	1,034,129	11,711	(89,298)
3 Electric	323,509	4,205,309	4,287,414	241,404	(82,106)
4 Employee Benefit	51,038	719,109	759,921	10,226	(40,812)
5 Refuse	4,486	430,500	431,500	3,486	(1,000)
6 Library	105,054	9,000	111,000	3,054	(102,000)
7 Recreation	-	4,000	4,000	-	-
8 Rural Fire*	3,392	75,000	75,000	3,392	-
9 Industrial Promotion	43,890	20,600	61,500	2,990	(40,900)
10 Revolving Loan*	73,258	-	-	73,258	-
11 Special Parks & Recreation	93,361	2,682	96,043	-	(93,361)
12 Street Improvements	103,756	118,890	179,980	42,666	(61,090)
13 Bond & Interest	137,623	790,607	887,020	41,211	(96,413)
14 Public Safety Equipment	3,704	15,000	18,704	-	(3,704)
15 Fire Insurance Proceeds*	1	-	-	1	-
16 Sewer	169,140	889,000	1,033,344	24,796	(144,344)
17 Recreation Employee Benefit	-	1,000	1,000	-	-
18 Golf Course	2,006	283,695	281,878	3,823	1,817
20 Special 911 Revenue	9,897	-	9,897	0	(9,897)
22 Tourism	37,876	68,150	83,501	22,525	(15,351)
23 Evidence Liability Fund*	12,900	-	-	12,900	-
24 CIP - General*	8,788	140,000	146,500	2,288	(6,500)
25 CIP - Street Project*	516	1,200,000	1,200,000	516	-
26 CIP - Sewer*	-	-	-	-	-
27 CIP - Grants*	-	-	-	-	-
28 CIP - Water*	-	-	-	-	-
43 Electric Reserve*	-	200,000	-	200,000	200,000
50 Cafeteria 125*	31,679	55,000	62,500	24,179	(7,500)
51 Court ADSAP*	7,401	-	-	7,401	-
52 Court Bonds*	7,250	15,000	15,000	7,250	-
53 Forfeitures*	1,153	-	-	1,153	-
55 Pay Pal*	96	-	96	-	(96)
TOTAL - ALL FUNDS	\$ 1,596,412	\$ 12,602,648	\$ 13,389,663	\$ 809,397	\$ (787,015)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,449,979</i>	<i>\$ 10,917,648</i>	<i>\$ 11,890,567</i>	<i>\$ 477,059</i>	<i>\$ (972,920)</i>

* - Non Budgeted Funds

2015-2016 All Funds Summary
By Category of Expense

	<u>Beginning Balance</u>	<u>2015 Revised Revenues</u>	<u>2015 Revised Expenditures</u>	<u>2015 Ending Bal</u>	<u>2016 Proposed Revenues</u>	<u>2016 Proposed Expenditures</u>	<u>2016 Ending Bal</u>	<u>Two-Year Change</u>
1 General Operating	\$ 234,072	\$ 2,513,781	\$ 2,484,224	\$ 263,629	\$ 2,415,275	\$ 2,609,737	\$ 69,167	\$ (164,905)
2 Water	122,292	987,056	1,008,339	101,009	944,831	1,034,129	11,711	(110,581)
3 Electric	531,865	3,941,758	4,150,114	323,509	4,205,309	4,287,414	241,404	(290,462)
4 Employee Benefit	107,698	687,470	744,130	51,038	719,109	759,921	10,226	(97,472)
5 Refuse	19,986	405,500	421,000	4,486	430,500	431,500	3,486	(16,500)
6 Library	102,054	11,000	8,000	105,054	9,000	111,000	3,054	(99,000)
7 Recreation	3,268	4,000	7,268	-	4,000	4,000	-	(3,268)
8 Rural Fire*	3,392	60,000	60,000	3,392	75,000	75,000	3,392	-
9 Industrial Promotion	49,980	28,370	34,460	43,890	20,600	61,500	2,990	(46,990)
10 Revolving Loan*	72,758	500	-	73,258	-	-	73,258	500
11 Special Parks & Recreation	90,822	59,857	57,318	93,361	2,682	96,043	-	(90,822)
12 Street Improvements	127,186	121,550	144,980	103,756	118,890	179,980	42,666	(84,520)
13 Bond & Interest	119,632	784,696	766,705	137,623	790,607	887,020	41,211	(78,421)
14 Public Safety Equipment	3,704	13,500	13,500	3,704	15,000	18,704	-	(3,704)
15 Fire Insurance Proceeds*	1	-	-	1	-	-	1	-
16 Sewer	357,409	849,450	1,037,720	169,140	889,000	1,033,344	24,796	(332,613)
17 Recreation Employee Benefit	422	250	672	-	1,000	1,000	-	(422)
18 Golf Course	6,362	364,274	368,631	2,006	283,695	281,878	3,823	(2,540)
20 Special 911 Revenue	9,897	-	-	9,897	-	9,897	0	(9,897)
22 Tourism	25,284	57,626	45,034	37,876	68,150	83,501	22,525	(2,759)
23 Evidence Liability Fund*	12,900	-	-	12,900	-	-	12,900	-
24 CIP - General*	227,419	213,453	432,083	8,788	140,000	146,500	2,288	(225,130)
25 CIP - Street Project*	65,979	1,420,000	1,485,462	516	1,200,000	1,200,000	516	(65,462)
26 CIP - Sewer*	(139,872)	244,482	104,611	-	-	-	-	139,872
27 CIP - Grants*	252,050	915,000	1,167,050	-	-	-	-	(252,050)
28 CIP - Water*	-	1,273,183	1,273,183	-	-	-	-	-
43 Electric Reserve*	-	-	-	-	200,000	-	200,000	200,000
50 Cafeteria 125*	26,579	50,000	44,900	31,679	55,000	62,500	24,179	(2,400)
51 Court ADSAP*	7,401	-	-	7,401	-	-	7,401	-
52 Court Bonds*	7,250	8,000	8,000	7,250	15,000	15,000	7,250	-
53 Forfeitures*	1,153	-	-	1,153	-	-	1,153	-
55 Pay Pal*	96	-	-	96	-	96	-	(96)
TOTAL - ALL FUNDS	\$ 2,449,039	\$ 15,014,757	\$ 15,867,384	\$ 1,596,412	\$ 12,602,648	\$ 13,389,663	\$ 809,397	\$ (1,639,643)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,911,935</i>	<i>\$ 10,830,138</i>	<i>\$ 11,292,094</i>	<i>\$ 1,449,979</i>	<i>\$ 10,917,648</i>	<i>\$ 11,890,567</i>	<i>\$ 477,059</i>	<i>\$ (1,434,876)</i>

* - Non Budgeted Funds

**Comparison of 2015 Revised to 2016 Proposed Budget
Revenues and Expenditures**

	2015 Revised Revenues	2016 Proposed Revenues	Change	2015 Revised Expenditures	2016 Proposed Expenditures	Change
1 General Operating	\$ 2,513,781	\$ 2,415,275	\$ (98,507)	\$ 2,484,224	\$ 2,609,737	\$ 125,513
2 Water	987,056	944,831	(42,225)	1,008,339	1,034,129	25,789
3 Electric	3,941,758	4,205,309	263,551	4,150,114	4,287,414	137,301
4 Employee Benefit	687,470	719,109	31,640	744,130	759,921	15,791
5 Refuse	405,500	430,500	25,000	421,000	431,500	10,500
6 Library	11,000	9,000	(2,000)	8,000	111,000	103,000
7 Recreation	4,000	4,000	-	7,268	4,000	(3,268)
8 Rural Fire*	60,000	75,000	15,000	60,000	75,000	15,000
9 Industrial Promotion	28,370	20,600	(7,770)	34,460	61,500	27,040
10 Revolving Loan*	500	-	(500)	-	-	-
11 Special Parks & Recreation	59,857	2,682	(57,175)	57,318	96,043	38,725
12 Street Improvements	121,550	118,890	(2,660)	144,980	179,980	35,000
13 Bond & Interest	784,696	790,607	5,911	766,705	887,020	120,315
14 Public Safety Equipment	13,500	15,000	1,500	13,500	18,704	5,204
15 Fire Insurance Proceeds*	-	-	-	-	-	-
16 Sewer	849,450	889,000	39,550	1,037,720	1,033,344	(4,376)
17 Recreation Employee Benefit	250	1,000	750	672	1,000	328
18 Golf Course	364,274	283,695	(80,579)	368,631	281,878	(86,753)
20 Special 911 Revenue	-	-	-	-	9,897	9,897
22 Tourism	57,626	68,150	10,524	45,034	83,501	38,467
23 Evidence Liability Fund*	-	-	-	-	-	-
24 CIP - General*	213,453	140,000	(73,453)	432,083	146,500	(285,583)
25 CIP - Street Project*	1,420,000	1,200,000	(220,000)	1,485,462	1,200,000	(285,462)
26 CIP - Sewer*	244,482	-	(244,482)	104,611	-	(104,611)
27 CIP - Grants*	915,000	-	(915,000)	1,167,050	-	(1,167,050)
28 CIP - Water*	1,273,183	-	(1,273,183)	1,273,183	-	(1,273,183)
43 Electric Reserve*	-	200,000	200,000	-	-	-
50 Cafeteria 125*	50,000	55,000	5,000	44,900	62,500	17,600
51 Court ADSAP*	-	-	-	-	-	-
52 Court Bonds*	8,000	15,000	7,000	8,000	15,000	7,000
53 Forfeitures*	-	-	-	-	-	-
55 Pay Pal*	-	-	-	-	-	-
TOTAL - ALL FUNDS	\$ 15,014,757	\$ 12,602,648	\$ (2,412,109)	\$ 15,867,384	\$ 13,389,567	\$ (2,477,817)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 10,830,138</i>	<i>\$ 10,917,648</i>	<i>\$ 87,510</i>	<i>\$ 11,292,094</i>	<i>\$ 11,890,567</i>	<i>\$ 598,473</i>

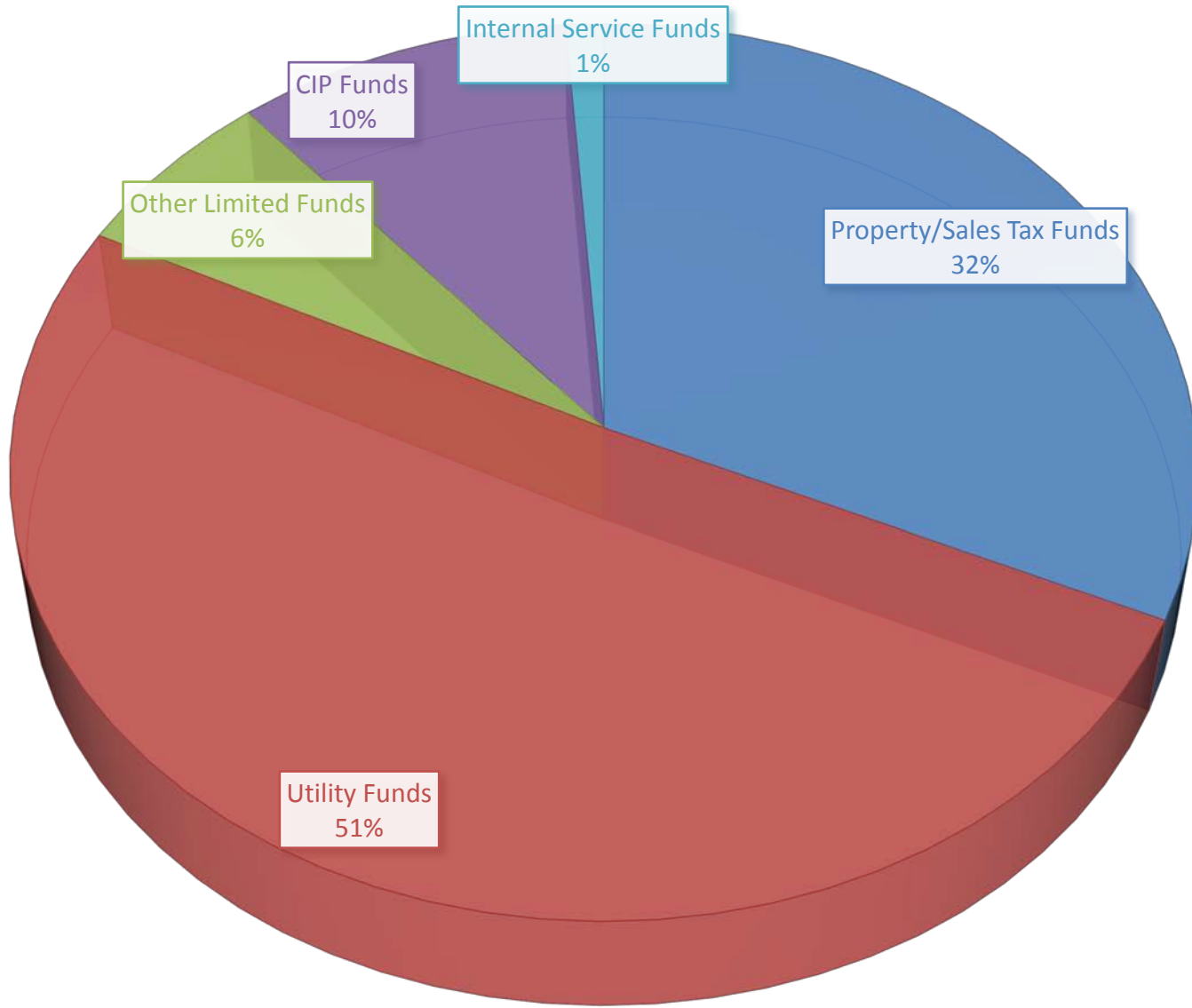
* - Non Budgeted Funds

**2016 All Funds Summary
Proposed - By Category of Expense**

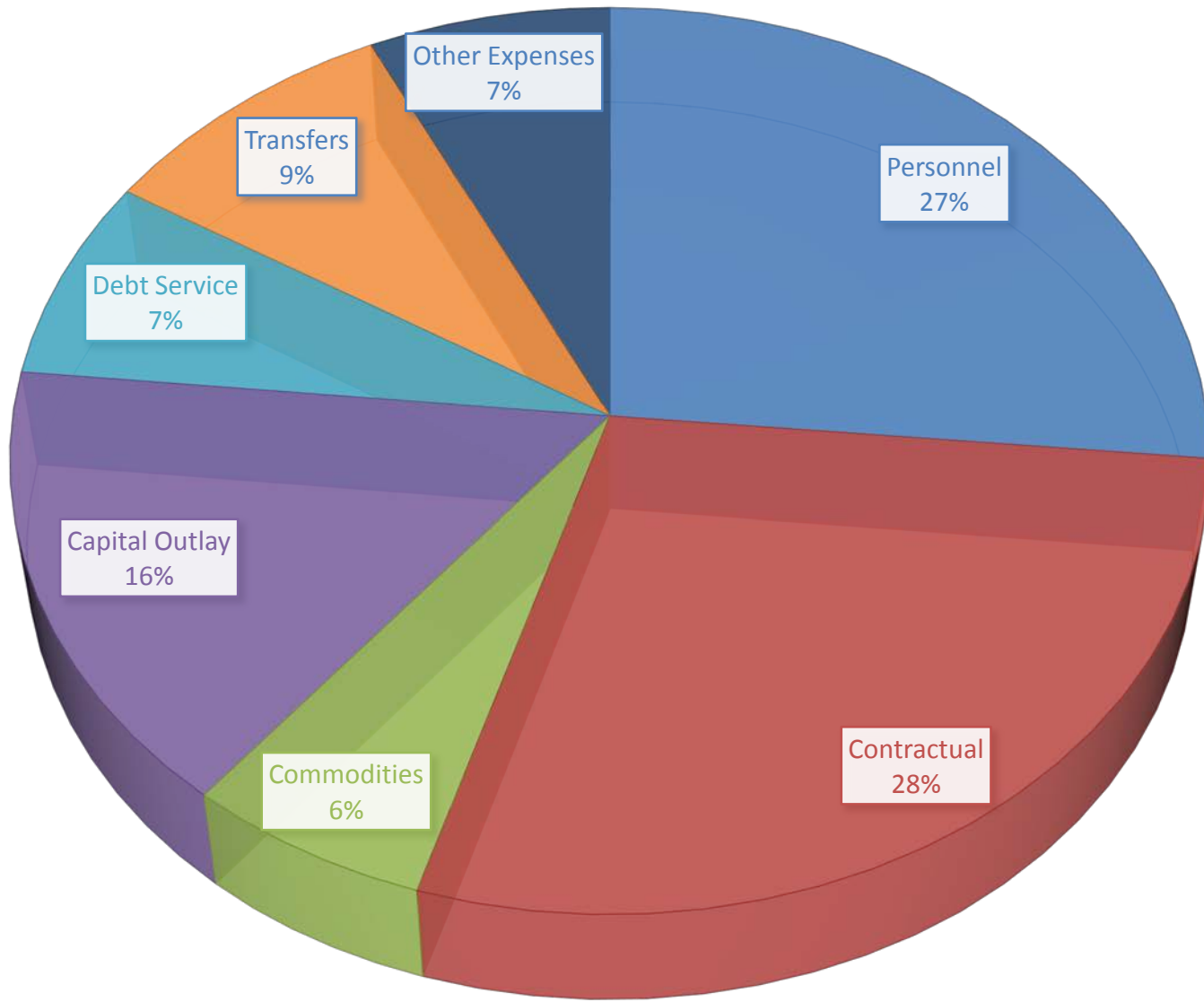
	Personnel	Contractual	Commodities	Capital Outlay	Debt Service	Transfers	Other Expenses	Total
1 General Operating	\$ 1,755,807	\$ 536,630	\$ 224,000	\$ 88,050	\$ -	\$ -	\$ 5,250	\$ 2,609,737
2 Water	254,096	150,210	200,100	146,700	15,000	102,827	165,196	1,034,129
3 Electric	455,694	2,354,272	130,400	213,400		621,000	508,158	4,282,923
4 Employee Benefit	739,547	374					20,000	759,921
5 Refuse	-	431,500	-					431,500
6 Library	-	4,000	8,000	99,000				111,000
7 Recreation	-	-				4,000		4,000
8 Rural Fire*	75,000							75,000
9 Industrial Promotion		28,500	33,000					61,500
10 Revolving Loan*								-
11 Special Parks & Recreation	-	-	-	13,043	83,000			96,043
12 Street Improvements	-	5,500	67,000	107,480				179,980
13 Bond & Interest					807,020		80,000	887,020
14 Public Safety Equipment		-	18,704	-				18,704
15 Fire Insurance Proceeds*		-						-
16 Sewer	148,224	137,880	46,150	83,700	40,000	476,300	101,090	1,033,344
17 Recreation Employee Benefit						1,000		1,000
18 Golf Course	117,717	58,461	68,750	5,500	22,750		8,700	281,878
20 Special 911 Revenue		-		9,897				9,897
22 Tourism		64,550	15,650	-			3,301	83,501
23 Evidence Liability Fund*								
24 CIP - General*				146,500				146,500
25 CIP - Street Project*				1,200,000				1,200,000
26 CIP - Sewer*								-
27 CIP - Grants*								-
28 CIP - Water*								-
43 Electric Reserve*								-
50 Cafeteria 125*		7,500					55,000	62,500
51 Court ADSAP*								-
52 Court Bonds*							15,000	15,000
53 Forfeitures*								-
55 Pay Pal*						96		96
TOTAL - ALL FUNDS	\$ 3,546,084	\$ 3,779,377	\$ 811,754	\$ 2,113,270	\$ 967,770	\$ 1,205,223	\$ 961,694	\$ 13,385,172
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 3,471,084</i>	<i>\$ 3,771,877</i>	<i>\$ 811,754</i>	<i>\$ 766,770</i>	<i>\$ 967,770</i>	<i>\$ 1,205,127</i>	<i>\$ 891,694</i>	<i>\$ 11,886,076</i>

* - Non Budgeted Funds

2016 Proposed Expenditures - All Funds by Fund



2016 Proposed Expenditures - All Funds by Object of Expenditure



**2016 Transfers
Proposed Budget**

PROPOSED BUDGET		FROM							TOTAL
		Water	Electric	Emp. Ben.	Recreation	Sewer	Rec EBF	Golf Course	
TO	General Operating Fund	43,000	201,000			42,000			286,000
	General Operating Fund - Overhead	87,314	224,445			87,314			399,072
	Employee Benefit Fund		-				1,000		1,000
	Employee Benefit Fund - Health Ins	39,382	66,529			13,776			119,687
	Industrial Fund							5,460	5,460
	Special Parks & Recreation		-		4,000				4,000
	Bond & Interest Fund	59,827				434,300			494,127
	Golf Course Fund		70,000						70,000
	Tourism		10,000						10,000
	Capital Improvements - General		140,000						140,000
	Electric Reserve Fund		200,000						200,000
	Cafeteria 125/HRA			20,000					20,000
	TOTAL	229,523	911,974	20,000	4,000	577,390	1,000	5,460	1,749,346

Mill Levy Summary

	2011	2012	2013	2014	Revised	Proposed	2015-2016	10-year	10-year
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>2015</u>	<u>2016</u>	<u>Change</u>	<u>Change</u>	<u>Average</u>
					<u>Budget</u>	<u>Budget</u>			<u>Change</u>
General	19.318	22.365	25.375	24.094	26.769	25.641	(1.128)	8.375	0.838
Industrial	-	-	-	-	-	-	-	(0.499)	-0.050
Bond & Interest Fund	8.529	10.945	10.449	10.994	12.652	12.723	0.071	6.241	0.624
Employee Benefits	20.899	19.923	22.433	24.843	24.880	25.896	1.016	7.695	0.770
Library	-	-	-	-	-	-	-	(2.996)	-0.300
Recreation	4.000	4.000	-	-	-	-	-	(3.995)	-0.400
Public Safety Equipment	-	-	-	-	-	-	-	(0.499)	-0.050
Rec. Employee Benefits	0.500	0.501	-	-	-	-	-	-	0.000
Total	53.246	57.734	58.257	59.931	64.301	64.260	(0.041)	14.322	1.432
Mill Levy Change	0.016	4.488	0.523	1.674	4.370	(0.041)		11.042	1.1042
<i>Absorbed Levy</i>			4.501			(3.50)		4.346	
Total Dollars Levied	1,272,920	1,328,290	1,323,633	1,349,898	1,431,668	1,432,071			
Total Dollars Collected	1,191,028	1,234,002	1,229,146	1,263,761	1,318,991	1,325,991			
<i>Delinquency %</i>	6.43%	7.10%	7.14%	6.38%	7.87%	7.41%			
<i>Value of Mill with Del</i>	22,368	21,373	21,107	21,087	20,513	20,635			
Assessed Valuation	23,905,907	23,005,714	22,729,900	22,523,898	22,265,267	22,285,924			
<i>% Increase/(Decrease)</i>	-0.82%	-3.77%	-1.20%	-5.78%	-1.15%	0.09%			
Previous Years	2003	2004	2005	2006	2007	2008	2009	2010	
Total Mill Levy	44.969	50.005	49.91	49.938	53.218	53.218	53.202	53.23	

2016 Mill Levy Impact

Appraised Home Value	\$ 84,000	\$ 120,000
Assessment Rate	11.5%	11.5%
Assessed Value	\$ 9,660.00	13,800.00
2015 City Levy	64.301	64.301
Tax Amount	\$ 621.15	\$ 887.35
Proposed 2016 City Levy	64.260	64.260
Tax Amount	620.75	886.79
Annual Tax Increase	\$ (0.40)	\$ (0.57)
Monthly Tax Increase	\$ (0.03)	\$ (0.05)

