

OSAWATOMIE CITY COUNCIL

AGENDA

July 28, 2016

6:30 p.m., Memorial Hall

1. Call to order
2. Roll Call
3. Pledge of Allegiance
4. Invocation – Tim Lewallen, Pastor, Victory Baptist Church
5. Consent Agenda
  - Consent Agenda items will be acted upon by one motion unless a Council member requests an item be removed for discussion and separate action.*
  - A. July 28 Agenda
  - B. Council Minutes for June 9 and June 23, 2016
  - C. CMB Permit – Ron’s Country Market
6. Comments from the Public
  - Citizen participation will be limited to 5 minutes. Please stand & be recognized by the Mayor.*
7. Presentations & Proclamations
  - A. Proclamation honoring Tayler Soucie as Big XII Sportswoman of the Year
8. Public Hearings
9. Unfinished Business
10. New Business
  - A. Presentation – 2015 Audit - Neil Phillips of Jarred, Gilmore & Phillips, PA
  - B. 2016 Audit Engagement Letter – Jarred, Gilmore & Phillips, PA
  - C. Resolution – 2016 GAAP Waiver
  - D. Presentation – Chamber of Commerce 2016 Annual Report
  - E. Manager’s Proposed 2017 Budget
11. Council Reports
12. Mayor’s Report
13. City Manager & Staff Reports
14. Executive Session
15. Other Discussion/Motions
16. Adjourn

*REGULAR MEETING – August 11, 2016*

*REGULAR MEETING – August 25, 2016*

Osawatomie, Kansas. **June 9, 2016.** The Council Meeting was held in Memorial Hall. Mayor Govea called the meeting to order at 6:30 p.m. Council members present were Dickinson, Hunter, Hampson, LaDuex, Maichel, Wright and Walmann. Absent was Farley. Also present was City Manager Don Cawby, City Attorney Dick Wetzler and City Clerk Tammy Seamands. Members of the public were: Interim Police Chief David Ellis, Public Works Director Blake Madden, and Chandler Boese with the Miami County Republic.

**INVOCATION.** Ted Hunter.

**CONSENT AGENDA.** Approval of June 9<sup>th</sup> Agenda, Appropriations Ordinance 2016-5, Payment Application #3 – CDBG Main Street – Kansas Heavy Construction. **Motion** made by LaDuex, seconded by Hunter to approve the Consent Agenda as presented. Yeas: All.

**COMMENTS FROM THE PUBLIC.** None

**PRESENTATIONS.** None

**PUBLIC HEARINGS.** none

**UNFINISHED BUSINESS.**

**CITY HALL COMPLEX AREA SIDEWALK MODIFICATIONS – MAIN STREET PHASE I.** Discussion of the plans for the front of City Hall and the City Auditorium to put them up to ADA compliant standards.

**BG CONSULTANTS CONTRACT ADDENDUM FOR MAIN STREET PHASE II.** City Manager Cawby and Public Works Director Madden presented to the Council and addendum to the project design for phase II that will add the streets and curbs from 12<sup>th</sup> and Main Street to 12<sup>th</sup> and Parker Ave due to fixing drainage issues. **Motion** made by Hunter, seconded by LaDuex to make an Addendum to the Main Street Phase II Contract. Yeas: All.

**NEW BUSINESS.**

**HEALTH INSURANCE.** City Manager Cawby explained to the Council that our insurance broker presented us with a 12% increase to our current plan, but was able to lower it to a 8.3% renewal rate. To meet ACA Standards, he recommended offering a third plan option that will have a higher deductible. He would like to decrease the spouse/dependent coverage from 65% to 63%. Dental insurance came in at a 2.5% increase and vision stayed the same as we are on year 3 of our 4 year locked rate. Cawby also explained that he would like to provide employees with a \$15,000 term life insurance policy with the capability of additional coverage at their expense. This would cost the city around \$3,000 annually. **Motion** made by Maichel, seconded by Hampson to approve the renewal rate of 8.3% with the current carrier and the term life insurance for employees. Yeas: All.

**CITY ENTERPRISE SOFTWARE PROPOSAL.** City Manager Cawby proposed new court software for the police department. The same software is part of a larger package that is a

very good candidate for replacing all of the City's financial and administrative programs. He Stated that the current software does not provide the information that is needed. No action taken at this time.

**CURRENT COMMITTEE APPOINTMENTS REVIEW.** No action needed at this time, information provided to review so that it can be corrected to move forward.

### **COUNCIL REPORTS.**

Tamara Maichel questioned the new stop signs put up on Brown Street in the last week. Was concerned that the correct procedure was not taken, to put the signs up. After discussion, the signs were put up due to the construction, but did not go through the correct procedure. Therefore, the signs will be taken down in the morning. Maichel also questioned chickens and the enforcement. **Motion** made by Maichel to add chickens to discussion of the agenda, seconded by Walmann. Yeas: 2, Nays: 5. **Motion** failed.

Lawrence Dickinson reported that his yard is getting leveled and he is seeing forms set for his driveway and the street looks good.

Ted Hunter informed that he had heard from residents that they are taking away Main Street parking.

Karen LaDuex questioned that she had heard that residents were going to start paying for their recycling services. Cawby explained that there were likely going to be changes coming to collections but the prices are locked into the contract and can't be raised by L&K at this time.

Jeff Walmann spoke that he believes that if we have rules, we need to follow and enforce them or get rid of them.

### **MAYOR'S REPORT.**

Asked Council who would be riding in the parade.

### **CITY MANAGER'S REPORT.**

Comprehensive Plan – Forgot to attach the notes from Scott Michie, so will email them.

Animal Regulations – We needed to promote the annual animal tags, working with Ted Bartlett and Dr. Boss we were able to increase the registered animals by 18. We will continue to work on the goal of increasing the number of registered animals.

Golf Carts – Staff is currently looking into other cities on provisions for exempting golf carts used by handicapped individuals. We are continuing to keep researching on this.

Concealed Carry of Firearms by Employees – Will more than likely need to put a written policy into place for employees. Will provide a policy at a later meeting.

**EXECUTIVE SESSION.**

**Motion** made by LaDuex, seconded by Hunter to go into Executive Session for the purpose of discussing non-elected personnel with the City Council, City Attorney and City Manager for 10 minutes beginning at 8:24 p.m.

**Motion** made by Hunter, seconded by Maichel to approve the City Manager Employment Agreement until December 2019. Yeas: All.

**OTHER DISCUSSION/MOTIONS.**

**Motion** made by Maichel, seconded by Hunter to adjourn. Yeas: All. Mayor declared the meeting adjourned at 8:26 p.m.

*/s/ Ashley Kobe*  
Ashley Kobe, Deputy City Clerk

Osawatomie, Kansas. **June 23, 2016.** The Council Meeting was held in Memorial Hall. Mayor Govea called the meeting to order at 6:30 p.m. Council members present were Dickinson, Farley, Hunter, Hampson, LaDuex, Maichel, Wright and Walmann. No one was absent. Also present was City Manager Don Cawby, City Attorney Dick Wetzler and City Clerk Tammy Seamands. Members of the public were: Deric Goss, Wane Ova, Stan Gray, Dorothy Spencer, Ronda Chase, Building Official Ted Bartlett and Interim Police Chief David Ellis, Public Works Director Blake Madden, and Management Analyst Kyle Glaser.

**INVOCATION.** Wayne Ova with Faith Baptist Church.

**CONSENT AGENDA.** Approval of June 23<sup>rd</sup> Agenda, and Council Minutes for May 12<sup>th</sup> and May 26<sup>th</sup>, 2016. **Motion** made by Hunter, seconded by LaDuex to approve the Consent Agenda as presented. Yeas: All.

### **COMMENTS FROM THE PUBLIC.**

Wayne Ova with Faith Baptist Church was proud to share that he and his wife are sharing their 30<sup>th</sup> anniversary with the church in the beginning of July. The church has a group that is called Care Team that is active in the community. One of the projects they have been working on is at the community garden where they have a large area of produce and flowers that they grow and share around town.

**PRESENTATIONS.** None

### **PUBLIC HEARINGS.**

**PROPOSED CONDEMNATIONS (OPENED AT 6:35 P.M. AND CLOSED AT 7:16 P.M.).** Building Official, Ted Bartlett presented each property with a brief description of why the property is on the list.

1. 110 Brown Ave ~ Deric Goss purchased the property and has pulled permits to renovate the property to re-occupy. Mr. Bartlett believes with the work that has recently been done to improve the property, it should be removed from the list. Property owner, Deric Goss, spoke that most repairs have been completed with the home and there are only minor repairs to be done.
2. 222 Lincoln Ave ~ Local contractor, Dean Inscore, has pulled a permit to demo the property, but has been busy and made no changes to it at this time. Mr. Bartlett would like to keep the property on the list, if something falls through with the contractor. No comments from the public.
3. 317 Mill Ave ~ This property is owned by a finance company, to which we have tried on multiple times to make contact with, but have had no luck. There have been no changes to the property, therefore, he recommends keeping on the list. No comments from the public.
4. 334 Main Street ~ Mrs. Chase and her father are the owners of the property. There have been issues with the property for years, with dealing on nuisances and with the police department. There are currently no utilities on in the home. Recently some of

the nuisance issues have been worked on, but no work to the house. Mrs. Chase spoke and acknowledged there have been issues with the house in the past. She has secured the house to the best of her ability, trying to make the house presentable on the outside and plans to make repairs to the house.

5. 427 Lincoln Ave ~ The property owner has a permit for repairs to the property that expires in August 2016. If the repairs are not made by that time the trailer will be a non-conforming structure and cannot be occupied with it being vacant for 1 year. If the repairs are made, then the property could be re-occupied. There is a possibility of someone purchasing the property. Dorothy Spencer, owner, had no comments at this time.
6. 805 Chestnut Ave ~ The property has been sitting since a house fire in May 2007, with no changes to the property. City staff has boarded the house up and have heard nothing from the property owners. No comments from the public.
7. 917 Pacific Ave ~ This property has been sitting since a house fire in March 2012. Derrick Gould purchased the property in 2015 and has visibly kept the property up and secure. Mr. Gould has been in contact asking questions about repairs to the property, although at this time, no permits have been pulled for repair. No comments from the public.
8. 1003 Chestnut Ave ~ Property owners are deceased. Property has been secured and no changes made. No comments from the public.
9. 1635 Main Street ~ The property has been vacant for years. Stan Gray purchased the property in 2015. At this time no repairs have been made, besides securing the property. Stan Gray, owner, explained he has been working on multiple properties and this property is on his to-do-list. He plans to rewire, new plumbing and other repairs as well as cosmetic repairs. Asked for at least 6 months to show improvement.

#### **UNFINISHED BUSINESS.**

RECOMMENDATIONS FOR PROPOSED CONDEMNATION RESOLUTIONS. City Manager Cawby explained that in the packet there were draft resolutions for each property. **Motion** made by Hampson, seconded by Michael to remove 110 Brown Ave from the Condemnation List and move forward with all other properties. Yeas: All.

#### **CHANGE ORDER #1 – MAIN STREET WATERLINES.**

PAY REQUEST #5 – MAIN STREET WATERLINES – NOWAK CONSTRUCTION CO. **Motion** made by LaDuex, seconded by Walmann to Approve the Change Order #1 and Pa Request #5 as presented. Yeas: All.

#### **NEW BUSINESS.**

APPOINTMENT – LIBRARY BOARD – JESSICA HALL. **Motion** made by LaDuex, seconded by LaDuex to Appoint Jessica Hall to the Library Board subject to Approval from the Library Board. Yeas: All.

**DISCUSSION OF DRONE REGULATION.** Management Analyst, Kyle Glaser, provided information that he has researched regarding drone regulations. Discussion had come up regarding regulations of drones with phone calls that we have received at the police department. Drones are becoming more affordable, so the numbers of drones in town are increasing. There are not a lot of federal or state regulations regarding drones, but the City of Wichita is one that was found in the research that does have regulations in place. There are uses for the drones that could be recreational or for commercial business use. Individuals are concerned with their privacy if drones are allowed. There are some rules such as fly below 400 feet altitude, never fly over sporting events, never fly near emergency vehicles and more. Know Before You Fly is a good website to look at for information.

### **COUNCIL REPORTS.**

Tamara Maichel asked if there was any information on chickens at this time.

Nick Hampson asked if the safety committee had met yet.

Lawrence Dickinson reported that the street project is looking good.

Ted Hunter said that it was fun to watch the progress of the street project and how the contractors are working.

Jeff Walmann was thankful about the work that was put in to the Jamboree. Also, wanted to follow up with Tamara asking about the chickens. Feels strongly if we have rules, they need to be followed or change the rule.

### **MAYOR'S REPORT.**

Also, wanted to comment on the Jamboree and that it went well. Would like to see a bigger group of volunteers and not the same people every year. Commended the city crews on how well they handled the electricity problems during this time as well. Asked that everyone find a way to say thank you to those crews.

### **CITY MANAGER'S REPORT.**

Discussed the upcoming meetings and how we would work them with budget discussion.

Update on Main Street Project – There is an ash tree on the corner of 4<sup>th</sup> & Main Street that needs to be removed. It is where the sidewalk will be, plus it was on the tree survey to take out at some point.

Nothing official, but it has been proposed by Waste Management to change our trash service in July. It would be that we have 1 day for trash and 1 day for recycling for the whole town per week. It has not been approved, just proposed. They will let notify the residents.

The crews done an excellent job with the electric situation we were in. Cannot say enough good things about everyone and how they handled it and brainstormed to solve the problem.

At this time, we do not have jamboree numbers, should have numbers at the next meeting. Next year we will take a different angle to get more teams together for the Jambolympics.

**EXECUTIVE SESSION.** None

**OTHER DISCUSSION/MOTIONS.**

**Motion** made by Hunter, seconded by Hampson to adjourn. Yeas: All. Mayor declared the meeting adjourned at 8:08 p.m.

*/s/ Ashley Kobe*  
Ashley Kobe, Deputy City Clerk

# CORPORATE APPLICATION FOR LICENSE TO SELL CEREAL MALT BEVERAGES

(This form has been prepared by the Attorney General's Office)

City or  County of Osawatomie

## SECTION 1 – LICENSE TYPE

Check One:  New License  Renew License

Check One:

License to sell cereal malt beverages for consumption on the premises.

License to sell cereal malt beverages in original and unopened containers and not for consumption on the licensed premises.

## SECTION 2 – APPLICANT INFORMATION

Kansas Sales Tax Registration Number (required): [REDACTED]

Name of Corporation <u>Ron's Country Market, Inc.</u>		Principal Place of Business <u>Osawatomie, 701 6th St.</u>	
Corporation Street Address <u>701 6th St</u>		Corporation City <u>Osawatomie</u>	State <u>KS</u>
		Zip Code <u>66064</u>	
Date of Incorporation [REDACTED]		Articles of Incorporation are on file with the Secretary of State. <u>KS</u>	
Resident Agent Name <u>Payne &amp; Jones, Steve McGiffert</u>		Phone [REDACTED]	
Residence Street Address <u>11000 King, Overland Park</u>		City <u>Overland Park</u>	State <u>KS</u>
		Zip Code <u>66210</u>	

## SECTION 3 – LICENSED PREMISE

Licensed Premise (Business Location)		Mailing Address	
DBA Name <u>Ron's Country Market</u>	Name <u>701 6th St. Ron Kleier</u>		
Business Location Address <u>701 6th St.</u>	Address <u>701 6th St.</u>		
City <u>Osawatomie</u>	State <u>KS</u>	City <u>Osawatomie</u>	State <u>KS</u>
Zip <u>66064</u>		Zip <u>66064</u>	
Business Phone No. [REDACTED]	<input checked="" type="checkbox"/> Applicant owns the proposed business location. <input type="checkbox"/> Applicant does not own the proposed business location.		
Business Location Owner Name(s) <u>Ron Kleier</u>			

## SECTION 4 – OFFICERS, DIRECTORS, STOCKHOLDERS OWNING 25% OR MORE OF STOCK

List each person and their spouse, if applicable. Attach additional pages if necessary.

Name <u>Ron Kleier</u>	Position <u>Pres.</u>	Date of Birth [REDACTED]	
Residence Street Address <u>3043 Vermont Road</u>	City <u>Rantoul</u>	State <u>KS</u>	Zip Code <u>66079</u>
Spouse Name <u>Sandra Kleier</u>	Position <u>N/A</u>	Date of Birth [REDACTED]	
Residence Street Address <u>3043 Vermont Road</u>	City <u>Rantoul</u>	State <u>KS</u>	Zip Code <u>66079</u>
Name	Position	Date of Birth	
Residence Street Address	City	State	Zip Code
Spouse Name	Position	Age	
Residence Street Address	City	State	Zip Code
Name	Position	Date of Birth	
Residence Street Address	City	State	Zip Code
Spouse Name	Position	Age	
Residence Street Address	City	State	Zip Code

**SECTION 4 – OFFICERS, DIRECTORS, STOCKHOLDERS OWNING 25% OR MORE OF STOCK (CONTINUED)**

Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code
Spouse Name	Position		Date of Birth
Residence Street Address	City	State	Zip Code

SECTION 5 – MANAGER OR AGENT INFORMATION		
My place of business will be conducted by a manager or agent.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, provide the following:		
Manager/Agent Name <i>Mark Skinner</i>	Phone No. [REDACTED]	[REDACTED]
Residence Street Address <i>3029 VERMONT Rd.</i>	City <i>RANTON</i>	Zip Code <i>66079</i>
Manager or Agent Spousal Information		
Spouse Name <i>KIM SKINNER</i>	Phone No. [REDACTED]	[REDACTED]
Residence Street Address <i>3029 VERMONT Rd.</i>	City <i>RANTON</i>	Zip Code <i>66079</i>

SECTION 6 – QUALIFICATIONS FOR LICENSURE	
<p>Within 2 years immediately preceding the date of this application, none of the individuals identified in Sections 4 &amp; 5 have been convicted of, released from incarceration for or released from probation or parole for any of the following crimes:            (1) Any felony; (2) a crime involving moral turpitude; (3) drunkenness; (4) driving a motor vehicle while under the influence of alcohol (DUI); or (5) violation of any state or federal intoxicating liquor law.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<p>None of the individuals identified in Sections 4 and 5 were managers, officers, directors or stockholders owning more than 25% of the stock of a corporation which:            (1) had a cereal malt beverage license revoked; or (2) was convicted of violating the Club and Drinking Establishment Act or the CMB laws of Kansas.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
All of the individuals identified in Sections 4 & 5 are at least 21 years of age <sup>1</sup> .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

I declare under penalty of perjury under the laws of the State of Kansas that the foregoing is true and correct and that I am authorized by the corporation to complete this application. (K.S.A. 53-601)

SIGNATURE [REDACTED] DATE 7-26-16

FOR CITY/COUNTY OFFICE USE ONLY:	
<input checked="" type="checkbox"/> License Fee Received Amount \$ <u>50.00</u> Date <u>07-26-16</u>	<small>(\$25 - \$50 for Off-Premise license or \$25-200 for On-Premise license)</small>
<input checked="" type="checkbox"/> \$25 CMB Stamp Fee Received Date <u>07-26-16</u>	
<input type="checkbox"/> Background Investigation <input type="checkbox"/> Completed Date _____ <input type="checkbox"/> Qualified <input type="checkbox"/> Disqualified	
<input type="checkbox"/> New License Approved Valid From Date _____ to _____ By: _____	
<input type="checkbox"/> License Renewed Valid From Date _____ to _____ By: _____	

A PHOTOCOPY OF THE COMPLETED FORM, TOGETHER WITH THE STAMP FEE REQUIRED BY K.S.A. 41-2702(e), MUST BE SUBMITTED WITH YOUR QUARTERLY REPORT (ABC-301) TO THE ALCOHOLIC BEVERAGE CONTROL, 915 SW HARRISON STREET ROOM 214, TOPEKA, KS. 66625-3512.

<sup>1</sup> Spouse not required to be over 21 years of age. K.S.A. 41-2703(b)(9)



# CITY OF OSAWATOMIE



## PROCLAMATION

ISSUED BY THE MAYOR AND CITY COUNCIL

**WHEREAS**, The Big XII Conference annually awards the Sportsman of the Year Award, as selected by a media panel, to recognize the top male and female athletes who display an extraordinary degree of sportsmanship, community service and academic achievement; and

**WHEREAS**, Tayler Soucie, an Osawatomie native and a junior middle-blocker for the University of Kansas Jayhawk volleyball team, was selected as the 2015-16 Big XII Female Sportsman of the Year, being just the fourth Jayhawk to win the award in its 16 years; and

**WHEREAS**, Tayler is an active member of the Kansas Student-Athlete Advisory Committee where she held the position of Community Outreach Chair and completed 140.5 community service during the past academic year, including working with Big Brothers Big Sisters, volunteering at local hospitals, visiting local elementary schools and organizing a holiday toy drive for a pediatric hospital; and

**WHEREAS**, Tayler had a distinguished volleyball career at Osawatomie High School, capping her accomplishments in her senior year by setting Kansas State High School records in volleyball for kills in one season (779), kills in a single set (18), average kills per set in a season (9.06), and season hitting percentage (.818), all of which still stand as current state records; and

**WHEREAS**, During her athletic career at Osawatomie High School, Tayler not only was a standout in volleyball but also in other areas as well, earning 3 state titles in the 100 and 300 meter hurdles and also being honored as valedictorian of her 2013 class; and

**WHEREAS**, the Kansas Jayhawks' #10, Tayler Soucie, helped to lead the 2015 Kansas Jayhawks volleyball team to a 30-3 record, a second place 14-2 record in the Big XII Conference, and its first appearance in the NCAA Championship semifinals, appearing in all 113 sets the team played in the 2015 season, including the upset of the #1 ranked USC Trojans, 3 sets to 2, in the national championship regional final:

**NOW, THEREFORE, I**, L. Mark Govea, Mayor of the City of Osawatomie, do hereby proclaim

July 28th, 2016

**Tayler Soucie Day**

in the City of Osawatomie, and I urge all citizens to congratulate Tayler Soucie on her accomplishments both on and off the court and to join in this observance.

Proclaimed this 28<sup>th</sup> day of July, 2016.

---

L. Mark Govea, Mayor  
City of Osawatomie

# CITY OF OSAWATOMIE



---

## STAFF AGENDA MEMORANDUM

**DATE OF MEETING:** July 28, 2016

**AGENDA ITEM:** **2015 Audit Presentation**

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

**ISSUE SUMMARY:** Our auditor, Mr. Neil Phillips, will present the results of the 2015 audit. We will have Mr. Phillips present this information to you and he will respond to your questions.