Utility Revenues
2010 - 2016

	2010	2011	2012	2013	2014	2015	2015	2016	5-Year	Revised
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Approved	Revised	Proposed	Average	2015 over
										Average
Water Revenue										
Sales and Charges	\$ 760,331	\$ 758,632	\$ 825,929	\$ 790,278	\$ 802,513	\$ 820,000	\$ 867,000	\$ 875,000	\$ 787,537	\$ 79,463
Reimbursed Expenses/Transfers	6,558	-	8,785	593	-	-	101,075	-	3,187	(97,888)
All Other	18,796	20,067	17,069	16,114	15,811	95,092	18,981	69,831	17,572	(1,409)
Subtotal	\$ 785,685	\$ 778,699	\$ 851,783	\$ 806,986	\$ 818,325	\$ 915,092	\$ 987,056	\$ 944,831	\$ 808,295	\$ (19,834)
<i>w/o reimbursed</i>	\$ 779,127	\$ 778,699	\$ 842,998	\$ 806,392	\$ 818,325	\$ 915,092	\$ 885,981	\$ 944,831	\$ 805,108	\$ 78,054
Electric Revenue										
Sales and Charges	\$ 3,529,088	\$ 3,612,738	\$ 3,476,687	\$ 3,288,092	\$ 3,687,768	\$ 3,709,115	\$ 3,664,895	\$ 3,915,743	\$ 3,518,875	\$ 146,020
Reimbursed Expenses/Transfers	4,356	23,347	328,666	162,507	4,512	4,000	2,000	2,000	104,677	102,677
All Other	261,531	312,138	277,610	265,179	284,497	268,573	274,863	287,566	280,191	5,328
Subtotal	\$ 3,794,975	\$ 3,948,224	\$ 4,082,963	\$ 3,715,777	\$ 3,976,776	\$ 3,981,687	\$ 3,941,758	\$ 4,205,309	\$ 3,903,743	\$ 254,025
<i>w/o reimbursed</i>	\$ 3,790,619	\$ 3,924,877	\$ 3,754,297	\$ 3,553,270	\$ 3,972,264	\$ 3,977,687	\$ 3,939,758	\$ 4,203,309	\$ 3,799,065	\$ 151,348
Sewer Revenue										
Sales and Charges	\$ 775,883	\$ 771,765	\$ 748,972	\$ 825,379	\$ 818,794	\$ 814,405	\$ 849,000	\$ 889,000	\$ 788,159	\$ 60,841
Reimbursed Expenses/Transfers	339	-	-	6,053	1,500	-	-	-	1,578	1,578
All Other	700	350	-	-	1,089	-	450	-	428	(22)
Subtotal	\$ 776,922	\$ 772,115	\$ 748,972	\$ 831,432	\$ 821,383	\$ 814,405	\$ 849,450	\$ 889,000	\$ 790,165	\$ 62,398
<i>w/o reimbursed</i>	\$ 776,583	\$ 772,115	\$ 748,972	\$ 825,379	\$ 819,883	\$ 814,405	\$ 849,450	\$ 889,000	\$ 788,586	\$ 60,819
TOTAL UTILITY REVENUE										
<i>w/o reimbursed</i>	\$ 5,357,582	\$ 5,499,037	\$ 5,683,718	\$ 5,354,194	\$ 5,616,484	\$ 5,711,184	\$ 5,778,264	\$ 6,039,139	\$ 5,502,203	\$ 296,589
	\$ 5,346,329	\$ 5,475,690	\$ 5,346,268	\$ 5,185,041	\$ 5,610,472	\$ 5,707,184	\$ 5,675,189	\$ 6,037,139	\$ 5,392,760	\$ 290,221

Overhead Fees Summary

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Direct Salaries	104,706	103,641	80,317	76,367
Indirect Salaries	149,447	141,531	151,115	148,644
Benefits	63,991	60,230	61,638	63,151
Operational Overhead	40,000	53,588	54,123	54,665
Mechanics Overhead	47,150	55,236	55,728	56,246
TOTAL	405,294	414,226	402,920	399,072
	<u>Water</u>	<u>Electric</u>	<u>Sewer</u>	<u>Total</u>
2013				
Admin Overhead	71,629	194,886	71,629	338,144
Mechanic Overhead	15,717	15,717	15,717	47,151
TOTAL	87,346	210,603	87,346	385,295
2014				
Admin Overhead	54,000	215,394	56,792	326,186
Mechanic Overhead	18,412	18,412	18,412	55,236
TOTAL	72,412	233,806	75,204	381,422
2015				
Admin Overhead	87,237	208,316	80,445	375,998
Mechanic Overhead	18,576	18,576	18,576	55,728
TOTAL	105,813	226,892	99,021	431,726
2016				
Admin Overhead	68,565	205,696	68,565	342,826
Mechanic Overhead	18,749	18,749	18,749	56,246
TOTAL	87,314	224,445	87,314	399,072

Employee Benefit Fund Summary

	2010	2011	2012	2013	2014	2015	2016
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Proposed</u>
Revenues							
Ad Valorem Taxes	\$ 473,067	\$ 484,079	\$ 447,352	\$ 485,760	\$ 552,312	\$ 523,117	\$ 549,669
Vehicle Taxes	44,186	46,274	48,261	48,121	52,734	54,771	49,753
Reimbursed	8,456	-	4,400	10,579	-	-	-
Other Contributions	-	0	34,758	59,905	68,395	109,582	119,687
Subtotal	\$ 525,709	\$ 530,353	\$ 534,771	\$ 604,365	\$ 673,441	\$ 687,470	\$ 719,109
Transfers	53,686	45,000	55,000	-	-	-	-
Total	\$ 579,395	\$ 575,353	\$ 589,771	\$ 604,365	\$ 673,441	\$ 687,470	\$ 719,109
Expenses							
<i>No Utilities</i>	\$ 581,234	\$ 547,521	\$ 576,998	\$ 660,469	\$ 615,497	\$ 744,130	\$ 759,921
	<i>581,234</i>	<i>547,521</i>	<i>554,893</i>	<i>602,021</i>	<i>547,182</i>	<i>634,548</i>	<i>640,234</i>
Revenues Over/Under							
Without Transfers	\$ (55,525)	\$ (17,168)	\$ (42,227)	\$ (56,104)	\$ 57,943	\$ (56,660)	\$ (40,812)
With Transfers	(1,839)	27,832	12,773	(56,104)	57,943	(56,660)	(40,812)
Ending Balance	\$ (23,276)	\$ 28,832	\$ 52,082	\$ 20,523	\$ 107,698	\$ 51,038	\$ 10,226
Mill Levy	20.309	20.899	20.899	22.433	24.843	24.880	25.896
Need to Avoid Transfers	2.38	0.74	1.97	2.59	(2.61)	2.69	1.92
One Mill	23,293.47	23,162.78	21,405.42	21,653.79	22,232.09	21,025.60	21,226.02

2016 Pay Increase Scenarios
No Increases in Proposed Budget

	Option 1	Option 2	Option 3	Option 4	Option 5	Option 6	
						.5% COLA,	
				.75% COLA,	\$.15 Rate Inc	\$.10 Rate Inc	
Current	.25 Rate Inc	\$500 Bonus	1.5% COLA	& \$.10 Rate Inc	& \$250 Bonus	& \$350 Bonus	
Salaries	2,579,141	2,612,839	2,607,951	2,616,344	2,611,225	2,613,771	2,625,193
Benefits	899,988	906,764	905,863	907,665	906,537	906,992	909,369
Total	3,479,129	3,519,604	3,513,814	3,524,009	3,517,763	3,520,763	3,534,562
2016 Increase	40,475	34,685	44,880	38,634	41,634	55,434	
<i>Salaries Only</i>	1.3%	1.1%	1.4%	1.2%	1.3%	1.8%	
<i>w/ Benefits</i>	1.2%	1.0%	1.3%	1.1%	1.2%	1.6%	
2017 Increase	40,475	-	44,880	38,634	24,285	31,147	
	General Fund	Emp Ben	Water	Electric	Sewer	Golf	TOTAL
Option 1	23,398	5,056	3,315	4,562	1,809	2,335	40,475
Option 2	20,155	4,421	2,746	3,833	1,555	1,975	34,685
Option 3	25,064	5,423	3,749	6,764	2,175	1,704	44,880
Option 4	21,909	4,738	3,191	5,185	1,826	1,786	38,634
Option 5	24,121	5,245	3,362	4,654	1,863	2,390	41,634
Option 6	31,838	6,930	4,491	6,735	2,540	2,900	55,434

Fund #01
General Fund

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed	2015 Revised over 2014	2016 over 2015 Rev
BEGINNING CASH BALANCE	\$ 30,824	\$ 111,385	\$ 202,579	\$ 160,859	\$ 234,072	\$ 263,629		
REVENUES								
Property & Vehicle Taxes	\$ 547,203	\$ 600,121	\$ 598,701	\$ 622,501	\$ 616,355	\$ 599,102	\$ 17,654	\$ (17,253)
Sales & Liquor Taxes	642,306	661,386	722,409	692,089	703,400	703,900	(19,009)	500
Grants	10,791	22,355	22,909	22,000	68,990	68,990	46,081	-
Franchise Fees	125,529	143,127	143,103	127,506	119,200	123,200	(23,903)	4,000
Admin. & Internal Fees	357,000	385,295	381,422	417,539	431,726	399,072	50,304	(32,654)
Licenses & Permits	27,016	33,275	19,383	25,800	19,405	17,905	22	(1,500)
Charges for Services	55,131	50,790	52,807	45,400	60,506	60,356	7,699	(150)
Fines & Fees	130,323	114,517	115,309	122,000	114,000	122,000	(1,309)	8,000
Interest	22,656	20,447	12,896	20,000	12,500	12,500	(396)	-
Transfers	263,963	164,750	171,000	166,000	272,450	286,000	101,450	13,550
Sale of Assets	6,025	4,600	6,000	1,000	-	-	(6,000)	-
Miscellaneous	22,515	36,697	49,053	22,250	95,250	22,250	46,197	(73,000)
TOTAL REVENUES	\$ 2,210,457	\$ 2,237,360	\$ 2,294,991	\$ 2,284,085	\$ 2,513,781	\$ 2,415,275	\$ 276,421	\$ (98,507)
TOTAL RESOURCES AVAILABLE	\$ 2,241,281	\$ 2,348,745	\$ 2,497,570	\$ 2,444,944	\$ 2,747,853	\$ 2,678,904		
EXPENSES								
By Program								
101 General Administration	\$ 554,617	\$ 548,820	\$ 481,284	\$ 578,506	\$ 527,870	\$ 548,234	\$ 46,587	\$ 20,364
102 Code Enforcement (2013)	-	30,414	74,360	141,933	148,864	154,103	74,504	5,239
103 Police	836,288	868,050	871,363	883,876	872,845	886,702	1,482	13,857
104 John Brown Cabin	39,328	35,997	35,324	39,514	37,993	38,416	2,669	423
105 Streets & Alleys	235,595	258,196	257,063	240,033	225,852	245,495	(31,212)	19,643
106 Swimming Pool	38,006	7,054	2,285	3,200	-	-	(2,285)	-
107 Properties & Maintenance	121,049	97,984	200,238	189,283	273,740	326,332	73,502	52,592
108 Fire (Sal-2011,All-2013)	22,756	31,184	59,968	41,000	62,670	68,712	2,702	6,042
109 Municipal Court Services	140,757	128,533	136,895	142,010	162,744	164,889	25,849	2,145
110 Levees & Stormwater	28,176	7,209	9,061	14,030	34,240	24,992	25,179	(9,248)
111 Library	113,324	132,725	135,656	148,007	137,406	151,863	1,750	14,457
TOTAL EXPENSES	\$ 2,129,896	\$ 2,146,166	\$ 2,263,498	\$ 2,421,391	\$ 2,484,224	\$ 2,609,737	\$ 338,058	\$ 125,513
Revenues Over Expenditures	\$ 80,561	\$ 91,194	\$ 31,493	\$ (137,306)	\$ 29,557	\$ (194,462)		
ENDING BALANCE	\$ 111,385	\$ 202,579	\$ 234,072	\$ 23,553	\$ 263,629	\$ 69,167		
<i>as a percentage of expenses</i>	<i>5.2%</i>	<i>9.4%</i>	<i>10.3%</i>	<i>1.0%</i>	<i>10.6%</i>	<i>2.7%</i>		

Fund #01
REVENUES

	2012	2013	2014	2015	2015	2016
	ACTUAL	ACTUAL	ACTUAL	APPROVED	REVISED	Proposed
5100 TAXES						
101 Ad Valorem Tax	\$ 477,203	\$ 535,302	\$ 508,064	\$ 551,859	\$ 549,100	\$ 529,100
102 Delinquent Ad Valorem Tax	23,241	13,424	31,075	18,947	12,947	16,473
Subtotal TAXES	\$ 500,444	\$ 548,726	\$ 539,139	\$ 570,806	\$ 562,047	\$ 545,573
5200 INTERGOVERNMENTAL						
201 City Sales Tax	\$ 245,948	\$ 254,261	\$ 261,754	\$ 255,840	\$ 250,000	\$ 250,000
202 County Sales Tax	310,121	323,558	352,431	346,854	345,000	345,000
203 City Comp Use Tax	83,658	35,203	48,282	37,879	48,000	48,000
204 County Comp Use Tax		44,954	57,041	48,370	58,000	58,000
205 Motor Vehicle Tax	45,790	50,310	56,778	50,442	53,000	52,232
206 Liquor Tax	2,580	3,409	2,900	3,146	2,400	2,900
215 RV Tax	696	657	802	747	802	774
216 16/20M Vechile Tax	273	428	476	506	506	523
217 Commercial Motor Vehicle Tax			1,506			
220 Grant Receipts (Non-CDBG)	9,454	22,355	22,909	22,000	20,000	20,000
221 DARE/COPS Police Grant					48,990	48,990
231 John Brown Cabin	1,337					
Subtotal INTERGOVERNMENTAL	\$ 699,856	\$ 735,136	\$ 804,879	\$ 765,784	\$ 826,698	\$ 826,419
5300 FRANCHISE FEES						
301 Gas Company Franchise Fees	\$ 67,758	\$ 86,203	\$ 89,562	\$ 85,424	\$ 75,000	\$ 80,000
302 Cable TV Franchise Fees	27,253	20,500	28,356	18,932	22,000	22,000
303 Telephone Franchise Fees	28,424	34,325	22,566	21,150	20,000	19,000
304 Electric Franchise Fees	2,093	2,100	2,619	2,000	2,200	2,200
Subtotal FRANCHISE FEES	\$ 125,529	\$ 143,127	\$ 143,103	\$ 127,506	\$ 119,200	\$ 123,200
5400 LICENSES AND PERMITS						
401 CMB & Liquor Licenses	\$ 2,150	\$ 2,375	\$ 2,000	\$ 2,100	\$ 2,000	\$ 2,000
402 Animal Licenses	706	624	605	700	605	605
403 Building & Zoning Permits	16,946	23,056	8,938	16,000	8,000	8,000
404 Camping & Boating Permits	585	440	880		500	500
405 Micellaneous Permits	3,180	3,450	3,610	3,500	5,000	3,500
406 Contractors Licenses	3,450	3,330	3,350	3,500	3,300	3,300
Subtotal LICENSES AND PERMITS	\$ 27,016	\$ 33,275	\$ 19,383	\$ 25,800	\$ 19,405	\$ 17,905
5500 CHARGES FOR SERVICES						
501 Sale of Cemetery Lots	\$ 14,435	\$ 7,470	\$ 7,800	\$ 5,000	\$ 7,150	\$ 7,000
502 Cemetery Charges	24,395	25,695	26,665	25,000	30,000	30,000
503 Auditorium Rent	3,340	4,235	3,980	3,400	3,500	3,500
504 Memorial Hall Rent	4,085	3,925	4,190	4,000	3,800	3,800
506 Swimming Pool Fees		213				
520 Animal Control Charges	8,876	7,952	7,787	6,500	7,900	7,900
Probation Monitoring					6,656	6,656
533 Drug Screening		1,300	2,385	1,500	1,500	1,500
Subtotal CHARGES FOR SERVICES	\$ 55,131	\$ 50,790	\$ 52,807	\$ 45,400	\$ 60,506	\$ 60,356
5600 FINES AND FEES						
601 Police Fines & Fees	\$ 127,389	\$ 112,782	\$ 112,641	\$ 120,000	\$ 112,000	\$ 120,000
602 Pet Adoption Fees		989				
603 Library Fines & Fees	2,934	746	2,668	2,000	2,000	2,000
Subtotal FINES AND FEES	\$ 130,323	\$ 114,517	\$ 115,309	\$ 122,000	\$ 114,000	\$ 122,000

Fund #01
REVENUES

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
5700 INTEREST ON INVESTMENTS						
701 Interest	\$ 22,656	\$ 20,447	\$ 12,896	\$ 20,000	\$ 12,500	\$ 12,500
5800 MISCELLANEOUS						
801 Miscellaneous	\$ 14,817	\$ 20,605	\$ 21,540	\$ 10,000	\$ 5,000	\$ 10,000
802 Reimbursed Expense	7,698	15,812	27,063	12,000	90,000	12,000
803 Council Scholarship		280	450	250	250	250
830 Transfer In from Electric	186,000	84,750	90,000	86,000	191,450	201,000
831 Transfer In from Sewer	39,000	39,000	41,000	39,000	41,000	42,000
833 Transfer In from Water	38,000	41,000	40,000	41,000	40,000	43,000
839 Transfer in from Library	963					
Reimb - Overhead Expenses	312,000	338,144	326,186	361,955	431,726	399,072
Reimb - Mechanic/Repair Fee	45,000	47,151	55,236	55,584	-	-
Subtotal MISCELLANEOUS	\$ 643,478	\$ 586,742	\$ 601,475	\$ 605,789	\$ 799,426	\$ 707,322
5900 SALE OF FIXED ASSETS						
901 Sale of Fixed Assets	\$ 6,025	\$ 4,600	\$ 6,000	\$ 1,000	\$ -	\$ -
TOTAL GENERAL FUND RECEIPTS	\$ 2,210,457	\$ 2,237,360	\$ 2,294,991	\$ 2,284,085	\$ 2,513,781	\$ 2,415,275

Fund #01

TOTAL EXPENDITURES

By Category

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7100. PERSONNEL SERVICES						
101 Salaries	\$ 1,482,646	\$ 1,466,359	\$ 1,480,558	\$ 1,586,015	\$ 1,643,300	\$ 1,650,734
102 Salaries (Overtime)	55,101	64,243	78,519	45,058	63,827	67,073
108 Firemen Training	4,320	2,185	3,820	4,000	4,000	4,000
109 Fire Runs	18,250	22,200	33,250	32,000	30,000	34,000
112 Animal Control	893	-	-	-	-	-
TOTAL PERSONNEL SERVICES	\$ 1,561,209	\$ 1,554,987	\$ 1,596,147	\$ 1,667,073	\$ 1,741,127	\$ 1,755,807
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 24,089	\$ 24,769	\$ 28,580	\$ 30,400	\$ 31,300	\$ 32,400
202 Utilities	19,748	24,220	45,159	52,250	51,250	60,550
203 Dues & Memberships	4,014	5,099	5,468	5,350	6,150	6,150
204 Insurance	59,730	64,150	70,191	75,948	63,163	64,230
205 Education, Meetings & Travel	13,893	18,202	17,805	17,900	22,150	23,450
206 Professional Services	165,100	126,819	115,676	149,950	117,650	128,750
207 Rentals	11,426	5,026	6,713	5,950	8,050	10,500
208 Printing & Advertising	2,901	3,353	4,579	5,800	6,300	6,800
209 Maint of Machinery & Equip	8,350	9,544	4,295	10,650	21,000	22,000
210 Maint of Buildings/Grounds	15,836	6,333	14,021	9,500	9,500	12,000
211 Memorial Hall Utilities	1,187	2,488	2,593	3,900	2,800	2,800
215 Prisoner Care	17,181	14,597	29,934	20,000	20,000	20,000
217 Memorial Hall Custodial	4,500	4,500	4,500	6,000	4,500	6,000
218 Housing Demolition	-	16,878	-	30,000	30,000	30,000
219 Grave Openings	22,575	22,058	25,055	25,000	30,000	30,000
220 Other Contractual	37,344	33,385	44,336	57,200	25,000	50,000
226 Dog Pound Utilities	-	-	-	-	6,000	6,000
TOTAL CONTRACTUAL SERVICES	\$ 407,873	\$ 381,419	\$ 418,906	\$ 505,798	\$ 479,813	\$ 536,630
7300. COMMODITIES						
301 Office Supplies	\$ 11,243	\$ 11,304	\$ 9,274	\$ 11,350	\$ 11,350	\$ 12,150
302 Clothing & Personal Supplies	5,433	2,821	8,266	7,200	9,100	10,700
303 Chemical/Seed/Fertilizer	10,062	13,752	15,310	12,700	7,200	7,700
304 Machine Parts & Supplies	20,030	49,922	56,445	48,450	39,200	43,750
305 Building Material & Supplies	12,150	12,996	17,778	16,900	14,750	14,750
306 Construction Materials	485	315	-	-	5,000	5,000
307 Apparatus & Tools	5,730	5,371	9,256	7,500	9,000	10,500
309 Motor Fuels & Lubricants	28,402	53,419	52,667	54,620	50,700	62,500
311 Memorial Hall Miscellaneous	179	2,603	870	1,500	2,500	1,500
312 Books & Periodicals	14,471	11,253	11,176	20,000	19,000	20,000
314 Computer Software	-	1,037	408	1,500	2,350	2,000
315 Dog Pound Miscellaneous	-	-	-	-	2,500	2,500
316 Fire Truck Equipment & Parts	3,539	6,799	-	5,000	3,000	5,000
317 Food (Not for Resale)	1,186	2,711	5,394	3,750	4,750	5,000
320 Other Commodities	6,080	24,665	24,721	13,250	18,450	20,950
330 Trophies/Awards	-	-	-	-	800	-
TOTAL COMMODITIES	\$ 118,988	\$ 198,967	\$ 211,565	\$ 203,720	\$ 199,650	\$ 224,000

Fund #01

TOTAL EXPENDITURES

By Category

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ 1,644	\$ 2,000	\$ 2,400	\$ 3,500
402 Improvements Non-Buildings	11,754	-	-	5,000	5,000	5,000
403 Office Furniture & Equipment	60	3,635	22,585	7,000	8,950	10,000
405 Operational/Construction Equip	-	-	1,731	2,000	22,700	3,000
407 Other Equipment	-	-	-	10,000	5,000	35,700
409 Leases	2,207	-	2,345	-	2,334	13,150
413 Computer Equip & Software	7,338	-	1,979	11,500	10,000	17,700
TOTAL CAPITAL OUTLAY	\$ 21,359	\$ 3,635	\$ 30,284	\$ 37,500	\$ 56,384	\$ 88,050
7700. OTHER EXPENSES						
705 Chamber of Commerce	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
706 Fireworks Display	5,268	6,878	6,097	7,000	7,000	5,000
713 Scholarship	200	280	500	300	250	250
TOTAL OTHER EXPENSES	\$ 20,468	\$ 7,158	\$ 6,597	\$ 7,300	\$ 7,250	\$ 5,250
TOTAL GENERAL FUND	\$ 2,129,896	\$ 2,146,166	\$ 2,263,498	\$ 2,421,391	\$ 2,484,224	\$ 2,609,737
Full-Time Equivalent Employees (FTE)	39.30	39.25	40.05	41.05	43.26	43.45

01-101

General Administration

	2012	2013	2014	2015	2015	2016
	ACTUAL	ACTUAL	ACTUAL	APPROVED	REVISED	Proposed
7100. PERSONNEL SERVICES						
101 Salaries	\$ 410,852	\$ 398,250	\$ 303,398	\$ 353,069	\$ 338,000	\$ 329,225
102 Salaries (Overtime)	8,082	5,755	980	3,249	3,219	3,219
TOTAL PERSONNEL SERVICES	\$ 418,934	\$ 404,005	\$ 304,377	\$ 356,318	\$ 341,219	\$ 332,444
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 8,024	\$ 8,001	\$ 14,915	\$ 15,000	\$ 15,000	\$ 16,000
202 Utilities	1,653	1,654	18,390	24,000	20,000	22,000
203 Dues & Memberships	3,431	4,154	4,221	4,500	4,500	4,500
204 Insurance	5,948	20,957	28,602	31,438	23,901	22,490
205 Education, Meetings & Travel	6,643	8,539	6,098	8,500	8,500	8,500
206 Professional Services	47,079	32,141	37,724	42,000	40,650	42,000
207 Rentals	840	2,219	4,165	2,800	4,000	4,000
208 Printing & Advertising	1,986	3,054	4,255	3,800	3,800	3,800
209 Maint of Machinery & Equip	4,327	5,014	3,144	3,500	5,500	3,500
210 Maint of Buildings/Grounds	1,215	4,257	8,627	3,500	3,000	5,000
211 Memorial Hall Utilities	1,187	2,488	2,593	3,900	2,800	2,800
217 Memorial Hall Custodial	4,500	4,500	4,500	6,000	4,500	6,000
220 Other Contractual	5,370	2,833	8,649	20,000	10,000	30,000
TOTAL CONTRACTUAL SERVICES	\$ 92,204	\$ 99,812	\$ 145,884	\$ 168,938	\$ 146,151	\$ 170,590
7300. COMMODITIES						
301 Office Supplies	\$ 4,910	\$ 5,606	\$ 4,454	\$ 4,500	\$ 4,500	\$ 4,500
302 Clothing & Personal Supplies	1,237	389	525	500	500	500
303 Chemical/Seed/Fertilizer	565	250	-	250		250
304 Machine Parts & Supplies	590	874	1,979	2,200	1,500	2,200
305 Building Material & Supplies	5,480	7,187	3,376	6,000	5,000	5,000
307 Apparatus & Tools	530	475	57	500	500	500
309 Motor Fuels & Lubricants	310	6,311		4,000		
311 Memorial Hall Miscellaneous	179	2,418	797	1,500	2,500	1,500
312 Books & Periodicals		8				
314 Computer Software		217	109	1,000	750	1,000
317 Food (Not for Resale)	129	1,538	1,893	3,000	2,000	2,000
320 Other Commodities	1,744	12,183	4,217	4,500	4,000	4,500
TOTAL COMMODITIES	\$ 15,674	\$ 37,456	\$ 17,405	\$ 27,950	\$ 21,250	\$ 21,950
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ -	\$ 390	\$ 6,388	\$ 3,000	\$ 3,000	\$ 3,000
405 Operational/Construction Equip			632	2,000	1,000	1,000
407 Other Equipment				10,000	5,000	10,000
413 Computer Equip & Software	7,338			3,000	3,000	4,000
TOTAL CAPITAL OUTLAY	\$ 7,338	\$ 390	\$ 7,020	\$ 18,000	\$ 12,000	\$ 18,000
7700. OTHER EXPENSES						
705 Chamber of Commerce	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
706 Fireworks Display	5,268	6,878	6,097	7,000	7,000	5,000
713 Scholarship	200	280	500	300	250	250
TOTAL OTHER EXPENSES	\$ 20,468	\$ 7,158	\$ 6,597	\$ 7,300	\$ 7,250	\$ 5,250
TOTAL GENERAL ADMIN	\$ 554,617	\$ 548,820	\$ 481,284	\$ 578,506	\$ 527,870	\$ 548,234
Full-Time Equivalent Employees (FTE)	8.05	8.25	7.30	6.50	6.20	6.20

01-102

Code Enforcement (formerly Sports Complex)

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7100. PERSONNEL SERVICES						
101 Salaries	\$ -	\$ -	\$ 56,845	\$ 83,606	\$ 89,974	\$ 89,800
102 Salaries (Overtime)			964	3,328	1,788	1,833
TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ 57,809	\$ 86,933	\$ 91,762	\$ 91,633
7200. CONTRACTUAL SERVICES						
201 Communications	\$ -	\$ -	\$ 390	\$ -	\$ 900	\$ 900
204 Insurance			747		1,002	1,470
205 Education, Meetings & Travel			2,073		2,000	2,000
206 Professional Services		13,536	7,281	25,000	7,000	10,000
208 Printing & Advertising					1,500	1,500
218 Housing Demolition	-	16,878		30,000	30,000	30,000
226 Dog Pound Utilities					6,000	6,000
TOTAL CONTRACTUAL SERVICES	\$ -	\$ 30,414	\$ 10,491	\$ 55,000	\$ 48,402	\$ 51,870
7300. COMMODITIES						
301 Office Supplies	\$ -	\$ -	\$ 50	\$ -	\$ 500	\$ 500
302 Clothing & Personal Supplies			309		300	300
303 Chemical/Seed/Fertilizer	(191)		-			
304 Machine Parts & Supplies	191		175		200	300
305 Building Material & Supplies			5			
307 Apparatus & Tools			1,330		1,000	1,000
309 Motor Fuels & Lubricants			2,689		2,700	3,000
311 Memorial Hall Miscellaneous			73			
315 Dog Pound Miscellaneous					2,500	2,500
320 Other Commodities			277		500	500
TOTAL COMMODITIES	\$ -	\$ -	\$ 4,907	\$ -	\$ 7,700	\$ 8,100
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ -	\$ -	\$ 1,153	\$ -	\$ 500	\$ 1,000
413 Computer Equip & Software					500	1,500
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 1,153	\$ -	\$ 1,000	\$ 2,500
TOTAL CODE ENFORCEMENT	\$ -	\$ 30,414	\$ 74,360	\$ 141,933	\$ 148,864	\$ 154,103
Full-Time Equivalent Employees (FTE)	-	-	1.55	2.05	2.20	2.20

01-103
Police

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7100 PERSONNEL SERVICES						
101 Salaries	\$ 672,163	\$ 696,697	\$ 688,807	\$ 724,318	\$ 732,326	\$ 724,234
102 Salaries (Overtime)	43,725	49,925	65,370	21,758	42,403	43,484
112 Animal Control	893					
TOTAL PERSONNEL SERVICES	\$ 716,780	\$ 746,622	\$ 754,177	\$ 746,076	\$ 774,729	\$ 767,718
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 9,184	\$ 9,589	\$ 6,542	\$ 8,000	\$ 7,500	\$ 7,500
202 Utilities	2,982	3,424	3,026	6,000	4,000	6,000
203 Dues & Memberships	228	168	441	500	500	500
204 Insurance	20,429	17,125	17,089	18,700	15,016	15,684
205 Education, Meetings & Travel	2,861	7,528	3,778	6,000	6,000	6,000
206 Professional Services	15,323	11,914	13,509	16,000	8,000	9,000
207 Rentals		2,207	2,257	2,200	2,300	2,500
208 Printing & Advertising	646	29	126	1,000	500	500
209 Maint of Machinery & Equip	789	2,682	160	2,500	6,500	8,500
210 Maint of Buildings/Grounds	3,521	1,041	4,509	2,500	2,000	2,500
220 Other Contractual	2,528	2,834	2,058	2,000	2,000	2,000
TOTAL CONTRACTUAL SERVICES	\$ 58,491	\$ 58,541	\$ 53,497	\$ 65,400	\$ 54,316	\$ 60,684
7300. COMMODITIES						
301 Office Supplies	\$ 3,904	\$ 2,929	\$ 1,621	\$ 3,500	\$ 2,500	\$ 3,000
302 Clothing & Personal Supplies	3,381	1,292	3,847	5,500	4,000	5,600
303 Chemical/Seed/Fertilizer	8,488	11,483	12,885	10,000	1,000	1,000
304 Machine Parts & Supplies	13,461	21,610	19,383	16,500	7,000	10,000
305 Building Material & Supplies	1,361	500	(1,956)	2,400	1,000	1,000
307 Apparatus & Tools	302	293	688	2,500	1,000	500
309 Motor Fuels & Lubricants	22,726	23,268	21,291	23,500	18,000	22,500
314 Computer Software		308	299		500	500
316 Fire Truck Equipment & Parts	3,539					
317 Food (Not for Resale)	314	537	484		500	500
320 Other Commodities	1,275	457	2,004	2,500	2,000	3,000
330 Trophies/Awards					800	
TOTAL COMMODITIES	\$ 58,749	\$ 62,677	\$ 60,546	\$ 66,400	\$ 38,300	\$ 47,600
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403 Office Furniture & Equipment	60	210	3,142	2,000	1,500	2,000
407 Other Equipment						4,700
409 Leases	2,207					
413 Computer Equip & Software				4,000	4,000	4,000
TOTAL CAPITAL OUTLAY	\$ 2,267	\$ 210	\$ 3,142	\$ 6,000	\$ 5,500	\$ 10,700
TOTAL POLICE	\$ 836,288	\$ 868,050	\$ 871,363	\$ 883,876	\$ 872,845	\$ 886,702
Full-Time Equivalent Employees (FTE)	18.50	18.50	17.75	18.75	19.05	19.10

01-104

John Brown Cabin

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 26,130	\$ 27,152	\$ 27,534	\$ 27,514	\$ 27,869	\$ 27,394
102 Salaries (Overtime)					-	-
TOTAL PERSONNEL SERVICES	\$ 26,130	\$ 27,152	\$ 27,534	\$ 27,514	\$ 27,869	\$ 27,394
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 1,440	\$ 1,201	\$ 1,155	\$ 1,500	\$ 1,100	\$ 1,100
202 Utilities	4,035	5,277	5,718	6,500	6,000	6,000
204 Insurance	6,719	1,880	230	500	174	172
210 Maint of Buildings/Grounds	270	413	556		500	500
220 Other Contractual				1,000	500	1,000
TOTAL CONTRACTUAL SERVICES	\$ 12,464	\$ 8,771	\$ 7,659	\$ 9,500	\$ 8,274	\$ 8,772
7300. COMMODITIES						
301 Office Supplies	\$ 219	\$ 74	\$ -	\$ 500	\$ 500	\$ 500
305 Building Material & Supplies	359		76	750	500	500
307 Apparatus & Tools	7		55			
320 Other Commodities	148			250	250	250
TOTAL COMMODITIES	\$ 733	\$ 74	\$ 131	\$ 1,500	\$ 1,250	\$ 1,250
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ 1,000	\$ 400	\$ 1,000
403 Office Furniture & Equipment					200	
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 1,000	\$ 600	\$ 1,000
TOTAL J.B. CABIN	\$ 39,328	\$ 35,997	\$ 35,324	\$ 39,514	\$ 37,993	\$ 38,416
Full-Time Equivalent Employees (FTE)	1.00	1.00	1.00	1.00	1.00	1.00

01-105
Streets & Alleys

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7100 PERSONNEL SERVICES						
101 Salaries	\$ 193,183	\$ 168,231	\$ 153,496	\$ 140,093	\$ 138,230	\$ 145,208
102 Salaries (Overtime)	2,359	7,532	8,994	10,040	9,837	10,567
TOTAL PERSONNEL SERVICES	\$ 195,542	\$ 175,764	\$ 162,490	\$ 150,133	\$ 148,067	\$ 155,775
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 1,266	\$ 1,278	\$ 1,285	\$ 1,000	\$ 1,000	\$ 1,200
202 Utilities	9,076	12,364	13,387	13,000	13,500	13,500
204 Insurance	16,383	11,754	10,416	11,000	7,800	7,920
205 Education, Meetings & Travel	2,600	71	420	1,000	500	1,000
206 Professional Services	455	796	463	1,000	500	1,000
207 Rentals	400	600	250	800	600	800
208 Printing & Advertising	10	90	-			
209 Maint of Machinery & Equip	885	200	635	3,000	3,500	2,500
210 Maint of Buildings/Grounds			104	1,500	1,000	1,000
220 Other Contractual	119	437	552	500	500	500
TOTAL CONTRACTUAL SERVICES	\$ 31,194	\$ 27,590	\$ 27,511	\$ 32,800	\$ 28,900	\$ 29,420
7300. COMMODITIES						
301 Office Supplies	\$ 64	\$ 16	\$ 504	\$ 100	\$ 100	\$ 100
302 Clothing & Personal Supplies	815	953	720	1,000	1,000	1,000
303 Chemical/Seed/Fertilizer	78	429	228	500	500	500
304 Machine Parts & Supplies	3,708	25,492	27,795	26,000	19,000	20,000
305 Building Material & Supplies	1,123	3,845	6,540	4,000	4,000	4,000
306 Construction Materials	-	315	-			
307 Apparatus & Tools	1,505	2,455	3,738	3,000	3,000	3,000
309 Motor Fuels & Lubricants	1,038	20,812	20,202	20,000	16,000	20,000
317 Food (Not for Resale)			132			
320 Other Commodities	527	525	280	1,000	1,000	1,000
TOTAL COMMODITIES	\$ 8,859	\$ 54,842	\$ 60,139	\$ 55,600	\$ 44,600	\$ 49,600
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ -	\$ -	\$ 1,500	\$ -	\$ 250	\$ -
405 Operational/Construction Equip			1,099		1,700	2,000
409 Leases			2,345		2,334	2,500
413 Computer Equip & Software			1,979	1,500		6,200
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 6,923	\$ 1,500	\$ 4,284	\$ 10,700
TOTAL STREETS & ALLEYS	\$ 235,595	\$ 258,196	\$ 257,063	\$ 240,033	\$ 225,852	\$ 245,495
Full-Time Equivalent Employees (FTE)	5.60	5.60	4.85	4.35	3.56	3.80

01-106
Swimming Pool

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7100. PERSONNEL SERVICES						
101 Salaries	\$ 688	\$ 2,899	\$ -	\$ 3,200	\$ -	\$ -
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 533	\$ -	\$ -	\$ -	\$ -	\$ -
202 Utilities	889					
204 Insurance	4,379	2,028	(146)			
205 Education, Meetings & Travel	-	-	821			
206 Professional Services	-	1,627	1,235			
207 Rentals	10,086					
210 Maint of Buildings/Grounds	9,631					
220 Other Contractual	401					
TOTAL CONTRACTUAL SERVICES	\$ 25,920	\$ 3,655	\$ 1,910	\$ -	\$ -	\$ -
7300. COMMODITIES						
305 Building Material & Supplies	\$ 1,164	\$ -	\$ -	\$ -	\$ -	\$ -
320 Other Commodities	4	500	375			
TOTAL COMMODITIES	\$ 1,168	\$ 500	\$ 375	\$ -	\$ -	\$ -
7400. CAPITAL OUTLAY						
402 Improvements Non-Buildings	\$ 10,230	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SWIMMING POOL	\$ 38,006	\$ 7,054	\$ 2,285	\$ 3,200	\$ -	\$ -
Full-Time Equivalent Employees (FTE)	-	-	-	-	-	-

01-107

Properties & Maintenance (formerly Cemeteries)

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7100. PERSONNEL SERVICES						
101 Salaries	\$ 82,696	\$ 67,073	\$ 147,540	\$ 141,830	\$ 184,260	\$ 197,204
102 Salaries (Overtime)	859	1,031	2,211	6,683	6,580	7,970
TOTAL PERSONNEL SERVICES	\$ 83,555	\$ 68,104	\$ 149,751	\$ 148,513	\$ 190,840	\$ 205,174
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 330	\$ 360	\$ 360	\$ 500	\$ 1,000	\$ 500
202 Utilities	209	204	203	250	250	5,000
203 Dues & Memberships		508				
204 Insurance	5,550	2,417	2,198	2,200	4,800	5,808
205 Education, Meetings & Travel		72	66	100	650	650
206 Professional Services	75	300		200	1,000	1,000
207 Rentals	50			150	1,000	3,000
208 Printing & Advertising	31					
209 Maint of Machinery & Equip	339	148	355	150	1,000	2,000
210 Maint of Buildings/Grounds					1,000	1,000
219 Grave Openings	22,575	22,058	25,055	25,000	30,000	30,000
220 Other Contractual	121	129	625	200	2,000	5,000
TOTAL CONTRACTUAL SERVICES	\$ 29,280	\$ 26,196	\$ 28,863	\$ 28,750	\$ 42,700	\$ 53,958
7300. COMMODITIES						
301 Office Supplies	\$ 11	\$ 37	\$ 31	\$ -	\$ 400	\$ 400
302 Clothing & Personal Supplies		142	456	200	800	800
303 Chemical/Seed/Fertilizer	57	98	100	200	3,000	4,000
304 Machine Parts & Supplies	1,284	1,002	4,031	2,500	8,000	8,000
305 Building Material & Supplies	994	34	3,880	1,000	1,000	1,000
306 Construction Materials					5,000	5,000
307 Apparatus & Tools	16	198	954	500	1,000	2,500
309 Motor Fuels & Lubricants	4,328	1,989	6,871	6,120	12,000	15,000
311 Memorial Hall Miscellaneous	-	184				
320 Other Commodities	-		3,880		6,000	6,000
TOTAL COMMODITIES	\$ 6,691	\$ 3,685	\$ 20,203	\$ 10,520	\$ 37,200	\$ 42,700
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,500
402 Improvements Non-Buildings	1,523					
403 Office Furniture & Equipment			1,421		1,000	1,500
407 Other Equipment						20,000
413 Computer Equip & Software				1,500	1,000	1,500
TOTAL CAPITAL OUTLAY	\$ 1,523	\$ -	\$ 1,421	\$ 1,500	\$ 3,000	\$ 24,500
TOTAL PROP & MAINT	\$ 121,049	\$ 97,984	\$ 200,238	\$ 189,283	\$ 273,740	\$ 326,332
Full-Time Equivalent Employees (FTE)	1.75	1.50	3.20	4.00	6.20	6.20

01-108

Fire Dept (formerly Lakes & Parks)

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7100 PERSONNEL SERVICES						
108 Firemen Training	\$ 4,320	\$ 2,185	\$ 3,820	\$ 4,000	\$ 4,000	\$ 4,000
109 Fire Runs	18,250	22,200	33,250	32,000	30,000	34,000
TOTAL PERSONNEL SERVICES	\$ 22,570	\$ 24,385	\$ 37,070	\$ 36,000	\$ 34,000	\$ 38,000
7200. CONTRACTUAL SERVICES						
201 Communications	\$ -	\$ -	\$ 1,552	\$ -	\$ 2,000	\$ 2,000
202 Utilities	103		2,323		2,500	2,500
203 Dues & Memberships			536		800	800
204 Insurance					920	1,012
205 Education, Meetings & Travel			2,585		2,500	3,000
207 Rentals	50		41		150	200
209 Maint of Machinery & Equip					4,000	4,000
220 Other Contractual			524		500	500
TOTAL CONTRACTUAL SERVICES	\$ 153	\$ -	\$ 7,561	\$ -	\$ 13,370	\$ 14,012
7300. COMMODITIES						
301 Office Supplies	\$ -	\$ -	\$ 440	\$ -	\$ 500	\$ 500
302 Clothing & Personal Supplies			2,410		2,500	2,500
304 Machine Parts & Supplies			2,335		2,000	2,000
305 Building Material & Supplies	33		4,451		1,500	1,500
307 Apparatus & Tools			2,204		1,500	1,500
309 Motor Fuels & Lubricants			646		1,000	1,000
314 Computer Software					600	
316 Fire Truck Equipment & Parts		6,799		5,000	3,000	5,000
317 Food (Not for Resale)			1,679		1,500	1,500
320 Other Commodities			737		700	700
TOTAL COMMODITIES	\$ 33	\$ 6,799	\$ 14,903	\$ 5,000	\$ 14,800	\$ 16,200
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ -	\$ -	\$ 435	\$ -	\$ 500	\$ 500
TOTAL LAKES & PARKS	\$ 22,756	\$ 31,184	\$ 59,968	\$ 41,000	\$ 62,670	\$ 68,712
Full-Time Equivalent Employees (FTE)	-	-	-	-	-	-

01-109

Municipal Court Services

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
7100 PERSONNEL SERVICES						
101 Salaries	\$ 19,603	\$ 19,951	\$ 19,781	\$ 22,090	\$ 47,969	\$ 44,629
102 Salaries (Overtime)	76				-	-
TOTAL PERSONNEL SERVICES	\$ 19,679	\$ 19,951	\$ 19,781	\$ 22,090	\$ 47,969	\$ 44,629
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 777	\$ 877	\$ 439	\$ 900	\$ 500	\$ 900
202 Utilities			50			50
203 Dues & Memberships	75	50	25	100	100	100
204 Insurance	322	527	670	670	625	660
205 Education, Meetings & Travel	474	431	333	500	500	500
206 Professional Services	75,298	65,387	55,350	65,000	60,000	65,000
208 Printing & Advertising	137					
215 Prisoner Care	17,181	14,597	29,934	20,000	20,000	20,000
220 Other Contractual	25,961	25,139	27,821	30,000	5,000	5,000
223 Assigned Counsel					25,000	25,000
TOTAL CONTRACTUAL SERVICES	\$ 120,226	\$ 107,009	\$ 114,622	\$ 117,170	\$ 111,725	\$ 117,210
7300. COMMODITIES						
301 Office Supplies	\$ 324	\$ 287	\$ 351	\$ 250	\$ 350	\$ 350
302 Clothing & Personal Supplies	-	44	-			
303 Chemical/Seed/Fertilizer	528	905	1,143	1,000	1,200	1,200
320 Other Commodities	-		35			
TOTAL COMMODITIES	\$ 852	\$ 1,235	\$ 1,529	\$ 1,250	\$ 1,550	\$ 1,550
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ -	\$ 338	\$ 963	\$ -	\$ -	\$ -
407 Other Equipment						1,000
413 Computer Equip & Software				1,500	1,500	500
TOTAL CAPITAL OUTLAY	\$ -	\$ 338	\$ 963	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL MUNICIPAL COURT	\$ 140,757	\$ 128,533	\$ 136,895	\$ 142,010	\$ 162,744	\$ 164,889
Full-Time Equivalent Employees (FTE)	0.60	0.60	0.60	0.60	1.30	1.20

01-110

Levees & Stormwater

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
7200. CONTRACTUAL SERVICES						
202 Utilities	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -
204 Insurance		3,511	4,827	5,280	4,490	4,592
206 Professional Services	26,132	282				
220 Other Contractual	168	844	1,792	1,000	1,000	2,000
TOTAL CONTRACTUAL SERVICES	\$ 26,333	\$ 4,637	\$ 6,620	\$ 6,280	\$ 5,490	\$ 6,592
7300. COMMODITIES						
303 Chemical/Seed/Fertilizer	\$ 537	\$ 587	\$ 953	\$ 750	\$ 1,500	\$ 750
304 Machine Parts & Supplies	651	821	426	750	1,000	750
305 Building Material & Supplies	150	125	29	250	250	250
306 Construction Materials	485					
307 Apparatus & Tools	20					
309 Motor Fuels & Lubricants		1,039	968	1,000	1,000	1,000
320 Other Commodities			65			
TOTAL COMMODITIES	\$ 1,843	\$ 2,572	\$ 2,441	\$ 2,750	\$ 3,750	\$ 2,750
7400. CAPITAL OUTLAY						
402 Improvements Non-Buildings	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
405 Operational/Construction Equip					20,000	
409 Leases						10,650
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 5,000	\$ 25,000	\$ 15,650
TOTAL LEVEES & STORMWATER	\$ 28,176	\$ 7,209	\$ 9,061	\$ 14,030	\$ 34,240	\$ 24,992
Full-Time Equivalent Employees (FTE)	-	-	-	-	-	-

01-111
Library

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7100 PERSONNEL SERVICES						
101 Salaries	\$ 77,330	\$ 86,106	\$ 83,157	\$ 90,297	\$ 84,671	\$ 93,041
102 Salaries (Overtime)					-	-
TOTAL PERSONNEL SERVICES	\$ 77,330	\$ 86,106	\$ 83,157	\$ 90,297	\$ 84,671	\$ 93,041
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 2,534	\$ 3,463	\$ 1,942	\$ 3,500	\$ 2,300	\$ 2,300
202 Utilities	767	1,297	2,062	2,500	5,000	5,500
203 Dues & Memberships	280	219	245	250	250	250
204 Insurance		3,950	5,557	6,160	4,435	4,422
205 Education, Meetings & Travel	1,314	1,561	1,631	1,800	1,500	1,800
206 Professional Services	738	835	114	750	500	750
208 Printing & Advertising	90	180	198	1,000	500	1,000
209 Maint of Machinery & Equip	2,010	1,500	-	1,500	500	1,500
210 Maint of Buildings/Grounds	1,199	621	225	2,000	2,000	2,000
220 Other Contractual	2,676	1,169	2,314	2,500	3,500	4,000
TOTAL CONTRACTUAL SERVICES	\$ 11,608	\$ 14,795	\$ 14,288	\$ 21,960	\$ 20,485	\$ 23,522
7300. COMMODITIES						
301 Office Supplies	\$ 1,811	\$ 2,355	\$ 1,822	\$ 2,500	\$ 2,000	\$ 2,300
304 Machine Parts & Supplies	145	122	322	500	500	500
305 Building Material & Supplies	1,485	1,305	1,379	2,500	1,500	1,500
307 Apparatus & Tools	3,350	1,951	230	1,000	1,000	1,500
312 Books & Periodicals	14,471	11,245	11,176	20,000	19,000	20,000
314 Computer Software		512		500	500	500
317 Food (Not for Resale)	743	637	1,206	750	750	1,000
320 Other Commodities	2,382	10,999	12,852	5,000	4,000	5,000
TOTAL COMMODITIES	\$ 24,386	\$ 29,127	\$ 28,986	\$ 32,750	\$ 29,250	\$ 32,300
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ 1,644	\$ 1,000	\$ 1,000	\$ 1,000
403 Office Furniture & Equipment		2,697	7,582	2,000	2,000	2,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 2,697	\$ 9,226	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL LIBRARY	\$ 113,324	\$ 132,725	\$ 135,656	\$ 148,007	\$ 137,406	\$ 151,863
Full-Time Equivalent Employees (FTE)	3.80	3.80	3.80	3.80	3.75	3.75

Fund # 02
Water

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 43,575	\$ 176,093	\$ 206,190	\$ 132,804	\$ 122,292	\$ 101,009
REVENUE						
510 Sales and Charges	\$ 805,842	\$ 539,336	\$ 558,614	\$ 570,000	\$ 605,000	\$ 608,400
511 Wholesale Water		236,647	225,223	235,000	245,000	246,300
512 Bulk Water Sales	20,087	14,295	18,676	15,000	17,000	20,300
513 New Utility Services	1,500		750		2,250	
Rate Increases				80,000		50,000
801 Miscellaneous Revenue	551	1,200				
802 Reimbursed Expense	8,785	593			101,075	
808 Water Protection Tax	3,426	3,322	3,469	3,500	3,400	3,500
813 Tower Lease	11,592	11,592	11,592	11,592	13,331	16,331
TOTAL REVENUE	\$ 851,783	\$ 806,986	\$ 818,325	\$ 915,092	\$ 987,056	\$ 944,831
TOTAL RESOURCES AVAILABLE	\$ 895,358	\$ 983,078	\$ 1,024,514	\$ 1,047,896	\$ 1,109,348	\$ 1,045,840
EXPENSES						
Personnel						
Salaries	\$ 137,261	\$ 133,464	\$ 164,685	\$ 179,695	203,738	\$ 208,954
Health Insurance	19,236	24,545	29,232	33,330	35,869	39,382
All Other Benefits	27,352	24,487	37,696	40,603	44,640	45,142
Subtotal	183,849	182,496	231,612	253,628	284,246	293,478
Operating Expenses						
Utilities	85,849	83,238	53,708	86,975	59,500	59,500
Treatment Chemicals	137,076	163,855	128,870	150,150	135,150	130,100
Professional Services	3,649	3,791	118,992	10,500	6,250	14,000
Machine Parts & Supplies	12,124	14,361	19,612	17,500	14,000	18,000
State Taxes & Fees	40,151	14,290	18,533	40,000	18,000	38,500
All Other Expenses	81,441	96,101	113,224	112,145	159,873	134,910
Subtotal	360,290	375,635	452,939	417,270	392,773	395,010
Capital Outlay	-	26,584	45,432	81,500	62,497	140,500
Debt Service	32,491	-	-	25,000	-	15,000
Transfers	65,235	104,827	99,827	100,827	163,010	102,827
Overhead Fees	77,400	87,346	72,412	90,919	105,813	87,314
TOTAL EXPENSES	\$ 719,266	\$ 776,889	\$ 902,222	\$ 969,144	\$ 1,008,339	\$ 1,034,129
Revenues Over Expenditures	\$ 132,517	\$ 30,097	\$ (83,898)	\$ (54,052)	\$ (21,283)	\$ (89,298)
ENDING BALANCE	\$ 176,093	\$ 206,190	\$ 122,292	\$ 78,752	\$ 101,009	\$ 11,711
<i>as a percentage of expenses</i>	<i>24.5%</i>	<i>26.5%</i>	<i>13.6%</i>	<i>8.1%</i>	<i>10.0%</i>	<i>1.1%</i>
Full-Time Equivalent Employees (FTE)	4.00	4.00	4.40	4.20	4.48	4.65