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

**COUNCIL ACTION NEEDED:** Review and discussion.

**STAFF RECOMMENDATION TO COUNCIL:** Acknowledge receipt and accept the City's 2015 audit from Jarred, Gilmore and Phillips.

**CITY OF OSAWATOMIE, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2015

# CITY OF OSAWATOMIE, KANSAS

## TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report .....	1-3
 <u>Statement 1</u>	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash- Regulatory Basis.....	4-5
Notes to the Financial Statement .....	6-18
 SUPPLEMENTARY INFORMATION	
 <u>Schedule 1</u>	
Summary of Expenditures – Actual and Budget (Budgeted Funds Only) Regulatory Basis .....	19
 <u>Schedule 2</u>	
Schedule of Receipts and Expenditures – Actual and Budget –Regulatory Basis (with Comparative Actual Totals for the Prior Year)	
General Fund .....	20-22
Industrial Fund.....	23
Library Fund.....	24
Recreation Fund.....	25
Recreation Employee Benefits Fund.....	26
Employee Benefits Fund.....	27
Special Parks and Recreation Fund.....	28
Tourism Fund.....	29
911 Fund.....	30
Street Improvement Fund.....	31
Golf Course Fund .....	32
Capital Improvements General Fund.....	33
Capital Improvements Sewer Fund .....	34
Capital Improvements Water Fund .....	35
Capital Improvements Street Fund .....	36
Capital Improvements Grants Fund .....	37
Public Safety Equipment Fund.....	38
Electric Generation Bond Account.....	39
General Obligation Bond and Interest Fund.....	40
Electric Utility Fund.....	41-42
Electric Utility Debt Service Fund .....	43
Water Utility Fund.....	44
Refuse Utility Fund.....	45
Sewer Utility Fund.....	46
 <u>Schedule 3</u>	
Schedule of Receipts and Disbursements – Agency Funds - Regulatory Basis.....	47

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Honorable Mayor and City Council  
City of Osawatomie, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Osawatomie, Kansas, as of and for the year ended December 31, 2015 and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

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

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

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

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

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

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

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Osawatomie, Kansas as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

**Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Osawatomie, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

**Other Matters**

*Supplementary Information*

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

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated April 30, 2015. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the

2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

July 25, 2016  
Chanute, Kansas

CITY OF OSAWATOMIE, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2015
General Fund	\$ 234,071.92	\$ 2,508,396.70	\$ 2,320,317.10	\$ 422,151.52	\$ 71,545.86	\$ 493,697.38
Special Purpose Funds:						
Industrial	49,980.48	31,643.57	20,982.99	60,641.06	2,250.00	62,891.06
Library	102,054.01	12,156.95	7,964.01	106,246.95	157.50	106,404.45
Recreation	3,267.99	681.23	3,949.22	-	-	-
Recreation Employee Benefits	421.66	84.75	506.41	-	-	-
Employee Benefits	107,698.44	695,006.23	732,898.57	69,806.10	404.95	70,211.05
Special Parks and Recreation	90,821.54	60,474.66	56,429.19	94,867.01	3,988.23	98,855.24
Tourism	25,564.38	61,254.14	47,081.52	39,737.00	1,327.33	41,064.33
911	9,897.41	-	-	9,897.41	-	9,897.41
Street Improvement	127,185.86	119,912.69	135,261.80	111,836.75	48,191.22	160,027.97
Golf Course	6,362.09	387,778.71	388,539.94	5,600.86	3,354.71	8,955.57
Capital Improvements General	227,418.52	219,289.25	405,704.68	41,003.09	-	41,003.09
Capital Improvements Sewer	(139,871.62)	235,587.72	96,084.10	(368.00)	-	(368.00)
Capital Improvements Water	-	1,915,581.81	1,346,005.03	569,576.78	190,838.22	760,415.00
Capital Improvements Street	65,978.61	909,123.05	62,075.00	913,026.66	5,356.49	918,383.15
Capital Improvements Grant	252,049.88	6,033.28	136,737.07	121,346.09	4,179.05	125,525.14
Public Safety Equipment	3,704.23	13,500.85	13,532.00	3,673.08	-	3,673.08
Capital Project Funds:						
Electric Generation Bond Account	-	5,999,314.55	2,141,024.20	3,858,290.35	19,844.65	3,878,135.00
Bond and Interest Fund:						
General Obligation Bond and Interest	119,631.91	788,483.90	751,875.00	156,240.81	-	156,240.81
Business Funds:						
Electric Utility	531,865.36	3,723,660.76	3,762,543.63	492,982.49	197,604.47	690,586.96
Electric Utility Debt Service	-	95,763.45	-	95,763.45	-	95,763.45
Water Utility	122,292.04	944,404.67	886,884.07	179,812.64	19,851.91	199,664.55
Refuse Utility	19,986.28	394,364.01	409,408.37	4,941.92	32,097.44	37,039.36
Sewer Utility	357,409.31	848,358.30	960,441.30	245,326.31	15,163.68	260,489.99
Total Reporting Entity (Excluding Agency Funds)	\$ 2,317,790.30	\$ 19,970,855.23	\$ 14,686,245.20	\$ 7,602,400.33	\$ 616,155.71	\$ 8,218,556.04

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

**Statement 1 (Continued)**

**CITY OF OSAWATOMIE, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2015

Total Cash to be accounted for:	\$	8,218,556.04
Composition of Cash:		
Cash on Hand .....	\$	800.00
Checking Accounts:		
Operating Account .....		767,309.45
Cash Flow Account .....		1,257,298.46
Petty Cash .....		2,000.00
Grant Account.....		121,346.09
Street & Sewer Project.....		913,026.66
ADSAP .....		7,401.00
Municipal Court .....		13,666.54
Police Forfeitures.....		2,928.42
PayPal Donations Account.....		0.01
Cafeteria 125 Checking.....		32,174.07
USDA Loan Checking.....		468,501.78
Investments:		
Kansas Municipal Investment Pool.....		4,278,169.93
Certificates of Deposit .....		430,403.48
		8,295,025.89
Total Reporting Entity		8,295,025.89
Agency Funds Per Schedule 3		(76,469.85)
		8,218,556.04
Total Reporting Entity (Excluding Agency Funds)	\$	8,218,556.04

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

**CITY OF OSAWATOMIE, KANSAS**

Notes to the Financial Statement  
December 31, 2015

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

Financial Reporting Entity

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

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

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

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Osawatomie, Kansas, for the year of 2015:

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

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Regulatory Basis Fund Types (Continued)

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

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

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

Basis of Presentation – Regulatory Basis of Accounting

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

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

Pension Plan

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

Property Taxes

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

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

### Reimbursed Expenses

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

### Special Assessments

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

### Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2015 the City amended the General Fund, Employee Benefits Fund, Recreation Fund, Recreation Employee Benefits Fund, Golf Course Fund, Public Safety Equipment Fund, Refuse Utility Fund, and the Sewer Utility Fund.

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

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

- Capital Improvements General Fund
- Capital Improvements Sewer Fund
- Capital Improvements Water Fund
- Capital Improvements Street Fund
- Capital Improvements Grant Fund

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

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the City was in apparent violation of K.S.A. 10-1,113. The City has obligated expenditures in excess of available monies in the Capital Improvements Sewer Fund. However, K.S.A 10-1,116 provides that under certain situations, the fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of Kansas. The Capital Improvements Sewer Fund met the criteria under the statutes and therefore, is not deemed to be in violation of the Kansas cash basis laws. As shown in Schedule 1, the City was in compliance with the budget laws of Kansas.

During the year ended December 31, 2015 the City was in apparent violation of K.S.A. 10-130, as remittance of funds to the State treasurer for bonds was late.

Compliance with Revenue Bond Covenants

The City is required, under the ordinances on Revenue Bond Issues, to maintain in its Business Funds certain restricted accounts. The ordinances provide that the following reserve accounts be set up in amounts described below:

<u>RESERVE ACCOUNTS</u>	<u>REQUIRED AMOUNT</u>	<u>ACTUAL AMOUNT</u>
Principal and Interest Account for Electric Revenue Bonds Series 2015 – requires transfers Monthly of 1/12 of next maturing interest and 1/12 of next maturing principal.	\$ 95,763.45	\$ 95,763.45

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY** (Continued)

The City agrees to fix, establish, maintain and collect such rates, fees or charges for Electric Utility service which will be sufficient to enable the City to have, in each fiscal year, Net Revenues in an amount that will not be less than 125% of the Debt Service Requirements required to be paid by the City during that fiscal year on all System revenue bonds at the time outstanding. Net income is defined as gross income less operating expenses, but before any transfers, depreciation and capital expense. For the year ended December 31, 2015, the City had net revenues available for debt service of \$903,174.65. The loan agreement defines net revenues available for debt service to be revenues, less ordinary and necessary expenses of operating the system, but not including charges for interest and principal paid on the loan, or charges for depreciation. Therefore, this amount consists of receipts over expenditures, less debt service expenditures and capital outlay. Capital outlay is not considered to be an ordinary expense.

**3. DEPOSITS AND INVESTMENTS**

As of December 31, 2015, the City had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1</u>	<u>1-2</u>	<u>Rating</u>
Kansas Investment Pool	\$4,278,169.93	\$ 4,278,169.93	\$ - -	S&P AAf/S1+

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

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

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of investments as of December 31, 2015, is as follows:

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2015.

**3. DEPOSITS AND INVESTMENTS** (Continued)

*Deposits:* At year-end, the City's carrying amount of deposits was \$4,016,055.96 and the bank balance was \$3,349,351.19. The bank balance was held by one banks resulting in a concentration of credit risk. Of the bank balance, \$500,000.00 was covered by FDIC insurance and \$2,849,351.19 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

At December 31, 2015, the City has invested \$4,278,169.93 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas Legislature. State pooled monies may be invested in direct obligation that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities of up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

**4 LONG-TERM DEBT**

Changes in long-term debt for the City for the year ended December 31, 2015, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>									
Paid by Tax Levies:									
Series 2008B - Streets	4.1-5.5%	10/15/2008	\$ 2,435,000.00	9/1/2028	\$ 2,040,000.00	-	\$ (75,000.00)	\$ 1,965,000.00	\$ 91,265.00
Series 2014 - Temporary	1.00%	8/28/2014	700,000.00	10/1/2015	700,000.00	-	(700,000.00)	-	5,580.56
Series 2015 - Temporary	1.15%	5/28/2015	2,830,000.00	6/1/2016	-	2,830,000.00	-	2,830,000.00	-
Paid by Utility Receipts:									
Series 2008A - Sewer	4.50%	10/28/2008	3,550,000.00	10/28/2048	3,332,000.00	-	(43,000.00)	3,289,000.00	149,940.00
Series 2012A - Refunding	2.00-4.70%	5/1/2012	2,810,000.00	9/1/2027	1,975,000.00	-	(350,000.00)	1,625,000.00	42,500.00
<b>Revenue Bonds</b>									
Paid by Utility Receipts:									
Series 2015 - Electric	3.50%	12/14/2015	6,095,000.00	9/1/2035	-	6,095,000.00	-	6,095,000.00	-
<b>State Revolving Loans</b>									
KDHE No. 1961-01	2.83%	11/20/2013	1,273,000.00	9/1/2029	1,030,669.00	235,587.75	(2,437.37)	1,263,819.38	30,411.01
<b>Capital Leases</b>									
Golf Course Irrigation	3.25%	11/26/2006	195,525.75	10/1/2021	106,525.11	-	(13,712.80)	92,812.31	9,037.52
Street Sweeper	3.10%	12/23/2013	95,250.00	12/1/2017	72,403.23	-	(23,385.58)	49,017.65	2,094.42
Case Tractor & Bush Hog	2.50%	7/6/2015	76,261.00	7/6/2023	-	76,261.00	-	76,261.00	-
<b>Total Contractual Indebtedness</b>					<b>\$ 9,256,597.34</b>	<b>\$ 9,236,848.75</b>	<b>\$ (1,207,535.75)</b>	<b>\$ 17,285,910.34</b>	<b>\$ 330,828.51</b>

**LONG-TERM DEBT (Continued)**

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

Issue	2016	2017	2018	2019	2020	2021-2025	2026-2030	2031-2035	2036-2040	2041-2045	2046-2049	Less Proceeds Not Drawn Down	Total
<b>General Obligation Bonds</b>													
Paid by Tax Levies:													
Series 2008B	\$ 80,000.00	\$ 85,000.00	\$ 90,000.00	\$ 140,000.00	\$ 145,000.00	\$ 830,000.00	\$ 595,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,965,000.00
Series 2015	2,830,000.00	-	-	-	-	-	-	-	-	-	-	-	2,830,000.00
Paid by Utility Receipts:													
Series 2008A	45,000.00	48,000.00	49,000.00	52,000.00	54,000.00	310,000.00	384,000.00	477,000.00	596,000.00	742,000.00	532,000.00	-	3,289,000.00
Series 2012A	355,000.00	260,000.00	270,000.00	230,000.00	90,000.00	335,000.00	85,000.00	-	-	-	-	-	1,625,000.00
<b>Revenue Bonds</b>													
Series 2015	135,000.00	225,000.00	235,000.00	240,000.00	250,000.00	1,395,000.00	1,655,000.00	1,960,000.00	-	-	-	-	6,095,000.00
<b>State Revolving Loans</b>													
KDHE No. 1961-01	4,058.84	4,174.53	54,647.25	56,204.71	57,806.56	539,411.51	554,259.23	-	-	-	-	(6,743.25)	1,263,819.38
<b>Capital Leases</b>													
Golf Course Irrigation	14,225.87	14,703.01	15,187.49	15,687.94	16,201.91	16,806.09	-	-	-	-	-	-	92,812.31
Street Sweeper	24,123.77	24,893.88	-	-	-	-	-	-	-	-	-	-	49,017.65
Case Tractor & Bush Hog	8,725.21	8,948.57	9,172.28	9,401.59	9,633.89	30,379.46	-	-	-	-	-	-	76,261.00
<b>Total Principal Payments</b>	<b>3,496,133.69</b>	<b>670,719.99</b>	<b>723,007.02</b>	<b>743,294.24</b>	<b>622,642.36</b>	<b>3,456,597.06</b>	<b>3,273,259.23</b>	<b>2,437,000.00</b>	<b>596,000.00</b>	<b>742,000.00</b>	<b>532,000.00</b>	<b>(6,743.25)</b>	<b>17,285,910.34</b>
<b>Interest</b>													
<b>General Obligation Bonds</b>													
Paid by Tax Levies:													
Series 2008B	87,515.00	83,515.00	79,690.00	76,000.00	70,190.00	252,140.00	56,635.00	-	-	-	-	-	705,685.00
Series 2015	32,816.21	-	-	-	-	-	-	-	-	-	-	-	32,816.21
Paid by Utility Receipts:													
Series 2008A	148,005.00	145,980.00	143,820.00	141,615.00	139,275.00	657,585.00	581,355.00	487,080.00	369,495.00	222,885.00	48,555.00	-	3,085,650.00
Series 2012A	35,500.00	28,400.00	23,200.00	17,800.00	13,200.00	35,812.50	3,900.00	-	-	-	-	-	157,812.50
<b>Revenue Bonds</b>													
Series 2015	152,290.35	208,600.00	200,725.00	192,500.00	184,100.00	711,825.00	520,625.00	185,404.00	-	-	-	-	2,356,069.35
<b>State Revolving Loans</b>													
KDHE No. 1961-01	35,941.16	35,825.47	35,352.75	33,795.29	32,193.44	121,355.59	39,980.84	-	-	-	-	-	334,444.54
<b>Capital Leases</b>													
Golf Course Irrigation	3,064.45	2,587.31	2,102.83	1,602.38	1,088.41	484.23	-	-	-	-	-	-	10,929.61
Street Sweeper	1,356.23	586.12	-	-	-	-	-	-	-	-	-	-	1,942.35
Case Tractor & Bush Hog	1,911.75	1,688.39	1,464.68	1,235.37	1,003.07	1,531.48	-	-	-	-	-	-	8,834.74
<b>Total Interest Payments</b>	<b>498,400.15</b>	<b>507,182.29</b>	<b>486,355.26</b>	<b>464,548.04</b>	<b>441,049.92</b>	<b>1,780,733.80</b>	<b>1,202,495.84</b>	<b>672,484.00</b>	<b>369,495.00</b>	<b>222,885.00</b>	<b>48,555.00</b>	<b>-</b>	<b>6,694,184.30</b>
<b>Total Principal and Interest</b>	<b>\$3,994,533.84</b>	<b>\$1,177,902.28</b>	<b>\$1,209,362.28</b>	<b>\$1,207,842.28</b>	<b>\$1,063,692.28</b>	<b>\$5,237,330.86</b>	<b>\$4,475,755.07</b>	<b>\$3,109,484.00</b>	<b>\$ 965,495.00</b>	<b>\$ 964,885.00</b>	<b>\$ 580,555.00</b>	<b>\$ (6,743.25)</b>	<b>\$23,980,094.64</b>

**5. CAPITAL LEASE OBLIGATIONS**

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

<u>Year Ended December 31</u>	<u>Totals</u>
2016	\$ 17,290.32
2017	17,290.32
2018	17,290.32
2019	17,290.32
2020	17,290.32
2021	<u>17,290.32</u>
	103,741.92
Less imputed interest	<u>(10,929.61)</u>
Net Present Value of Minimum Lease Payments	92,812.31
Less: Current Maturities	<u>(14,225.87)</u>
Long-Term Capital Lease Obligations	<u>\$ 78,586.44</u>

The City has entered into a capital lease agreement in order to finance the acquisition of a street sweeper. Payments are made semi-annually, including interest at approximately 3.10%. Final maturity of the lease is December 1, 2017. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2016	\$ 25,480.00
2017	<u>25,480.00</u>
	50,960.00
Less imputed interest	<u>(1,942.35)</u>
Net Present Value of Minimum Lease Payments	49,017.65
Less: Current Maturities	<u>(24,123.77)</u>
Long-Term Capital Lease Obligations	<u>\$ 24,893.88</u>

The City has entered into a capital lease agreement in order to finance the acquisition of a 2015 Case Tractor and Bush Hog. Payments are made yearly, including interest at approximately 2.50%. Final maturity of the lease is July 6, 2023. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2016	\$ 10,636.96
2017	10,636.96
2018	10,636.96
2019	10,636.96
2020	10,636.96
2021-2023	<u>31,910.94</u>
	85,095.74
Less imputed interest	<u>(8,834.74)</u>
Net Present Value of Minimum Lease Payments	76,261.00
Less: Current Maturities	<u>(8,725.21)</u>
Long-Term Capital Lease Obligations	<u>\$ 67,535.79</u>

**6. OPERATING LEASES**

As of December 31, 2015 the City has entered into a number of operating leases for equipment. Rent expense for the year ended December 31, 2015, was \$20,316.60. Under the current lease agreements, the future minimum rental payments are as follows:

2016	\$ 6,186.90
2017	4,531.80
2018	4,531.80
2019	2,566.34
2020	1,162.44

**7. DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

*Plan description.* The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program, which increased to 1.00% as of July 1, 2015) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from the City were \$239,968.73 for the year ended December 31, 2015.

Net Pension Liability

At December 31, 2015, The City's proportionate share of the collective net pension liability reported by KPERS was \$1,829,779.00. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

**7. DEFINED BENEFIT PENSION PLAN** (Continued)

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**8. CAPITAL PROJECTS**

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

<u>PROJECT NAME</u>	<u>AUTHORIZED</u>	<u>EXPENDED THRU 12/31/15</u>	<u>ESTIMATED COMPLETION</u>
Electric Generation Project	\$ 5,942,990.00	\$ 2,141,024.20	2018

**9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

*Compensated Absences:*

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

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

No vacation time may be taken by an employee until they have been in the service of the City continuously for a period of six months. In the event of termination, an employee will be compensated for unused vacation leave, provided they have been in the service of the City for at least six full months.

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

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

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

**9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

In accordance with the above criteria, the City has estimated a liability for vacation pay and compensatory time, which has been earned, but not taken by City employees. The liability for compensated absences was \$131,990.17 and compensatory time was \$19,142.67. In accordance with the above criteria, the City has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

*Other Post Employment Benefits:*

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

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

*Early Retirement Incentive:*

The City offered an early retirement incentive program to certain eligible employees. The early retirement incentive was offered in 2011 and accepted in 2012 to reduce expenditures for 2012 and 2013. The original goal for the program was three retirees, reducing expenditures by an estimated \$100,000 for 2012 and \$200,000 for 2013. The incentive was offered to all retirement eligible employees for a limited period in late 2011. As of December 31, 2012, only two employees accepted the incentive and both were altered slightly from the original offer to match individual circumstances. One position was provided 3 years of single health insurance provided with 100% of the premium covered by the City. Another position covered the employee and spouse at 70%, with some provisions for coverage of the spouse until age 65. Amounts paid on behalf of employees for the year ended December 31, 2015 was \$6,289.12, with no future obligations.

**10. RISK MANAGEMENT**

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

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

**11. CONCENTRATION OF RISK**

The City provides water to two rural water districts. During 2015, sales to Miami County Rural Water District No. 1 accounted for 9.93% of the water sold and sales to Miami County Rural Water District No. 3 accounted for 30.54% of the water sold. Risk of accounting loss exists from the possibility that a customer would no longer purchase water from the City. Impact of potential risk cannot be determined.

**12. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Electric Utility	General	K.S.A. 12-825d	\$ 418,342.00
Sewer Utility	General	K.S.A. 12-825d	140,021.00
Water Utility	General	K.S.A. 12-825d	145,813.00
Recreation Fund	Special Parks and Recreation	K.S.A. 79-2958	3,949.22
Recreation Employee			
Employee Benefits	Employee Benefits	K.S.A. 12-16,102	506.41
Electric Utility	Employee Benefits	K.S.A. 12-16,102	61,166.00
Sewer Utility	Employee Benefits	K.S.A. 12-16,102	12,547.00
Water Utility	Employee Benefits	K.S.A. 12-16,102	33,330.00
Electric Utility	Special Parks and Recreation	K.S.A. 12-825d	52,550.00
Electric Utility	Tourism	K.S.A. 12-825d	12,000.00
Electric Utility	Golf Course	K.S.A. 12-825d	165,000.00
Electric Utility	Capital Improvements		
	General	K.S.A. 12-825d	135,000.00
Sewer Utility	General Obligation		
	Bond and Interest	K.S.A. 13-1270	434,200.00
Water Utility	General Obligation		
	Bond and Interest	K.S.A. 13-1270	59,827.00

**13. SUBSEQUENT EVENTS**

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

## **SUPPLEMENTARY INFORMATION**

**Schedule 1**

**CITY OF OSAWATOMIE, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 (Budgeted Funds Only)  
 Regulatory Basis  
 For the Year Ended December 31, 2015

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
	\$	\$	\$	\$	\$
General Fund	2,484,225.00	14,810.88	2,499,035.88	2,320,317.10	(178,718.78)
Special Purpose Funds:					
Industrial	70,463.00	-	70,463.00	20,982.99	(49,480.01)
Library	106,394.00	-	106,394.00	7,964.01	(98,429.99)
Recreation	7,268.00	-	7,268.00	3,949.22	(3,318.78)
Recreation Employee Benefits	672.00	-	672.00	506.41	(165.59)
Employee Benefits	754,130.00	-	754,130.00	732,898.57	(21,231.43)
Special Parks and Recreation	262,199.00	-	262,199.00	56,429.19	(205,769.81)
Tourism	76,550.00	-	76,550.00	47,081.52	(29,468.48)
911	9,897.00	-	9,897.00	-	(9,897.00)
Street Improvement	157,980.00	-	157,980.00	135,261.80	(22,718.20)
Golf Course	390,631.00	-	390,631.00	388,539.94	(2,091.06)
Public Safety Equipment	17,204.00	-	17,204.00	13,532.00	(3,672.00)
Bond and Interest Fund:					
General Obligation Bond and Interest	831,705.00	-	831,705.00	751,875.00	(79,830.00)
Business Funds:					
Electric Utility	4,256,969.00	5,374.86	4,262,343.86	3,762,543.63	(499,800.23)
Water Utility	969,144.00	-	969,144.00	886,884.07	(82,259.93)
Refuse Utility	421,000.00	-	421,000.00	409,408.37	(11,591.63)
Sewer Utility	1,019,144.00	-	1,019,144.00	960,441.30	(58,702.70)

**CITY OF OSAWATOMIE, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes and Shared Receipt</b>				
Ad Valorem Property Tax	\$ 508,063.93	\$ 551,075.14	\$ 596,008.00	\$ (44,932.86)
Delinquent Tax	31,074.97	17,457.53	18,947.00	(1,489.47)
Motor Vehicle Tax	56,778.12	56,717.42	50,442.00	6,275.42
Recreational Vehicle Tax	802.12	813.15	747.00	66.15
16/20M Vehicle Tax	475.90	468.17	506.00	(37.83)
Commercial Vehicle	1,505.52	661.33	-	661.33
Special Assessments	5,611.82	1,275.00	-	1,275.00
Sales Tax	719,508.51	732,240.20	688,943.00	43,297.20
Franchise Taxes	143,103.31	125,968.09	127,506.00	(1,537.91)
<b>Intergovernmental</b>				
Local Alcoholic Liquor Tax	2,900.01	2,597.46	3,146.00	(548.54)
Grant Proceeds	22,908.77	20,246.58	22,000.00	(1,753.42)
Licenses and Permits	19,382.58	26,724.70	25,800.00	924.70
<b>Charges for Services</b>				
Sale of Cemetery Lots	7,800.00	13,400.00	45,400.00	(32,000.00)
Cemetery Charges	26,665.00	28,436.85	-	28,436.85
Auditorium Rent	3,980.00	3,420.00	-	3,420.00
Memorial Hall Rent	4,190.00	4,635.00	-	4,635.00
Swimming Pool Fees	545.00	-	-	-
Animal Control	7,787.00	5,760.00	-	5,760.00
Drug Screening	2,385.00	700.00	-	700.00
<b>Fines, Forfeitures and Penalties</b>				
Fines	115,309.00	104,480.99	122,000.00	(17,519.01)
<b>Use of Money and Property</b>				
Interest Income	12,895.86	12,553.02	20,000.00	(7,446.98)
Sale of Equipment and Property	6,000.00	-	1,000.00	(1,000.00)
<b>Other Receipts</b>				
Miscellaneous	4,371.49	79,779.19	10,250.00	69,529.19
Reimbursed Expense	38,525.14	14,810.88	12,000.00	2,810.88
<b>Operating Transfers from:</b>				
Electric Utility Fund	323,806.00	418,342.00	503,539.00	(85,197.00)
Water Utility Fund	112,412.00	145,813.00	41,000.00	104,813.00
Sewer Utility Fund	116,204.00	140,021.00	39,000.00	101,021.00
<b>Total Receipts</b>	<b>2,294,991.05</b>	<b>2,508,396.70</b>	<b>\$ 2,328,234.00</b>	<b>\$ 180,162.70</b>

**CITY OF OSAWATOMIE, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
<b>General Administration</b>				
Personal Services	\$ 304,377.39	\$ 353,683.13	\$ 341,219.00	\$ 12,464.13
Contractual Services	145,883.52	130,247.50	146,151.00	(15,903.50)
Commodities	17,405.23	11,075.85	21,250.00	(10,174.15)
Capital Outlay	7,020.48	5,307.19	12,000.00	(6,692.81)
Other Expenses	6,596.95	7,550.77	7,250.00	300.77
<b>Code Enforcement</b>				
Personal Services	57,809.24	85,479.17	91,762.00	(6,282.83)
Contractual Services	10,491.05	36,076.25	48,402.00	(12,325.75)
Commodities	4,906.84	7,992.54	7,700.00	292.54
Capital Outlay	1,153.00	1,095.97	1,000.00	95.97
<b>Police and Fire</b>				
Personal Services	791,247.36	821,338.43	808,729.00	12,609.43
Contractual Services	90,991.81	68,663.99	67,586.00	1,077.99
Commodities	75,448.33	44,433.65	53,100.00	(8,666.35)
Capital Outlay	3,577.14	6,925.53	6,100.00	825.53
<b>John Brown Cabin</b>				
Personal Services	27,533.84	27,892.04	27,869.00	23.04
Contractual Services	7,659.23	6,338.58	8,274.00	(1,935.42)
Commodities	131.10	137.39	1,250.00	(1,112.61)
Capital Outlay	-	189.00	600.00	(411.00)
<b>Streets and Alleys</b>				
Personal Services	162,489.62	110,582.27	148,068.00	(37,485.73)
Contractual Services	27,511.38	25,356.07	28,900.00	(3,543.93)
Commodities	60,139.29	39,792.10	44,600.00	(4,807.90)
Capital Outlay	6,923.04	4,515.40	4,284.00	231.40
<b>Swimming Pool</b>				
Contractual Services	1,910.01	-	-	-
Commodities	375.00	-	-	-
<b>Cemeteries</b>				
Personal Services	149,751.19	159,563.15	190,840.00	(31,276.85)
Contractual Services	28,862.92	41,144.55	42,700.00	(1,555.45)
Commodities	20,202.90	38,935.36	37,200.00	1,735.36
Capital Outlay	1,420.99	857.75	3,000.00	(2,142.25)

**CITY OF OSAWATOMIE, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Municipal Court Services				
Personal Services	\$ 19,781.31	\$ 39,914.93	\$ 47,969.00	\$ (8,054.07)
Contractual Services	84,688.32	106,928.73	111,725.00	(4,796.27)
Commodities	1,528.93	1,129.79	1,550.00	(420.21)
Capital Outlay	962.94	-	1,500.00	(1,500.00)
Levees and Stormwater				
Contractual Services	6,455.70	4,909.54	5,490.00	(580.46)
Commodities	2,605.46	4,606.11	3,750.00	856.11
Capital Outlay	-	-	25,000.00	(25,000.00)
Library				
Personal Services	83,156.57	85,922.69	84,672.00	1,250.69
Contractual Services	14,287.57	19,548.28	20,485.00	(936.72)
Commodities	28,985.89	17,869.88	29,250.00	(11,380.12)
Capital Outlay	9,226.15	4,313.52	3,000.00	1,313.52
Total Certified Budget			2,484,225.00	(163,907.90)
Adjustments for Qualifying Budget Credits			14,810.88	(14,810.88)
Total Expenditures	2,263,497.69	2,320,317.10	\$ 2,499,035.88	\$ (178,718.78)
Receipts Over(Under) Expenditures	31,493.36	188,079.60		
Unencumbered Cash, Beginning	202,578.56	234,071.92		
Unencumbered Cash, Ending	\$ 234,071.92	\$ 422,151.52		

**CITY OF OSAWATOMIE, KANSAS  
INDUSTRIAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipt				
Delinquent Tax	\$ 12.10	\$ 0.59	\$ -	\$ 0.59
Use of Money and Property				
Rental Income	25,000.00	25,910.00	25,000.00	910.00
Sale of Assets	13,780.00	272.98	-	272.98
Other Receipts				
Miscellaneous	6,612.50	5,460.00	5,460.00	-
<b>Total Receipts</b>	<b>45,404.60</b>	<b>31,643.57</b>	<b>\$ 30,460.00</b>	<b>\$ 1,183.57</b>
<b>Expenditures</b>				
General Government				
Contractual Services	30,545.58	20,982.99	\$ 40,463.00	\$ (19,480.01)
Commodities	-	-	30,000.00	(30,000.00)
<b>Total Expenditures</b>	<b>30,545.58</b>	<b>20,982.99</b>	<b>\$ 70,463.00</b>	<b>\$ (49,480.01)</b>
Receipts Over(Under) Expenditures	14,859.02	10,660.58		
Unencumbered Cash, Beginning	35,121.46	49,980.48		
Unencumbered Cash, Ending	<b>\$ 49,980.48</b>	<b>\$ 60,641.06</b>		

**CITY OF OSAWATOMIE, KANSAS**  
**LIBRARY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipt				
Delinquent Tax	\$ 93.20	\$ 5.16	\$ -	\$ 5.16
Intergovernmental				
Grant Proceeds	9,200.00	6,000.00	9,000.00	(3,000.00)
Use of Money and Property				
Interest Income	119.27	221.66	-	221.66
Other Receipts				
Donations	4,233.85	5,930.13	2,000.00	3,930.13
<b>Total Receipts</b>	<b>13,646.32</b>	<b>12,156.95</b>	<b>\$ 11,000.00</b>	<b>\$ 1,156.95</b>
<b>Expenditures</b>				
Culture and Recreation				
Contractual Services	3,389.46	2,376.50	\$ 98,394.00	\$ (96,017.50)
Commodities	3,250.60	5,587.51	8,000.00	(2,412.49)
Capital Outlay	3,346.43	-	-	-
<b>Total Expenditures</b>	<b>9,986.49</b>	<b>7,964.01</b>	<b>\$ 106,394.00</b>	<b>\$ (98,429.99)</b>
Receipts Over(Under) Expenditures	3,659.83	4,192.94		
Unencumbered Cash, Beginning	98,394.18	102,054.01		
Unencumbered Cash, Ending	\$ 102,054.01	\$ 106,246.95		

**CITY OF OSAWATOMIE, KANSAS  
RECREATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ (17.47)	\$ (18.12)	\$ -	\$ (18.12)
Delinquent Tax	2,008.94	699.35	4,000.00	(3,300.65)
Motor Vehicle Tax	1,949.71	-	-	-
Recreational Vehicle Tax	24.69	-	-	-
16/20M Vehicle Tax	85.12	-	-	-
<b>Total Receipts</b>	<b>4,050.99</b>	<b>681.23</b>	<b>\$ 4,000.00</b>	<b>\$ (3,318.77)</b>
<b>Expenditures</b>				
Culture and Recreation				
Operating Transfers to Special Parks and Recreation Fund	783.00	3,949.22	\$ 7,268.00	\$ (3,318.78)
<b>Total Expenditures</b>	<b>783.00</b>	<b>3,949.22</b>	<b>\$ 7,268.00</b>	<b>\$ (3,318.78)</b>
Receipts Over(Under) Expenditures	3,267.99	(3,267.99)		
Unencumbered Cash, Beginning	-	3,267.99		
Unencumbered Cash, Ending	\$ 3,267.99	\$ -		

**CITY OF OSAWATOMIE, KANSAS**  
**RECREATION EMPLOYEE BENEFITS FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ (2.19)	\$ (2.27)	\$ -	\$ (2.27)
Delinquent Tax	245.90	87.02	250.00	(162.98)
Motor Vehicle Tax	244.20	-	-	-
Recreational Vehicle Tax	3.09	-	-	-
16/20M Vehicle Tax	10.66	-	-	-
<b>Total Receipts</b>	<b>501.66</b>	<b>84.75</b>	<b>\$ 250.00</b>	<b>\$ (165.25)</b>
<b>Expenditures</b>				
Culture and Recreation				
Operating Transfer to Employee Benefits Fund	80.00	506.41	\$ 672.00	\$ (165.59)
<b>Total Expenditures</b>	<b>80.00</b>	<b>506.41</b>	<b>\$ 672.00</b>	<b>\$ (165.59)</b>
Receipts Over(Under) Expenditures	421.66	(421.66)		
Unencumbered Cash, Beginning	-	421.66		
Unencumbered Cash, Ending	\$ 421.66	\$ -		

**CITY OF OSAWATOMIE, KANSAS**  
**EMPLOYEE BENEFITS FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ 523,862.57	\$ 512,191.05	\$ 553,956.00	\$ (41,764.95)
Delinquent Tax	28,449.21	16,887.65	19,536.00	(2,648.35)
Motor Vehicle Tax	50,268.83	56,461.00	52,009.00	4,452.00
Recreational Vehicle Tax	710.06	821.34	771.00	50.34
16/20M Vehicle Tax	423.94	413.90	521.00	(107.10)
Commercial Vehicle	1,330.97	681.88	-	681.88
Operating Transfers from:				
Electric Utility Fund	49,254.00	61,166.00	57,757.00	3,409.00
Sewer Utility Fund	19,061.00	12,547.00	14,222.00	(1,675.00)
Water Utility Fund	29,232.00	33,330.00	33,330.00	-
Recreation Employee Benefits Fund	80.00	506.41	-	506.41
<b>Total Receipts</b>	<b>702,672.58</b>	<b>695,006.23</b>	<b>\$ 732,102.00</b>	<b>\$ (37,095.77)</b>
<b>Expenditures</b>				
General Government				
Personal Services	600,102.36	708,001.97	\$ 734,130.00	\$ (26,128.03)
Contractual Services	15,395.00	24,896.60	20,000.00	4,896.60
<b>Total Expenditures</b>	<b>615,497.36</b>	<b>732,898.57</b>	<b>\$ 754,130.00</b>	<b>\$ (21,231.43)</b>
Receipts Over(Under) Expenditures	87,175.22	(37,892.34)		
Unencumbered Cash, Beginning	20,523.22	107,698.44		
Unencumbered Cash, Ending	\$ 107,698.44	\$ 69,806.10		

**CITY OF OSAWATOMIE, KANSAS  
SPECIAL PARKS AND RECREATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipt				
Local Alcoholic Liquor Tax	\$ 2,900.00	\$ 2,597.44	\$ 3,146.00	\$ (548.56)
Charges for Services				
Registration Fees	28,619.50	-	26,500.00	(26,500.00)
Concessions	6,911.33	-	15,000.00	(15,000.00)
Sponsorship Income	125.00	-	1,000.00	(1,000.00)
Other Receipts				
Donations	500.00	-	500.00	(500.00)
Miscellaneous	6,157.00	591.00	5,800.00	(5,209.00)
Reimbursed Expense	195.00	787.00	-	787.00
Operating Transfers from:				
Recreation Fund	783.00	3,949.22	1,000.00	2,949.22
Electric Utility Fund	175,000.00	52,550.00	180,000.00	(127,450.00)
<b>Total Receipts</b>	<b>221,190.83</b>	<b>60,474.66</b>	<b>\$ 232,946.00</b>	<b>\$ (172,471.34)</b>
<b>Expenditures</b>				
Culture and Recreation				
Facilities				
Personal Services	66,940.81	-	\$ 61,792.00	\$ (61,792.00)
Contractual Services	25,856.88	20,401.20	26,250.00	(5,848.80)
Commodities	33,549.14	2,873.10	32,200.00	(29,326.90)
Capital Outlay	2,478.99	22,270.62	26,000.00	(3,729.38)
Recreation Programs				
Personal Services	48,240.05	8,533.03	58,587.00	(50,053.97)
Contractual Services	19,482.16	1,976.24	24,170.00	(22,193.76)
Commodities	21,401.76	375.00	33,200.00	(32,825.00)
Capital Outlay	640.00	-	-	-
<b>Total Expenditures</b>	<b>218,589.79</b>	<b>56,429.19</b>	<b>\$ 262,199.00</b>	<b>\$ (205,769.81)</b>
Receipts Over(Under) Expenditures	2,601.04	4,045.47		
Unencumbered Cash, Beginning	88,220.50	90,821.54		
Unencumbered Cash, Ending	<u>\$ 90,821.54</u>	<u>\$ 94,867.01</u>		

**CITY OF OSAWATOMIE, KANSAS**  
**TOURISM FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipt				
Transient Guest Tax	\$ 18,670.58	\$ 19,193.03	\$ 12,500.00	\$ 6,693.03
Charges for Services				
Rental Income	100.00	170.00	150.00	20.00
Sponsorship Income	15,900.00	14,800.00	18,000.00	(3,200.00)
Ticket Sales	7,271.53	6,005.22	8,000.00	(1,994.78)
Entry Fees	421.00	1,295.00	1,250.00	45.00
Concessions	2,694.75	2,363.00	3,000.00	(637.00)
Other Receipts				
Donations	4,174.62	3,171.64	3,950.00	(778.36)
Miscellaneous	689.90	1,583.75	3,750.00	(2,166.25)
Reimbursed Expense	302.98	672.50	9,000.00	(8,327.50)
Operating Transfers from Electric Utility Fund	12,000.00	12,000.00	12,000.00	-
<b>Total Receipts</b>	<b>62,225.36</b>	<b>61,254.14</b>	<b>\$ 71,600.00</b>	<b>\$ (10,345.86)</b>
<b>Expenditures</b>				
General Government				
Contractual Services	29,986.02	33,462.97	\$ 51,750.00	\$ (18,287.03)
Commodities	14,013.97	10,333.34	21,600.00	(11,266.66)
Other Expenses	639.99	3,285.21	3,200.00	85.21
<b>Total Expenditures</b>	<b>44,639.98</b>	<b>47,081.52</b>	<b>\$ 76,550.00</b>	<b>\$ (29,468.48)</b>
Receipts Over(Under) Expenditures	17,585.38	14,172.62		
Unencumbered Cash, Beginning	7,979.00	25,564.38		
Unencumbered Cash, Ending	<u>\$ 25,564.38</u>	<u>\$ 39,737.00</u>		

**CITY OF OSAWATOMIE, KANSAS**  
**911 FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

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

**CITY OF OSAWATOMIE, KANSAS**  
**STREET IMPROVEMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipt				
Motor Fuel Tax	\$ 113,541.73	\$ 114,812.69	\$ 112,840.00	\$ 1,972.69
Intergovernmental				
County Connecting Links	5,100.00	5,100.00	5,100.00	-
Other Receipts				
Reimbursed Expense	15.40	-	-	-
Operating Transfers from Capital Improvements Grant Fund	-	-	10,000.00	(10,000.00)
<b>Total Receipts</b>	<b>118,657.13</b>	<b>119,912.69</b>	<b>\$ 127,940.00</b>	<b>\$ (8,027.31)</b>
<b>Expenditures</b>				
General Government				
Contractual Services	7,067.04	50,051.15	\$ 5,500.00	\$ 44,551.15
Commodities	37,072.68	37,849.92	62,000.00	(24,150.08)
Capital Outlay	43,927.89	21,880.73	90,480.00	(68,599.27)
Debt Service				
Principal	22,846.77	23,385.58	-	23,385.58
Interest	2,633.23	2,094.42	-	2,094.42
<b>Total Expenditures</b>	<b>113,547.61</b>	<b>135,261.80</b>	<b>\$ 157,980.00</b>	<b>\$ (22,718.20)</b>
Receipts Over(Under) Expenditures	5,109.52	(15,349.11)		
Unencumbered Cash, Beginning	122,076.34	127,185.86		
Unencumbered Cash, Ending	<u>\$ 127,185.86</u>	<u>\$ 111,836.75</u>		

**CITY OF OSAWATOMIE, KANSAS**  
**GOLF COURSE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Golf Course Sheds	\$ 1,746.80	\$ 5,035.33	\$ -	\$ 5,035.33
Membership Fees	33,118.04	46,875.10	48,000.00	(1,124.90)
Green Fees	39,079.75	47,401.34	48,600.00	(1,198.66)
Golf Cart Fees	35,460.78	48,989.72	40,600.00	8,389.72
Sales Tax	6,121.00	9,305.94	-	9,305.94
Driving Range	2,453.43	2,995.46	-	2,995.46
Concessions	41,079.48	41,873.27	30,500.00	11,373.27
Tournaments	819.00	7,712.00	-	7,712.00
Other Fees	2,117.03	12,054.08	-	12,054.08
Other Receipts				
Miscellaneous	-	536.47	9,700.00	(9,163.53)
Operating Transfers from Electric Utility Fund	70,000.00	165,000.00	70,000.00	95,000.00
<b>Total Receipts</b>	<b>231,995.31</b>	<b>387,778.71</b>	<b>\$ 247,400.00</b>	<b>\$ 140,378.71</b>
<b>Expenditures</b>				
Culture and Recreation				
Personal Services	120,837.31	192,959.00	\$ 193,923.00	\$ (964.00)
Contractual Services	36,867.46	80,694.05	47,732.00	32,962.05
Commodities	61,444.49	79,783.06	57,808.00	21,975.06
Capital Outlay	3,289.18	3,531.32	3,531.00	0.32
Other Expenses	6,342.83	8,822.19	64,887.00	(56,064.81)
Debt Service				
Principal	13,340.58	13,712.80	22,750.00	(9,037.20)
Interest	9,549.74	9,037.52	-	9,037.52
<b>Total Expenditures</b>	<b>251,671.59</b>	<b>388,539.94</b>	<b>\$ 390,631.00</b>	<b>\$ (2,091.06)</b>
Receipts Over(Under) Expenditures	(19,676.28)	(761.23)		
Unencumbered Cash, Beginning	26,038.37	6,362.09		
Unencumbered Cash, Ending	<u>\$ 6,362.09</u>	<u>\$ 5,600.86</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Capital Lease Proceeds	\$ -	\$ 76,261.00
Other Receipts		
Donations	40,900.00	7,436.25
Miscellaneous	-	592.00
Operating Transfers from Electric Utility Fund	135,000.00	135,000.00
<b>Total Receipts</b>	<b>175,900.00</b>	<b>219,289.25</b>
Expenditures		
Capital Projects		
Contractual Services	2,765.00	15,082.01
Commodities	-	11,518.04
Capital Outlay	156,195.80	379,104.63
<b>Total Expenditures</b>	<b>158,960.80</b>	<b>405,704.68</b>
Receipts Over(Under) Expenditures	16,939.20	(186,415.43)
Unencumbered Cash, Beginning	210,479.32	227,418.52
Unencumbered Cash, Ending	\$ 227,418.52	\$ 41,003.09