Fund # 02
Water

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
WATER ADMINISTRATION						
7100. PERSONNEL SERVICES						
101 Salaries	\$ -	\$ -	\$ 628	\$ 14,215	\$ 13,914	\$ 13,879
103 FICA				1,087	1,064	1,062
104 KPERS				1,479	1,483	1,378
106 Workers' Compensation			950	34	34	35
107 Unemployment Insurance				28	28	56
TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ 1,578	\$ 16,843	\$ 16,522	\$ 16,410
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 5,314	\$ 4,890	\$ 1,400	\$ 3,000	\$ 2,600	\$ 2,800
202 Utilities	1,142	1,159		500	500	500
203 Dues & Memberships	1,113	1,135	2,128	2,000	2,000	2,000
204 Insurance	4,367	1,957	917	1,045	530	484
205 Education, Meetings & Travel	50	703				
206 Professional Services	13	218	8,280	4,000	250	4,000
207 Rentals				200		
208 Printing & Advertising	507			500		500
209 Maint of Machinery & Equip	749	233	245	1,500	250	1,500
220 Other Contractual	-		16	500		500
TOTAL CONTRACTUAL SERVICES	\$ 13,256	\$ 10,296	\$ 12,986	\$ 13,245	\$ 6,130	\$ 12,284
7300. COMMODITIES						
301 Office Supplies	\$ 40	\$ 4	\$ -	\$ 750	\$ -	\$ 750
305 Building Materials & Supplies				150		
307 Apparatus & Tools				150		
320 Other Commodities				250		500
TOTAL COMMODITIES	\$ 40	\$ 4	\$ -	\$ 1,300	\$ -	\$ 1,250
7400. CAPITAL OUTLAY						
413 Computer Equip & Software	\$ -	\$ -	\$ 1,979	\$ -	\$ -	\$ 6,200
7500. DEBT SERVICE						
511 Note Principal	\$ 20,123	\$ -	\$ -	\$ 25,000	\$ -	\$ -
512 Note Interest	11,340					15,000
513 Note Service Fee	1,028					
TOTAL DEBT SERVICE	\$ 32,491	\$ -	\$ -	\$ 25,000	\$ -	\$ 15,000
7600. TRANSFERS						
603 Transfer Out - General Fund	\$ 38,000	\$ 41,000	\$ 40,000	\$ 41,000	\$ 40,000	\$ 43,000
Transfer Out - Bond & Int	27,235	59,827	59,827	59,827	59,827	59,827
Transfer Out - Rural Fire Fund		4,000				
Transfer Out - CIP Water (28)					63,183	
TOTAL TRANSFERS	\$ 65,235	\$ 104,827	\$ 99,827	\$ 100,827	\$ 163,010	\$ 102,827
7700. OTHER EXPENSES						
703 Water Protection Tax	\$ 7,647	\$ 5,413	\$ 8,336	\$ 8,000	\$ 8,000	\$ 8,500
730 Water Assurance Fee	32,505	8,850	10,197	32,000	10,000	30,000
Overhead Fee	62,400	71,629	54,000	72,391	105,813	87,314
Mechanic/Repair Fee	15,000	15,717	18,412	18,528		
Health Insur Reimb	10,478	24,545	29,232	33,330	35,869	39,382
TOTAL OTHER EXPENSES	\$ 128,029	\$ 126,154	\$ 120,177	\$ 164,249	\$ 178,258	\$ 165,196
TOTAL WATER ADMINISTRATION	\$ 239,052	\$ 241,281	\$ 236,546	\$ 321,464	\$ 363,920	\$ 319,166

Fund # 02
Water

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
WATER TREATMENT						
7100. PERSONNEL SERVICES						
101 Salaries	\$ 62,690	\$ 61,263	\$ 79,309	\$ 82,916	\$ 86,620	\$ 86,018
102 Salaries (Overtime)	7,011	8,317	8,140	3,551	8,755	8,776
103 FICA	5,056	4,720	4,909	6,615	6,999	6,953
104 KPERS	5,590	5,975	7,393	8,997	9,748	9,026
105 Health Insurance	3,641					
106 Workers' Compensation	2,625	1,948	5,335	4,058	3,602	3,718
107 Unemployment Insurance	166	59	646	173	183	364
TOTAL PERSONNEL SERVICES	\$ 86,780	\$ 82,281	\$ 105,733	\$ 106,310	\$ 115,907	\$ 114,855
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 2,225	\$ 1,805	\$ 1,333	\$ 2,500	\$ 1,800	\$ 2,000
202 Utilities	39,376	37,620	36,775	41,475	40,000	40,000
203 Dues & Memberships			2,318			
204 Insurance	7,398	18,316	23,393	25,850	20,447	21,026
205 Education, Meetings & Travel	374	497	360	1,300	1,000	1,000
206 Professional Services	3,560	2,257	6,601	5,000	3,000	5,000
209 Maint of Machinery & Equip	7,004	2,114	29	3,000	15,000	10,000
210 Maint of Buildings/Grounds	28	172	426	2,500	15,000	10,000
220 Other Contractual	1,379	129	109	500	500	500
TOTAL CONTRACTUAL SERVICES	\$ 61,344	\$ 62,910	\$ 71,343	\$ 82,125	\$ 96,747	\$ 89,526
7300. COMMODITIES						
301 Office Supplies	\$ 60	\$ 392	\$ 283	\$ 400	\$ 400	\$ 400
302 Clothing & Personal Supplies		75	73	150	150	150
303 Chemicals/Seed/Fertilizer	137,076	163,855	128,870	150,000	135,000	130,000
304 Machine Parts & Supplies	10,863	12,367	9,272	13,500	10,000	12,000
305 Building Materials & Supplies	4,675	1,660	1,786	4,000	4,000	4,000
307 Apparatus & Tools	719	556	530	1,000	3,000	1,000
309 Motor Fuels & Lubricants	108	10		100		
320 Other Commodities			195		100	100
TOTAL COMMODITIES	\$ 153,501	\$ 178,914	\$ 141,010	\$ 169,150	\$ 152,650	\$ 147,650
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ 22,289	\$ -	\$ 10,000	\$ 5,000	\$ 10,000
402 Improvements Non-Buildings						33,000
403 Office Furniture & Equip			211	10,000	1,000	5,000
405 Operation/Construction Equip				1,500	1,500	5,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 22,289	\$ 211	\$ 21,500	\$ 7,500	\$ 53,000
TOTAL WATER TREATMENT	\$ 301,625	\$ 346,395	\$ 318,298	\$ 379,085	\$ 372,804	\$ 405,031

Fund # 02
Water

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
WATER DISTRIBUTION						
7100. PERSONNEL SERVICES						
101 Salaries	\$ 65,132	\$ 60,541	\$ 68,360	\$ 73,810	\$ 82,152	\$ 87,072
102 Salaries (Overtime)	2,428	3,343	8,247	5,204	12,296	13,209
103 FICA	4,853	4,400	5,355	6,045	6,943	7,368
104 KPERS	5,424	5,407	7,037	8,221	9,670	9,564
105 Health Insurance	5,117					
106 Workers' Compensation	3,523	1,917	5,610	3,708	4,705	5,233
107 Unemployment Insurance	115	61	460	158	182	385
TOTAL PERSONNEL SERVICES	\$ 86,591	\$ 75,669	\$ 95,070	\$ 97,145	\$ 115,948	\$ 122,831
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 954	\$ 1,013	\$ 999	\$ 1,000	\$ 1,000	\$ 1,000
202 Utilities	45,330	44,459	16,934	45,000	19,000	19,000
204 Insurance	7,302	4,777	5,012	5,500	4,320	4,400
205 Education, Meetings & Travel	327	73	711	1,000	1,000	1,000
206 Professional Services	76	1,316	104,111	1,500	3,000	5,000
208 Printing & Advertising	45					
209 Maint of Machinery & Equip				1,000	1,000	2,000
210 Maint of Buildings/Grounds	12,200	13,542	13,542	15,000	15,000	16,000
220 Other Contractual	305	261	436	500	500	
TOTAL CONTRACTUAL SERVICES	\$ 66,539	\$ 65,440	\$ 141,753	\$ 70,500	\$ 44,820	\$ 48,400
7300. COMMODITIES						
301 Office Supplies	\$ 39	\$ -	\$ 9	\$ 100	\$ 100	\$ 100
302 Clothing & Personal Supplies		122	1,114	100	1,500	1,000
303 Chemicals/Seed/Fertilizer				150	150	100
304 Machine Parts & Supplies	1,261	1,993	10,339	4,000	4,000	6,000
305 Building Materials & Supplies	17,205	35,981	43,077	30,000	40,000	35,000
307 Apparatus & Tools	186	513	4,780	500	4,000	2,500
309 Motor Fuels & Lubricants	6,769	5,171	5,976	6,000	6,000	6,500
320 Other Commodities		27	41	100	100	
TOTAL COMMODITIES	\$ 25,459	\$ 43,807	\$ 65,335	\$ 40,950	\$ 55,850	\$ 51,200
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings			35,870	50,000	45,000	35,000
404 Vehicles						40,000
405 Operation/Construction Equip		4,295			1,663	
407 Other Equipment			9,350	10,000	6,000	10,000
409 Leases					2,334	2,500
TOTAL CAPITAL OUTLAY	\$ -	\$ 4,295	\$ 45,221	\$ 60,000	\$ 54,997	\$ 87,500
TOTAL WATER DISTRIBUTION	\$ 178,588	\$ 189,212	\$ 347,378	\$ 268,595	\$ 271,615	\$ 309,931

Fund # 03
Electric

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 216,891	\$ 443,463	\$ 420,357	\$ 359,393	\$ 531,865	\$ 323,509
REVENUE						
Sales and Charges	\$ 3,476,687	\$ 3,288,092	\$ 3,687,768	\$ 3,709,115	\$ 3,664,895	\$ 3,915,743
Penalties and Fees	90,238	92,236	102,774	91,914	98,205	98,728
Utility Deposits	58,500	55,998	49,950	50,000	50,000	50,000
Sales Taxes Collected	109,636	105,189	122,673	118,658	118,658	118,658
Transfers In/Reimb Exp	328,666	162,507	4,512	4,000	2,000	2,000
Miscellaneous	19,236	11,755	9,100	8,000	8,000	20,180
TOTAL REVENUE	\$ 4,082,963	\$ 3,715,777	\$ 3,976,776	\$ 3,981,687	\$ 3,941,758	\$ 4,205,309
TOTAL RESOURCES AVAILABLE	\$ 4,299,853	\$ 4,159,240	\$ 4,397,133	\$ 4,341,081	\$ 4,473,623	\$ 4,528,818
EXPENSES						
Personnel						
Salaries	\$ 335,245	\$ 361,166	\$ 358,543	\$ 386,361	\$ 353,037	\$ 374,326
Health Insurance	31,187	43,381	49,254	57,757	61,166	66,529
All Other Benefits	64,783	67,790	70,618	83,420	78,092	81,367
Subtotal	431,215	472,337	478,415	527,539	492,295	522,223
Operating Expenses						
Purchased Power/Trans/Fuel	1,944,704	2,039,191	2,091,062	2,237,685	2,177,208	2,187,812
Insurance	75,958	61,630	57,887	66,066	49,335	50,710
Professional Services	16,245	19,527	26,586	79,000	50,000	31,000
Bldg & Mach Parts & Supplies	63,975	71,093	85,096	83,950	81,500	83,950
Motor Fuel	16,406	7,730	7,644	9,725	8,500	9,500
State & Local Taxes	125,583	122,340	143,369	125,149	141,184	141,184
Deposit Refunds/Interest	62,426	56,838	54,311	51,000	51,000	51,000
Other Expenses	72,879	95,043	100,640	122,154	96,700	121,700
Subtotal	2,378,175	2,473,392	2,566,596	2,774,729	2,655,427	2,676,855
Capital Expenses						
Poles/Transformers/Wire	32,366	40,995	37,290	60,000	45,000	60,000
Vehicles/Equipment	-	7,195	-	-	1,000	46,000
All Other	309,434	16,361	37,160	161,000	143,500	107,400
Subtotal	341,800	64,551	74,450	221,000	189,500	213,400
Debt Service	-	-	-	-	-	-
Transfers/Other Assistance	503,000	518,000	512,000	498,000	586,000	446,000
Transfer to Reserve Fund	-	-	-	-	-	200,000
Overhead Fees	202,200	210,603	233,806	235,701	226,892	228,936
TOTAL EXPENSES	\$ 3,856,390	\$ 3,738,883	\$ 3,865,268	\$ 4,256,969	\$ 4,150,114	\$ 4,287,414
Revenues Over Expenditures	\$ 226,573	\$ (23,106)	\$ 111,509	\$ (275,282)	\$ (208,356)	\$ (82,106)
<i>Less Transfers</i>	<i>400,907</i>	<i>494,894</i>	<i>623,509</i>	<i>222,718</i>	<i>377,644</i>	<i>563,894</i>
ENDING BALANCE	\$ 443,463	\$ 420,357	\$ 531,865	\$ 84,111	\$ 323,509	\$ 241,404
<i>as a percentage of expenses</i>	<i>11.5%</i>	<i>11.2%</i>	<i>13.8%</i>	<i>2.0%</i>	<i>7.8%</i>	<i>5.6%</i>
Full-Time Equivalent Employees (FTE)	6.00	6.00	6.90	6.55	6.55	6.55

Fund # 03
Electric

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
REVENUE						
510 Sales/Charges	\$ 3,365,462	\$ 3,288,092	\$ 3,687,768	\$ 3,709,115	\$ 3,664,895	\$ 3,915,743
513 New Utility Services	300					
514 Service Charge	111,225					
515 Turn On Charge	3,250	2,940	3,850	3,000	3,000	3,000
516 Customer Transfer Fee	2,005	1,849	1,560	1,750	1,750	1,750
517 Customer Late Charge	84,683	87,447	97,364	87,164	93,455	93,978
701 Interest	1,512	931	819	1,000	1,000	1,000
801 Miscellaneous Revenue	8,645	10,824	8,281	7,000	7,000	7,000
802 Reimbursed Expense	37,504	1,537	4,512	4,000	2,000	2,000
806 Utility Deposits	58,500	55,998	49,950	50,000	50,000	50,000
807 Sales Tax Collection	109,636	105,189	122,673	118,658	118,658	118,658
Pole Attachment Agreements						12,180
Reimb from CIP - Streets	291,162	160,970				
901 Sale of Fixed Assets	9,079					
TOTAL ELECTRIC FUND RECEIPTS	\$ 4,082,963	\$ 3,715,777	\$ 3,976,776	\$ 3,981,687	\$ 3,941,758	\$ 4,205,309
ADMINISTRATION						
7100. PERSONNEL SERVICES						
101 Salaries	\$ -	\$ -	\$ 418	\$ 21,322	\$ 20,871	\$ 20,819
103 FICA				1,631	1,597	1,593
104 KPERS				2,219	2,224	2,067
106 Workers' Compensation			734	51	51	52
107 Unemployment Insurance				43	42	83
TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ 1,152	\$ 25,265	\$ 24,784	\$ 24,615
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 7,672	\$ 7,652	\$ 4,650	\$ 8,000	\$ 6,000	\$ 6,000
202 Utilities	4,795	10,379		2,500		
203 Dues & Memberships	11,837	11,954	12,323	13,000	13,000	13,000
204 Insurance	5,847	5,831	4,908	6,930	3,485	3,410
205 Education, Meetings & Travel	250	171		2,500	2,500	2,500
206 Professional Services	5,101	19,496	21,749	70,000	43,000	22,000
207 Rentals		2,890		250	250	250
208 Printing & Advertising	232	84		250	250	250
209 Maint of Machinery & Equip	2,950	2,468	2,562	3,500	2,500	3,500
210 Maint of Buildings/Grounds				500	500	500
220 Other Contractual	997	2,488	1,510	1,500	1,500	1,500
TOTAL CONTRACTUAL SERVICES	\$ 39,680	\$ 63,413	\$ 47,701	\$ 108,930	\$ 72,985	\$ 52,910
7300. COMMODITIES						
301 Office Supplies	\$ 984	\$ 1,233	\$ 695	\$ 2,500	\$ 1,000	\$ 2,500
302 Clothing & Personal Supplies				250		250
304 Machine Parts & Supplies	12			150		150
305 Building Materials & Supplies	256	105		300		300
307 Apparatus & Tools	27	83		250		250
320 Other Commodities	125	47		2,000	2,000	2,000
TOTAL COMMODITIES	\$ 1,404	\$ 1,468	\$ 695	\$ 5,450	\$ 3,000	\$ 5,450
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
403 Office Furniture & Equip		240	50			
409 Leases	3,468					
413 Computer Equip & Software			1,979			6,200
TOTAL CAPITAL OUTLAY	\$ 3,468	\$ 240	\$ 2,033	\$ -	\$ -	\$ 6,200

Fund # 03
Electric

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7600. TRANSFERS						
602 Transfer Out - To Water	\$ -	\$ -	\$ -	\$ -		
603 Transfer Out - To General	186,000	84,750	90,000	86,000	191,450	201,000
604 Transfer Out - To Cap Improv	380,000	118,000	135,000	120,000	135,000	140,000
609 Transfer Out - To Golf Course	45,000	98,250	70,000	70,000	165,000	70,000
Transfer Out - Parks and Rec	90,000	175,000	175,000	180,000	52,550	
Transfer Out - Tourism (JBJ)	12,000	12,000	12,000	12,000	12,000	10,000
Transfer Out - Electric Reserve						200,000
614 Transfer Out - Emp Benefit	55,000					
TOTAL TRANSFERS	\$ 768,000	\$ 488,000	\$ 482,000	\$ 468,000	\$ 556,000	\$ 621,000
7700. OTHER EXPENSES						
701 Deposit Interest	\$ 298	\$ 3,870	\$ 1,586	\$ 1,000	\$ 1,000	\$ 1,000
702 Compensating Use Tax	16,768	15,721	19,685	17,500	17,500	17,500
705 Chamber of Commerce	15,000	30,000	30,000	30,000	30,000	25,000
715 City Sales Tax	25,647	28,046	30,944	26,912	30,944	30,944
716 County Sales Tax	32,059	36,219	46,492	32,654	46,492	46,492
717 State Sales Tax	51,109	42,354	46,248	48,083	46,248	46,248
718 Deposit Refunds	62,128	52,969	52,725	50,000	50,000	50,000
Overhead Fee	187,200	194,886	215,394	217,173	226,892	224,445
Mechanic/Repair Fee	15,000	15,717	18,412	18,528		
Health Insurance Reimb	15,268	43,381	49,254	57,757	61,166	66,529
TOTAL OTHER EXPENSES	\$ 420,477	\$ 463,163	\$ 510,741	\$ 499,607	\$ 510,241	\$ 508,158
TOTAL ELECTRIC ADMINISTRATION	\$ 1,233,029	\$ 1,016,284	\$ 1,044,322	\$ 1,107,252	\$ 1,167,010	\$ 1,218,333

Fund # 03
Electric

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
ELECTRIC PRODUCTION						
7100. PERSONNEL SERVICES						
101 Salaries	\$ 104,340	\$ 103,980	\$ 108,382	\$ 103,902	\$ 86,620	\$ 86,018
102 Salaries (Overtime)	8,504	13,793	5,510	4,466	973	975
103 FICA	8,237	8,716	7,092	8,290	6,999	6,953
104 KPERS	9,081	10,138	9,588	11,276	9,748	9,026
105 Health Insurance	4,758					
106 Workers' Compensation	3,673	3,098	2,676	3,812	3,602	3,718
107 Unemployment Insurance	141	127	756	217	183	364
TOTAL PERSONNEL SERVICES	\$ 138,732	\$ 139,852	\$ 134,003	\$ 131,963	\$ 108,124	\$ 107,054
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 9,377	\$ 7,841	\$ 7,498	\$ 7,500	\$ 7,500	\$ 7,500
202 Utilities	10,805	22,131	22,173	25,000	25,000	25,000
204 Insurance	33,593	39,381	42,878	47,586	37,300	38,720
205 Education, Meetings & Travel		1,412	74	250	250	250
206 Professional Services	7,704	(1,272)	1,801	5,000	3,000	5,000
207 Rentals		1,070		250		250
208 Printing & Advertising				500		500
209 Maint of Machinery & Equip	9,587	1,186	4,646	15,000	8,000	15,000
210 Maint of Buildings/Grounds	75			1,500	1,500	2,000
212 Electricity Purchased	1,804,988	1,852,618	1,900,804	2,068,670	1,954,038	1,930,081
213 Electric Transmission	139,716	164,229	189,898	144,015	208,170	237,730
220 Other Contractual	102	29	15,090		(15,000)	
TOTAL CONTRACTUAL SERVICES	\$ 2,015,947	\$ 2,088,625	\$ 2,184,862	\$ 2,315,271	\$ 2,229,758	\$ 2,262,032
7300. COMMODITIES						
301 Office Supplies	\$ 50	\$ 1,118	\$ 1,361	\$ 150	\$ 1,200	\$ 1,200
302 Clothing & Personal Supplies		98	30	250	250	
303 Chemicals/Seed/Fertilizer		165				
304 Machine Parts & Supplies	1,089	1,106	903	4,500	2,500	4,500
305 Building Materials & Supplies	3,182	3,584	4,172	7,000	5,000	7,000
307 Apparatus & Tools	673	222	625	500	500	500
309 Motor Fuels & Lubricants	2,557	1,304	882	2,000	2,000	2,000
310 Power Production Fuel		22,344	361	25,000	15,000	20,000
320 Other Commodities		12	174	100	100	100
TOTAL COMMODITIES	\$ 7,551	\$ 30,783	\$ 8,507	\$ 39,500	\$ 26,550	\$ 35,300
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ 85,000	\$ 40,000	\$ 45,000
402 Improvements Non-Buildings				35,000	27,500	35,000
403 Office Furniture & Equipment			652			
413 Computer Equip & Software					1,000	1,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 652	\$ 120,000	\$ 68,500	\$ 81,000
TOTAL ELECTRIC PRODUCTION	\$ 2,162,230	\$ 2,259,260	\$ 2,328,024	\$ 2,606,734	\$ 2,432,932	\$ 2,485,385

Fund # 03
Electric

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
ELECTRIC DISTRIBUTION						
7100. PERSONNEL SERVICES						
101 Salaries	\$ 198,679	\$ 214,887	\$ 214,886	\$ 220,550	\$ 209,240	\$ 229,479
102 Salaries (Overtime)	6,727	10,140	10,089	12,440	11,179	12,883
103 FICA	16,605	18,083	17,593	19,635	18,710	20,388
104 KPERS	18,289	20,447	23,817	26,707	25,610	26,046
105 Health Insurance	11,161					
106 Workers' Compensation	8,397	6,928	6,447	9,028	8,840	10,011
107 Unemployment Insurance	360	252	1,917	513	489	1,066
110 Standby	16,996	18,366	19,258	23,681	24,154	24,152
TOTAL PERSONNEL SERVICES	\$ 277,215	\$ 289,104	\$ 294,006	\$ 312,554	\$ 298,222	\$ 324,025
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 2,480	\$ 2,729	\$ 2,549	\$ 3,000	\$ 2,500	\$ 2,500
202 Utilities	4,190	5,234	7,192	7,004	7,000	7,000
204 Insurance	36,518	16,418	10,102	11,550	8,550	8,580
205 Education, Meetings & Travel	1,758	1,222	999	2,500	2,500	2,500
206 Professional Services	3,440	1,303	3,037	4,000	4,000	4,000
208 Printing & Advertising				750	750	750
209 Maint of Machinery & Equip	617		3,268	3,500	10,000	8,000
210 Maint of Buildings/Grounds	120	2,371		10,000	3,500	5,500
220 Other Contractual	590	1,637	471	500	500	500
TOTAL CONTRACTUAL SERVICES	\$ 49,712	\$ 30,914	\$ 27,618	\$ 42,804	\$ 39,300	\$ 39,330
7300. COMMODITIES						
301 Office Supplies	\$ 143	\$ -	\$ 72	\$ 500	\$ 500	\$ 500
302 Clothing & Personal Supplies	793	2,054	4,593	1,750	4,000	3,500
303 Chemicals/Seed/Fertilizer	272	370	104	1,500	500	1,000
304 Machine Parts & Supplies	8,408	13,024	9,571	12,000	9,000	12,000
305 Building Materials & Supplies	51,028	53,274	70,450	60,000	65,000	60,000
306 Construction Materials		617	328			
307 Apparatus & Tools	1,379	3,058	5,103	3,000	6,000	5,000
309 Motor Fuels & Lubricants	13,849	6,426	6,762	7,725	6,500	7,500
320 Other Commodities		188	2,551	150	150	150
TOTAL COMMODITIES	\$ 75,873	\$ 79,012	\$ 99,533	\$ 86,625	\$ 91,650	\$ 89,650
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ 4,358	\$ -	\$ -	\$ -
402 Improvements Non-Buildings		10,120	18,127	35,000	70,000	15,000
404 Vehicles		7,195				45,000
405 Operation/Construction Equip	25,966		5,989			
409 Leases		6,000	6,000	6,000	6,000	6,200
422 Poles	7,962	8,103	8,271	15,000	10,000	15,000
423 Transformers	4,828	11,245	10,378	20,000	15,000	20,000
424 Wire	19,577	21,647	18,641	25,000	20,000	25,000
TOTAL CAPITAL OUTLAY	\$ 58,332	\$ 64,310	\$ 71,765	\$ 101,000	\$ 121,000	\$ 126,200
TOTAL ELECTRIC DISTRIBUTION	\$ 461,132	\$ 463,340	\$ 492,922	\$ 542,983	\$ 550,172	\$ 579,205