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Revolving Loan Proceeds	\$ 1,030,669.00	\$ 235,587.72
Total Receipts	1,030,669.00	235,587.72
Expenditures		
Capital Projects		
Contractual Services	112,889.27	4,085.98
Capital Outlay	748,353.63	91,998.12
Debt Service		
Interest	8,088.41	-
Total Expenditures	869,331.31	96,084.10
Receipts Over(Under) Expenditures	161,337.69	139,503.62
Unencumbered Cash, Beginning	(301,209.31)	(139,871.62)
Unencumbered Cash, Ending	\$ (139,871.62)	\$ (368.00)

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Temporary Note Proceeds	\$ -	\$ 1,915,581.81
<b>Total Receipts</b>	<b>-</b>	<b>1,915,581.81</b>
Expenditures		
Capital Projects		
Contractual Services	-	122,537.64
Capital Outlay	-	517,885.58
Debt Service		
Principal Payments	-	700,000.00
Interest Payments	-	5,580.56
Debt Service Costs	-	1.25
<b>Total Expenditures</b>	<b>-</b>	<b>1,346,005.03</b>
Receipts Over(Under) Expenditures	-	569,576.78
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 569,576.78

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Temporary Note Proceeds	\$ 99,964.26	\$ 909,123.05
Total Receipts	99,964.26	909,123.05
Expenditures		
Capital Projects		
Contractual Services	33,985.66	62,075.00
Operating Transfers to General Obligations Bond and Interest Fund	19,158.53	-
Total Expenditures	53,144.19	62,075.00
Receipts Over(Under) Expenditures	46,820.07	847,048.05
Unencumbered Cash, Beginning	19,158.54	65,978.61
Unencumbered Cash, Ending	\$ 65,978.61	\$ 913,026.66

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Temporary Note Proceeds	\$ 600,035.74	\$ 5,295.14
Sale of Assets	40,000.00	-
Other Receipts		
Donations	500.00	-
Reimbursed Expense	3,318.35	738.14
<b>Total Receipts</b>	<b>643,854.09</b>	<b>6,033.28</b>
Expenditures		
General Government		
Capital Outlay	51,773.27	136,737.07
Debt Service		
Principal	590,000.00	-
Interest	10,035.74	-
<b>Total Expenditures</b>	<b>651,809.01</b>	<b>136,737.07</b>
Receipts Over(Under) Expenditures	(7,954.92)	(130,703.79)
Unencumbered Cash, Beginning	260,004.80	252,049.88
Unencumbered Cash, Ending	<b>\$ 252,049.88</b>	<b>\$ 121,346.09</b>

**CITY OF OSAWATOMIE, KANSAS  
PUBLIC SAFETY EQUIPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior	Current Year		Variance -
	Year	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes and Shared Receipt				
Delinquent Tax	\$ 9.16	\$ 0.85	\$ -	\$ 0.85
Other Receipts				
Donations	2,194.71	13,500.00	13,500.00	-
<b>Total Receipts</b>	<b>2,203.87</b>	<b>13,500.85</b>	<b>\$ 13,500.00</b>	<b>\$ 0.85</b>
Expenditures				
General Government				
Capital Outlay	7,568.10	13,532.00	\$ 17,204.00	\$ (3,672.00)
<b>Total Expenditures</b>	<b>7,568.10</b>	<b>13,532.00</b>	<b>\$ 17,204.00</b>	<b>\$ (3,672.00)</b>
Receipts Over(Under) Expenditures	(5,364.23)	(31.15)		
Unencumbered Cash, Beginning	9,068.46	3,704.23		
Unencumbered Cash, Ending	<u>\$ 3,704.23</u>	<u>\$ 3,673.08</u>		

**CITY OF OSAWATOMIE, KANSAS**  
**ELECTRIC GENERATION BOND ACCOUNT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest	\$ -	\$ 78.00
Bond Proceeds	-	5,999,236.55
<b>Total Receipts</b>	<b>-</b>	<b>5,999,314.55</b>
Expenditures		
Capital Projects		
Contractual Services	-	74,115.71
Capital Outlay	-	1,876,600.00
Debt Service		
Bond Issuance Costs	-	190,308.49
<b>Total Expenditures</b>	<b>-</b>	<b>2,141,024.20</b>
Receipts Over(Under) Expenditures	-	3,858,290.35
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 3,858,290.35</u>

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ 231,834.30	\$ 260,456.41	\$ 281,704.00	\$ (21,247.59)
Delinquent Tax	13,236.50	7,871.56	8,645.00	(773.44)
Motor Vehicle Tax	24,226.20	25,268.51	23,016.00	2,252.51
Recreational Vehicle Tax	341.03	365.87	341.00	24.87
16/20M Vehicle Tax	232.89	192.79	231.00	(38.21)
Commercial Vehicle	619.95	301.76	-	301.76
Other Receipts				
Reimbursed Expense	33.77	-	-	-
Operating Transfers from:				
Capital Improvements				
Street Fund	19,158.53	-	-	-
Sewer Utility Fund	435,000.00	434,200.00	434,200.00	-
Water Utility Fund	59,827.00	59,827.00	59,827.00	-
<b>Total Receipts</b>	<b>784,510.17</b>	<b>788,483.90</b>	<b>\$ 807,964.00</b>	<b>\$ (19,480.10)</b>
<b>Expenditures</b>				
Debt Service				
Bond Principal	457,000.00	468,000.00	\$ 468,000.00	\$ -
Bond Interest	296,495.00	283,705.00	294,705.00	(11,000.00)
Other	-	170.00	69,000.00	(68,830.00)
<b>Total Expenditures</b>	<b>753,495.00</b>	<b>751,875.00</b>	<b>\$ 831,705.00</b>	<b>\$ (79,830.00)</b>
Receipts Over(Under) Expenditures	31,015.17	36,608.90		
Unencumbered Cash, Beginning	88,616.74	119,631.91		
Unencumbered Cash, Ending	<u>\$ 119,631.91</u>	<u>\$ 156,240.81</u>		

**CITY OF OSAWATOMIE, KANSAS  
ELECTRIC UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Electric Charges	\$ 3,687,767.95	\$ 3,441,687.14	\$ 3,709,115.00	\$ (267,427.86)
Sales Tax	122,672.79	112,004.91	118,658.00	(6,653.09)
Utility Deposits	49,950.00	54,550.00	50,000.00	4,550.00
Late Fees	97,363.98	97,894.41	91,914.00	5,980.41
Other Charges	5,410.00	6,442.01	12,000.00	(5,557.99)
Use of Money and Property				
Interest Income	818.77	830.56	-	830.56
Other Receipts				
Miscellaneous	8,281.00	4,876.87	-	4,876.87
Reimbursed Expense	4,511.78	5,374.86	-	5,374.86
<b>Total Receipts</b>	<b>3,976,776.27</b>	<b>3,723,660.76</b>	<b>\$ 3,981,687.00</b>	<b>\$ (258,026.24)</b>
<b>Expenditures</b>				
Administration				
Personal Services	1,152.06	25,514.87	\$ 25,265.00	\$ 249.87
Contractual Services	47,700.73	65,115.01	108,930.00	(43,814.99)
Commodities	694.92	523.00	5,450.00	(4,927.00)
Capital Outlay	2,032.88	-	-	-
Other Expenses	227,681.04	214,253.15	441,850.00	(227,596.85)
Electric Production				
Personal Services	134,003.01	127,744.48	131,963.00	(4,218.52)
Contractual Services	2,184,861.59	1,973,554.02	2,315,271.00	(341,716.98)
Commodities	8,507.04	22,414.76	39,500.00	(17,085.24)
Capital Outlay	652.32	24,566.97	120,000.00	(95,433.03)
Electric Distribution				
Personal Services	294,006.32	266,420.42	312,554.00	(46,133.58)
Contractual Services	33,617.52	37,266.38	48,804.00	(11,537.62)
Commodities	99,533.23	87,680.02	86,625.00	1,055.02
Capital Outlay	65,765.05	73,432.55	95,000.00	(21,567.45)

**CITY OF OSAWATOMIE, KANSAS**  
**ELECTRIC UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to:				
General Fund	\$ 323,806.00	\$ 418,342.00	\$ 86,000.00	\$ 332,342.00
Golf Course Fund	70,000.00	165,000.00	70,000.00	95,000.00
Special Parks and Recreation Fund	175,000.00	52,550.00	180,000.00	(127,450.00)
Employee Benefits Fund	49,254.00	61,166.00	57,757.00	3,409.00
Tourism Fund	12,000.00	12,000.00	12,000.00	-
Capital Improvements General Fund	135,000.00	135,000.00	120,000.00	15,000.00
Total Certified Budget			4,256,969.00	(494,425.37)
Adjustments for Qualifying Budget Credits			5,374.86	(5,374.86)
Total Expenditures	3,865,267.71	3,762,543.63	\$ 4,262,343.86	\$ (499,800.23)
Receipts Over(Under) Expenditures	111,508.56	(38,882.87)		
Unencumbered Cash, Beginning	420,356.80	531,865.36		
Unencumbered Cash, Ending	\$ 531,865.36	\$ 492,982.49		

**CITY OF OSAWATOMIE, KANSAS**  
**ELECTRIC UTILITY DEBT SERVICE FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	\$ -	\$ 95,763.45
Total Receipts	-	95,763.45
Expenditures		
Debt Service		
Bond Principal	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	95,763.45
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 95,763.45

**CITY OF OSAWATOMIE, KANSAS**  
**WATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Water Sales	\$ 802,513.10	\$ 819,867.03	\$ 900,000.00	\$ (80,132.97)
Other Charges	4,219.42	2,250.00	3,500.00	(1,250.00)
Use of Money and Property				
Rental Income	11,592.00	14,504.71	11,592.00	2,912.71
Other Receipts				
Miscellaneous	-	3,008.14	-	3,008.14
Reimbursed Expense	-	104,774.79	-	104,774.79
<b>Total Receipts</b>	<b>818,324.52</b>	<b>944,404.67</b>	<b>\$ 915,092.00</b>	<b>\$ 29,312.67</b>
<b>Expenditures</b>				
Administration				
Personal Services	1,577.86	17,184.39	\$ 16,842.00	\$ 342.39
Contractual Services	31,518.63	19,306.13	13,245.00	6,061.13
Commodities	-	-	1,300.00	(1,300.00)
Capital Outlay	1,978.88	-	25,000.00	(25,000.00)
Other Expenses	-	-	130,919.00	(130,919.00)
Water Treatment				
Personal Services	105,732.82	108,058.21	106,310.00	1,748.21
Contractual Services	71,343.45	92,905.85	82,125.00	10,780.85
Commodities	141,010.47	138,965.65	169,150.00	(30,184.35)
Capital Outlay	211.32	5,278.00	21,500.00	(16,222.00)
Water Distribution				
Personal Services	95,069.77	130,542.79	97,146.00	33,396.79
Contractual Services	141,752.71	39,242.60	70,500.00	(31,257.40)
Commodities	65,334.69	70,449.09	40,950.00	29,499.09
Capital Outlay	45,220.73	25,981.36	60,000.00	(34,018.64)
Operating Transfers to:				
General Fund	112,412.00	145,813.00	41,000.00	104,813.00
General Obligation Bond and Interest Fund	59,827.00	59,827.00	59,827.00	-
Employee Benefits Fund	29,232.00	33,330.00	33,330.00	-
<b>Total Expenditures</b>	<b>902,222.33</b>	<b>886,884.07</b>	<b>\$ 969,144.00</b>	<b>\$ (82,259.93)</b>
Receipts Over(Under) Expenditures	(83,897.81)	57,520.60		
Unencumbered Cash, Beginning	206,189.85	122,292.04		
Unencumbered Cash, Ending	<u>\$ 122,292.04</u>	<u>\$ 179,812.64</u>		

**CITY OF OSAWATOMIE, KANSAS  
REFUSE UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Refuse Fees	\$ 392,938.47	\$ 393,944.01	\$ 395,000.00	\$ (1,055.99)
Other Receipts				
Miscellaneous	345.00	420.00	500.00	(80.00)
<b>Total Receipts</b>	<b>393,283.47</b>	<b>394,364.01</b>	<b>\$ 395,500.00</b>	<b>\$ (1,135.99)</b>
Expenditures				
Collections				
Contractual Services	378,807.86	409,408.37	\$ 421,000.00	\$ (11,591.63)
<b>Total Expenditures</b>	<b>378,807.86</b>	<b>409,408.37</b>	<b>\$ 421,000.00</b>	<b>\$ (11,591.63)</b>
Receipts Over(Under) Expenditures	14,475.61	(15,044.36)		
Unencumbered Cash, Beginning	5,510.67	19,986.28		
Unencumbered Cash, Ending	<u>\$ 19,986.28</u>	<u>\$ 4,941.92</u>		

**CITY OF OSAWATOMIE, KANSAS  
SEWER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

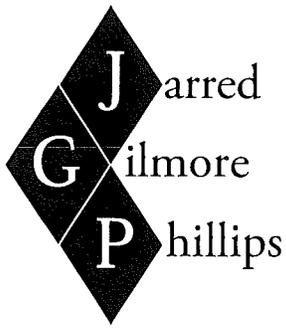
For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Sewer Charges	\$ 819,143.75	\$ 848,358.30	\$ 814,405.00	\$ 33,953.30
Use of Money and Property				
Sale of Assets	1,500.00	-	-	-
Other Receipts				
Reimbursed Expense	739.20	-	-	-
<b>Total Receipts</b>	<b>821,382.95</b>	<b>848,358.30</b>	<b>\$ 814,405.00</b>	<b>\$ 33,953.30</b>
<b>Expenditures</b>				
Collections				
Personal Services	127,481.23	150,335.32	\$ 146,551.00	\$ 3,784.32
Contractual Services	119,719.01	167,356.68	178,330.00	(10,973.32)
Commodities	25,992.50	17,086.88	31,650.00	(14,563.12)
Capital Outlay	4,463.45	6,046.04	42,997.00	(36,950.96)
Other Expenses	-	-	99,021.00	(99,021.00)
Debt Service				
Principal Payments	-	2,437.37	32,848.00	(30,410.63)
Interest Payments	-	30,411.01	-	30,411.01
Operating Transfers to:				
General Fund	116,204.00	140,021.00	41,000.00	99,021.00
Employee Benefits Fund	19,061.00	12,547.00	12,547.00	-
General Obligation Bond and Interest Fund	435,000.00	434,200.00	434,200.00	-
<b>Total Expenditures</b>	<b>847,921.19</b>	<b>960,441.30</b>	<b>\$ 1,019,144.00</b>	<b>\$ (58,702.70)</b>
Receipts Over(Under) Expenditures	(26,538.24)	(112,083.00)		
Unencumbered Cash, Beginning	383,947.55	357,409.31		
Unencumbered Cash, Ending	<b>\$ 357,409.31</b>	<b>\$ 245,326.31</b>		

**CITY OF OSAWATOMIE, KANSAS**  
**AGENCY FUNDS**  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cafeteria 125	\$ 26,578.57	\$ 46,956.90	\$ 41,361.40	\$ 32,174.07
Court ADSAP	7,401.00	-	-	7,401.00
Court Bonds	7,249.54	12,378.75	5,961.75	13,666.54
Evidence Liability	12,899.79	-	-	12,899.79
Fire Insurance Proceeds	0.84	-	-	0.84
Forfeiture	1,153.42	2,675.00	900.00	2,928.42
PayPal Donations	95.65	-	95.64	0.01
Revolving Loan	72,758.43	473.25	73,231.68	-
Rural Fire	3,391.81	61,030.18	57,022.81	7,399.18
	<u>\$ 131,529.05</u>	<u>\$ 123,514.08</u>	<u>\$ 178,573.28</u>	<u>\$ 76,469.85</u>



July 22, 2016

Honorable Mayor and City Council  
City of Osawatomie  
P.O. Box 37  
Osawatomie, Kansas 66064

We are pleased to confirm our understanding of the services we are to provide City of Osawatomie, Kansas for the year ended December 31, 2016. We will audit the financial statement of the City of Osawatomie, Kansas as of and for the year ended December 31, 2016. It is agreed that the basis of presentation of the financial statement will demonstrate compliance with the regulatory basis of accounting. It is further agreed that the municipality shall pass, by resolution, a waiver of the requirements of the law relating to the preparation of financial statements and financial reports that conform to generally accepted accounting principles as provided by K.S.A. 75-1120a (c).

We have also been engaged to report on supplementary information that accompanies City of Osawatomie's financial statement. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statement as a whole, in a report combined with our auditors' report on the financial statement:

- 1) Summary of Expenditures – Actual and Budget – Regulatory Basis (Budgeted Funds Only)
- 2) Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis
- 3) Schedule of Receipts and Disbursements – Agency Funds – Regulatory Basis

**Audit Objective**

The objective of our audit is the expression of an opinion as to whether your financial statement is fairly presented, in all material respects, in conformity with the regulatory basis of accounting and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statement as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of City of Osawatomie's financial statement. Our report will be addressed to the Mayor and City Council of City of Osawatomie. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

---

Jarred, Gilmore & Phillips, PA  
CERTIFIED PUBLIC ACCOUNTANTS

412 W. MAIN, P.O. BOX 97  
NEODESHA, KANSAS 66757  
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779  
CHANUTE, KANSAS 66720  
(620) 431-6342

16 W. JACKSON  
IOLA, KANSAS 66749  
(620) 365-3125

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We will plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statement. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statement and related matters.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statement and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we will perform tests of City of Osawatomie’s compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

**Other Services**

We will also assist in preparing the financial statement of City of Osawatomie in conformity with the regulatory basis of accounting based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve

the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statement in conformity with the regulatory basis of accounting.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statement, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statement to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statement. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the regulatory basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statement with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the regulatory basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Jarred, Gilmore & Phillips, PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely

manner to the State of Kansas or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Jarred, Gilmore & Phillips, PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Kansas or its designee. The State of Kansas or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Neil L. Phillips, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

It is our understanding that your intent in engaging us is that the financial statement we render to you under this agreement will be made available to the State of Kansas Division of Accounts and Reports. Moreover, as of the time of this engagement, we have not been notified, in writing or otherwise, that the professional accounting services rendered under this agreement will be made available to any other person, firm, or corporation for any purpose not specified hereinabove. Consequently, no other person, firm, or corporation is entitled to rely upon these professional services for any purpose without our express, written agreement. This engagement letter embodies the entire agreement and understanding between the parties hereto and there are no promises, warranties, covenants or conditions made by any of the parties except as herein expressly contained. The terms and conditions of this engagement shall be governed and construed in writing signed by all the parties. It is agreed that venue and jurisdiction involving any matters arising out of this engagement letter is in the State of Kansas.

Disputes arising under this agreement (including the scope, nature, and quality of services to be performed by us, our fees, and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties, shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceeding shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We will perform the audit services for an amount not to exceed \$8,650.00, which includes travel and out-of-pocket costs. The City may be subject to a Single Audit in 2016 if Federal expenditures exceed \$750,000.00. If so, additional audit procedures will be required by the Single Audit Act. Our estimated fee for these additional services will be \$1,900.00, and a new engagement letter must be obtained.

These fees are based upon anticipated cooperation from your personnel, and the assumption that unexpected circumstances will not be encountered during the audit. The following are examples of circumstances which could result in an increase in fees:

- a significant change in the amount or type of accounting records maintained,
- change in personnel with a corresponding change in level and quality of work performed,
- additional significant state and/or federal grants not identified previously,
- issuance of long-term debt not identified previously for the purposes of new financing or refunding of previously issued long-term debt, or
- new GASB pronouncements that require additional compliance work.
- a greater than expected risk of material misstatement due to fraud.

We would like to point out that we expect the proposal fee to be a maximum charge. As can be seen above, the additional charges would only be necessary due to unusual circumstances not foreseen when the audit proposal was prepared. If significant additional time is necessary, we would discuss it with you and arrive at a new fee estimate.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to City of Osawatomie, Kansas and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the **City of Osawatomie, Kansas.**

Signature \_\_\_\_\_

Title \_\_\_\_\_

RESOLUTION NO. 728

**A RESOLUTION WAIVING THE GAAP REQUIREMENTS  
OF K.S.A. 75-1120A(a) FOR THE YEAR ENDED 2016.**

WHEREAS, the City of Osawatomie, Kansas, has determined that the financial statements and financial reports for the year ended 2016 to be prepared in conformity with the requirements of K.S.A. 75-1120a(a) are not relevant to the requirements of the cash basis and budget laws of this state and are of no significant value to the Governing Body or the members of the general public of the City of Osawatomie; and

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the City of Osawatomie, Kansas, in regular meeting duly assembled this 28th day of July, 2016 that the Governing Body waives the requirements of K.S.A. 75-1120a(a) as they apply to the City of Osawatomie for the year ended 2016.

BE IT FURTHER RESOLVED that the Governing Body shall cause the financial statements and financial reports of the City of Osawatomie to be prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of this State.

PASSED AND ADOPTED by the Governing Body of the City of Osawatomie, Kansas this 28th day of July, 2016, a majority being in favor thereof.

APPROVED AND SIGNED by the Mayor.

\_\_\_\_\_  
L. Mark Govea, Mayor

(SEAL)

ATTEST:

\_\_\_\_\_  
Tammy Seamands, City Clerk



# **Osawatomi Chamber of Commerce Annual Report July 2016**

## **Current Board of Directors:**

**Donna Darner (Osawatomi State Hospital Retired) - President  
Lori Needham (Hanes Florist) - Vice President  
Casey Jones (First Option Bank) - Treasurer**

**Angie Allen (Sun Kissed Boutique/Adorned on Gold)  
Teri Auten (Auten Pharmacy)  
Christine Cooley (Chris's Café)  
Steve Eichorn (Donna & Viola's)  
Nick Hampson (Hall's Bobcat Service/Rock Yard)  
Emily McCrea (Eddy-Birchard Funeral Home)  
Kim Mills (MCMC)  
Johnnie Ova (Sun Kissed Boutique/Adorned on Gold)**

## **City Council Liaison:**

**Mayor Mark Govea**

### **Membership:**

We currently have 81 members. Of that number, 7 are individuals and 74 are businesses. 48 of the businesses are Osawatomie based and 26 are serving our community from the county and out of town.

We have 10 new members this year. (A complete current membership list is included on last page.)

Eckan  
Fresh Start Home Professionals  
KansasWorks  
Tangles Hair Salon  
Let There Be Light Fellowship Church  
Sun Kissed Boutique/Adorned On Gold  
Osawatomie Golf Course  
Hall's Bobcat Service/The Rock Yard  
Loft on Sixth  
Smail & Associates LLC

The Chamber has collected over \$10,000 in dues so far this year. \*\*See report from our treasurer for further financial details.

### **Our Events:**

- County Job Fair, August 2015
- Trojan Tailgate, September 2015 (we sponsored)
- Chamber Golf Classic, October 2015
- Chamber Annual Dinner, October 2015
- Spook Parade, October 2015
- Small Business Saturday, November 2015
- Downtown Christmas Lighting Ceremony, November 2015
- Christmas Festival, November 2015
- 12 Days of Christmas Shopping Promotion, December 2015
- KDOC BAM Award – Pat's Signs, January 2016
- Legislative Breakfast, February 2016
- Hosted County Tourism Dinner at La Hacienda, February 2016
- 8<sup>th</sup> Annual Home & Business Expo/Job Fair/Health Fair, March 2016
- Multi Chamber After Hours, June 2016
- Miss Osawatomie Pageant – John Brown Jamboree, June 2016

### **Committees:**

- Golf Tournament
- John Brown Jamboree
- Miss Osawatomie
- Christmas Festival
- Area Chamber Directors/Tourism
- Moon Over Miami
- Eastern Kansas Economic Initiative Advisory
- Partners
- OSH Citizens Advisory
- Job Fair

- Alumni
- Olathe Health Systems Community Health Improvement
- MCMC Community Advisory Council

**Activities:**

- Attended city fireworks display
- Attended Small Business Development Center Website Seminar – FSCC Paola
- Attended Community Garden Ice Cream Social
- Attended City Council Meeting for Annual Report
- Organized chamber board meetings each month
- Attend Rotary each Monday
- Organized First Annual Golf Classic – formed committee, met with golf course personnel, created publicity material, secured donations, teams and sponsorships
- Attended and hosted Job Fair
- Attended Project 17 Training Session
- Attended quarterly meetings with area chamber directors & Janet McRae
- Attended KansasWorks ribbon cutting
- Attended Trojan Tailgates via Chamber and Rotary Sponsorships
- Attended MCMC Town Hall Meetings
- Website Training
- Attended Veteran’s Day Celebration at OHS
- Attended Elected Officials Dinner (helped with set up and clean up at Osawatomie location)
- Attended Grow Smart lunch at Paola Fire Dept.
- Attended Tri-Ko Christmas Luncheon
- Attended calendar training with Janet McRae
- Attended constant contact training
- Attended Louisburg Legislative Breakfast
- Met with Janet McRae regarding Tourism Dinner that we hosted at La Hacienda
- Attended food tasting for Moon Over Miami
- Attended County Tourism Dinner
- Attended Paola Chamber Dinner
- Attended MCMC Arts Reception at Town Square
- Attended Vintage Park Thursday morning coffees
- Attended Gayla Shields Farewell Reception
- Attended Partners meeting
- Stopped in at Auten Pharmacy for goodbye to Pharmacist Pat
- Attended Paola Chamber Connections Meeting(s) – Lindsborg Visitor Center Speaker, Customer Service Speaker & Constant Contact
- Attended Alumni Festivities
- Delivered Meals on Wheels for Rotary
- Lunch with Janet at new business – Cookies Bar & Grill
- Attended PCC Lakemary Coffee
- Attended Dining in the County – Louisburg (OHS Team)
- Attended PCC C&J Feed Coffee
- Attended Moon Over Miami
- Attended Adorned On Gold PCC Coffee

### **Coffees/Ribbon Cuttings:**

- New Police Station
- Osawatomie Golf Course
- Vintage Park
- Dollar Tree
- Pat's Signs
- Moon Over Miami
- Edward Jones/Emily Starr
- Eyecare Associates
- MCMC Rehabilitation Services

### **Economic Development:**

- Personally welcomed new businesses David Neil Dentistry, Josh Barnett/Farm Bureau, MCMC Rehab Services, Cookies Long Shots Bar & Grill, Deanna Barden Dentistry, Loft on Sixth and shared membership info
- Assisted entrepreneurs with questions regarding their ventures and sent them to the appropriate entities
- Shared project 17 Meeting information with the membership
- Made contact with Grand Loft Owner and had numerous visits on phone and in person in helping with getting it reopened. Talked several times with local man who was interested in buying it. When that plan fell through, I put owner in contact with new potential partners and arranged meeting with city and county officials. Those partners backed out but continued with my support of the reopening of now named Loft on Sixth. I visit regularly with the manager and they have joined the chamber.
- Met with owners of Fowler House and discussed future bed & breakfast
- Formed board committee and updated Chamber Mission Statement
- Changed Christmas Lighting Ceremony to Friday night in order to have downtown businesses open
- Met with new businesses as they opened
- Promoted our "chamber bucks"
- Assisted out of town event planners with our available meeting spaces and contact info
- Brought back "Business of the Month" to bring recognition to chamber businesses
- Continue to visit with business owners on what the chamber can do for them
- Worked with county chamber directors on events and ideas
- Work closely with Janet McRae, Miami County Economic Development Director
- Promoted and sought businesses for county mini grant program

### **Other:**

- Welcomed tourists to museum
- Put together packets for membership/Christmas Festival/12 Days of Christmas/Golf Classic
- Learning to manage chamber website, Facebook page and city calendar
- Met with City Manager to go over chamber expectations and also had him as guest speaker at board meeting
- Arranged to combine Business Expo with Easter Egg Hunt at the high school for more visibility and included PEO bake sale, petting zoo and library kid's activities
- Put together packets for Miss Osawatomie and set up informational/sign up meeting, ordered crowns and sashes, secured judges, goody bag sponsors, practice date, corresponded with parents
- Assisted with directing information for the Community Wide Garage Sale

- Met with potential chamber business owners
- Worked with George Pretz on promotion of Cow Olivia Anniversary
- Had contact with tour director from Hill City, KS and helped with visit to Osawatomie by arranging to have them go to John Brown Cabin where Grady gave tour of cabin and gave history and then he toured town historic sites with them. Arranged for lunch through Chris Café at Memorial Hall and I spoke to group about our community
- Helped with bus tour visit from Lincoln, KS. Arranged lunch at Memorial Hall for Chris' Café and spoke to group
- Co-chaired Moon Over Miami Committee with Dorothy Powell
- Jamboree Committee – helped with sponsorships and ran Miss Osawatomie Pageant
- Mailed informational packets to those that requested about our community
- Assisted with phone and email inquiries about business location to Osawatomie
- Shared Chamber events and information with Rotary each week
- Put together weekly update. More information going out each week especially with the Graphic being dissolved
- Consult with Wes Duncan on technology issues
- Ongoing Memorial Hall renovations – liaison with floor cleaner and furniture
- Provided letters of recommendation for students
- Shared our business's events via Facebook and on the website when applicable
- Welcomed new teachers with chamber bucks, candy or flowers
- Worked with city and school to find another location for sleigh
- Advertised in PreGame Magazine with local athlete, Riley England, featured and helped distribute
- Researched chamber information for local historian
- Secured FREE marketing materials and designed a plan to promote American Express's Small Business Saturday on November 28<sup>th</sup>
- Promoted many events for the community
- Shared Food Pantry and other NFP's requests for help
- Assisted area employers with getting the word out about their available jobs
- Connected historical inquiries with museum staff
- Went into the office after hours, on holidays and days off to take care of requests by our members and visitor
- Updated community calendar
- Kept good financial records and communicated regularly with our Treasurer
- Connected interested volunteers with local opportunities
- Stuffed and delivered welcome bags to the city for new residents turning on utilities
- Worked on input for Miami County Visitor Guide, VisitKC, TravelKS and new promotional flyer for community
- Worked with many local committees in advertising, support and advice
- Worked with local newspaper on advertising city and chamber events
- Worked to maintain the Chamber's visibility and accessibility

**Summary:**

It has been a very busy year for the Osawatomie Chamber. We have worked hard to support and promote our community. We have sponsored our traditional events, added some new and continue to assess and seek different ideas.

Having served my first year as director, I can say that I have put a great deal of effort into this job and I have learned so much. I have loved this new role in my community. I promote and serve as a liaison for Osawatomie. I truly want the best for my hometown, so much of what I do is easy. My mind never rests, however, as the list of ideas and possibilities go on and on. I look forward to the future of Osawatomie and the chamber's role in the community. I believe we have great leadership in this community and good things are happening.

The Chamber Board is a great group of people who have volunteered for the position to do what is best for our businesses and community. I am pleased to work with this group. The Board and I will continue to build the Chamber through activities, visibility, community involvement and fiscal responsibility, as has been done in the past.

Our appreciation goes out to the City Council, City Manager and Mayor Mark Govea for your continued support and funding of this organization. We appreciate all you do for this community and enjoy working together to make Osawatomie a great place for all.

Signed: \_\_\_\_\_

Diana Neal  
Executive Director

Date: \_\_\_\_\_

## Chamber Membership Nov 2015-Oct 2016

ACE Pest Control  
Adorned on Gold  
Associates in Family Care  
Auten Pharmacy  
Back Home Nursery  
Barden Dental  
Bradley Air Conditioning and Heating  
Bill & Pat Butler  
Casey's on Main  
Casey's on Sixth  
Chris's Cafe  
City of Osawatomie  
Classic Wood LLC  
Coach Light Fashions  
Country Vintage Inn  
Donna and Viola's Shirts & Etc.  
ECKAN  
Eddy-Birchard Funeral Home  
Edward Jones: Emily Starr  
Mr. Electric/Electric Shop, Inc.  
Elizabeth Layton Center  
Elks Lodge 921  
Elliott Insurance  
Enviro-Line  
Eyecare Associates  
First Option Bank  
First Presbyterian Church  
Fort Scott Community College-Miami County Campus  
Fresh Start Home Professionals  
Friends of the Mentally Ill Foundation (FMIF)  
Grandstand Burgers  
Hall's Bobcat Service/The Rock Yard  
Hanes Florist  
Wayne & Florence Harclerode  
Heartland Propane  
Ted & Vivian Hunter  
John Brown Foundation  
KCP&L  
Kansas Gas Service  
KansasWorks  
KWJP Radio  
Karen LaDuex  
Lakemary Center  
Landmark National Bank  
Lang Chevrolet  
Let There Be Light Fellowship Church  
Life Care Center of Osawatomie  
Loft on Sixth  
Main Street Liquor  
MCMC Rehab Services  
Meridian Business Services, LLC  
Miami County Cancer Foundation  
Miami County Economic Development  
Miami County Medical Center  
Middle Creek Winery

Navrats Office Products  
NPG Newspapers  
Old Time Pickers, Fiddlers & Singers  
Osage Valley Lodge #24  
Osawatomie Alumni Association  
Osawatomie Golf Course  
Osawatomie Public Library  
Osawatomie Rotary Club  
Pat's Signs  
Penwell-Gabel Funeral Home  
Pizza Hut  
George & Marjorie Pretz  
Senior Service Center  
Smail & Associates LLC  
Sonic of Osawatomie  
State Farm Insurance-Marsha Adams  
Summit Publications Inc.  
Sunflower Substance Abuse Recovery Services  
Sunrise Oilfield Supply  
Tangles Hair Salon  
Tri-Ko  
UPS Store  
USD#367  
Vintage Park  
Webster Hawkins  
Woodland Hills Estates

Osawatomie Chamber of Commerce  
Summary  
June 2015 to May 2016

<b>Income</b>	<b>Operations</b>	<b>Payroll</b>	<b>Total</b>
Dues	\$ 10,671		
Annual Dinner	2,320		
Business Expo	660		
City Funding 9/2015		\$ 10,000	
11/2015		\$ 10,000	
04/2016		\$ 9,000	
Golf Tournament	6,918		
Chamber Bucks	720		
Miss Osawatomie	584		
Christmas Festival	580		
Business Expo	660		
Total Income	\$ 23,113	\$ 29,000	\$ 52,113
<b>Expenses</b>			
Rent	\$2,400		
Phone	1,969		
P.O. Box ½	53		
Website	252		
Office Supplies	417		
Advertising	1,969		
Payroll		\$ 23,259	
Ks Emp Tax/WH		189	
940/941 Tax		5,759	
Meridian Payroll Support		964	
Chamber Bucks	610		
Insurance	475		
Business Expo	110		
Annual Dinner	2,491		
Misc	1,372		
Legislative Breakfast	520		
Miss Os	2,651		
Golf Tournament	2,076.		
Total Expenses	\$ 17,365	\$ 30,171	\$ 47,536
Net Totals	\$ 5,748	\$ -1,171	\$ 4,577

Date Prepared 7/26/2016

# CITY OF OSAWATOMIE



---

## STAFF AGENDA MEMORANDUM

**DATE OF MEETING:** July 28, 2016

**AGENDA ITEM:** 2016-2017 Budget Notes

**PRESENTER:** Don Cawby, City Manager

**BUDGET SUMMARY:** Included in the packet are three items:

1. The Notice of Budget Hearing for the 2017 Budget.
2. Summary tables of the budget and updated budget worksheets for all significant funds
3. A list of projects included in the 2017 Budget.

I will provide you all with full copies of all the details (state forms, city worksheets and CIP) to have and review at the August 11 meeting. We are still making sure everything balances, but we are confident enough to go ahead and publish the Notice of Budget Hearing. That notice will lock in the maximum property tax levy for 2017. It can be lowered and all fund expenditures can be modified before or after then hearing up to final adoption on August 25. At that meeting I will have a complete memo which will provide insight into the major fund and projects.

### **Budget Notes**

- 1) Salaries
  - a) I removed the budgeted COLA of 2.0%, with the hopes that part-time salaries will continue to be under-budget and tax revenues will settle into a trend.
  - b) I budgeted for six staff to get standby pay in the Public Works crews. This may not happen, but it has a small price tag so it is something there for discussion.
  - c) FLSA had a bigger impact on the Golf Course budget than I anticipated. We will continue to evaluate options until the August 11 meeting. Right now it is about a \$20,000 hit and revenues are over-inflated for 2017 to make it balance.
- 2) Staff Changes
  - a) I did not budget for the part-time secretary position at the PD. It is something that we might be able to fund with shifted part-time officer salaries once we get up to full staffing.
- 3) Mill Levy - Total Levy increase is 3.486

- 4) Cash Reserve Amounts – The budget forms this year are allowing for a Cash Reserve, which will let us keep an increased expenditure amount on tax levy funds, allowing for flexibility on top of the ending balance. I have set aside the following amounts in those line items:
- General Fund - \$30,000
  - Employee Benefits - \$50,000
  - Industrial Funds - \$30,000
  - Bond & Interest - \$140,000
- 5) Utility Funds – All three funds have significant projects or capital purchases budgeted for 2017 that can be delayed should revenues not meet expectations. Furthermore, the estimates for sales in water and sewer are very conservative because of the record low sales the past few years.

**COUNCIL ACTION NEEDED:** Review and discuss. Recommend setting the public hearing for August 25, 2016 at 6:30 pm in Memorial Hall.

**NOTICE OF BUDGET HEARING**

2017

The governing body of  
**City of Osawatomie**

will meet on August 25, 2016 at 6:30 PM at Memorial Hall, 11th & Main, Osawatomie, Kansas 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 at [www.osawatomiex.org](http://www.osawatomiex.org) and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2017 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget Year for 2017		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate *
General	2,320,317	26.769	2,560,256	25.649	2,638,308	619,897	28.107
G.O. Bond & Interest Fund	751,875	12.652	751,020	12.727	939,069	311,284	14.114
Library	7,964		11,000		114,000	0	0.000
Industrial	20,983		20,500		105,500	2,202	0.100
Employee Benefits	732,899	24.880	745,686		825,610	538,682	24.425
Public Safety Equipment	13,532		47,100		64,800	22,050	1.000
Street Improvements	135,262		178,024		157,980		
Refuse	409,408		431,500		431,500		
Special Revenue 911					9,897		
Tourism	47,082		58,080		85,350		
Special Parks & Recreation	56,429		40,300		40,000		
Electric Reserve Debt Service			287,290		433,600		
Water	886,884		890,817		1,054,025		
Electric	3,762,544		3,861,936		4,223,746		
Sewer	960,441		973,124		979,430		
Golf Course	388,540		300,619		318,646		
Non-Budgeted Funds-A	2,046,606						
Non-Budgeted Funds-B	2,312,640						
Non-Budgeted Funds-C	6,862						
Totals	14,864,723	64.301	11,160,252	64.280	12,424,462	1,494,115	67.746
Less: Transfers	1,699,712		2,099,869		2,032,117		
Net Expenditure	13,165,011		9,060,383		10,392,346		
Total Tax Levied	1,431,668		1,432,071		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	22,265,267		22,278,593		22,054,866		
Outstanding Indebtedness, January 1,	<u>2014</u>		<u>2015</u>		<u>2016</u>		
G.O. Bonds	8,394,000		8,047,000		9,709,000		
Revenue Bonds	0		0		6,095,000		
Other	1,273,000		1,273,000		1,270,563		
Lease Purchase Principal	212,192		255,108		217,999		
Total	9,879,192		9,575,108		17,292,562		

\*Tax rates are expressed in mills

Donald R Cawby  
City Official Title: City Manager

## Ending Balance Changes for Budgeted Funds

### Original - Revised Budget

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Change</u>
	Actual	Actual	Actual	Actual	Actual	
1 General Operating	\$ 30,824	\$ 111,385	\$ 202,579	\$ 234,072	\$ 422,152	\$ 391,327
2 Water	43,575	176,093	206,190	122,292	179,813	136,237
3 Electric	216,891	443,463	420,357	531,865	492,982	276,092
4 Employee Benefit	28,832	52,082	20,523	107,698	69,806	40,974
5 Refuse	4,725	6,252	5,511	19,986	4,942	217
6 Library	91,626	115,754	98,394	102,054	106,247	14,621
7 Recreation	714	714	-	3,268	-	(714)
9 Industrial Promotion	48,169	61,237	35,121	49,980	60,641	12,472
11 Special Parks & Recreation	12,692	91,073	88,221	90,822	94,867	82,175
12 Street Improvements	(8,358)	99,272	122,076	127,186	111,837	120,194
13 Bond & Interest	61,002	96,892	88,617	119,632	156,241	95,239
14 Public Safety Equipment	9,772	9,847	9,068	3,704	3,673	(6,099)
16 Sewer	361,440	335,552	383,948	357,409	245,326	(116,114)
17 Recreation Employee Benefit	-	-	-	422	-	-
18 Golf Course	3,328	4,804	26,038	6,362	5,601	2,273
20 Special 911 Revenue	9,897	9,897	9,897	9,897	9,897	-
22 Tourism	3,723	9,423	7,979	25,564	39,737	36,014
<b>TOTAL - ALL FUNDS</b>	<b>\$ 918,853</b>	<b>\$ 1,623,739</b>	<b>\$ 1,724,519</b>	<b>\$ 1,912,215</b>	<b>\$ 2,003,762</b>	<b>\$ 1,087,507</b>

**Ending Balance Changes for Budgeted Funds**  
**2013 to 2015 (Original Budget vs. Actual)**

	2013		2013		2014		2014		2015		2015		Total Change
	Original	Actual	Diff	Actual	Original	Actual	Diff	Original	Actual	Diff	Actual	Diff	
1 General Operating	\$ 81,888	\$ 202,579	\$ 120,690	\$ 234,072	\$ 105,000	\$ 234,072	\$ 129,072	\$ 23,553	\$ 422,152	\$ 398,599	\$ 422,152	\$ 398,599	\$ 340,263
2 Water	42,938	206,190	163,251	122,292	168,912	122,292	(46,619)	78,752	179,813	101,060	179,813	101,060	136,874
3 Electric	516,982	420,357	(96,626)	531,865	360,536	531,865	171,330	84,111	492,982	408,871	492,982	408,871	(24,000)
4 Employee Benefit	23,708	20,523	(3,185)	107,698	18,366	107,698	89,332	11,960	69,806	57,846	69,806	57,846	46,098
5 Refuse	5,325	5,511	185	19,986	6,852	19,986	13,134	3,954	4,942	988	4,942	988	(383)
6 Library	4,388	98,394	94,006	102,054	3,000	102,054	99,054	3,000	106,247	103,247	106,247	103,247	101,859
7 Recreation	-	-	-	3,268	-	3,268	3,268	-	-	-	-	-	-
9 Industrial Promotion	27,169	35,121	7,952	49,980	752	49,980	49,228	2,573	60,641	58,068	60,641	58,068	33,472
11 Special Parks & Recreation	41,611	88,221	46,609	90,822	49,970	90,822	40,851	32,881	94,867	61,986	94,867	61,986	53,256
12 Street Improvements	70,848	122,076	51,228	127,186	32,642	127,186	94,544	24,186	111,837	87,650	111,837	87,650	40,988
13 Bond & Interest	33,892	88,617	54,725	119,632	40,000	119,632	79,631	97,825	156,241	58,416	156,241	58,416	122,349
14 Public Safety Equipment	0	9,068	9,068	3,704	0	3,704	3,704	-	3,673	3,673	3,673	3,673	3,673
16 Sewer	229,274	383,948	154,674	357,409	159,113	357,409	198,296	112,761	245,326	132,566	245,326	132,566	16,052
17 Recreation Employee Benefit	-	-	-	422	-	422	422	-	-	-	-	-	-
18 Golf Course	10,162	26,038	15,876	6,362	7,832	6,362	(1,470)	8,735	5,601	(3,134)	5,601	(3,134)	(4,561)
20 Special 911 Revenue	-	9,897	9,897	9,897	0	9,897	9,897	0	9,897	9,897	9,897	9,897	9,897
22 Tourism	14,033	7,979	(6,054)	25,564	3,359	25,564	22,205	14,772	39,737	24,965	39,737	24,965	25,704
<b>TOTAL - ALL FUNDS</b>	<b>\$ 1,102,221</b>	<b>\$ 1,724,519</b>	<b>\$ 622,298</b>	<b>\$ 1,912,215</b>	<b>\$ 956,335</b>	<b>\$ 1,912,215</b>	<b>\$ 955,880</b>	<b>\$ 499,064</b>	<b>\$ 2,003,762</b>	<b>\$ 1,504,698</b>	<b>\$ 2,003,762</b>	<b>\$ 1,504,698</b>	<b>\$ 901,541</b>