Fund # 04
Employee Benefits

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 28,832	\$ 52,082	\$ 20,523	\$ 52,824	\$ 107,698	\$ 51,038
REVENUE						
101 Ad Valorem Tax	\$ 424,863	\$ 473,228	\$ 523,863	\$ 512,922	\$ 510,358	\$ 534,358
102 Delinquent Tax	22,489	12,531	28,449	19,536	12,759	15,311
205 Motor Vehicle Tax	47,281	47,063	50,269	52,009	53,422	48,547
215 Recreational Vehicle Tax	736	595	710	771	828	719
216 16 / 20 M Vehicle Tax	244	463	1,755	521	521	487
802 Reimbursed Expense	4,400	10,579				
Reimb Health Ins - Water	10,478	24,545	29,232	33,330	35,869	39,382
Reimb Health Ins - Elec	15,268	43,381	49,254	57,757	61,166	66,529
Reimb Health Ins - Sewer	6,837	15,067	19,061	14,222	12,547	13,776
830 Transfer from Electric (General)	55,000					
Transfer from Rec Emp Ben Fund	12,653	1,457	80			
TOTAL REVENUE	\$ 600,249	\$ 628,910	\$ 702,673	\$ 691,068	\$ 687,470	\$ 719,109
TOTAL RESOURCES AVAILABLE	\$ 629,081	\$ 680,993	\$ 723,196	\$ 743,892	\$ 795,168	\$ 770,147
EXPENSES						
By Object						
103 FICA	\$ 129,545	\$ 129,418	\$ 131,877	\$ 142,082	\$ 149,652	\$ 143,527
104 KPERS	125,530	131,130	150,533	172,480	185,074	167,320
105 Health Insurance	244,165	332,306	251,426	356,565	325,728	364,291
106 Workers' Compensation	46,622	41,541	52,817	36,986	55,364	56,905
107 Unemployment Insurance	2,956	1,778	13,449	3,819	3,912	7,505
206 Professional Services	692	296				
220 Other Contractual			395		4,400	374
Reimbursement to 125/HRA	27,488	24,000	15,000	20,000	20,000	20,000
TOTAL EXPENSES	\$ 576,998	\$ 660,469	\$ 615,497	\$ 731,932	\$ 744,130	\$ 759,921
Revenues Over Expenditures	\$ 23,251	\$ (31,559)	\$ 87,175	\$ (40,864)	\$ (56,660)	\$ (40,812)
ENDING BALANCE	\$ 52,082	\$ 20,523	\$ 107,698	\$ 11,960	\$ 51,038	\$ 10,226
<i>as a percentage of expenses</i>	9.0%	3.1%	17.5%	1.6%	6.9%	1.3%
Full-Time Equivalent Employees (FTE)	59.35	59.30	61.50	62.25	61.34	61.70

Fund # 05
Refuse

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 4,725	\$ 6,252	\$ 5,511	\$ 5,154	\$ 19,986	\$ 4,486
REVENUE						
510 Sales/Charges	\$ 374,736	\$ 387,118	\$ 392,938	\$ 395,000	\$ 405,000	\$ 430,000
801 Miscellaneous	180	360	345	500	500	500
TOTAL REVENUE	\$ 374,916	\$ 387,478	\$ 393,283	\$ 395,500	\$ 405,500	\$ 430,500
TOTAL RESOURCES AVAILABLE	\$ 379,641	\$ 393,730	\$ 398,794	\$ 400,654	\$ 425,486	\$ 434,986
EXPENSES						
By Object						
201 Communications	\$ 575	\$ 600	\$ 700	\$ 1,000	\$ 1,000	\$ 1,500
206 Professional Services				100		
208 Printing & Advertising				150		
209 Maint of Machinery & Equip	109			150		
220 Other Contractual Services	372,705	387,620	378,108	395,000	405,000	430,000
301 Office Supplies				150		
320 Other Commodities				150		
603 Reimburse Elec					15,000	
TOTAL EXPENSES	\$ 373,389	\$ 388,220	\$ 378,808	\$ 396,700	\$ 421,000	\$ 431,500
Revenues Over Expenditures	\$ 1,527	\$ (741)	\$ 14,476	\$ (1,200)	\$ (15,500)	\$ (1,000)
ENDING BALANCE	\$ 6,252	\$ 5,511	\$ 19,986	\$ 3,954	\$ 4,486	\$ 3,486
<i>as a percentage of expenses</i>	<i>1.7%</i>	<i>1.4%</i>	<i>5.3%</i>	<i>1.0%</i>	<i>1.1%</i>	<i>0.8%</i>

Fund # 06
Osawatomie Library

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 91,626	\$ 115,754	\$ 98,394	\$ 98,394	\$ 102,054	\$ 105,054
REVENUE						
Property Taxes	\$ 963	\$ 108	\$ 93	\$ -	\$ -	\$ -
Grants	11,596	9,949	9,200	9,000	9,000	9,000
Donations	16,773	5,869	4,234	2,000	2,000	-
All Other	526	157	119	-	-	-
TOTAL REVENUE	\$ 29,858	\$ 16,083	\$ 13,646	\$ 11,000	\$ 11,000	\$ 9,000
TOTAL RESOURCES AVAILABLE	\$ 121,483	\$ 131,837	\$ 112,041	\$ 109,394	\$ 113,054	\$ 114,054
EXPENSES						
By Object						
Contractual Services	\$ 1,768	\$ 1,655	\$ 3,389	\$ -	\$ -	\$ 4,000
Commodities	3,000	5,197	3,251	8,000	8,000	8,000
Capital Outlay	-	26,591	3,346	98,394	-	99,000
Transfers	963	-	-	-	-	-
TOTAL EXPENSES	\$ 5,730	\$ 33,443	\$ 9,986	\$ 106,394	\$ 8,000	\$ 111,000
Revenues Over Expenditures	\$ 24,128	\$ (17,359)	\$ 3,660	\$ (95,394)	\$ 3,000	\$ (102,000)
ENDING BALANCE	\$ 115,754	\$ 98,394	\$ 102,054	\$ 3,000	\$ 105,054	\$ 3,054
<i>as a percentage of expenses</i>	<i>2020.2%</i>	<i>294.2%</i>	<i>1021.9%</i>	<i>2.8%</i>	<i>1313.2%</i>	<i>2.8%</i>
REVENUES						
5000. REVENUE						
101 Ad Valorem Tax	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -
102 Delinquent Tax	952	108	93	-	-	-
220 Grant Receipts (Non CDBG)	11,596	9,949	9,200	9,000	9,000	9,000
601 Fines & Fees	410	-	-	-	-	-
701 Interest	116	157	119	-	-	-
803 Donations	16,773	5,869	4,234	2,000	2,000	-
TOTAL LIBRARY FUND RECEIPTS	\$ 29,858	\$ 16,083	\$ 13,646	\$ 11,000	\$ 11,000	\$ 9,000

Fund # 06
Osawatomie Library

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
EXPENDITURES						
7200. CONTRACTUAL SERVICES						
205 Education, Meetings & Travel	\$ 339	\$ 146	\$ 84	\$ -	\$ -	\$ -
206 Professional Services	-	203	130			
220 Other Contractual	1,429	1,305	3,175			4,000
TOTAL CONTRACTUAL SERVICES	\$ 1,768	\$ 1,655	\$ 3,389	\$ -	\$ -	\$ 4,000
7300. COMMODITIES						
301 Office Supplies	\$ 257	\$ 77	\$ -	\$ -	\$ -	\$ -
302 Clothing & Personal Supplies	18	9	113			
305 Building Materials & Supplies	65	457	189			
307 Apparatus & Tools		85				
312 Books & Periodicals	700	1,750	1,144			
317 Food (Not for Sale)	818	425	798			
320 Other Commodities	1,142	2,394	1,007	8,000	8,000	8,000
TOTAL COMMODITIES	\$ 3,000	\$ 5,197	\$ 3,251	\$ 8,000	\$ 8,000	\$ 8,000
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ 17,825	\$ -	\$ -	\$ -	\$ 6,000
402 Improv Other than Buildings		800		98,394		68,000
403 Office Furniture & Equipment		7,965	3,346			25,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 26,591	\$ 3,346	\$ 98,394	\$ -	\$ 99,000
7600. TRANSFERS						
603 Transfer Out - To General	\$ 963	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIBRARY EXPENDITURES	\$ 5,730	\$ 33,443	\$ 9,986	\$ 106,394	\$ 8,000	\$ 111,000

Fund # 07
Osawatomie Recreation

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 714	\$ 714	\$ -	\$ -	\$ 3,268	\$ -
REVENUE						
101 Ad Valorem Tax	\$ 87,314	\$ 77	\$ (17)	\$ -		
102 Delinquent Tax	4,501	2,115	2,009	1,000	4,000	4,000
205 Motor Vehicle Tax	9,110	9,330	1,950			
215 Recreational Vehicle Tax	141	119	25			
216 16 / 20 M Vehicle Tax	-		85			
TOTAL REVENUE	\$ 101,066	\$ 11,641	\$ 4,051	\$ 1,000	\$ 4,000	\$ 4,000
TOTAL RESOURCES AVAILABLE	\$ 101,780	\$ 12,355	\$ 4,051	\$ 1,000	\$ 7,268	\$ 4,000
EXPENSES						
Transfer to Parks & Rec Fund	\$ 101,066	\$ 12,355	\$ 783	\$ 1,000	\$ 7,268	\$ 4,000
TOTAL EXPENSES	\$ 101,066	\$ 12,355	\$ 783	\$ 1,000	\$ 7,268	\$ 4,000
Revenues Over Expenditures	\$ -	\$ (714)	\$ 3,268	\$ -	\$ (3,268)	\$ -
ENDING BALANCE	\$ 714	\$ -	\$ 3,268	\$ -	\$ -	\$ -

Fund # 08
Osawatomie Rural Fire Department

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 3,387	\$ 763	\$ 4,174	\$ 4,171	\$ 3,392	\$ 3,392
REVENUE						
802 Reimbursed Expense	\$ 34,964	\$ 19,603	\$ 48,926	\$ 75,000	\$ 60,000	\$ 75,000
Transfer In from Water		4,000				
Transfer In from Sewer		4,000	4,000			
TOTAL REVENUE	\$ 34,964	\$ 27,603	\$ 52,926	\$ 75,000	\$ 60,000	\$ 75,000
TOTAL RESOURCES AVAILABLE	\$ 38,351	\$ 28,366	\$ 57,100	\$ 79,171	\$ 63,392	\$ 78,392
EXPENSES						
By Object						
101 Salaries	\$ 34,712	\$ 22,163	\$ 49,275	\$ 70,000	\$ 55,000	\$ 70,000
103 FICA	2,143	1,623	3,728	4,000	4,000	4,000
104 KPERS	733	406	705	1,000	1,000	1,000
TOTAL EXPENSES	\$ 37,588	\$ 24,192	\$ 53,708	\$ 75,000	\$ 60,000	\$ 75,000
Revenues Over Expenditures	\$ (2,624)	\$ 3,411	\$ (782)	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 763	\$ 4,174	\$ 3,392	\$ 4,171	\$ 3,392	\$ 3,392

Fund # 09
Industrial

	2012	2013	2014	2015	2015	2016
	ACTUAL	ACTUAL	ACTUAL	APPROVED	REVISED	Proposed
BEGINNING CASH BALANCE	\$ 48,169	\$ 61,237	\$ 35,121	\$ 42,576	\$ 49,980	\$ 43,890
REVENUE						
101 Ad Valorem Tax	\$ (6)	\$ -	\$ 5	\$ -	\$ -	\$ -
102 Delinquent Tax	132	12	7			
801 Miscellaneous (Land Lease)	21,715	24,306	14,793	15,000	13,910	15,000
802 Reimbursed Expense			5,600	5,460	5,460	5,600
811 Lease Payment (JTC Oil)	2,600	12,000	13,000	10,000	9,000	
Sale of Fixed Assets/Real Estate			12,000			
TOTAL REVENUE	\$ 24,441	\$ 36,318	\$ 45,405	\$ 30,460	\$ 28,370	\$ 20,600
TOTAL RESOURCES AVAILABLE	\$ 72,611	\$ 97,556	\$ 80,526	\$ 73,036	\$ 78,350	\$ 64,490
EXPENSES						
By Object						
204 Insurance	\$ -	\$ 1,269	\$ 1,814	\$ 1,963	\$ 1,460	\$ -
206 Professional Services	5,243	1,878	1,979	10,000	5,000	10,000
208 Printing and Advertising		3,327	1,110	3,500	2,000	3,500
220 Other Contractual Services	3,530	1,218	2,642	15,000	15,000	15,000
320 Other Commodities				30,000		33,000
Loan to Golf Course for Zoysia		42,742				
Purchase of Land			12,000			
711 Lease Payments to the State	2,600	12,000	11,000	10,000	11,000	
TOTAL EXPENSES	\$ 11,373	\$ 62,434	\$ 30,546	\$ 70,463	\$ 34,460	\$ 61,500
Revenues Over Expenditures	\$ 13,068	\$ (26,116)	\$ 14,859	\$ (40,003)	\$ (6,090)	\$ (40,900)
ENDING BALANCE	\$ 61,237	\$ 35,121	\$ 49,980	\$ 2,573	\$ 43,890	\$ 2,990
<i>as a percentage of expenses</i>	<i>538.4%</i>	<i>56.3%</i>	<i>163.6%</i>	<i>3.7%</i>	<i>127.4%</i>	<i>4.9%</i>

Fund # 10
Revolving Loan Fund

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 72,670	\$ 72,758	\$ 72,758	\$ 73,258	\$ 72,758	\$ 73,258
REVENUE						
701 Interest on Investments	\$ 88	\$ -	\$ -	\$ 500	\$ 500	\$ -
820 Recapture - CDBG						
TOTAL REVENUE	\$ 88	\$ -	\$ -	\$ 500	\$ 500	\$ -
TOTAL RESOURCES AVAILABLE	\$ 72,758	\$ 72,758	\$ 72,758	\$ 73,758	\$ 73,258	\$ 73,258
EXPENSES						
By Object						
711 Loan						
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 72,758	\$ 72,758	\$ 72,758	\$ 73,758	\$ 73,258	\$ 73,258

Fund # 11
Special Parks & Recreation

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 12,692	\$ 91,073	\$ 88,221	\$ 62,134	\$ 90,822	\$ 93,361
REVENUE						
206 Liquor Tax	\$ 2,580	\$ 3,409	\$ 2,900	\$ 3,146	\$ 2,900	\$ 2,682
580 Registration Fees	33,403	27,138	25,889	25,000		
581 Tournament Registrations	460		600			
582 Tournament Gate	1,828	2,941	2,131	1,500		
583 Concessions	16,960	13,625	6,911	15,000		
584 Sponsorship Fees	3,156	1,375	125	1,000		
883 Donations	75		500	500		
801 Miscellaneous	57,642	9,644	6,157	5,800	230	
802 Reimbursed Expense	1,154	4,308	195		787	
825 Transfer from Recreation Fund	101,066	12,355	783	1,000	3,390	
Transfer from Electric Fund	90,000	175,000	175,000	180,000	52,550	-
Balance from Rec Commission						
TOTAL REVENUE	\$ 308,323	\$ 249,794	\$ 221,191	\$ 232,946	\$ 59,857	\$ 2,682
TOTAL RESOURCES AVAILABLE	\$ 321,016	\$ 340,867	\$ 309,411	\$ 295,080	\$ 150,679	\$ 96,043
EXPENSES						
By Object						
Facilities						
Salaries & Wages	\$ 57,526	\$ 58,108	\$ 66,941	\$ 61,793	\$ -	\$ -
Contractual Services	29,941	24,825	25,857	26,250	25,055	-
Commodities	21,610	38,813	33,549	32,200	2,500	-
Capital Outlay	9,999	26,343	2,479	26,000	19,000	13,043
Subtotal - Facilities	\$ 119,076	\$ 148,089	\$ 128,826	\$ 146,243	\$ 46,555	\$ 13,043
Recreation Programs						
Salaries & Wages	\$ 43,080	\$ 49,719	\$ 48,240	\$ 58,587	\$ 8,213	\$ -
Contractual Services	35,076	23,716	18,762	22,800	2,550	-
Commodities	29,963	29,250	21,402	33,200	-	-
Capital Outlay	-	-	640	-	-	-
Other Expenses	2,749	1,872	720	1,370	-	83,000
Subtotal - Rec Programs	\$ 110,867	\$ 104,558	\$ 89,764	\$ 115,956	\$ 10,763	\$ 83,000
TOTAL EXPENSES	\$ 229,943	\$ 252,647	\$ 218,590	\$ 262,199	\$ 57,318	\$ 96,043
Revenues Over Expenditures	\$ 78,380	\$ (2,852)	\$ 2,601	\$ (29,253)	\$ 2,539	\$ (93,361)
ENDING BALANCE	\$ 91,073	\$ 88,221	\$ 90,822	\$ 32,881	\$ 93,361	\$ -
<i>as a percentage of expenses</i>	<i>39.6%</i>	<i>34.9%</i>	<i>41.5%</i>	<i>12.5%</i>	<i>162.9%</i>	<i>0.0%</i>
Full-Time Equivalent Employees (FTE)	3.50	3.50	3.35	3.85	0.27	-

Fund # 11
Special Parks & Recreation

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
FACILITIES						
7100. PERSONNEL SERVICES						
101 Salaries	\$ 56,894	\$ 55,802	\$ 64,115	\$ 58,136	\$ -	\$ -
102 Salaries (Overtime)	543	2,306	2,826	3,657		
107 Unemployment Insurance	88					
TOTAL PERSONNEL SERVICES	\$ 57,526	\$ 58,108	\$ 66,941	\$ 61,793	\$ -	\$ -
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 2,502	\$ 1,928	\$ 1,898	\$ 2,000	\$ 1,000	\$ -
202 Utilities	11,797	10,354	9,642	10,000	10,000	
203 Dues & Memberships	420	30	20	250		
204 Insurance	10,717	6,259	5,757	6,600	1,655	
205 Education, Meetings & Travel	514	634	261	650		
206 Professional Services	-	81	2,258	2,800	8,500	
207 Rentals	2,685	4,008	3,167	2,000	3,000	
208 Printing & Advertising	95			150		
209 Maint of Machinery & Equip	149			450	900	
210 Maint of Buildings/Grounds	998		1,984	1,000		
220 Other Contractual	64	1,532	870	350		
TOTAL CONTRACTUAL SERVICES	\$ 29,941	\$ 24,825	\$ 25,857	\$ 26,250	\$ 25,055	\$ -
7300. COMMODITIES						
301 Office Supplies	\$ 146	\$ 385	\$ 399	\$ 100	\$ -	\$ -
302 Clothing & Personal Supplies	105	411	431	100		
303 Chemical/Seed/Fertilizer/Food	5,269	5,612	5,330	5,500	500	
304 Machine Parts & Supplies	3,870	4,489	5,139	5,000	1,000	
305 Building Material & Supplies	4,880	6,182	3,152	6,000		
306 Construction Materials	1,643	5,689	2,334	1,000		
307 Apparatus & Tools	1,410	3,863	3,013	3,500		
309 Motor Fuels & Lubricants	4,148	12,001	12,283	11,000	1,000	
320 Other Commodities	139	181	1,469			
TOTAL COMMODITIES	\$ 21,610	\$ 38,813	\$ 33,549	\$ 32,200	\$ 2,500	\$ -
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ 6,100	\$ 150	\$ 2,000	\$ -	\$ -
402 Improvements Non-Buildings		12,298		5,000		13,043
405 Operation/Construction Equip	9,999	7,945	2,329	19,000	19,000	
TOTAL CAPITAL OUTLAY	\$ 9,999	\$ 26,343	\$ 2,479	\$ 26,000	\$ 19,000	\$ 13,043
TOTAL FACILITIES	\$ 119,076	\$ 148,089	\$ 128,826	\$ 146,243	\$ 46,555	\$ 13,043

Fund # 11
Special Parks & Recreation

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
RECREATION PROGRAMS						
7100. PERSONNEL SERVICES						
101 Salaries	\$ 41,005	\$ 49,719	\$ 48,240	\$ 58,587	\$ 8,213	\$ -
102 Salaries (Overtime)	1,975					
107 Unemployment Insurance	100					
TOTAL PERSONNEL SERVICES	\$ 43,080	\$ 49,719	\$ 48,240	\$ 58,587	\$ 8,213	\$ -
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 466	\$ 429	\$ 414	\$ 500	\$ 200	\$ -
203 Dues & Memberships	3,069	3,597	3,145	3,500	50	
204 Insurance	2,685	3,118	722	800	300	
205 Education, Meetings & Travel	3,706	173		1,000		
206 Professional Services	9,514	331	1,100	1,000		
208 Printing & Advertising	255	313	500	500		
220 Other Contractual	15,382	15,755	12,882	15,500	2,000	
TOTAL CONTRACTUAL SERVICES	\$ 35,076	\$ 23,716	\$ 18,762	\$ 22,800	\$ 2,550	\$ -
7300. COMMODITIES						
301 Office Supplies	\$ 175	\$ 228	\$ 147	\$ 500	\$ -	\$ -
302 Clothing & Personal Supplies	11,906	8,564	8,434	10,500		
303 Chemical/Seed/Fertilizer/Feed			121			
305 Building Material & Supplies	311					
307 Apparatus & Tools	6,291	7,813	6,341	8,000		
309 Motor Fuels & Lubricants	608					
317 Food (Not for Sale)			174			
318 Food & Beverage (for resale)	10,400	10,591	5,324	13,000		
320 Other Commodities	273	2,054	860	1,200		
TOTAL COMMODITIES	\$ 29,963	\$ 29,250	\$ 21,402	\$ 33,200	\$ -	\$ -
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ -	\$ -	\$ 285	\$ -	\$ -	\$ -
405 Operational/Construction Equipment			355			
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 640	\$ -	\$ -	\$ -
7700. OTHER EXPENSES						
Interlocal Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,000
Sales Tax	2,749	1,872	720	1,370		
TOTAL OTHER EXPENSES	\$ 2,749	\$ 1,872	\$ 720	\$ 1,370	\$ -	\$ 83,000
TOTAL RECREATION PROGRAMS	\$ 110,867	\$ 104,558	\$ 89,764	\$ 115,956	\$ 10,763	\$ 83,000

Fund # 12
Street Improvement

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed	2016 Est
BEGINNING CASH BALANCE	\$ 4,662	\$ 99,272	\$ 122,076	\$ 54,226	\$ 127,186	\$ 103,756	\$ 42,666
REVENUE							
210 Gasoline Tax	\$ 115,076	\$ 111,162	\$ 113,542	\$ 112,840	\$ 113,950	\$ 113,790	\$ 113,790
211 County Connecting Links	5,100	5,100	5,100	5,100	5,100	5,100	5,100
802 Reimbursed Expense			15				
Reimb from CIP-Streets	65,786	3,831		10,000	2,500		
TOTAL REVENUE	\$ 185,962	\$ 120,094	\$ 118,657	\$ 127,940	\$ 121,550	\$ 118,890	\$ 118,890
TOTAL RESOURCES AVAILABLE	\$ 190,624	\$ 219,365	\$ 240,733	\$ 182,166	\$ 248,736	\$ 222,646	\$ 161,556
EXPENSES							
By Object							
Contractual Services	\$ 8,134	\$ 2,936	\$ 7,067	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Machine Parts	11,852	-	-	5,000	-	5,000	5,000
Street Materials	53,437	1,089	-	-	-	-	55,000
Fuel	17,930	-	-	-	-	-	-
Other Commodities	-	35,039	37,073	57,000	59,000	62,000	2,000
Equipment	-	-	69,408	25,480	45,480	34,480	32,480
Chip/Seal	-	58,225	-	-	-	25,000	-
Other Capital Outlay	-	-	-	65,000	35,000	48,000	35,000
TOTAL EXPENSES	\$ 91,353	\$ 97,289	\$ 113,548	\$ 157,980	\$ 144,980	\$ 179,980	\$ 134,980
Revenues Over Expenditures	\$ 94,609	\$ 22,805	\$ 5,110	\$ (30,040)	\$ (23,430)	\$ (61,090)	\$ (16,090)
ENDING BALANCE	\$ 99,272	\$ 122,076	\$ 127,186	\$ 24,186	\$ 103,756	\$ 42,666	\$ 26,576
<i>as a percentage of expenses</i>	<i>108.7%</i>	<i>125.5%</i>	<i>112.0%</i>	<i>15.3%</i>	<i>71.6%</i>	<i>23.7%</i>	<i>19.7%</i>