**2015 Actual Revenues & Expenditures Compared to Budget**

	REVENUES			Difference	EXPENDITURES			Difference
	2015 Budgeted	2015 Revised	2015 Actual		2015 Budgeted	2015 Revised	2015 Actual	
1 General Operating	\$ 2,284,085	\$ 2,513,781	\$ 2,508,397	\$ 224,312	\$ 2,421,391	\$ 2,484,224	\$ 2,320,317	\$ (101,074)
2 Water	915,092	987,056	944,405	29,313	969,144	945,156	886,884	(82,260)
3 Electric	3,981,687	3,941,758	3,723,661	(258,027)	4,256,969	4,150,114	3,762,544	(494,426)
4 Employee Benefit	691,068	687,470	695,006	3,938	731,932	744,130	732,899	966
5 Refuse	395,500	405,500	394,364	(1,136)	396,700	421,000	409,408	12,708
6 Library	11,000	11,000	12,157	1,157	106,394	8,000	7,964	(98,430)
7 Recreation	1,000	4,000	681	(319)	1,000	7,268	3,949	2,949
8 Rural Fire*	75,000	60,000	61,030	(13,970)	75,000	60,000	57,023	(17,977)
9 Industrial Promotion	30,460	28,370	31,644	1,184	70,463	34,460	20,983	(49,480)
10 Revolving Loan*	500	500	473	(27)	-	-	73,232	73,232
11 Special Parks & Recreation	232,946	59,857	60,475	(172,471)	262,199	57,318	56,429	(205,770)
12 Street Improvements	127,940	121,550	119,913	(8,027)	157,980	144,980	135,262	(22,718)
13 Bond & Interest	787,097	784,696	788,484	1,387	776,705	766,705	751,875	(24,830)
14 Public Safety Equipment	-	13,500	13,501	13,501	9,068	13,500	13,532	4,464
15 Fire Insurance Proceeds*	15,500	-	-	(15,500)	15,500	-	-	(15,500)
16 Sewer	814,405	849,450	848,358	33,953	926,455	1,037,720	960,441	33,986
17 Recreation Employee Benefit	250	250	85	(165)	250	672	506	256
18 Golf Course	247,400	364,274	387,779	140,379	258,454	368,631	388,540	130,086
20 Special 911 Revenue	-	-	-	-	9,897	-	-	(9,897)
22 Tourism	71,600	57,626	61,254	(10,346)	76,550	45,034	47,082	(29,468)
23 Evidence Liability Fund*	-	-	-	-	-	-	-	-
24 CIP - General*	120,000	213,453	219,289	99,289	137,000	432,083	405,705	268,705
25 CIP - Street Project*	-	1,420,000	909,123	909,123	-	1,485,462	62,075	62,075
26 CIP - Sewer*	-	244,482	235,588	235,588	-	104,611	96,084	96,084
27 CIP - Grants*	-	915,000	6,033	6,033	252,050	1,167,050	136,737	(115,313)
28 CIP - Water*	-	1,210,000	1,915,582	1,915,582	-	1,210,000	1,346,005	1,346,005
33 CIP - Electric*	-	-	5,999,315	5,999,315	-	-	2,141,024	2,141,024
43 Electric Debt Service*	-	-	95,763	95,763	-	-	-	-
50 Cafeteria 125*	50,000	50,000	46,957	(3,043)	52,500	44,900	41,361	(11,139)
51 Court ADSAP*	3,000	-	-	(3,000)	3,000	-	-	(3,000)
52 Court Bonds*	15,000	8,000	12,379	(2,621)	15,000	8,000	5,962	(9,038)
53 Forfeitures*	-	-	2,675	2,675	-	-	900	900
<b>TOTAL - ALL FUNDS</b>	<b>\$ 10,870,530</b>	<b>\$ 14,951,574</b>	<b>\$ 20,094,369</b>	<b>\$ 9,223,839</b>	<b>\$ 11,981,602</b>	<b>\$ 15,741,018</b>	<b>\$ 14,864,723</b>	<b>\$ 2,883,121</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 10,591,530</i>	<i>\$ 10,830,138</i>	<i>\$ 10,590,162</i>	<i>\$ (1,368)</i>	<i>\$ 11,431,552</i>	<i>\$ 11,228,911</i>	<i>\$ 10,498,615</i>	<i>\$ (932,937)</i>

\* - Non Budgeted Funds

## 2016 Beginning Balance Changes

### Budget vs. Actual

	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>Change</u>
1 General Operating	\$ 263,629	\$ 422,152	\$ 158,523
2 Water	164,192	179,813	15,621
3 Electric	323,509	492,982	169,473
4 Employee Benefit	51,038	69,806	18,768
5 Refuse	4,486	4,942	456
6 Library	105,054	106,247	1,193
7 Recreation	-	-	-
8 Rural Fire*	3,392	7,399	4,007
9 Industrial Promotion	43,890	60,641	16,751
10 Revolving Loan*	73,258	-	(73,258)
11 Special Parks & Recreation	93,361	94,867	1,506
12 Street Improvements	103,756	111,837	8,081
13 Bond & Interest	137,623	156,241	18,617
14 Public Safety Equipment	3,704	3,673	(31)
15 Fire Insurance Proceeds*	1	1	-
16 Sewer	169,140	245,326	76,187
17 Recreation Employee Benefit	-	-	-
18 Golf Course	2,006	5,601	3,595
20 Special 911 Revenue	9,897	9,897	-
22 Tourism	37,876	39,737	1,861
23 Evidence Liability Fund*	12,900	12,900	-
24 CIP - General*	8,788	41,003	32,215
25 CIP - Street Project*	516	913,027	912,511
26 CIP - Sewer*	-	(368)	(368)
27 CIP - Grants*	-	121,346	121,346
28 CIP - Water*	-	569,577	569,577
33 CIP Electric*	-	3,858,290	3,858,290
43 Electric Debt Service*	-	95,763	95,763
50 Cafeteria 125*	31,679	32,174	495
51 Court ADSAP*	7,401	7,401	-
52 Court Bonds*	7,250	13,667	6,417
53 Forfeitures*	1,153	2,928	1,775
<b>TOTAL - ALL FUNDS</b>	<b>\$ 1,659,500</b>	<b>\$ 7,678,870</b>	<b>\$ 6,019,371</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,513,162</i>	<i>\$ 2,003,762</i>	<i>\$ 490,600</i>

\* - Non Budgeted Funds

## 2016 Ending Balance Changes

### Original - Revised Budget

	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>Change</u>
1 General Operating	\$ 69,167	\$ 279,747	\$ 210,580
2 Water	74,894	183,277	108,383
3 Electric	241,404	418,855	177,451
4 Employee Benefit	10,226	83,347	73,122
5 Refuse	3,486	3,942	456
6 Library	3,054	106,247	103,193
7 Recreation	-	-	-
8 Rural Fire*	3,392	0	(3,392)
9 Industrial Promotion	2,990	72,741	69,751
10 Revolving Loan*	73,258	-	(73,258)
11 Special Parks & Recreation	-	79,367	79,367
12 Street Improvements	42,666	100,103	57,437
13 Bond & Interest	41,211	193,773	152,562
14 Public Safety Equipment	-	5,033	5,033
15 Fire Insurance Proceeds*	1	1	-
16 Sewer	24,796	156,515	131,719
17 Recreation Employee Benefit	-	-	-
18 Golf Course	11,823	606	(11,217)
20 Special 911 Revenue	0	9,897	9,897
22 Tourism	22,525	37,961	15,436
23 Evidence Liability Fund*	12,900	10,900	(2,000)
24 CIP - General*	2,288	57,853	55,565
25 CIP - Street Project*	516	-	(516)
26 CIP - Sewer*	-	7	7
27 CIP - Grants*	-	0	0
28 CIP - Water*	-	1	1
33 CIP Electric*	200,000	450,000	250,000
43 Electric Debt Service*	-	144,533	144,533
50 Cafeteria 125*	24,179	39,674	15,496
51 Court ADSAP*	7,401	7,401	-
52 Court Bonds*	7,250	13,667	6,417
53 Forfeitures*	1,153	2,928	1,775
<b>TOTAL - ALL FUNDS</b>	<b>\$ 880,579</b>	<b>\$ 2,458,376</b>	<b>\$ 1,577,797</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 548,242</i>	<i>\$ 1,731,411</i>	<i>\$ 1,183,169</i>

\* - Non Budgeted Funds

**Ending Balance 2011 - 2016**  
Revised Budget

	2011	2012	2013	2014	2015	2016	5-year
	Actual	Actual	Actual	Actual	Actual	Revised	Change
1 General Operating	\$ 30,824	\$ 111,385	\$ 202,579	\$ 234,072	\$ 422,152	\$ 279,747	\$ 248,923
2 Water	43,575	176,093	206,190	122,292	179,813	183,277	139,702
3 Electric	216,891	443,463	420,357	531,865	492,982	418,855	201,964
4 Employee Benefit	28,832	52,082	20,523	107,698	69,806	83,347	54,516
5 Refuse	4,725	6,252	5,511	19,986	4,942	3,942	(783)
6 Library	91,626	115,754	98,394	102,054	106,247	106,247	14,621
7 Recreation	714	714	-	3,268	-	-	(714)
8 Rural Fire*	3,387	763	4,174	3,392	7,399	0	(3,387)
9 Industrial Promotion	48,169	61,237	35,121	49,980	60,641	72,741	24,572
10 Revolving Loan*	72,670	72,758	72,758	72,758	-	-	(72,670)
11 Special Parks & Recreation	12,692	91,073	88,221	90,822	94,867	79,367	66,675
12 Street Improvements	(8,358)	99,272	122,076	127,186	111,837	100,103	108,460
13 Bond & Interest	61,002	96,892	88,617	119,632	156,241	193,773	132,771
14 Public Safety Equipment	9,772	9,847	9,068	3,704	3,673	5,033	(4,739)
15 Fire Insurance Proceeds*	1	1	1	1	1	1	0
16 Sewer	361,440	335,552	383,948	357,409	245,326	156,515	(204,925)
17 Recreation Employee Benefit	-	-	-	422	-	-	-
18 Golf Course	3,328	4,804	26,038	6,362	5,601	606	(2,723)
20 Special 911 Revenue	9,897	9,897	9,897	9,897	9,897	9,897	-
22 Tourism	3,723	9,423	7,979	25,564	39,737	37,961	34,239
23 Evidence Liability Fund*	-	14,361	14,361	12,900	12,900	10,900	10,900
24 CIP - General*	3,790	357,727	210,479	227,419	41,003	57,853	54,063
25 CIP - Street Project*	0	183,960	19,159	65,979	913,027	-	(0)
26 CIP - Sewer*	-	-	(301,209)	(139,872)	(368)	7	7
27 CIP - Grants*	0	0	260,005	252,050	121,346	0	0
28 CIP - Water*	-	-	-	-	569,577	1	1
33 CIP - Electric*	-	-	-	-	3,858,290	450,000	450,000
43 Electric Debt Service*	-	-	-	-	95,763	144,533	144,533
50 Cafeteria 125*	138	4,926	14,099	26,579	32,174	39,674	39,537
51 Court ADSAP*	5,001	6,911	7,661	7,401	7,401	7,401	2,400
52 Court Bonds*	5,659	6,521	5,884	7,250	13,667	13,667	8,008
53 Forfeitures*	19	57	257	1,153	2,928	2,928	2,909
<b>TOTAL - ALL FUNDS</b>	<b>\$ 1,009,517</b>	<b>\$ 2,271,725</b>	<b>\$ 2,032,148</b>	<b>\$ 2,449,224</b>	<b>\$ 7,678,870</b>	<b>\$ 2,458,376</b>	<b>\$ 1,448,859</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 918,853</i>	<i>\$ 1,623,739</i>	<i>\$ 1,724,519</i>	<i>\$ 1,912,215</i>	<i>\$ 2,003,762</i>	<i>\$ 1,731,411</i>	<i>\$ 812,558</i>

\* - Non Budgeted Funds

**2016 All Funds Summary**  
**Revised Budget**

	<b>Beginning Balance</b>	<b>2016 Revenues</b>	<b>2016 Expenditures</b>	<b>Ending Balance</b>	<b>Change</b>
1 General Operating	\$ 422,152	\$ 2,417,852	\$ 2,560,256	\$ 279,747	\$ (142,405)
2 Water	179,813	894,281	890,817	183,277	3,464
3 Electric	492,982	3,787,808	3,861,936	418,855	(74,128)
4 Employee Benefit	69,806	759,227	745,686	83,347	13,541
5 Refuse	4,942	430,500	431,500	3,942	(1,000)
6 Library	106,247	11,000	11,000	106,247	-
7 Recreation	-	2,000	2,000	-	-
8 Rural Fire*	7,399	12,851	20,250	0	(7,399)
9 Industrial Promotion	60,641	32,600	20,500	72,741	12,100
10 Revolving Loan*	-	-	-	-	-
11 Special Parks & Recreation	94,867	24,800	40,300	79,367	(15,500)
12 Street Improvements	111,837	166,290	178,024	100,103	(11,734)
13 Bond & Interest	156,241	788,552	751,020	193,773	37,532
14 Public Safety Equipment	3,673	48,460	47,100	5,033	1,360
15 Fire Insurance Proceeds*	1	-	-	1	-
16 Sewer	245,326	884,313	973,124	156,515	(88,811)
17 Recreation Employee Benefit	-	1,000	1,000	-	-
18 Golf Course	5,601	295,624	300,619	606	(4,995)
20 Special 911 Revenue	9,897	-	-	9,897	-
22 Tourism	39,737	56,304	58,080	37,961	(1,776)
23 Evidence Liability Fund*	12,900	-	2,000	10,900	(2,000)
24 CIP - General*	41,003	140,000	123,150	57,853	16,850
25 CIP - Street Project*	913,027	705,399	1,618,426	-	(913,027)
26 CIP - Sewer*	(368)	10,375	10,000	7	375
27 CIP - Grants*	121,346	700,767	822,113	0	(121,346)
28 CIP - Water*	569,577	-	569,576	1	(569,576)
33 CIP Electric*	3,858,290	95,763	3,504,054	450,000	(3,408,290)
43 Electric Debt Service*	95,763	336,060	287,290	144,533	48,770
50 Cafeteria 125*	32,174	55,000	47,500	39,674	7,500
51 Court ADSAP*	7,401	-	-	7,401	-
52 Court Bonds*	13,667	15,000	15,000	13,667	-
53 Forfeitures*	2,928	-	-	2,928	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 7,678,870</b>	<b>\$ 12,671,827</b>	<b>\$ 17,892,321</b>	<b>\$ 2,458,376</b>	<b>\$ (5,220,494)</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 2,003,762</i>	<i>\$ 10,600,611</i>	<i>\$ 10,872,962</i>	<i>\$ 1,731,411</i>	<i>\$ (272,351)</i>

\* - Non Budgeted Funds

**Comparison of Revised to Approved Budget  
2016**

	<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	\$ 2,415,275	\$ 2,417,852	\$ 2,577	\$ 2,609,737	\$ 2,560,256	\$ (49,481)
2 Water	944,831	894,281	(50,550)	1,034,129	890,817	(143,312)
3 Electric	4,205,309	3,787,808	(417,500)	4,287,414	3,861,936	(425,478)
4 Employee Benefit	719,109	759,227	40,118	759,921	745,686	(14,236)
5 Refuse	430,500	430,500	-	431,500	431,500	-
6 Library	9,000	11,000	2,000	111,000	11,000	(100,000)
7 Recreation	4,000	2,000	(2,000)	4,000	2,000	(2,000)
8 Rural Fire*	75,000	12,851	(62,149)	75,000	20,250	(54,750)
9 Industrial Promotion	20,600	32,600	12,000	61,500	20,500	(41,000)
10 Revolving Loan*	-	-	-	-	-	-
11 Special Parks & Recreation	2,682	24,800	22,118	96,043	40,300	(55,743)
12 Street Improvements	118,890	166,290	47,400	179,980	178,024	(1,956)
13 Bond & Interest	790,607	788,552	(2,055)	887,020	751,020	(136,000)
14 Public Safety Equipment	15,000	48,460	33,460	18,704	47,100	28,396
15 Fire Insurance Proceeds*	-	-	-	-	-	-
16 Sewer	889,000	884,313	(4,687)	1,033,344	973,124	(60,220)
17 Recreation Employee Benefit	1,000	1,000	-	1,000	1,000	-
18 Golf Course	291,695	295,624	3,929	281,878	300,619	18,741
20 Special 911 Revenue	-	-	-	9,897	-	(9,897)
22 Tourism	68,150	56,304	(11,846)	83,501	58,080	(25,421)
23 Evidence Liability Fund*	-	-	-	-	-	-
24 CIP - General*	140,000	140,000	-	146,500	123,150	(23,350)
25 CIP - Street Project*	1,200,000	705,399	(494,601)	1,200,000	1,618,426	418,426
26 CIP - Sewer*	-	10,375	10,375	-	10,000	10,000
27 CIP - Grants*	-	700,767	700,767	-	822,113	822,113
28 CIP - Water*	-	-	-	-	569,576	569,576
33 CIP Electric*	200,000	95,763	(104,237)	-	3,504,054	3,504,054
43 Electric Debt Service*	-	336,060	-	-	287,290	287,290
50 Cafeteria 125*	55,000	55,000	-	62,500	47,500	(15,000)
51 Court ADSAP*	-	-	-	-	-	-
52 Court Bonds*	15,000	15,000	-	15,000	15,000	-
53 Forfeitures*	-	-	-	-	-	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 12,610,648</b>	<b>\$ 12,671,827</b>	<b>\$ (274,881)</b>	<b>\$ 13,389,568</b>	<b>\$ 17,890,321</b>	<b>\$ 4,500,753</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 10,925,648</i>	<i>\$ 10,600,611</i>	<i>\$ (325,037)</i>	<i>\$ 11,890,568</i>	<i>\$ 10,872,962</i>	<i>\$ (1,017,606)</i>

\* - Non Budgeted Funds

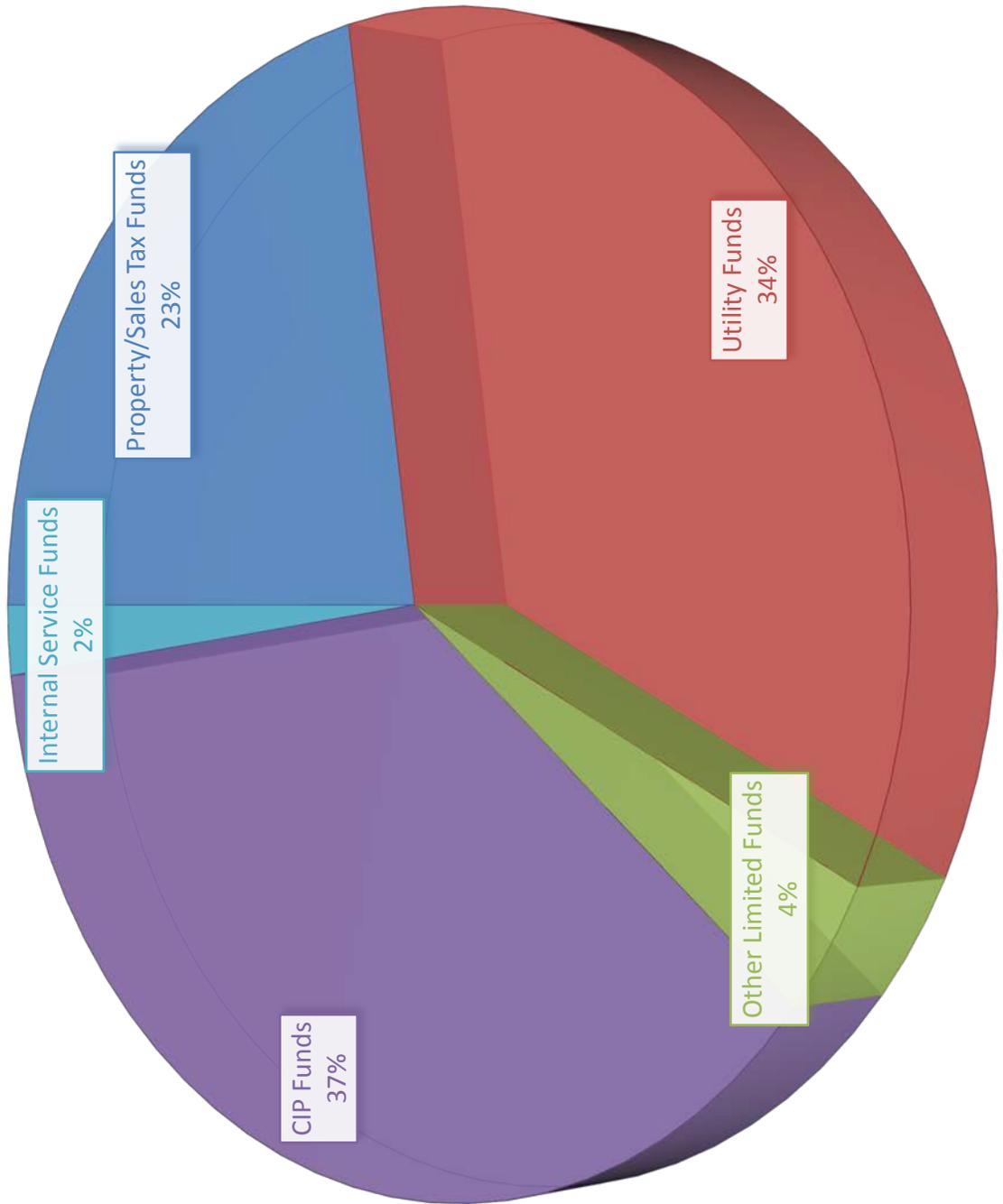
**2016 All Funds Summary**  
**Revised Budget - By Category of Expense**