Fund # 12
Street Improvement

	2012	2013	2014	2015	2015	2016	2016
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>APPROVED</u>	<u>REVISED</u>	<u>Proposed</u>	<u>Est</u>
7200. CONTRACTUAL SERVICES							
202 Utilities	\$ 2,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
206 Professional Services	5,295	398	7,067	3,000	3,000	3,000	3,000
220 Other Contractual		2,539		2,500	2,500	2,500	2,500
TOTAL CONTRACTUAL SERVICES	\$ 8,134	\$ 2,936	\$ 7,067	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
7300. COMMODITIES							
303 Chemicals/Seed/Fertilizer	\$ -	\$ 9	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
304 Machine Parts & Supplies	11,852			5,000		5,000	5,000
305 Building Material & Supplies	53,437	1,089					55,000
306 Construction Materials		35,030	37,073	55,000	57,000	60,000	
307 Apparatus & Tools	-			1,000	1,000	1,000	1,000
309 Motor Fuels & Lubricants	17,930						
TOTAL COMMODITIES	\$ 83,219	\$ 36,128	\$ 37,073	\$ 62,000	\$ 59,000	\$ 67,000	\$ 62,000
7400. CAPITAL OUTLAY							
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -
402 Improvements Non-Buildings				65,000	35,000	40,000	35,000
405 Operation/Construction Equip			43,928		20,000	9,000	7,000
Capital Lease			25,480	25,480	25,480	25,480	25,480
412 Chip & Seal Program		58,225				25,000	
TOTAL CAPITAL OUTLAY	\$ -	\$ 58,225	\$ 69,408	\$ 90,480	\$ 80,480	\$ 107,480	\$ 67,480

Fund # 13
Bond & Interest

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 61,002	\$ 96,892	\$ 88,617	\$ 87,433	\$ 119,632	\$ 137,623
REVENUE						
101 Ad Valorem Tax	\$ 233,685	\$ 220,616	\$ 231,834	\$ 260,837	\$ 259,533	\$ 262,533
102 Delinquent Tax	8,016	5,693	13,237	8,645	6,119	8,645
205 Motor Vehicle Tax	17,928	24,058	24,226	23,016	24,445	24,688
212 Special Assessment			341			
215 Recreational Vehicle Tax	290	319	853	341	341	366
216 16/20M Vehicle Tax			34	231	231	248
826 Transfer from CIP-Streets	5,000		19,159			
831 Transfer In from Sewer	310,000	434,000	435,000	434,200	434,200	434,300
833 Transfer In from Water	27,235	59,827	59,827	59,827	59,827	59,827
TOTAL REVENUE	\$ 602,154	\$ 744,512	\$ 784,510	\$ 787,097	\$ 784,696	\$ 790,607
TOTAL RESOURCES AVAILABLE	\$ 663,155	\$ 841,404	\$ 873,127	\$ 874,530	\$ 904,328	\$ 928,231
EXPENSES						
By Object						
Cash Basis Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Police Station Debt				25,000	15,000	16,000
Main Street Project Debt						40,000
501 Bond Principal	282,000	444,000	457,000	468,000	468,000	480,000
502 Bond Interest	284,263	308,788	296,495	283,705	283,705	271,020
TOTAL EXPENSES	\$ 566,263	\$ 752,788	\$ 753,495	\$ 776,705	\$ 766,705	\$ 887,020
Revenues Over Expenditures	\$ 35,890	\$ (8,275)	\$ 31,015	\$ 10,392	\$ 17,991	\$ (96,413)
ENDING BALANCE	\$ 96,892	\$ 88,617	\$ 119,632	\$ 97,825	\$ 137,623	\$ 41,211
<i>as a percentage of expenses</i>	<i>17.1%</i>	<i>11.8%</i>	<i>15.9%</i>	<i>12.6%</i>	<i>17.9%</i>	<i>4.6%</i>

Fund # 14
Public Safety Equipment

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 9,772	\$ 9,847	\$ 9,068	\$ 9,068	\$ 3,704	\$ 3,704
REVENUE						
101 Ad Valorem Tax	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -
102 Delinquent Tax	77	11	9			
Grants					13,500	15,000
Reimbursed Expense			2,195			
TOTAL REVENUE	\$ 75	\$ 11	\$ 2,204	\$ -	\$ 13,500	\$ 15,000
TOTAL RESOURCES AVAILABLE	\$ 9,847	\$ 9,858	\$ 11,272	\$ 9,068	\$ 17,204	\$ 18,704
EXPENSES						
By Object						
307 Apparatus & Tools	\$ -	\$ 790	\$ 7,568	\$ 9,068	\$ -	\$ 18,704
Revenues Over Expenditures	\$ 75	\$ (779)	\$ (5,364)	\$ (9,068)	\$ -	\$ (3,704)
ENDING BALANCE	\$ 9,847	\$ 9,068	\$ 3,704	\$ -	\$ 3,704	\$ -

Fund # 15
Fire Insurance Proceeds

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
REVENUE						
701 Interest	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -
804 Insurance Proceeds				15,000		
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 15,500	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 1	\$ 1	\$ 1	\$ 15,501	\$ 1	\$ 1
EXPENSES						
By Object						
721 Refund of Unused Funds	\$ -	\$ -	\$ -	\$ 15,500	\$ -	\$ -
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 15,500	\$ -	\$ -
ENDING BALANCE	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1

Fund # 16
Sewer

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 361,440	\$ 335,552	\$ 383,948	\$ 224,811	\$ 357,409	\$ 169,140
REVENUE						
510 Sales/Charges	\$ 748,972	\$ 825,379	\$ 818,794	\$ 775,624	\$ 849,000	\$ 849,000
Rate Increase				38,781		40,000
513 New Utility Services			350		450	
802 Reimbursed Expense		6,053	1,500			
901 Sale of Fixed Assets			739			
TOTAL REVENUE	\$ 748,972	\$ 831,432	\$ 821,383	\$ 814,405	\$ 849,450	\$ 889,000
TOTAL RESOURCES AVAILABLE	\$ 1,110,413	\$ 1,166,984	\$ 1,205,331	\$ 1,039,216	\$ 1,206,859	\$ 1,058,140
EXPENSES						
By Object						
Salaries & Wages	\$ 107,078	\$ 111,171	\$ 146,542	\$ 135,326	\$ 159,097	\$ 162,000
Utilities	33,363	32,187	52,833	43,260	54,000	54,000
Prof Services & Contract Maint	32,067	3,096	16,418	27,500	69,500	27,500
Chemicals	13,801	7,054	4,875	12,000	12,000	12,000
Parts & Supplies	18,013	27,415	14,596	27,000	13,000	27,000
All Other Capital Outlay	-	-	4,463	63,000	42,997	83,700
Debt Service	125,357	-	-	40,000	32,848	40,000
Transfer to Bond & Interest	310,000	434,000	435,000	434,200	434,200	434,300
Transfer to General Fund	39,000	39,000	41,000	39,000	41,000	42,000
Overhead Fees	62,400	71,629	56,792	72,391	99,021	87,314
Mechanic/Repair Fee	15,000	15,717	18,412	18,528	-	-
All Other Expenses	18,782	41,767	56,989	14,250	80,056	63,530
TOTAL EXPENSES	\$ 774,861	\$ 783,036	\$ 847,921	\$ 926,455	\$ 1,037,720	\$ 1,033,344
Revenues Over Expenditures	\$ (25,889)	\$ 48,396	\$ (26,538)	\$ (112,051)	\$ (188,270)	\$ (144,344)
ENDING BALANCE	\$ 335,552	\$ 383,948	\$ 357,409	\$ 112,761	\$ 169,140	\$ 24,796
<i>as a percentage of expenses</i>	<i>43.3%</i>	<i>49.0%</i>	<i>42.2%</i>	<i>12.2%</i>	<i>16.3%</i>	<i>2.4%</i>
Full-Time Equivalent Employees (FTE)	2.35	2.35	2.60	2.40	2.58	2.65

Fund # 16
Sewer

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7100. PERSONNEL SERVICES						
101 Salaries	\$ 77,570	\$ 76,721	\$ 101,059	\$ 95,992	\$ 111,635	\$ 113,031
102 Salaries (Overtime)	1,559	4,596	5,319	5,129	9,122	9,305
103 FICA	6,001	5,731	8,529	7,736	9,332	9,460
104 KPERS	6,271	7,043	9,099	9,695	11,421	10,830
105 Health Insurance	5,700					
106 Workers' Compensation	2,997	1,917	2,548	2,350	4,796	5,103
107 Unemployment Insurance	143	96	927	202	244	495
TOTAL PERSONNEL SERVICES	\$ 100,241	\$ 96,104	\$ 127,481	\$ 121,105	\$ 146,550	\$ 148,224
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 2,333	\$ 2,151	\$ 2,218	\$ 2,500	\$ 2,500	\$ 2,500
202 Utilities	33,363	32,187	52,833	43,260	54,000	54,000
203 Dues & Memberships	1,313	1,135	1,216	1,000	1,400	1,000
204 Insurance	4,667	24,462	32,698		26,930	27,280
205 Education, Meetings & Travel	205	73	2,001		2,000	2,000
206 Professional Services	30,345	1,503	8,002	10,000	41,500	10,000
207 Rentals			35	1,500		1,500
208 Printing & Advertising	662			100		100
209 Maint of Machinery & Equip	1,706	1,470	8,416	7,500	25,000	7,500
210 Maint of Buildings/Grounds	16	124		10,000	3,000	10,000
220 Other Contractual	2,020	2,382	8,299	1,000	22,000	22,000
TOTAL CONTRACTUAL SERVICES	\$ 76,630	\$ 65,485	\$ 115,719	\$ 76,860	\$ 178,330	\$ 137,880
7300. COMMODITIES						
301 Office Supplies	\$ 243	\$ 414	\$ 335	\$ 500	\$ 500	\$ 500
302 Clothing & Personal Supplies		225	503	150	150	150
303 Chemicals/Seed Fertilizer	13,801	7,054	4,875	12,000	12,000	12,000
304 Machine Parts & Supplies	3,018	11,014	6,086	7,000	3,000	7,000
305 Building Materials & Supplies	14,995	16,401	8,510	20,000	10,000	20,000
307 Apparatus & Tools	1,251	1,117	85	500	2,000	500
309 Motor Fuels & Lubricants	5,470	5,806	5,554	7,000	4,000	6,000
314 Computer Software	50					
320 Other Commodities	567	3	45			
TOTAL COMMODITIES	\$ 39,396	\$ 42,034	\$ 25,993	\$ 47,150	\$ 31,650	\$ 46,150
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -
402 Improvements Non-Buildings				53,000	10,000	35,000
403 Office Furniture & Equip			700			
404 Vehicles						15,000
405 Operation/Construction Equip			1,785		21,663	20,000
407 Other Equipment				10,000	6,000	5,000
409 Leases					2,334	2,500
413 Computer Equip & Software			1,979			6,200
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 4,463	\$ 63,000	\$ 42,997	\$ 83,700

Fund # 16
Sewer

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7500. DEBT SERVICE						
511 Note Principal	\$ 100,736	\$ -	\$ -	\$ 4,002	\$ 1,987	\$ 4,059
512 Note Interest	22,729			32,818	29,270	32,766
513 Note Service Fee	1,892			3,180	1,591	3,175
TOTAL DEBT SERVICE	\$ 125,357	\$ -	\$ -	\$ 40,000	\$ 32,848	\$ 40,000
7600. TRANSFERS						
603 Transfer Out - General	\$ 39,000	\$ 39,000	\$ 41,000	\$ 39,000	\$ 41,000	\$ 42,000
Transfer Out - Rural Fire Fund		4,000	4,000			
613 Transfer Out - Bond & Interest	310,000	434,000	435,000	434,200	434,200	434,300
TOTAL TRANSFERS	\$ 349,000	\$ 477,000	\$ 480,000	\$ 473,200	\$ 475,200	\$ 476,300
7700. OTHER EXPENSES						
Overhead Fee	\$ 62,400	\$ 71,629	\$ 56,792	\$ 72,391	\$ 99,021	\$ 87,314
Mechanic/Repair Fee	15,000	15,717	18,412	18,528		
Health Insurance Reimb	6,837	15,067	19,061	14,222	12,547	13,776
TOTAL OTHER EXPENSES	\$ 84,237	\$ 102,413	\$ 94,265	\$ 105,141	\$ 130,144	\$ 101,090
TOTAL EXPENDITURES	\$ 774,861	\$ 783,036	\$ 847,921	\$ 926,455	\$ 1,037,720	\$ 1,033,344

Fund # 17

Osawatomie Recreation Employee Benefits

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 APPROVED</u>	<u>2015 REVISED</u>	<u>2016 Proposed</u>
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 422	\$ -
REVENUE						
101 Ad Valorem Tax	\$ 10,936	\$ (1)	\$ (2)	\$ -	\$ -	\$ -
102 Delinquent Tax	561	265	246	250	250	1,000
205 Motor Vehicle Tax	1,139	1,168	244			
215 Recreational Vehicle Tax	18	15	3			
216 16 / 20 M Vehicle Tax	-	11	11			
TOTAL REVENUE	\$ 12,653	\$ 1,457	\$ 502	\$ 250	\$ 250	\$ 1,000
TOTAL RESOURCES AVAILABLE	\$ 12,653	\$ 1,457	\$ 502	\$ 250	\$ 672	\$ 1,000
EXPENSES						
By Object						
614 Transfer - Emp Benefit Fund	\$ 12,653	\$ 1,457	\$ 80	\$ 250	\$ 672	\$ 1,000
TOTAL EXPENSES	\$ 12,653	\$ 1,457	\$ 80	\$ 250	\$ 672	\$ 1,000
ENDING BALANCE	\$ -	\$ -	\$ 422	\$ -	\$ -	\$ -

Fund # 18
Osawatomie Golf Course

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 APPROVED</u>	<u>2015 REVISED</u>	<u>2016 Proposed</u>
BEGINNING CASH BALANCE	\$ 3,328	\$ 4,804	\$ 26,038	\$ 19,789	\$ 6,362	\$ 2,006
REVENUE						
Greens & Range Fees	\$ 57,133	\$ 56,859	\$ 42,352	\$ 48,600	\$ 52,000	\$ 55,500
Member Fees	70,046	47,977	33,118	48,000	45,730	50,830
Cart Related Fees	23,488	44,468	39,325	40,600	47,325	49,665
Food & Beverage	39,338	23,138	32,692	30,500	36,000	39,000
Miscellaneous	21,189	12,672	14,508	9,700	18,219	18,700
Transfer from Electric	45,000	98,250	70,000	70,000	165,000	70,000
TOTAL REVENUE	\$ 256,194	\$ 283,364	\$ 231,995	\$ 247,400	\$ 364,274	\$ 283,695
TOTAL RESOURCES AVAILABLE	\$ 259,522	\$ 288,167	\$ 258,034	\$ 267,189	\$ 370,636	\$ 285,700
EXPENSES						
By Object						
Salaries & Wages	\$ 120,680	\$ 122,465	\$ 120,837	\$ 122,110	\$ 200,251	\$ 117,717
Utilities	15,998	13,328	19,080	14,610	14,610	16,000
Rentals	5,292	5,000	3,271	5,250	3,500	5,250
Chemicals/Seed/Fertilizer	14,970	15,305	13,916	14,000	16,000	16,000
Fuels	12,675	15,707	15,105	13,000	11,000	15,000
Food & Beverage	20,169	18,556	17,747	20,000	18,000	19,000
Construction Equipment	-	200	-	-	200	-
Debt Service	28,188	21,371	22,890	22,750	22,750	22,750
All Other Expenditures	36,746	50,198	38,825	46,733	82,319	70,161
TOTAL EXPENSES	\$ 254,718	\$ 262,129	\$ 251,672	\$ 258,454	\$ 368,631	\$ 281,878
Revenues Over Expenditures	\$ 1,475	\$ 21,235	\$ (19,676)	\$ (11,054)	\$ (4,357)	\$ 1,817
<i>Less Transfers and Loans</i>	<i>(43,525)</i>	<i>(77,015)</i>	<i>(89,676)</i>	<i>(81,054)</i>	<i>(169,357)</i>	<i>(68,183)</i>
ENDING BALANCE	\$ 4,804	\$ 26,038	\$ 6,362	\$ 8,735	\$ 2,006	\$ 3,823
<i>as a percentage of expenses</i>	<i>1.9%</i>	<i>9.9%</i>	<i>2.5%</i>	<i>3.4%</i>	<i>0.5%</i>	<i>1.4%</i>
Full-Time Equivalent Employees (FTE)	4.20	4.20	4.20	4.20	4.20	4.40

Fund # 18
Osawatomie Golf Course

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 APPROVED</u>	<u>2015 REVISED</u>	<u>2016 Proposed</u>
REVENUE						
550 Green Fees	\$ 24,841	\$ 37,063	\$ 25,574	\$ 26,000	\$ 31,000	\$ 33,000
551 Membership Fees	69,135	47,900	33,118	48,000	45,730	50,830
552 Member Surcharge	912	77				
553 Driving Range	3,441	3,113	2,453	3,600	3,500	3,500
555 Cart Rental	17,741	38,469	35,461	35,600	39,500	39,500
556 Cart Shed Fees	3,328	3,159	1,747	2,500	4,450	5,950
557 Trail Fees	2,420	2,840	2,117	2,500	3,375	4,215
559 Tournaments	9,219	9,017	819	7,000	7,500	9,000
560 Beverages	10,407	6,268	6,386	7,000	7,500	7,500
561 Food	7,439	3,867	5,073	4,500	7,500	8,500
562 Beer	21,492	13,003	21,233	19,000	21,000	23,000
570 Promotions/Gift Certificates	9,680	8,276	8,387	9,700	7,000	7,000
571 Twilight Green Fees	19,632	7,666	13,506	12,000	10,000	10,000
572 Pro Shop					8,000	8,000
801 Miscellaneous		445			3,000	3,000
802 Reimbursed Expense	11,509	337				
807 Sales Tax Collection		3,614	6,121		8,219	8,700
830 Transfer In - From Electric	45,000	98,250	70,000	70,000	165,000	70,000
TOTAL GOLF COURSE FUND RECEIPTS	\$ 256,194	\$ 283,364	\$ 231,995	\$ 247,400	\$ 372,274	\$ 291,695
7100. PERSONNEL SERVICES						
101 Salaries	\$ 120,375	\$ 122,405	\$ 120,458	\$ 120,322	\$ 200,251	\$ 116,170
102 Salaries (Overtime)	305	60	380	1,788	-	1,547
TOTAL PERSONNEL SERVICES	\$ 120,680	\$ 122,465	\$ 120,837	\$ 122,110	\$ 200,251	\$ 117,717
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 2,899	\$ 2,698	\$ 2,792	\$ 2,500	\$ 2,600	\$ 2,500
202 Utilities	15,998	13,328	19,080	14,610	14,610	16,000
203 Dues & Memberships	555	567	830	1,000	3,500	3,500
204 Insurance		5,507	5,532	5,500	7,000	6,961
205 Education, Meetings & Travel		61	45	500	500	500
206 Professional Services				500	22,500	15,000
207 Rentals	5,292	5,000	3,271	5,250	3,500	5,250
208 Printing & Advertising	924	807	1,302	3,000	2,000	3,000
209 Maint of Machinery & Equip	710	498		750	7,500	750
210 Maint of Buildings/Grounds	480	903	480	1,500	2,500	1,500
220 Other Contractual	3,047	3,312	3,535	3,000	3,500	3,500
TOTAL CONTRACTUAL SERVICES	\$ 29,905	\$ 32,680	\$ 36,867	\$ 38,110	\$ 69,710	\$ 58,461

Fund # 18
Osawatomie Golf Course

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 APPROVED</u>	<u>2015 REVISED</u>	<u>2016 Proposed</u>
7300. COMMODITIES						
301 Office Supplies	\$ 251	\$ 191	\$ 344	\$ 1,000	\$ 1,000	\$ 1,000
302 Clothing & Personal Supplies		147				
303 Chemical/Seed/Fertilizer/Food	14,970	15,305	13,916	14,000	16,000	16,000
304 Machine Parts & Supplies	15,367	8,757	10,173	7,500	10,000	10,000
305 Building Material & Supplies	9,326	4,047	2,452	6,000	3,000	6,000
307 Apparatus & Tools	1,507	2,172	467	750	2,500	750
309 Motor Fuels & Lubricants	12,675	15,707	15,105	13,000	11,000	15,000
318 Food & Beverage	20,169	18,556	17,747	20,000	18,000	19,000
320 Other Commodities	1,680	3,298	1,240	1,000	1,000	1,000
TOTAL COMMODITIES	\$ 75,945	\$ 68,180	\$ 61,444	\$ 63,250	\$ 62,500	\$ 68,750
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -
402 Improvements Non-Buildings		10,500	3,289	3,500	1,500	3,500
405 Operation/Construction Equip Other Equipment		200		2,000	200	2,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 10,700	\$ 3,289	\$ 5,500	\$ 5,200	\$ 5,500
7500. DEBT RETIREMENT						
511 Note Principal	\$ 21,391	\$ 12,851	\$ 13,403	\$ 13,827	\$ 13,827	\$ 14,277
512 Note Interest	6,798	8,520	3,887	3,463	3,463	3,013
513 Loan Repayment - Ind Fund			5,600	5,460	5,460	5,460
TOTAL DEBT SERVICE	\$ 28,188	\$ 21,371	\$ 22,890	\$ 22,750	\$ 22,750	\$ 22,750
7700. OTHER EXPENSES						
715 City Sales Tax	\$ -	\$ 689	\$ 730	\$ 689	\$ 913	\$ 1,000
716 County Sales Tax		892	1,095	892	1,142	1,200
717 State Sales Tax		5,152	4,517	5,152	6,164	6,500
TOTAL OTHER EXPENSES	\$ -	\$ 6,733	\$ 6,343	\$ 6,733	\$ 8,219	\$ 8,700
TOTAL EXPENDITURES	\$ 254,718	\$ 262,129	\$ 251,672	\$ 258,454	\$ 368,631	\$ 281,878

Fund # 20
Special 911 Revenue

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

Fund # 22
Osawatomie Tourism

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 3,723	\$ 9,423	\$ 7,979	\$ 19,722	\$ 25,284	\$ 37,876
REVENUE						
Operations						
Transient Guest Tax	\$ 7,102	\$ 12,169	\$ 18,671	\$ 12,500	\$ 18,000	\$ 16,000
Donations/Dedicated Funds	3,574	4,773	3,865	3,950	3,250	3,200
All Other	538	165	403	150	100	100
Subtotal Operations	\$ 11,214	\$ 17,107	\$ 22,938	\$ 16,600	\$ 21,350	\$ 19,300
Jamboree						
Sponsorships & Donations	\$ 13,450	\$ 14,625	\$ 16,750	\$ 18,000	\$ 14,350	\$ 16,000
Ticket Sales	4,000	7,820	4,410	8,000	4,096	6,000
Entry Fees	1,276	1,180	421	1,250	1,295	1,300
Concessions & Merch Sales	3,159	3,640	2,649	3,000	2,610	2,900
Transfers In	12,000	12,000	12,000	12,000	12,000	10,000
All Other	7,775	3,689	3,057	12,750	1,925	12,650
Subtotal Jamboree	\$ 41,660	\$ 42,954	\$ 39,287	\$ 55,000	\$ 36,276	\$ 48,850
TOTAL REVENUE	\$ 52,874	\$ 60,062	\$ 62,225	\$ 71,600	\$ 57,626	\$ 68,150
TOTAL RESOURCES AVAILABLE	\$ 56,597	\$ 69,485	\$ 70,204	\$ 91,322	\$ 82,910	\$ 106,026
EXPENSES						
Tourism Operations						
Contractual Services	\$ 9,662	\$ 9,613	\$ 8,591	\$ 11,350	\$ 10,200	\$ 22,350
Commodities	1,265	1,593	2,125	3,000	2,600	3,000
Capital Outlay	-	-	560	-	-	-
Other Expenses	1,248	2,075	2,299	2,000	2,500	2,500
Subtotal	\$ 12,175	\$ 13,280	\$ 13,574	\$ 16,350	\$ 15,300	\$ 27,850
Jamboree						
Contractual Services	\$ 17,276	\$ 34,535	\$ 21,395	\$ 40,400	\$ 23,350	\$ 42,200
Commodities	2,605	12,790	9,367	18,600	5,272	12,650
Other Expenses	15,118	900	583	1,200	1,112	801
Subtotal	\$ 34,999	\$ 48,225	\$ 31,346	\$ 60,200	\$ 29,734	\$ 55,651
TOTAL EXPENSES	\$ 47,174	\$ 61,506	\$ 44,920	\$ 76,550	\$ 45,034	\$ 83,501
Revenues Over Expenditures	\$ 5,701	\$ (1,444)	\$ 17,305	\$ (4,950)	\$ 12,592	\$ (15,351)
ENDING BALANCE	\$ 9,423	\$ 7,979	\$ 25,284	\$ 14,772	\$ 37,876	\$ 22,525
<i>as a percentage of expenses</i>	<i>20.0%</i>	<i>13.0%</i>	<i>56.3%</i>	<i>19.3%</i>	<i>84.1%</i>	<i>27.0%</i>