	Personnel	Contractual	Commodities	Capital Outlay	Debt Service	Transfers	Other Expenses	Total
1 General Operating	\$ 1,763,844	\$ 526,262	\$ 183,700	\$ 80,450	\$ -	\$ -	\$ 6,000	\$ 2,560,256
2 Water	243,506	136,232	154,736	97,784	-	100,827	157,732	890,817
3 Electric	429,028	1,727,919	120,220	184,749	-	896,824	503,196	3,861,936
4 Employee Benefit	725,312	-	-	-	-	-	-	725,312
5 Refuse	-	431,500	-	-	-	-	-	431,500
6 Library	-	4,000	3,000	4,000	-	-	-	11,000
7 Recreation	-	-	-	-	-	2,000	-	2,000
8 Rural Fire*	20,250	-	-	-	-	-	-	20,250
9 Industrial Promotion	-	8,500	-	-	-	-	12,000	20,500
10 Revolving Loan*	-	-	-	-	-	-	-	-
11 Special Parks & Recreation	-	7,300	-	33,000	-	-	-	40,300
12 Street Improvements	-	5,500	40,000	132,524	-	-	-	178,024
13 Bond & Interest	-	-	-	-	751,020	-	-	751,020
14 Public Safety Equipment	-	2,100	-	30,000	-	-	-	32,100
15 Fire Insurance Proceeds*	-	-	-	-	-	-	-	-
16 Sewer	141,441	123,600	34,650	49,200	40,000	478,300	105,933	973,124
17 Recreation Employee Benefit	-	-	-	-	-	1,000	-	1,000
18 Golf Course	120,008	64,461	78,400	5,000	22,750	-	10,000	300,619
20 Special 911 Revenue	-	-	-	-	-	-	-	-
22 Tourism	-	43,127	11,652	-	-	-	3,301	58,080
23 Evidence Liability Fund*	-	-	-	-	-	-	2,000	2,000
24 CIP - General*	-	-	-	123,150	-	-	-	123,150
25 CIP - Street Project*	-	-	-	1,571,026	-	-	-	1,618,426
26 CIP - Sewer*	-	-	-	10,000	-	47,400	-	10,000
27 CIP - Grants*	-	-	-	822,113	-	-	-	822,113
28 CIP - Water*	-	-	-	569,576	-	-	-	569,576
33 CIP Electric*	-	-	-	3,504,054	-	-	-	3,504,054
43 Electric Debt Service*	-	-	-	-	287,290	-	-	287,290
50 Cafeteria 125*	-	7,500	-	-	-	-	40,000	47,500
51 Court ADSAP*	-	-	-	-	-	-	-	-
52 Court Bonds*	-	-	-	-	-	-	15,000	15,000
53 Forfeitures*	-	-	-	-	-	-	-	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 3,443,389</b>	<b>\$ 3,088,001</b>	<b>\$ 626,358</b>	<b>\$ 7,216,626</b>	<b>\$ 1,101,060</b>	<b>\$ 1,526,351</b>	<b>\$ 855,162</b>	<b>\$ 17,856,947</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 3,423,139</i>	<i>\$ 3,080,501</i>	<i>\$ 626,358</i>	<i>\$ 6,166,707</i>	<i>\$ 813,770</i>	<i>\$ 1,478,951</i>	<i>\$ 798,162</i>	<i>\$ 10,837,588</i>

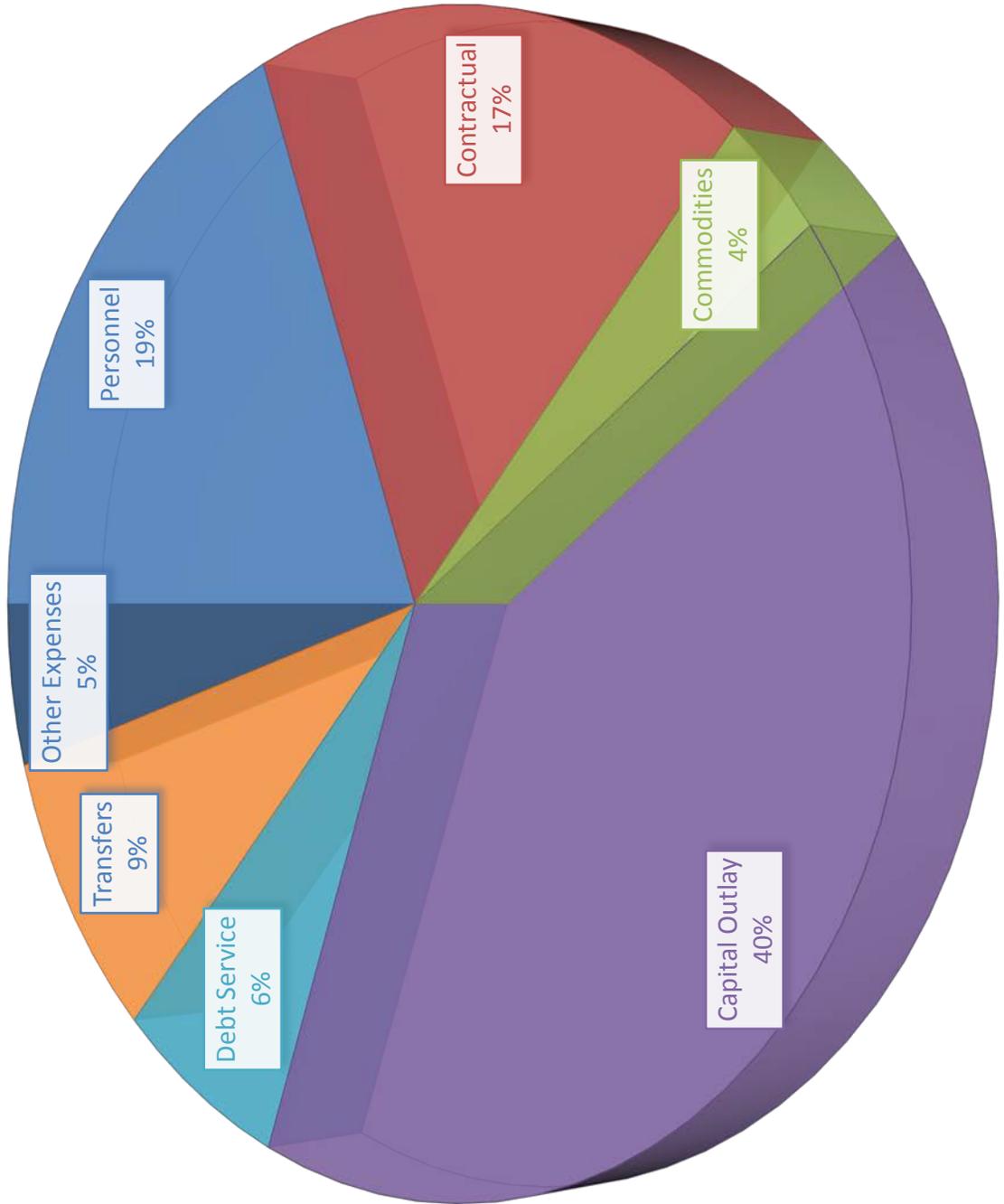
\* - Non Budgeted Funds

# 2016 Revised Expenditures - All Funds

by Fund



# 2016 Revised Expenditures - All Funds by Object of Expenditure



**2016 Transfers**  
**Approved Budget and Revised Estimates**

	FROM											TOTAL		
	Water	Electric	Emp. Ben.	Recreation	Rural Fire	Sewer	Rec EBF	Golf Course	CIP-Streets					
<b>APPROVED BUDGET</b>														
General Operating Fund	43,000	201,000				42,000								286,000
General Operating Fund - Overhead	87,314	228,936				87,314								403,564
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
Cafeteria 125/HRA			20,000											20,000
<b>TOTAL</b>	<b>229,522</b>	<b>716,465</b>	<b>20,000</b>	<b>4,000</b>		<b>577,390</b>	<b>1,000</b>	<b>5,460</b>						<b>1,553,838</b>

TO

**2016 Transfers**  
**Approved Budget and Revised Estimates**

REVISED ESTIMATE	FROM											TOTAL			
	Water	Electric	Emp. Ben.	Recreation	Rural Fire	Sewer	Rec EBF	Golf Course	CIP-Streets						
General Operating Fund	41,000	185,000				40,000									266,000
General Operating Fund - Overhead	93,254	192,819				93,254									379,327
Water Fund					4,000										4,000
Employee Benefit Fund							1,000								1,000
Employee Benefit Fund - Health Ins	43,978	54,695				12,679									111,352
Employee Benefit Fund - Overhead	-	45,379				-									45,379
Industrial Fund								5,460							5,460
Special Parks & Recreation		20,000		2,000											22,000
Street Improvement Fund									47,400						47,400
Bond & Interest Fund	59,827					434,300									494,127
Public Safety Equipment Fund		40,000													40,000
Sewer Fund					8,000										8,000
Golf Course Fund		70,000													70,000
Tourism		10,000													10,000
Capital Improvements - General		140,000													140,000
Capital Improvements - Sewer						4,000									4,000
Capital Improvements - Electric		95,763													95,763
Electric Debt Reserve Fund		336,060													336,060
Cafeteria 125/HRA			20,000												20,000
<b>TOTAL</b>	<b>238,059</b>	<b>1,189,717</b>	<b>20,000</b>	<b>2,000</b>	<b>12,000</b>	<b>584,233</b>	<b>1,000</b>	<b>5,460</b>	<b>47,400</b>	<b>2,099,869</b>					

**Change Budget to Revised      8,536      473,252      -      (2,000)      6,843      -      47,400      546,031**

**TO**

## 2017 All Funds Summary

### Proposed

	<u>Beginning Balance</u>	<u>2017 Revenues</u>	<u>2017 Expenditures</u>	<u>Ending Balance</u>	<u>Change</u>
1 General Operating	\$ 279,747	\$ 2,408,561	\$ 2,638,308	\$ 49,999	\$ (229,748)
2 Water	183,277	920,697	1,054,025	49,949	(133,328)
3 Electric	418,855	4,092,617	4,223,746	287,725	(131,129)
4 Employee Benefit	83,347	783,263	825,610	41,000	(42,347)
5 Refuse	3,942	430,500	431,500	2,942	(1,000)
6 Library	106,247	11,000	114,000	3,247	(103,000)
7 Recreation	-	2,000	2,000	-	-
8 Rural Fire*	0	-	-	0	-
9 Industrial Promotion	72,741	34,639	105,500	1,880	(70,861)
10 Revolving Loan*	-	-	-	-	-
11 Special Parks & Recreation	79,367	24,725	40,000	64,092	(15,275)
12 Street Improvements	100,103	119,050	157,980	61,173	(38,930)
13 Bond & Interest	193,773	774,040	939,069	28,744	(165,029)
14 Public Safety Equipment	5,033	60,417	64,800	650	(4,383)
15 Fire Insurance Proceeds*	1	-	-	1	-
16 Sewer	156,515	899,068	979,430	76,153	(80,362)
17 Recreation Employee Benefit	-	1,000	1,000	-	-
18 Golf Course	606	319,500	318,646	1,459	854
20 Special 911 Revenue	9,897	-	9,897	-	(9,897)
22 Tourism	37,961	53,620	85,350	6,231	(31,730)
23 Evidence Liability Fund*	10,900	-	-	10,900	-
24 CIP - General*	57,853	130,000	145,000	42,853	(15,000)
25 CIP - Street Project*	-	1,200,000	1,200,000	-	-
26 CIP - Sewer*	7	-	-	7	-
27 CIP - Grants*	-	-	-	0	0
28 CIP - Water*	1	-	-	1	-
33 CIP Electric*	450,000	-	450,000	-	(450,000)
43 Electric Debt Service*	144,533	435,725	433,600	146,658	2,125
50 Cafeteria 125*	39,674	65,000	52,500	52,174	12,500
51 Court ADSAP*	7,401	-	-	7,401	-
52 Court Bonds*	13,667	-	-	13,667	-
53 Forfeitures*	2,928	-	-	2,928	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 2,458,376</b>	<b>\$ 12,765,421</b>	<b>\$ 14,271,962</b>	<b>\$ 951,835</b>	<b>\$ (1,506,541)</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,731,411</i>	<i>\$ 10,934,696</i>	<i>\$ 11,990,862</i>	<i>\$ 675,245</i>	<i>\$ (1,056,166)</i>

\* - Non Budgeted Funds

**2016-2017 All Funds Summary**

By Category of Expense

	<b>Beginning Balance</b>	<b>2016 Revised Revenues</b>	<b>2016 Revised Expenditures</b>	<b>2016 Ending Bal</b>	<b>2017 Proposed Revenues</b>	<b>2017 Proposed Expenditures</b>	<b>2017 Ending Bal</b>	<b>Two-Year Change</b>
1 General Operating	\$ 422,152	\$ 2,417,852	\$ 2,560,256	\$ 279,747	\$ 2,408,561	\$ 2,638,308	\$ 49,999	\$ (372,152)
2 Water	179,813	894,281	890,817	183,277	920,697	1,054,025	49,949	(129,864)
3 Electric	492,982	3,787,808	3,861,936	418,855	4,092,617	4,223,746	287,725	(205,257)
4 Employee Benefit	69,806	759,227	745,686	83,347	783,263	825,610	41,000	(28,806)
5 Refuse	4,942	430,500	431,500	3,942	430,500	431,500	2,942	(2,000)
6 Library	106,247	11,000	11,000	106,247	11,000	114,000	3,247	(103,000)
7 Recreation	-	2,000	2,000	-	2,000	2,000	-	-
8 Rural Fire*	7,399	12,851	20,250	0	-	-	0	(7,399)
9 Industrial Promotion	60,641	32,600	20,500	72,741	34,639	105,500	1,880	(58,761)
10 Revolving Loan*	-	-	-	-	-	-	-	-
11 Special Parks & Recreation	94,867	24,800	40,300	79,367	24,725	40,000	64,092	(30,775)
12 Street Improvements	111,837	166,290	178,024	100,103	119,050	157,980	61,173	(50,664)
13 Bond & Interest	156,241	788,552	751,020	193,773	774,040	939,069	28,744	(127,497)
14 Public Safety Equipment	3,673	48,460	47,100	5,033	60,417	64,800	650	(3,023)
15 Fire Insurance Proceeds*	1	-	-	1	-	-	1	-
16 Sewer	245,326	884,313	973,124	156,515	899,068	979,430	76,153	(169,174)
17 Recreation Employee Benefit	-	1,000	1,000	-	1,000	1,000	-	-
18 Golf Course	5,601	295,624	300,619	606	319,500	318,646	1,459	(4,141)
20 Special 911 Revenue	9,897	-	-	9,897	-	9,897	-	(9,897)
22 Tourism	39,737	56,304	58,080	37,961	53,620	85,350	6,231	(33,506)
23 Evidence Liability Fund*	12,900	-	2,000	10,900	-	-	10,900	(2,000)
24 CIP - General*	41,003	140,000	123,150	57,853	130,000	145,000	42,853	1,850
25 CIP - Street Project*	913,027	705,399	1,618,426	-	1,200,000	1,200,000	-	(913,027)
26 CIP - Sewer*	(368)	10,375	10,000	7	-	-	7	375
27 CIP - Grants*	121,346	700,767	822,113	0	-	-	0	(121,346)
28 CIP - Water*	569,577	-	569,576	1	-	-	1	(569,576)
33 CIP Electric*	3,858,290	95,763	3,504,054	450,000	-	450,000	-	(3,858,290)
43 Electric Debt Service*	95,763	336,060	287,290	144,533	435,725	433,600	146,658	50,895
50 Cafeteria 125*	32,174	55,000	47,500	39,674	65,000	52,500	52,174	20,000
51 Court ADSAP*	7,401	-	-	7,401	-	-	7,401	-
52 Court Bonds*	13,667	15,000	15,000	13,667	-	-	13,667	-
53 Forfeitures*	2,928	-	-	2,928	-	-	2,928	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 7,678,870</b>	<b>\$ 12,671,827</b>	<b>\$ 17,892,321</b>	<b>\$ 2,458,376</b>	<b>\$ 12,765,421</b>	<b>\$ 14,271,962</b>	<b>\$ 951,835</b>	<b>\$ (6,727,035)</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 2,003,762</i>	<i>\$ 10,600,611</i>	<i>\$ 10,872,962</i>	<i>\$ 1,731,411</i>	<i>\$ 10,934,696</i>	<i>\$ 11,990,862</i>	<i>\$ 675,245</i>	<i>\$ (1,328,517)</i>

\* - Non Budgeted Funds

**Comparison of 2016 Revised to 2017 Proposed Budget  
Revenues and Expenditures**

	<b>2016 Revised Revenues</b>	<b>2017 Proposed Revenues</b>	<b>Change</b>	<b>2016 Revised Expenditures</b>	<b>2017 Proposed Expenditures</b>	<b>Change</b>
1 General Operating	\$ 2,417,852	\$ 2,408,561	\$ (9,291)	\$ 2,560,256	\$ 2,638,308	\$ 78,052
2 Water	894,281	920,697	26,416	890,817	1,054,025	163,208
3 Electric	3,787,808	4,092,617	304,808	3,861,936	4,223,746	361,809
4 Employee Benefit	759,227	783,263	24,036	745,686	825,610	79,924
5 Refuse	430,500	430,500	-	431,500	431,500	-
6 Library	11,000	11,000	-	11,000	114,000	103,000
7 Recreation	2,000	2,000	-	2,000	2,000	-
8 Rural Fire*	12,851	-	(12,851)	20,250	-	(20,250)
9 Industrial Promotion	32,600	34,639	2,039	20,500	105,500	85,000
10 Revolving Loan*	-	-	-	-	-	-
11 Special Parks & Recreation	24,800	24,725	(75)	40,300	40,000	(300)
12 Street Improvements	166,290	119,050	(47,240)	178,024	157,980	(20,044)
13 Bond & Interest	788,552	774,040	(14,512)	751,020	939,069	188,049
14 Public Safety Equipment	48,460	60,417	11,957	47,100	64,800	17,700
15 Fire Insurance Proceeds*	-	-	-	-	-	-
16 Sewer	884,313	899,068	14,755	973,124	979,430	6,306
17 Recreation Employee Benefit	1,000	1,000	-	1,000	1,000	-
18 Golf Course	295,624	319,500	23,876	300,619	318,646	18,027
20 Special 911 Revenue	-	-	-	-	9,897	9,897
22 Tourism	56,304	53,620	(2,684)	58,080	85,350	27,270
23 Evidence Liability Fund*	-	-	-	-	-	-
24 CIP - General*	140,000	130,000	(10,000)	123,150	145,000	21,850
25 CIP - Street Project*	705,399	1,200,000	494,601	1,618,426	1,200,000	(418,426)
26 CIP - Sewer*	10,375	-	(10,375)	10,000	-	(10,000)
27 CIP - Grants*	700,767	-	(700,767)	822,113	-	(822,113)
28 CIP - Water*	-	-	-	569,576	-	(569,576)
33 CIP Electric*	95,763	-	(95,763)	3,504,054	450,000	(3,054,054)
43 Electric Debt Service*	336,060	435,725	99,665	287,290	433,600	146,310
50 Cafeteria 125*	55,000	65,000	10,000	47,500	52,500	5,000
51 Court ADSAP*	-	-	-	-	-	-
52 Court Bonds*	15,000	-	(15,000)	15,000	-	(15,000)
53 Forfeitures*	-	-	-	-	-	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 12,671,827</b>	<b>\$ 12,765,421</b>	<b>\$ 93,594</b>	<b>\$ 17,890,321</b>	<b>\$ 14,271,962</b>	<b>\$ (3,618,359)</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 10,600,611</i>	<i>\$ 10,934,696</i>	<i>\$ 334,085</i>	<i>\$ 10,872,962</i>	<i>\$ 11,990,862</i>	<i>\$ 1,117,900</i>