Fund # 22
Osawatomie Tourism

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
TOURISM OPERATIONS						
BEGINNING CASH BALANCE	\$ 3,723	\$ 2,762	\$ 6,589	\$ 10,289	\$ 15,953	\$ 22,003
REVENUE						
207 Transient Guest Tax	\$ 7,102	\$ 12,169	\$ 18,671	\$ 12,500	\$ 18,000	\$ 16,000
505 Old Stone Church Rent	313	165	100	150	100	100
802 Reimbursed Expense	225		303			
881 Historic Preservation Fund	89	573	191	250	250	200
882 Educational Garden Fund	511	378	687	700	500	500
883 Donations	2,974	3,822	2,987	3,000	2,500	2,500
TOTAL REVENUE	\$ 11,214	\$ 17,107	\$ 22,938	\$ 16,600	\$ 21,350	\$ 19,300
TOTAL RESOURCES AVAILABLE	\$ 14,937	\$ 19,869	\$ 29,527	\$ 26,889	\$ 37,303	\$ 41,303
EXPENSES						
7200. CONTRACTUAL SERVICES						
201 Communication	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
203 Dues & Membership	230	35		150		150
205 Education, Meetings & Travel	1,890	1,279	733	2,000	2,000	2,000
206 Professional	(108)	640	675	200	200	200
207 Rentals	1,300	1,036	575			
208 Printing and Advertising	3,932	4,055	3,330	5,000	4,000	10,000
220 Other Contractual	2,419	2,543	3,278	4,000	4,000	10,000
TOTAL CONTRACTUAL SERVICES	\$ 9,662	\$ 9,613	\$ 8,591	\$ 11,350	\$ 10,200	\$ 22,350
7300. COMMODITIES						
301 Office Supplies	\$ 78	\$ 566	\$ 203	\$ 500	\$ 300	\$ 500
305 Building Materials & Supplies		132	196		300	
320 Other Commodities	1,187	895	1,725	2,500	2,000	2,500
TOTAL COMMODITIES	\$ 1,265	\$ 1,593	\$ 2,125	\$ 3,000	\$ 2,600	\$ 3,000
7400. CAPITAL OUTLAY						
402 Improvements Other Than Building	\$ -	\$ -	\$ 280	\$ -	\$ -	\$ -
7700. OTHER EXPENSES						
727 Old Stone Church	\$ -	\$ -	\$ 2,299	\$ 2,000	\$ 2,500	\$ 2,500
882 Educational Garden Fund		106				
886 Old Stone Church	1,248	1,969				
TOTAL OTHER EXPENSES	\$ 1,248	\$ 2,075	\$ 2,299	\$ 2,000	\$ 2,500	\$ 2,500
TOTAL EXPENSES	\$ 12,175	\$ 13,280	\$ 13,574	\$ 16,350	\$ 15,300	\$ 27,850
Revenues Over Expenditures	\$ (961)	\$ 3,827	\$ 9,364	\$ 250	\$ 6,050	\$ (8,550)
ENDING BALANCE	\$ 2,762	\$ 6,589	\$ 15,953	\$ 10,539	\$ 22,003	\$ 13,453
<i>as a percentage of expenses</i>	<i>22.7%</i>	<i>49.6%</i>	<i>117.5%</i>	<i>64.5%</i>	<i>143.8%</i>	<i>48.3%</i>

Fund # 22
Osawatomie Tourism

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
JAMBOREE						
BEGINNING CASH BALANCE	\$ -	\$ 6,661	\$ 1,390	\$ 9,434	\$ 9,332	\$ 15,874
REVENUE						
541 Ticket Sales - Advance	\$ 1,095	\$ 4,800	\$ 3,120	\$ 5,000	\$ 3,136	\$ 4,000
542 Ticket Sales - Gate	2,905	3,020	1,290	3,000	960	2,000
543 Entry Fees - Contests	846	1,040	351	1,000	980	1,000
544 Entry Fees Food Vendor	255		70	250	275	300
545 Entry Fees - Crafts Vendor	175	140			40	
546 T-Shirt Sales	480	105			247	
547 Carnival Commission	2,340	2,736	2,642	2,750	1,818	2,500
562 Beer	2,398	3,105	2,274	2,500	2,132	2,500
583 Concessions	281	430	375	500	231	400
584 Sponsorship Fees	13,450	14,625	16,750	18,000	14,350	16,000
801 Misc/Fishing Derby	5,435	628	415	1,000	107	150
802 Reimbursed Expense		326		9,000		10,000
830 Transfer from Electric	12,000	12,000	12,000	12,000	12,000	10,000
TOTAL REVENUE	\$ 41,660	\$ 42,954	\$ 39,287	\$ 55,000	\$ 36,276	\$ 48,850
TOTAL RESOURCES AVAILABLE	\$ 41,660	\$ 49,616	\$ 40,678	\$ 64,434	\$ 45,608	\$ 64,724
EXPENSES						
By Object						
7200. CONTRACTUAL SERVICES						
201 Communications	\$ -	\$ 321	\$ 122	\$ 2,000	\$ 300	\$ 2,000
204 Insurance		1,743	453	2,000	400	2,000
207 Rentals	2,792	3,796	2,490	4,000	2,500	4,000
208 Printing and Advertising		4,984	2,173	7,000	2,000	5,000
220 Other Contractual		776	3,108	500	3,800	500
230 Performance Fees	13,875	18,965	10,700	20,000	8,600	20,000
233 ASCAP/BMI	609			700	700	700
235 Sound Production		3,950	2,350	1,700	2,550	4,000
236 Light Production				500	500	2,000
237 Stage Rental				2,000	2,000	2,000
TOTAL CONTRACTUAL SERVICES	\$ 17,276	\$ 34,535	\$ 21,395	\$ 40,400	\$ 23,350	\$ 42,200

Fund # 22
Osawatomie Tourism

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
7300. COMMODITIES						
301 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150
302 Clothing & Personal Supplies	1,625	2,032	971	2,500	1,050	1,500
305 Building Material & Supplies		97				
317 Food & Beverage Not for Resale		1,029	405	500	387	500
318 Food & Beverage for Resale	980	1,619	1,338	1,600	(469)	1,500
320 Other Commodities		6,380	4,085	10,000	1,952	5,000
330 Trophies/Awards		1,634	949	2,000	475	2,000
331 Banners			1,620	2,000	1,728	2,000
TOTAL COMMODITIES	\$ 2,605	\$ 12,790	\$ 9,367	\$ 18,600	\$ 5,272	\$ 12,650
7700. OTHER EXPENSES						
706 Fireworks Display	\$ 1,500	\$ -	\$ -	\$ -	\$ 537	\$ -
715 City Sales Tax		105	67		65	89
716 County Sales Tax		132	101		100	111
717 State Sales Tax		663	415	1,200	410	601
Misc	13,618					
TOTAL OTHER EXPENSES	\$ 15,118	\$ 900	\$ 583	\$ 1,200	\$ 1,112	\$ 801
TOTAL EXPENSES	\$ 34,999	\$ 48,225	\$ 31,346	\$ 60,200	\$ 29,734	\$ 55,651
Revenues Over Expenditures	\$ 6,661	\$ (5,271)	\$ 7,942	\$ (5,200)	\$ 6,542	\$ (6,801)
ENDING BALANCE	\$ 6,661	\$ 1,390	\$ 9,332	\$ 4,234	\$ 15,874	\$ 9,073
<i>as a percentage of expenses</i>	<i>19.0%</i>	<i>2.9%</i>	<i>29.8%</i>	<i>7.0%</i>	<i>53.4%</i>	<i>16.3%</i>

Fund # 23
Evidence Liability Fund

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ -	\$ 14,361	\$ 14,361	\$ 14,361	\$ 12,900	\$ 12,900
REVENUE						
Restitution from case	\$ 14,361	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 14,361	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 14,361	\$ 14,361	\$ 14,361	\$ 14,361	\$ 12,900	\$ 12,900
EXPENSES						
By Object						
806 Tax Warrant	\$ -	\$ -	\$ 1,462	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ -	\$ -	\$ 1,462	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 14,361	\$ 14,361	\$ 12,900	\$ 14,361	\$ 12,900	\$ 12,900

Fund # 24
Capital Improvements - General

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 3,790	\$ 357,727	\$ 210,479	\$ 63,599	\$ 227,419	\$ 8,788
REVENUE						
801 Miscellaneous	\$ -	\$ 326	\$ -	\$ -	\$ 2,092	\$ -
830 Transfer In from Electric Fund	380,000	118,000	135,000	120,000	135,000	140,000
Loan Proceeds		95,000			76,361	
Grant Receipts (Non-CDBG)			40,900			
Reimbursed Expenses	12,164	35,000				
TOTAL REVENUE	\$ 392,164	\$ 248,326	\$ 175,900	\$ 120,000	\$ 213,453	\$ 140,000
TOTAL RESOURCES AVAILABLE	\$ 395,955	\$ 606,053	\$ 386,379	\$ 183,599	\$ 440,872	\$ 148,788
EXPENSES						
By Object						
401 Building & Fixed Equipment	\$ 5,408	\$ 3,023	\$ -	\$ -	\$ -	\$ -
402 Improvements Other Than Buildin	4,060					
404 Vehicles	21,450	27,000	30,759	30,000	30,000	40,000
405 Operational Construction Equip			9,534	10,000		10,000
407 Other Equipment			23,922		42,500	35,000
Pool Planning	4,670					
Mold Abatement/Repairs	2,640	16,752				
Library Settlement Repair		35,000				
New Section in Cemetery		2,136				
RICE Catalytic Converters		242,036				
Relay Switches at the Power Plant		13,478				
LMI Survey		13,142				
KCSC Playground		43,007				
KCSC Irrigation				25,000		
KCSC Building					135,900	
KCSC Upgrades					100,000	
Street Sweeper (LP Reimb.)			91,981		3,019	
Repair Garage at Cabin			2,765			
New Trailer for Mowing Crews				20,000	3,995	
Levee Mower/Tractor					76,361	
JB Park Improvements				20,000		23,000
City Lake - Shelter House & Impr					15,000	10,000
West Lake Road Repairs				20,000		
Golf Course - Restrooms/Shelter				12,000		3,500
Clubhouse Improvements					10,308	
Golf Course Drainage					15,000	
Trail Planning & Improvements						25,000
TOTAL EXPENSES	\$ 38,228	\$ 395,573	\$ 158,961	\$ 137,000	\$ 432,083	\$ 146,500
Revenues Over Expenditures	\$ 353,937	\$ (147,248)	\$ 16,939	\$ (17,000)	\$ (218,630)	\$ (6,500)
ENDING BALANCE	\$ 357,727	\$ 210,479	\$ 227,419	\$ 46,599	\$ 8,788	\$ 2,288

Fund # 25
Capital Improvements - Streets

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 0	\$ 183,960	\$ 19,159	\$ 500	\$ 65,979	\$ 516
REVENUE						
Federal Grant Proceeds	\$ 3,055	\$ -		\$ -	\$ 400,000	\$ 400,000
Interest	1,151					
Temporary Bond Notes			99,964		1,020,000	800,000
Bond Proceeds	566,559					
TOTAL REVENUE	\$ 570,765	\$ -	\$ 99,964	\$ -	\$ 1,420,000	\$ 1,200,000
TOTAL RESOURCES AVAILABLE	\$ 570,765	\$ 183,960	\$ 119,123	\$ 500	\$ 1,485,979	\$ 1,200,516
EXPENSES						
By Object						
206 Professional Services - Design	\$ (6,357)	\$ -	\$ 32,322	\$ -	\$ 150,390	\$ -
220 Other Contractual	15,359		121		25,000	
402 Improv Other Than Buildings	3,691				1,188,089	1,200,000
Reimb to Street Improv Fund	65,786	3,831			2,500	
Reimb to Electric Fund	291,162	160,970				
Reimb to CIP Gen	12,164					
Reimb to Bond and Interest	5,000		19,159			
Bond Principal					110,000	
Bond Interest					877	
Temp Issuance Costs			1,542		8,607	
TOTAL EXPENSES	\$ 386,805	\$ 164,801	\$ 53,144	\$ -	\$ 1,485,462	\$ 1,200,000
ENDING BALANCE	\$ 183,960	\$ 19,159	\$ 65,979	\$ 500	\$ 516	\$ 516

Fund # 26
Capital Improvements - Sewer

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ -	\$ -	\$ (301,209)	\$(139,872)	\$ (139,872)	\$ -
REVENUE						
SRLF Proceeds	\$ -	\$ -	\$ 1,022,581	\$ -	\$ 244,482	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ 1,022,581	\$ -	\$ 244,482	\$ -
TOTAL RESOURCES AVAILABLE	\$ -	\$ -	\$ 721,371	\$(139,872)	\$ 104,611	\$ -
EXPENSES						
By Object						
206 Professional Services	\$ -	\$ 92,658	\$ 112,289	\$ -	\$ 3,213	\$ -
220 Other Contractual			600			
401 Building & Fixed Equipment			540,354		99,696	
402 Improvements Other Than Buildings		208,551	208,000		1,702	
TOTAL EXPENSES	\$ -	\$ 301,209	\$ 861,243	\$ -	\$ 104,611	\$ -
ENDING BALANCE	\$ -	\$ (301,209)	\$ (139,872)	\$(139,872)	\$ -	\$ -

Fund # 27

Capital Improvements - Grants/Police Station

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 APPROVED</u>	<u>2015 REVISED</u>	<u>2016 Proposed</u>
BEGINNING CASH BALANCE	\$ 0	\$ -	\$ 260,005	\$ 252,050	\$ 252,050	\$ -
REVENUE						
Federal Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 315,000	\$ -
Donations			500			
Sale of Fixed Assets			40,000			
Bond Proceeds		590,000	600,036		600,000	
Reimbursed Expenses			3,318			
TOTAL REVENUE	\$ -	\$ 590,000	\$ 643,854	\$ -	\$ 915,000	\$ -
TOTAL RESOURCES AVAILABLE	\$ 0	\$ 590,000	\$ 903,859	\$ 252,050	\$ 1,167,050	\$ -
EXPENSES						
By Object						
CDBG Grant for Complex/Sidewalk	\$ -	\$ -	\$ -	\$ -	\$ 315,000	\$ -
Council Room Project				100,000	100,000	
Police Station Project		329,995	51,773	127,050	127,283	
Parking Lot				25,000	25,000	
Bond Principal			590,000		590,000	
Bond Interest			10,036		4,704	
Temp Issuance Costs					5,063	
TOTAL EXPENSES	\$ -	\$ 329,995	\$ 651,809	\$ 252,050	\$ 1,167,050	\$ -
ENDING BALANCE	\$ 0	\$ 260,005	\$ 252,050	\$ -	\$ -	\$ -

Fund # 28
Capital Improvements - Water

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE						
Transfer In from Water Fund	\$ -	\$ -	\$ -	\$ -	63,183	\$ -
Bond Proceeds					1,210,000	
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 1,273,183	\$ -
TOTAL RESOURCES AVAILABLE	\$ -	\$ -	\$ -	\$ -	\$ 1,273,183	\$ -
EXPENSES						
By Object						
206 Prof. Services - Design	\$ -	\$ -	\$ -	\$ -	2,425	\$ -
206 Prof. Services - Observation					74,165	
206 Prof. Services - Const. Engin.					28,728	
206 Prof. Services - Grant Admin					20,000	
206 Prof. Services - Legal Admin					5,000	
402 Improvements Other Than Buildings					1,017,590	
Reimb Water Fund (02) - Design					101,075	
Temporary Financing Costs					24,200	
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 1,273,183	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund # 43
Electric Reserve

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE						
Transfer In from Electric Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL RESOURCES AVAILABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
EXPENSES						
By Object	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Fund # 50
Cafeteria 125

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 138	\$ 4,926	\$ 14,099	\$ 12,099	\$ 26,579	\$ 31,679
REVENUE						
125 Contributions	\$ 13,346	\$ 22,537	\$ 30,717	\$ 30,000	\$ 30,000	\$ 35,000
Reimb from EBF/HRA Contrib	27,488	24,000	15,000	20,000	20,000	20,000
TOTAL REVENUE	\$ 40,834	\$ 46,537	\$ 45,717	\$ 50,000	\$ 50,000	\$ 55,000
TOTAL RESOURCES AVAILABLE	\$ 40,972	\$ 51,462	\$ 59,815	\$ 62,099	\$ 76,579	\$ 86,679
EXPENSES						
By Object						
125 Disbursements	\$ 17,557	\$ 25,336	\$ 26,223	\$ 30,000	\$ 30,000	\$ 35,000
HRA Payments	16,000	7,472	400	15,000	7,400	20,000
Admin Fee/Health Services	2,489	4,556	6,614	7,500	7,500	7,500
TOTAL EXPENSES	\$ 36,046	\$ 37,364	\$ 33,237	\$ 52,500	\$ 44,900	\$ 62,500
ENDING BALANCE	\$ 4,926	\$ 14,099	\$ 26,579	\$ 9,599	\$ 31,679	\$ 24,179

Fund # 51
Court ADSAP

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 5,001	\$ 6,911	\$ 7,661	\$ 7,661	\$ 7,401	\$ 7,401
REVENUE						
Court Fees	\$ 1,910	\$ 750	\$ -	\$ 3,000	\$ -	\$ -
TOTAL REVENUE	\$ 1,910	\$ 750	\$ -	\$ 3,000	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 6,911	\$ 7,661	\$ 7,661	\$ 10,661	\$ 7,401	\$ 7,401
EXPENSES						
By Object						
Disbursements	\$ -	\$ -	\$ 260	\$ 3,000	\$ -	\$ -
TOTAL EXPENSES	\$ -	\$ -	\$ 260	\$ 3,000	\$ -	\$ -
ENDING BALANCE	\$ 6,911	\$ 7,661	\$ 7,401	\$ 7,661	\$ 7,401	\$ 7,401

Fund # 52
Court Bonds

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ 5,659	\$ 6,521	\$ 5,884	\$ 5,884	\$ 7,250	\$ 7,250
REVENUE						
Bonds	\$ 3,474	\$ 7,804	\$ 13,722	\$ 15,000	\$ 8,000	\$ 15,000
TOTAL REVENUE	\$ 3,474	\$ 7,804	\$ 13,722	\$ 15,000	\$ 8,000	\$ 15,000
TOTAL RESOURCES AVAILABLE	\$ 9,132	\$ 14,325	\$ 19,606	\$ 20,884	\$ 15,250	\$ 22,250
EXPENSES						
By Object						
Refunds	\$ 2,611	\$ 8,441	\$ 12,356	\$ 15,000	\$ 8,000	\$ 15,000
TOTAL EXPENSES	\$ 2,611	\$ 8,441	\$ 12,356	\$ 15,000	\$ 8,000	\$ 15,000
ENDING BALANCE	\$ 6,521	\$ 5,884	\$ 7,250	\$ 5,884	\$ 7,250	\$ 7,250

Fund # 53
Forfeitures

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>APPROVED</u>	<u>2015</u> <u>REVISED</u>	<u>2016</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 19	\$ 57	\$ 257	\$ 257	\$ 1,153	\$ 1,153
REVENUE						
Forfeited Assets	\$ 38	\$ 400	\$ -	\$ -	\$ -	\$ -
Reimbursed Expenses			1,096			
TOTAL REVENUE	\$ 38	\$ 400	\$ 1,096	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 57	\$ 457	\$ 1,353	\$ 257	\$ 1,153	\$ 1,153
EXPENSES						
By Object						
Undercover Operations	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 57	\$ 257	\$ 1,153	\$ 257	\$ 1,153	\$ 1,153

Fund # 55

Pay Pal

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 APPROVED	2015 REVISED	2016 Proposed
BEGINNING CASH BALANCE	\$ -	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96
REVENUE						
Online Sales	\$ 96					
TOTAL REVENUE	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96
EXPENSES						
By Object						
Reimburse to Fund	\$ -	\$ -	\$ -	\$ -		\$ 96
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96
ENDING BALANCE	\$ 96	\$ 96	\$ 96	\$ 96	\$ 96	\$ -

City of Osawatomie

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>1,431,668</u>
2. Debt service levy in 2015 budget	- \$ <u>281,704</u>
3. Tax levy excluding debt service	\$ <u>1,149,964</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>15,789</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>248,104</u>	
5b. Personal property 2014	- <u>243,126</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>4,978</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2015		
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 2015		<u>23</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>20,790</u>
9. Total estimated valuation July 1, 2015	<u>22,285,924</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>22,265,134</u>
11. Factor for increase (8 divided by 10)		<u>0.00093</u>
12. Amount of increase (11 times 3)		+ \$ <u>1,074</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>1,151,038</u>
14. Debt service in this 2016 budget		<u>283,536</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>1,434,574</u>
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.50%</u>
17. Consumer Price Index adjustment (3 times 16)		\$ <u>17,249</u>
18. Maximum levy for budget year 2016 including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>1,451,823</u>

If the 2016 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

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
Water	General	112,412	145,813	130,314	K.S.A. 12-825d
Water	Employee Benefit Fund	29,232	35,869	39,382	KSA 12-16,102
Water	G.O. Bond & Interest	59,827	59,827	59,827	K.S.A. 13-1270
Water	CIP - Water		63,183		K.S.A. 12-1,118
Electric	General	323,806	418,342	425,445	K.S.A. 12-825d
Electric	Employee Benefit Fund	49,254	61,166	66,529	KSA 12-16,102
Electric	Special Parks & Rec	175,000	52,550	-	K.S.A. 12-825d
Electric	Golf Course	70,000	165,000	70,000	K.S.A. 12-825d
Electric	Tourism	12,000	12,000	10,000	K.S.A. 12-825d
Electric	CIP - General	135,000	135,000	140,000	K.S.A. 12-1,118
Electric	Electric Reserve Fund			200,000	K.S.A. 12-1,117
Employee Benefit Fund	Cafeteria 125/HRA	15,000	20,000	20,000	KSA 12-16,102
Recreation	Special Parks & Rec	783	7,268	4,000	K.S.A. 79-2958
Sewer	General	116,204	140,021	129,314	K.S.A. 12-825d
Sewer	Employee Benefit Fund	19,061	12,547	13,776	KSA 12-16,102
Sewer	G.O. Bond & Interest	435,000	434,200	434,300	K.S.A. 13-1270
Sewer	Rural Fire Fund	4,000			K.S.A. 12-825d
Sewer	CIP Sewer				K.S.A. 12-1,118
Recreation Emp Ben	Employee Benefit Fund	80	672	1,000	K.S.A. 79-2958
Golf Course	Industrial Fund	5,600	5,460	5,460	K.S.A. 12-825d
CIP - Streets	Bond & Interest Fund	19,159			K.S.A. 13-1270
CIP - Streets	Street Improvement		2,500		K.S.A. 12-1,118
	Totals	1,581,418	1,771,418	1,749,347	
	Adjustments		2,500		
	Adjusted Totals	1,581,418	1,768,918	1,749,347	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2015	Payments Due 2015	Payments Due 2016
Refinanced OGC Irr & Equip	3/23/2012	114	3.25	147,514	106,527	17,290	17,290
Elgin Street Sweeper	12/23/2013	48	3.10	92,250	72,321	25,480	25,480
Farm All Tractor & Mower	7/6/2015	96	2.50	76,261	76,261	0	10,637
Totals					255,108	42,770	53,407

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Osawatomie

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	202,579	234,072	263,629
Receipts:			
Ad Valorem Tax	508,064	549,100	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	31,075	12,947	16,473
Motor Vehicle Tax	56,778	53,000	52,232
Recreational Vehicle Tax	802	802	774
16/20M Vehicle Tax	476	506	523
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,900	2,400	2,900
City Sales Tax	261,754	250,000	250,000
County Sales Tax	352,431	345,000	345,000
Compensating Use Tax	105,324	106,000	106,000
Commercial Motor Vehicle Tax	1,506		
Franchise Tax	143,103	119,200	123,200
Licenses	19,383	19,405	17,905
Charges for Services	52,807	60,506	60,356
Fines and Fees	115,309	114,000	122,000
Transfer In from Electric	90,000	191,450	201,000
Transfer In from Sewer	41,000	41,000	42,000
Transfer In from Refuse			
Transfer In from Water	40,000	40,000	43,000
Transfer in from Library			
Overhead Fees	381,422	431,726	399,072
Sale of Fixed Assets	6,000	0	0
Grants	22,909	68,990	68,990
Reimbursed Expense	27,063	90,000	12,000
Interest on Idle Funds	12,896	12,500	12,500
Miscellaneous	21,990	5,250	10,250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,294,991	2,513,782	1,886,175
Resources Available:	2,497,570	2,747,854	2,149,804

City of Osawatomie

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Resources Available:	2,497,570	2,747,854	2,149,804
Expenditures:			
Administration	481,284	527,870	548,234
Code Enforcement	74,360	148,864	154,103
Police	871,363	872,845	886,702
John Brown Cabin	35,324	37,993	38,416
Streets & Alleys	257,063	225,852	245,495
Swimming Pool	2,285	0	0
Property & Maintenance	200,238	273,740	326,332
Fire Department	59,968	62,670	68,712
Municipal Court	136,895	162,744	164,889
Levees & Stormwater	9,061	34,240	24,992
Library	135,657	137,406	151,863
Subtotal detail (Should agree with detail)	2,263,498	2,484,225	2,609,737
Neighborhood Revitalization Rebate			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,263,498	2,484,225	2,609,737
Unencumbered Cash Balance Dec 31	234,072	263,629	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	2,267,715	2,421,319	2,609,737
		Non-Appropriated Balance	69,167
See Tab C		Total Expenditure/Non-Appr Balance	2,678,904
		Tax Required	529,100
	Delinquent Comp Rate: 8.0%		42,328
	Amount of 2015 Ad Valorem Tax		571,428

City of Osawatomie

2016

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Administration			
Salaries	304,377	341,219	332,444
Contractual	145,884	146,151	170,590
Commodities	17,405	21,250	21,950
Capital Outlay	7,021	12,000	18,000
Other Expenses	6,597	7,250	5,250
Total	481,284	527,870	548,234

Code Enforcement

Salaries	57,809	91,762	91,633
Contractual	10,491	48,402	51,870
Commodities	4,907	7,700	8,100
Capital Outlay	1,153	1,000	2,500
Total	74,360	148,864	154,103

Police

Salaries	754,177	774,729	767,718
Contractual	53,497	54,316	60,684
Commodities	60,546	38,300	47,600
Capital Outlay	3,143	5,500	10,700
Total	871,363	872,845	886,702

John Brown Cabin

Salaries	27,534	27,869	27,394
Contractual	7,659	8,274	8,772
Commodities	131	1,250	1,250
Capital Outlay	0	600	1,000
Total	35,324	37,993	38,416

Streets & Alleys

Salaries	162,490	148,068	155,775
Contractual	27,511	28,900	29,420
Commodities	60,139	44,600	49,600
Capital Outlay	6,923	4,284	10,700
Total	257,063	225,852	245,495

Swimming Pool

Salaries	0	0	0
Contractual	1,910	0	0
Commodities	375	0	0
Total	2,285	0	0

Page 1 - Total	1,721,679	1,813,425	1,872,950
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City of Osawatomie

2016

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Property & Maintenance			
Salaries	149,751	190,840	205,174
Contractual	28,863	42,700	53,958
Commodities	20,203	37,200	42,700
Capital Outlay	1,421	3,000	24,500
Total	200,238	273,740	326,332
Fire Department			
Salaries	37,070	34,000	38,000
Contractual	7,560	13,370	14,012
Commodities	14,903	14,800	16,200
Capital Outlay	435	500	500
Total	59,968	62,670	68,712
Municipal Court			
Salaries	19,781	47,969	44,629
Contractual	114,622	111,725	117,210
Commodities	1,529	1,550	1,550
Capital Outlay	963	1,500	1,500
Total	136,895	162,744	164,889
Levees & Stormwater			
Salaries			
Contractual	6,620	25,490	6,592
Commodities	2,441	3,750	2,750
Capital Outlay	0	5,000	15,650
Total	9,061	34,240	24,992
Library			
Salaries	83,157	84,671	93,041
Contractual	14,288	20,485	23,522
Commodities	28,986	29,250	32,300
Capital Outlay	9,226	3,000	3,000
Total	135,657	137,406	151,863
Page 2 -Total	541,819	670,800	736,787
Page 1 -Total	1,721,679	1,813,425	1,872,950
Grand Total	2,263,498	2,484,225	2,609,737

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	88,617	119,632	137,623
Receipts:			
Ad Valorem Tax	231,834	259,533	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	13,237	6,119	8,645
Motor Vehicle Tax	24,226	24,445	24,688
Recreational Vehicle Tax	853	341	366
16/20M Vehicle Tax	34	231	248
Special Assessment	341		
Transfer In from Sewer	435,000	434,200	434,300
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			
Total Receipts	784,510	784,696	528,074
Resources Available:	873,127	904,328	665,698
Expenditures:			
Bond Principal	457,000	468,000	520,000
Bond Interest	296,495	298,705	367,020
Bond Issuance Fees			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	753,495	766,705	887,020
Unencumbered Cash Balance Dec 31	119,632	137,623	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	808,495	831,705	887,020
		Non-Appropriated Balance	41,211
		Total Expenditure/Non-Appr Balance	928,231
		Tax Required	262,533
	Delinquent Comp Rate: 8.0%		21,003
	Amount of 2015 Ad Valorem Tax		283,536

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	98,394	102,054	105,054
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	93		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Grant Receipts (Non-CDBG)	9,200	9,000	9,000
Donations	4,234	2,000	
Interest on Idle Funds	119		0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	13,646	11,000	9,000
Resources Available:	112,041	113,054	114,054
Expenditures:			
Professional Services			
Other Contractual	3,389		4,000
Other Commodities	3,251	8,000	8,000
Capital Improvements	3,346		99,000
Transfer Out - To General			
Transfer Out - Library Project Fund			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,986	8,000	111,000
Unencumbered Cash Balance Dec 31	102,054	105,054	xxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amou	111,854	106,394	111,000
		Non-Appropriated Balance	3,054
		Total Expenditure/Non-Appr Balance	114,054
		Tax Required	0
	Delinquent Comp Rate: 8.0%		0
	Amount of 2015 Ad Valorem Tax		0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		3,268	0
Receipts:			
Ad Valorem Tax	(17)	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,009	4,000	4,000
Motor Vehicle Tax	1,950		
Recreational Vehicle Tax	25		
16/20M Vehicle Tax	85		
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	4,051	4,000	4,000
Resources Available:	4,051	7,268	4,000
Expenditures:			
Salaries & Wages			
Appropriation			
Transfer to Electric Fund			
Transfer to Special Parks & Recreation F	783	7,268	4,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	783	7,268	4,000
Unencumbered Cash Balance Dec 31	3,268	0	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amou	5,000	1,000	4,000
		Non-Appropriated Balance	0
See Tab C		Total Expenditure/Non-Appr Balance	4,000
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
	Amount of 2015 Ad Valorem Tax		0

City of Osawatomie

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Industrial	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	35,121	49,980	43,890
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	12		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
JTC Lease (Pass Through)	14,793	13,910	15,000
Loan Payments	5,600	5,460	5,600
Property Leases	13,000	9,000	
Sale of Real Estate	12,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	45,405	28,370	20,600
Resources Available:	80,526	78,350	64,490
Expenditures:			
Lease Payments to State	11,000	11,000	
Contractual Services	7,546	23,460	28,500
Commodities			33,000
Loans			
Purchase of Land	12,000		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	30,546	34,460	61,500
Unencumbered Cash Balance Dec 31	49,980	43,890	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	62,785	70,463	61,500
		Non-Appropriated Balance	2,990
		Total Expenditure/Non-Appr Balance	64,490
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
		Amount of 2015 Ad Valorem Tax	0

City of Osawatomie

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	20,523	107,698	51,038
Receipts:			
Ad Valorem Tax	523,863	510,358	XXXXXXXXXXXXXXXXXX
Delinquent Tax	28,449	12,759	15,311
Motor Vehicle Tax	50,269	53,422	48,547
Recreational Vehicle Tax	710	828	719
16/20M Vehicle Tax	1,755	521	487
Reimbursement Transfer - Water	29,232	35,869	39,382
Reimbursement Transfer - Elect	49,254	61,166	66,529
Reimbursement Transfer - Sewer	19,061	12,547	13,776
Reimbursement Transfer - Recreation EBF	80		
Reimbursed Expense - Overhead Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	702,673	687,470	184,751
Resources Available:	723,196	795,168	235,789
Expenditures:			
FICA	131,877	149,652	143,527
KPERS	150,533	185,074	167,320
Health Insurance	251,426	325,728	364,291
Workers' Compensation	52,817	55,364	56,905
Unemployment Insurance	13,449	3,912	7,505
Other Contractual Services	395	4,400	374
Reimbursement to 125/HRA	15,000	20,000	20,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	615,497	744,130	759,921
Unencumbered Cash Balance Dec 31	107,698	51,038	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	705,973	731,932	759,921
		Non-Appropriated Balance	10,226
		Total Expenditure/Non-Appr Balance	770,147
		Tax Required	534,358
	Delinquent Comp Rate: 8.0%		42,749
	Amount of 2015 Ad Valorem Tax		577,107

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Public Safety Equipment	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	9,068	3,704	3,704
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	9		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Reimbursed Expense	2,195		
Grants		13,500	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,204	13,500	15,000
Resources Available:	11,272	17,204	18,704
Expenditures:			
Capital Equipment	7,568	13,500	18,704
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,568	13,500	18,704
Unencumbered Cash Balance Dec 31	3,704	3,704	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	9,847	9,068	18,704
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	18,704
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
	Amount of 2015 Ad Valorem Tax		0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Recreation Employee Benefits	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	0	422	0
Receipts:			
Ad Valorem Tax	-2	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	246	250	1,000
Motor Vehicle Tax	244		
Recreational Vehicle Tax	3		
16/20M Vehicle Tax	11		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	502	250	1,000
Resources Available:	502	672	1,000
Expenditures:			
Appropriation			
Transfer To Employee Benefit Fund	80	672	1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	80	672	1,000
Unencumbered Cash Balance Dec 31	422	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	1,000	250	1,000
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	1,000
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
	Amount of 2015 Ad Valorem Tax		0

City of Osawatomie

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Street Improvements	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	122,076	127,186	103,756
Receipts:			
State of Kansas Gas Tax	113,542	113,950	113,790
County Transfers Gas		0	0
City Connecting Links from County	5,100	5,100	5,100
Reimbursement from CIP-Street		2,500	
Reimbursed Expenses	15		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	118,657	121,550	118,890
Resources Available:	240,733	248,736	222,646
Expenditures:			
Contractual Services	7,067	5,500	5,500
Commodities	37,073	59,000	67,000
Capital Outlay	69,408	80,480	107,480
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	113,548	144,980	179,980
Unencumbered Cash Balance Dec 31	127,186	103,756	42,666
2014/2015/2016 Budget Authority Amount	182,000	157,980	179,980

City of Osawatomie

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	5,511	19,986	4,486
Receipts:			
Sales/Charges	392,938	405,000	430,000
Interest on Idle Funds			
Miscellaneous	345	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	393,283	405,500	430,500
Resources Available:	398,794	425,486	434,986
Expenditures:			
Contract Collection	378,108	420,000	430,000
Communications	700	1,000	1,500
Other Contractual			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	378,808	421,000	431,500
Unencumbered Cash Balance Dec 31	19,986	4,486	3,486
2014/2015/2016 Budget Authority Amount	396,700	396,700	431,500

See Tab C

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City of Osawatomie

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Golf Course	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	26,038	6,362	2,006
Receipts:			
Greens & Range Fees	42,352	52,000	55,500
Member Fees	33,118	45,730	50,830
Cart Related Fees	39,325	47,325	49,665
Food & Beverage	32,692	36,000	39,000
Miscellaneous	14,508	18,219	18,700
Transfer from Electric	70,000	165,000	70,000
Loans From Other Funds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	231,995	364,274	283,695
Resources Available:	258,034	370,636	285,700
Expenditures:			
Salaries & Wages	120,837	200,251	117,717
Utilities	19,080	14,610	16,000
Rentals	3,271	3,500	5,250
Chemicals/Seed/Fertilizer	13,916	16,000	16,000
Fuels	15,105	11,000	15,000
Food & Beverage	17,747	18,000	19,000
Construction Equipment	0	200	0
Debt Service	22,890	22,750	22,750
All Other Expenditures	38,825	82,319	70,161
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	251,672	368,631	281,878
Unencumbered Cash Balance Dec 31	6,362	2,006	3,823
2014/2015/2016 Budget Authority Amount	255,123	258,454	281,878

See Tab C

City of Osawatomie

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Revenue (911)	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	9,897	9,897	9,897
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	9,897	9,897	9,897
Expenditures:			
Public Safety Equipment			9,897
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	9,897
Unencumbered Cash Balance Dec 31	9,897	9,897	0
2014/2015/2016 Budget Authority Amount	9,897	9,897	9,897

City of Osawatomie

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	7,979	25,284	37,876
Receipts:			
Tourism Operations			
Transient Guest Tax	18,671	18,000	16,000
Donations	3,865	3,250	3,200
Rent	403	100	100
Events			
Sponsorships	16,750	14,350	16,000
Ticket Sales	4,410	4,096	6,000
Entry Fees	421	1,295	1,300
Concession & Merchandise Sales	2,649	2,610	2,900
Transfer from Electric Fund	12,000	12,000	10,000
Reimbursed Expense			10,000
Interest on Idle Funds			
Miscellaneous	3,057	1,925	2,650
Does miscellaneous exceed 10% Total Rec			
Total Receipts	62,225	57,626	68,150
Resources Available:	70,204	82,910	106,026
Expenditures:			
Tourism Operations			
Contractual Services	8,591	10,200	22,350
Commodities	2,125	2,600	3,000
Capital Outlay	560	0	0
Other Expenses	2,299	2,500	2,500
Events			
Contractual Services	21,395	23,350	42,200
Commodities	9,367	5,272	12,650
Other Expenses	583	1,112	801
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	44,920	45,034	83,501
Unencumbered Cash Balance Dec 31	25,284	37,876	22,525
2014/2015/2016 Budget Authority Amount	74,380	76,550	83,501

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	206,190	122,292	101,009
Receipts:			
Sales and Charges	558,614	605,000	608,400
Wholesale Water Sales	225,223	245,000	246,300
Bulk Water Sales	18,676	17,000	20,300
Rate Increase			50,000
Reimbursed Expense	0	101,075	0
Water Protection Tax	3,469	3,400	3,500
Tower Lease	11,592	13,331	16,331
Miscellaneous	750	2,250	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	818,325	987,056	944,831
Resources Available:	1,024,514	1,109,348	1,045,840
Expenditures:			
Salaries	164,685	203,738	208,954
Health Insurance Reimbursement	29,232	35,869	39,382
All Other Benefits	37,696	44,640	45,142
Utilities	53,708	59,500	59,500
Treatment Chemicals	128,870	135,150	130,100
Professional Services	118,992	6,250	14,000
Machine Parts & Supplies	19,612	14,000	18,000
State Taxes & Fees	18,533	18,000	38,500
Overhead Fees	72,412	105,813	87,314
All Other Operating Expenses	113,224	159,873	134,910
Capital Expenses	45,432	62,497	140,500
Debt Service	0	0	15,000
Transfer to General Fund	40,000	40,000	43,000
Transfer to Bond & Interest	59,827	59,827	59,827
Transfer to CIP - Water		63,183	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	902,222	1,008,339	1,034,129
Unencumbered Cash Balance Dec 31	122,292	101,009	11,711
2014/2015/2016 Budget Authority Amount	1,016,092	969,144	1,034,129

See Tab C

City of Osawatomie

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	420,357	531,865	323,509
Receipts:			
Sales and Charges	3,687,768	3,664,895	3,915,743
Penalties and Fees	102,774	98,205	98,728
Utility Deposits	49,950	50,000	50,000
Sales Taxes Collected	122,673	118,658	118,658
Reimbursed Expense - CIP Streets Fund	4,512	2,000	2,000
Miscellaneous	9,100	8,000	20,180
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,976,776	3,941,758	4,205,309
Resources Available:	4,397,133	4,473,623	4,528,818
Expenditures:			
Salaries	358,543	353,037	374,326
Health Insurance Reimbursement	49,254	61,166	66,529
All Other Benefits	70,618	78,092	81,367
Purchased Power/Trans/Fuel	2,091,062	2,177,208	2,187,812
Insurance	57,887	49,335	50,710
Professional Services	26,586	50,000	31,000
Bldg & Mach Parts & Supplies	85,096	81,500	83,950
Motor Fuel	7,644	8,500	9,500
State & Local Taxes	143,369	141,184	141,184
Deposit Refunds/Interest	54,311	51,000	51,000
Overhead Expenses	233,806	226,892	228,936
Other Operating Expenses	100,640	96,700	121,700
Poles/Transformers/Wire	37,290	45,000	60,000
Vehicles/Equipment	0	1,000	46,000
All Other Capital Expenses	37,160	143,500	107,400
Transfer Out - To General	90,000	191,450	201,000
Transfer Out - To Capital Improvements	135,000	135,000	140,000
Transfer Out - To Golf Course	70,000	165,000	70,000
Transfer Out - Special Parks & Recreation	175,000	52,550	
Transfer Out - Tourism (JBJ)	12,000	12,000	10,000
Transfer Out - Electric Reserve Fund			200,000
Other Assistance	30,000	30,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,865,268	4,150,114	4,287,414
Unencumbered Cash Balance Dec 31	531,865	323,509	241,404
2014/2015/2016 Budget Authority Amount	4,143,113	4,256,969	4,287,414

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	383,948	357,409	169,139
Receipts:			
Sales/Charges	818,794	849,000	889,000
Reimbursed Expenses	1,500		
Interest on Idle Funds			
Miscellaneous	1,089	450	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	821,383	849,450	889,000
Resources Available:	1,205,330	1,206,859	1,058,139
Expenditures:			
Salaries & Wages	146,542	159,097	162,000
Utilities	52,833	54,000	54,000
Professional Services & Contract Maint	16,418	69,500	27,500
Chemicals	4,875	12,000	12,000
Parts & Supplies	14,596	13,000	27,000
Capital Outlay	4,463	42,997	83,700
Overhead Fees	75,204	99,021	87,314
All Other Operating Expenses	56,989	80,056	63,530
Debt Service	0	32,848	40,000
Transfer to Bond & Interest	435,000	434,200	434,300
Transfer to General Fund	41,000	41,000	42,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	847,921	1,037,720	1,033,344
Unencumbered Cash Balance Dec 31	357,409	169,139	24,796
2014/2015/2016 Budget Authority Amount	934,760	962,755	1,033,344

See Tab C

City of Osawatomie

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	88,221	90,822	93,361
Receipts:			
Liquor Tax	2,900	2,900	2,682
Registration Fees	25,889		
Tournament Registrations	600		
Tournament Gate	2,131		
Concessions	6,911		
Sponsorship Fees	125		
Donations	500		
Reimbursed Expense	6,157	230	
Transfer from Recreation Fund	195	787	
Transfer from Electric Fund	783	3,390	
School District Rent Payment	175,000	52,550	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	221,191	59,857	2,682
Resources Available:	309,411	150,679	96,043
Expenditures:			
Facilities			
Salaries & Wages	66,941	0	0
Contractual Services	25,857	25,055	0
Commodities	33,549	2,500	0
Capital Outlay	2,479	19,000	13,043
Recreation Programs			
Salaries & Wages	48,240	8,213	0
Contractual Services	18,762	2,550	0
Commodities	21,402	0	0
Capital Outlay	640	0	0
Sales Tax / Appropriation (2016)	720	0	83,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	218,590	57,318	96,043
Unencumbered Cash Balance Dec 31	90,822	93,361	0
2014/2015/2016 Budget Authority Amount:	255,766	262,199	96,043

City of Osawatomie

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds A - CIP

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

Capital Projects - General Capital Improve. - Street Capital Improve. - Sewer Capital Improve. - Grants Capital Improv. - Water

Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	210,479	Cash Balance Jan 1	19,159	Cash Balance Jan 1	-301,209	Cash Balance Jan 1	260,005	Cash Balance Jan 1	0	188,433
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Electric	135,000	Temp Note Proceeds	99,964	State Rev. Loan Fund	1,022,581	Temp Note Proceeds	600,036			
Grants	40,900					Sales of Fixed Assets	40,000			
Misc.						Reimbursed Expenses	3,318			
						Donations	500			
Total Receipts	175,900	Total Receipts	99,964	Total Receipts	1,022,581	Total Receipts	643,854	Total Receipts	0	1,942,299
Resources Available:	386,379	Resources Available:	119,123	Resources Available:	721,371	Resources Available:	903,859	Resources Available:	0	2,130,732
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Equipment	33,456	Project Design	32,322	Engineering & Admin	112,289	PD Station Renovation	51,773			
Vehicles	30,759	Bonds Issuance Costs	1,542	Sewer Plant Upgrades	748,354	Bond Principal	590,000			
Cabin Garage	2,765	Reimb to Bond & Int	19,159	Misc	600	Bond Interest	10,036			
Street Sweeper	91,981	Misc	121							
Total Expenditures	158,961	Total Expenditures	53,144	Total Expenditures	861,243	Total Expenditures	651,809	Total Expenditures	0	1,725,157
Cash Balance Dec 31	227,419	Cash Balance Dec 31	65,979	Cash Balance Dec 31	-139,872	Cash Balance Dec 31	252,050	Cash Balance Dec 31	0	405,575

City of Osawatomie

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2014 is to be shown)

Non-Budgeted Funds B - Court

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

Court ADSAP		Court Bonds		Evidence Liability Fund		Forfeitures		Fire Insurance Proceeds		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	7,661	Cash Balance Jan 1	5,884	Cash Balance Jan 1	14,361	Cash Balance Jan 1	257	Cash Balance Jan 1	1	28,164
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees		Bonds	13,722			Forfeited Assets	1,096	Insurance Proceeds	0	
Total Receipts	0	Total Receipts	13,722	Total Receipts	0	Total Receipts	1,096	Total Receipts	0	14,818
Resources Available:	7,661	Resources Available:	19,606	Resources Available:	14,361	Resources Available:	1,353	Resources Available:	1	42,982
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Disbursements	260	Refunds	12,356	Tax Warrant	1,462	Undercover Ops	200	Disbursements	0	
Total Expenditures	260	Total Expenditures	12,356	Total Expenditures	1,462	Total Expenditures	200	Total Expenditures	0	14,278
Cash Balance Dec 31	7,401	Cash Balance Dec 31	7,250	Cash Balance Dec 31	12,900	Cash Balance Dec 31	1,153	Cash Balance Dec 31	1	28,704

City of Osawatomie

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds C - Misc

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

Electric Reserve Fund		Rural Fire		Cafeteria 125-HRA		Revolving Fund		Pay Pal		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	0	Cash Balance Jan 1	4,174	Cash Balance Jan 1	14,099	Cash Balance Jan 1	72,758	Cash Balance Jan 1	96	91,126
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Reimbursements	48,926	125 Contributions	30,717	Loan Repayment		Payments		
		Transfer from Sewer	4,000	HRA Contributions	15,000					
Total Receipts	0	Total Receipts	52,926	Total Receipts	45,717	Total Receipts	0	Total Receipts	0	98,643
Resources Available:	0	Resources Available:	57,100	Resources Available:	59,815	Resources Available:	72,758	Resources Available:	96	189,769
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Personnel	53,708	125 Disbursements	26,223	Loan		Transfer to Tourism		
				HRA Payments	400					
				Admin/Wellness	6,614					
Total Expenditures	0	Total Expenditures	53,708	Total Expenditures	33,237	Total Expenditures	0	Total Expenditures	0	86,945
Cash Balance Dec 31	0	Cash Balance Dec 31	3,392	Cash Balance Dec 31	26,579	Cash Balance Dec 31	72,758	Cash Balance Dec 31	96	102,824

NOTICE OF BUDGET HEARING

2016

The governing body of

City of Osawatomie

will meet on August 27, 2015 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 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.

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

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	2,263,498	24.094	2,484,225	26.769	2,609,737	571,428	25.641
Debt Service	753,495	10.994	766,705	12.652	887,020	283,536	12.723
Library	9,986		8,000		111,000		
Industrial	30,546		34,460		61,500	0	0.000
Employee Benefits	615,497	24.843	744,130	24.880	759,921	577,107	25.896
Public Safety Equipment	7,568		13,500		18,704		
Recreation Employee Benefits	80		672		1,000		
Street Improvements	113,548		144,980		179,980		
Refuse	378,808		421,000		431,500		
Golf Course	251,672		368,631		281,878		
Special Revenue (911)					9,897		
Tourism	44,920		45,034		83,501		
Water	902,222		1,008,339		1,034,129		
Electric	3,865,268		4,150,114		4,287,414		
Sewer	847,921		1,037,720		1,033,344		
Special Parks & Recreation	218,590		57,318		96,043		
Non-Budgeted Funds A - CIP	1,725,157						
Non-Budgeted Funds B - Court	14,278						
Non-Budgeted Funds C - Misc	86,945						
Totals for City	12,129,999	59.931	11,284,827	64.301	11,886,567	1,432,071	64.260
Recreation	783		7,268		4,000		0.000
Totals Includes Recreation	12,130,782	59.931	11,292,095	64.301	11,890,567	1,432,071	64.260
Less: Transfers	1,581,418		1,768,918		1,749,347		
Net Expenditure	10,549,364		9,523,177		10,141,220		
Total Tax Levied Assessed	1,349,898		1,431,668		xxxxxxxxxxxxxxxx		
Valuation	22,523,898		22,265,267		22,285,924		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	8,248,000	8,394,000	8,047,000
Revenue Bonds	0	0	0
Other	0	1,273,000	1,273,000
Lease Purchase Principal	132,781	212,192	255,108
Total	8,380,781	9,879,192	9,575,108

*Tax rates are expressed in mills

Don Cawby

City Official Title: City Manager