\* - Non Budgeted Funds

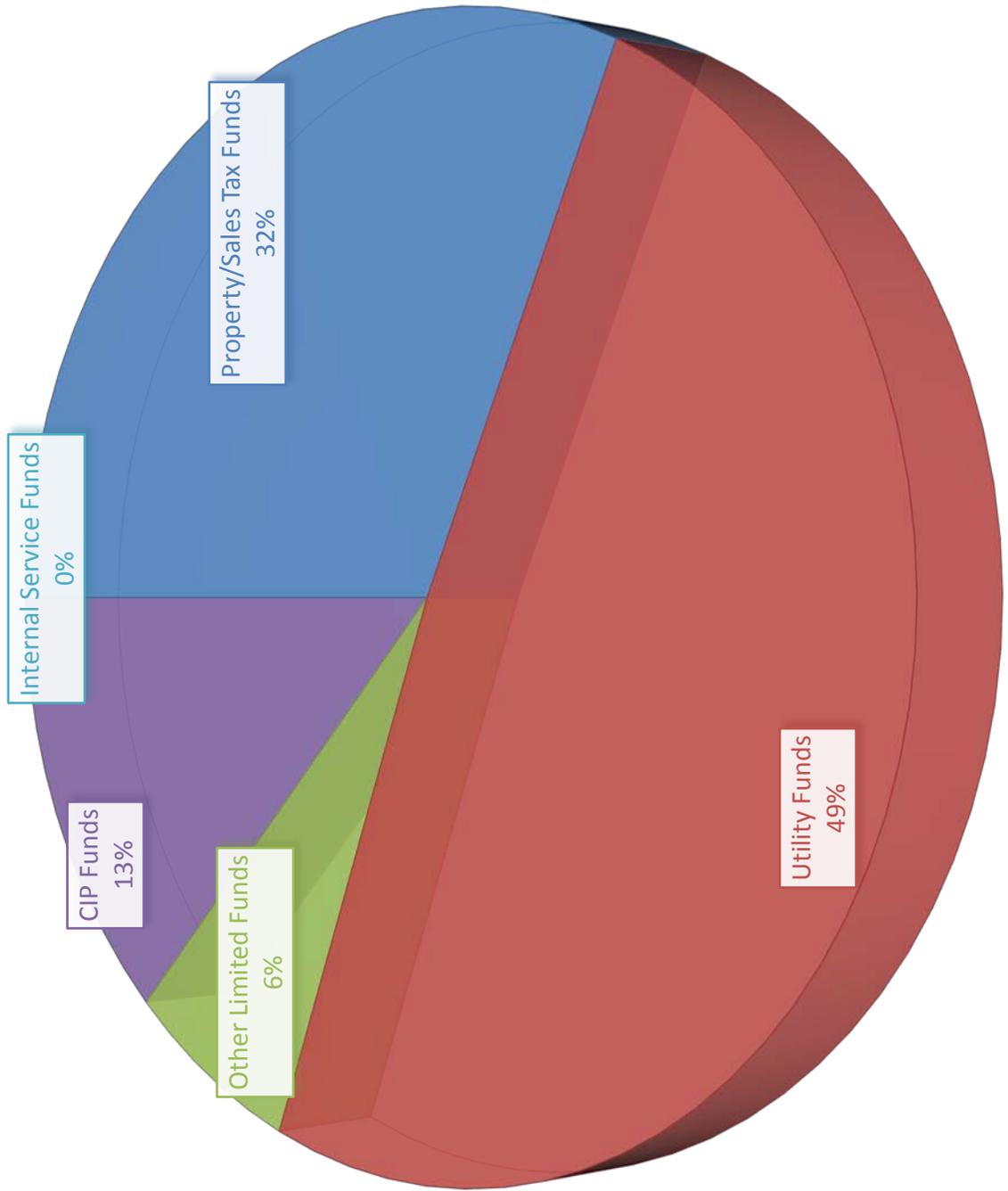
**2017 All Funds Summary**

**Proposed - By Category of Expense**

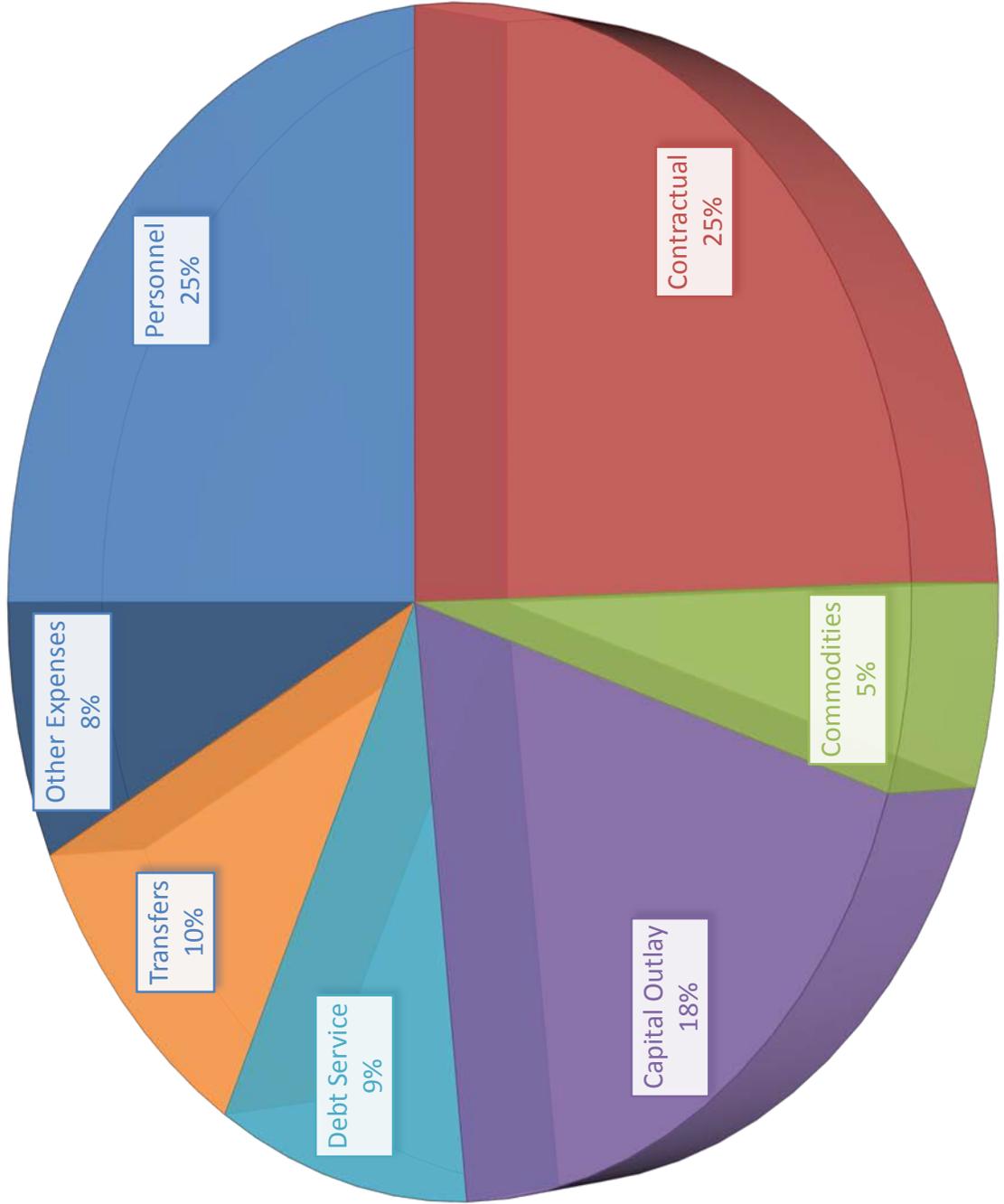
	<b>Personnel</b>	<b>Contractual</b>	<b>Commodities</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Transfers</b>	<b>Other Expenses</b>	<b>Total</b>
1 General Operating	\$ 1,819,944	\$ 514,114	\$ 205,700	\$ 62,650	\$ -	\$ -	\$ 35,900	\$ 2,638,308
2 Water	243,184	152,032	158,236	160,750	-	167,000	172,823	1,054,025
3 Electric	439,062	2,082,212	118,227	162,700	-	890,725	530,820	4,223,746
4 Employee Benefit	745,225	-	-	-	-	-	20,000	765,225
5 Refuse	-	431,500	-	-	-	-	-	431,500
6 Library	-	4,000	5,000	105,000	-	-	-	114,000
7 Recreation	-	-	-	-	-	2,000	-	2,000
8 Rural Fire*	-	-	-	-	-	-	-	-
9 Industrial Promotion	-	28,500	47,000	-	-	-	-	75,500
10 Revolving Loan*	-	-	-	-	-	-	-	-
11 Special Parks & Recreation	-	-	-	40,000	-	-	-	40,000
12 Street Improvements	-	5,500	60,000	92,480	-	-	-	157,980
13 Bond & Interest	-	-	-	-	799,069	-	140,000	939,069
14 Public Safety Equipment	-	-	-	49,800	-	-	-	49,800
15 Fire Insurance Proceeds*	-	-	-	-	-	-	-	-
16 Sewer	152,029	139,600	42,650	128,500	40,001	362,500	114,150	979,430
17 Recreation Employee Benefit	-	-	-	-	-	1,000	-	1,000
18 Golf Course	139,696	62,000	81,200	3,000	22,750	-	10,000	318,646
20 Special 911 Revenue	-	-	-	9,897	-	-	-	9,897
22 Tourism	-	49,950	12,050	10,000	-	-	13,350	85,350
23 Evidence Liability Fund*	-	-	-	-	-	-	-	-
24 CIP - General*	-	-	-	145,000	-	-	-	145,000
25 CIP - Street Project*	-	-	-	1,200,000	-	-	-	1,200,000
26 CIP - Sewer*	-	-	-	-	-	-	-	-
27 CIP - Grants*	-	-	-	-	-	-	-	-
28 CIP - Water*	-	-	-	-	-	-	-	-
33 CIP Electric*	-	-	-	450,000	-	-	-	450,000
43 Electric Debt Service*	-	-	-	-	433,600	-	-	433,600
50 Cafeteria 125*	-	7,500	-	-	-	-	45,000	52,500
51 Court ADSAP*	-	-	-	-	-	-	-	-
52 Court Bonds*	-	-	-	-	-	-	-	-
53 Forfeitures*	-	-	-	-	-	-	-	-
<b>TOTAL - ALL FUNDS</b>	<b>\$ 3,539,140</b>	<b>\$ 3,476,908</b>	<b>\$ 730,063</b>	<b>\$ 2,619,777</b>	<b>\$ 1,295,420</b>	<b>\$ 1,423,225</b>	<b>\$ 1,082,043</b>	<b>\$ 14,166,577</b>
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 3,539,140</i>	<i>\$ 3,469,408</i>	<i>\$ 730,063</i>	<i>\$ 824,777</i>	<i>\$ 861,820</i>	<i>\$ 1,423,225</i>	<i>\$ 1,037,043</i>	<i>\$ 11,885,477</i>

\* - Non Budgeted Funds

# 2017 Proposed Expenditures - All Funds by Fund



# 2017 Proposed Expenditures - All Funds by Object of Expenditure



**2017 Transfers**  
**Proposed Budget**

PROPOSED BUDGET	FROM										TOTAL	
	Water	Electric	Emp. Ben.	Recreation	Sewer	Rec EBF	Golf Course					
General Operating Fund	41,000	185,000			40,000							266,000
General Operating Fund - Overhead	80,151	207,812			80,151							368,114
Employee Benefit Fund		-				1,000						1,000
Employee Benefit Fund - Health Ins	44,102	55,871			13,929							113,902
Employee Benefit Fund - Overhead	20,070	51,276			20,070							91,416
Industrial Fund								5,460				5,460
Special Parks & Recreation		20,000		2,000								22,000
Bond & Interest Fund	126,000				322,500							448,500
Public Safety Equipment Fund		40,000										40,000
Golf Course Fund		70,000										70,000
Tourism		10,000										10,000
Capital Improvements - General		130,000										130,000
Electric Debt Reserve Fund		435,725										435,725
Cafeteria 125/HRA			30,000									30,000
<b>TOTAL</b>	<b>311,323</b>	<b>1,205,684</b>	<b>30,000</b>	<b>2,000</b>	<b>476,650</b>	<b>1,000</b>	<b>5,460</b>	<b>2,032,117</b>				

**TO**

**Mill Levy Summary**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>Revised</b>	<b>Proposed</b>	<b>2016-2017</b>	<b>10-year</b>	<b>10-year</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>2016</b>	<b>2017</b>	<b>Change</b>	<b>Change</b>	<b>Average</b>
						<b>Budget</b>	<b>Budget</b>			<b>Change</b>
General	19,318	22,365	25,375	24,094	26,769	25,641	28,107	2,466	9,193	0,919
Industrial	-	-	-	-	-	-	0,100	0,100	(0,011)	-0,001
Bond & Interest Fund	8,529	10,945	10,449	10,994	12,652	12,723	14,114	1,391	7,633	0,763
Employee Benefits	20,899	19,923	22,433	24,843	24,880	25,896	24,425	(1,471)	4,704	0,470
Library	-	-	-	-	-	-	-	-	(3,000)	-0,300
Recreation	4,000	4,000	-	-	-	-	-	-	(3,999)	-0,400
Public Safety Equipment	-	-	-	-	-	-	1,000	1,000	0,508	0,051
Rec. Employee Benefits	0,500	0,501	-	-	-	-	-	-	(0,500)	-0,050
<b>Total</b>	<b>53,246</b>	<b>57,734</b>	<b>58,257</b>	<b>59,931</b>	<b>64,301</b>	<b>64,260</b>	<b>67,746</b>	<b>3,486</b>	<b>14,528</b>	<b>1,453</b>
Mill Levy Change	0.016	4.488	0.523	1.674	4.370	(0.041)	3.486	14.528	(4.846)	1.4528
(Absorbed)/Shed Levy			(4,501)			3,000				
Actual Change	0.016	4.488	(3,978)	1.674	4.370	2,959	3.49	9,682		0.9682
Total Dollars Levied	1,272,920	1,328,290	1,323,633	1,349,898	1,431,668	1,432,071	1,494,115			(in %)
Total Dollars Collected	1,191,028	1,234,002	1,229,146	1,263,761	1,324,797	1,317,505	1,383,439	Levy Coll. \$	380,677	3.80%
Delinquency %	6.43%	7.10%	7.14%	6.38%	7.46%	8.00%	8.00%	in 2007 \$	169,590	1.40%
Value of Mill with Del	22,368	21,373	21,107	21,087	20,603	20,496	20,421	Value of Mill \$	1,579	0.84%
Assessed Valuation	23,905,907	23,005,714	22,729,900	22,523,898	22,265,267	22,278,593	22,054,866	in 2007 \$	(2,387)	-1.05%
% Increase/(Decrease)	-0.82%	-3.77%	-1.20%	-5.78%	-3.22%	-1.09%	-1.00%			
<b>Previous Years</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>		
Total Mill Levy	44,969	50,005	49,91	49,938	53,218	53,218	53,202	53,23		

## 2017 Mill Levy Impact

Appraised Home Value	\$ 84,000	\$ 120,000
Assessment Rate	11.5%	11.5%
Assessed Value	\$ 9,660.00	13,800.00
2016 City Levy	64.260	64.260
<b>Tax Amount</b>	<b>\$ 620.75</b>	<b>\$ 886.79</b>
Proposed 2017 City Levy	67.746	67.746
<b>Tax Amount</b>	<b>654.43</b>	<b>934.89</b>
Annual Tax Increase	\$ 33.67	\$ 48.11
Monthly Tax Increase	\$ 2.81	\$ 4.01

**Utility Revenues  
2013 - 2017**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Approved</b>	<b>2016 Revised</b>	<b>2017 Proposed</b>	<b>5-Year Act. Average</b>	<b>Revised 2016 over Average</b>
<b>Water Revenue</b>								
Sales and Charges	\$ 790,278	\$ 802,513	\$ 819,867	\$ 925,000	\$ 868,800	\$ 900,866	\$ 799,444	\$ 69,356
Reimbursed Expenses/Transfers	593	-	104,775	-	5,650	-	22,831	(17,181)
All Other	16,114	15,811	19,763	19,831	19,831	19,831	17,765	2,066
<b>Subtotal</b>	<b>\$ 806,986</b>	<b>\$ 818,325</b>	<b>\$ 944,405</b>	<b>\$ 944,831</b>	<b>\$ 894,281</b>	<b>\$ 920,697</b>	<b>\$ 840,039</b>	<b>\$ 54,241</b>
<i>w/o reimbursed</i>	\$ 806,392	\$ 818,325	\$ 839,630	\$ 944,831	\$ 888,631	\$ 920,697	\$ 817,209	\$ 71,422
<b>Electric Revenue</b>								
Sales and Charges	\$ 3,288,092	\$ 3,687,768	\$ 3,441,687	\$ 3,915,743	\$ 3,497,965	\$ 3,754,407	\$ 3,501,394	\$ (3,429)
Reimbursed Expenses/Transfers	162,507	4,512	5,375	2,000	2,000	2,000	104,881	(102,881)
All Other	265,179	284,497	276,599	287,566	287,843	336,209	283,204	4,639
<b>Subtotal</b>	<b>\$ 3,715,777</b>	<b>\$ 3,976,776</b>	<b>\$ 3,723,661</b>	<b>\$ 4,205,309</b>	<b>\$ 3,787,808</b>	<b>\$ 4,092,617</b>	<b>\$ 3,889,480</b>	<b>\$ (101,672)</b>
<i>w/o reimbursed</i>	\$ 3,553,270	\$ 3,972,264	\$ 3,718,286	\$ 4,203,309	\$ 3,785,808	\$ 4,090,617	\$ 3,784,599	\$ 1,210
<b>Sewer Revenue</b>								
Sales and Charges	\$ 825,379	\$ 818,794	\$ 847,908	\$ 889,000	\$ 876,313	\$ 899,068	\$ 802,564	\$ 73,749
Reimbursed Expenses/Transfers	6,053	1,500	-	-	8,000	-	1,511	6,489
All Other	-	1,089	450	-	-	-	378	(378)
<b>Subtotal</b>	<b>\$ 831,432</b>	<b>\$ 821,383</b>	<b>\$ 848,358</b>	<b>\$ 889,000</b>	<b>\$ 884,313</b>	<b>\$ 899,068</b>	<b>\$ 804,452</b>	<b>\$ 79,861</b>
<i>w/o reimbursed</i>	\$ 825,379	\$ 819,883	\$ 848,358	\$ 889,000	\$ 876,313	\$ 899,068	\$ 802,941	\$ 73,372
<b>TOTAL UTILITY REVENUE</b>	<b>\$ 5,354,194</b>	<b>\$ 5,616,484</b>	<b>\$ 5,516,424</b>	<b>\$ 6,039,139</b>	<b>\$ 5,566,402</b>	<b>\$ 5,912,382</b>	<b>\$ 5,533,971</b>	<b>\$ 32,431</b>
<i>w/o reimbursed</i>	\$ 5,185,041	\$ 5,610,472	\$ 5,406,274	\$ 6,037,139	\$ 5,550,752	\$ 5,910,382	\$ 5,404,749	\$ 146,003

## Overhead Fees Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Admin Salaries	245,173	231,432	228,083	256,752
Admin Benefits	60,230	61,638	68,278	78,017
Operational Overhead	53,588	54,123	66,000	62,400
Mechanics Salary & Overhead	55,236	51,921	49,108	48,963
Mechanics Benefits	-	-	13,237	13,398
<b>TOTAL</b>	<b>414,226</b>	<b>399,114</b>	<b>424,706</b>	<b>459,530</b>
	<u>Water</u>	<u>Electric</u>	<u>Sewer</u>	<u>Total</u>
<b>2016</b>				
Overhead to General Fund	93,254	192,819	93,254	<b>379,327</b>
Overhead to Emp Benefits Fund	-	45,379	-	<b>45,379</b>
<b>TOTAL</b>	<b>93,254</b>	<b>238,198</b>	<b>93,254</b>	<b>424,706</b>
<b>2017</b>				
Overhead to General Fund	80,151	207,812	80,151	<b>368,114</b>
Overhead to Emp Benefits Fund	20,070	51,276	20,070	<b>91,416</b>
<b>TOTAL</b>	<b>100,221</b>	<b>259,088</b>	<b>100,221</b>	<b>459,530</b>

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

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 111,385	\$ 202,579	\$ 234,072	\$ 263,629	\$ 422,152	\$ 279,747
<b>REVENUES</b>						
Property & Vehicle Taxes	\$ 600,121	\$ 598,701	\$ 627,193	\$ 599,102	\$ 602,587	\$ 649,177
Sales & Liquor Taxes	661,386	722,409	734,838	703,900	707,800	707,725
Grants	22,355	22,909	20,247	68,990	106,733	69,990
Franchise Fees	143,127	143,103	125,968	123,200	105,600	119,600
Admin. & Internal Fees	385,295	381,422	431,726	399,072	379,327	368,114
Licenses & Permits	33,275	19,383	26,725	17,905	19,905	17,905
Charges for Services	50,790	52,807	56,377	60,356	54,500	53,900
Fines & Fees	114,517	115,309	104,456	122,000	117,000	122,000
Interest	20,447	12,896	12,553	12,500	11,750	11,750
Transfers	164,750	171,000	272,450	286,000	266,000	266,000
Sale of Assets	4,600	6,000	-	-	14,900	-
Miscellaneous	36,697	49,053	95,865	22,250	31,750	22,400
<b>TOTAL REVENUES</b>	<b>\$ 2,237,360</b>	<b>\$ 2,294,991</b>	<b>\$ 2,508,397</b>	<b>\$ 2,415,275</b>	<b>\$ 2,417,852</b>	<b>\$ 2,408,561</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 2,348,745</b>	<b>\$ 2,497,570</b>	<b>\$ 2,742,469</b>	<b>\$ 2,678,904</b>	<b>\$ 2,840,003</b>	<b>\$ 2,688,307</b>
<b>EXPENSES</b>						
<b>By Program</b>						
101 General Administration	\$ 548,820	\$ 481,284	\$ 507,864	\$ 548,234	\$ 543,506	\$ 556,668
102 Code Enforcement (2013)	30,414	74,360	130,644	154,103	158,773	149,576
103 Police	868,050	871,363	891,526	886,702	872,692	874,015
104 John Brown Cabin	35,997	35,324	34,557	38,416	37,388	37,207
105 Streets & Alleys	258,196	257,063	180,246	245,495	230,694	245,077
106 Swimming Pool	7,054	2,285	-	-	-	-
107 Properties & Maintenance	97,984	200,238	240,501	326,332	299,613	321,550
108 Fire (Sal-2011,All-2013)	31,184	59,968	49,836	68,712	63,210	76,948
109 Municipal Court Services	128,533	136,895	147,973	164,889	175,338	170,809
110 Levees & Stormwater	7,209	9,061	9,516	24,992	36,950	21,294
111 Library	132,725	135,656	127,654	151,863	142,092	155,164
Cash Basis Reserve						<b>30,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,146,166</b>	<b>\$ 2,263,498</b>	<b>\$ 2,320,317</b>	<b>\$ 2,609,737</b>	<b>\$ 2,560,256</b>	<b>\$ 2,638,308</b>
Revenues Over Expenditures	\$ 91,194	\$ 31,493	\$ 188,080	\$ (194,462)	\$ (142,405)	\$ (229,748)
<b>ENDING BALANCE</b>	<b>\$ 202,579</b>	<b>\$ 234,072</b>	<b>\$ 422,152</b>	<b>\$ 69,167</b>	<b>\$ 279,747</b>	<b>\$ 49,999</b>
<i>as a percentage of expenses</i>	<i>9.4%</i>	<i>10.3%</i>	<i>18.2%</i>	<i>2.7%</i>	<i>10.9%</i>	<i>1.9%</i>

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

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Orig. APPR</b>	<b>REVISED</b>	<b>Estimate</b>
<b>5100 TAXES</b>						
101 Ad Valorem Tax	\$ 535,302	\$ 508,064	\$ 551,543	\$ 529,100	\$ 525,714	\$ 573,979
102 Delinquent Ad Valorem Tax	13,424	31,075	17,458	16,473	17,500	16,000
<b>Subtotal TAXES</b>	<b>\$ 548,726</b>	<b>\$ 539,139</b>	<b>\$ 569,001</b>	<b>\$ 545,573</b>	<b>\$ 543,214</b>	<b>\$ 589,979</b>
<b>5200 INTERGOVERNMENTAL</b>						
201 City Sales Tax	\$ 254,261	\$ 261,754	\$ 272,513	\$ 250,000	\$ 248,000	\$ 248,000
202 County Sales Tax	323,558	352,431	347,780	345,000	340,000	340,000
203 City Comp Use Tax	35,203	48,282	54,162	48,000	57,000	57,000
204 County Comp Use Tax	44,954	57,041	57,785	58,000	60,000	60,000
205 Motor Vehicle Tax	50,310	56,778	56,717	52,232	58,000	57,255
206 Liquor Tax	3,409	2,900	2,597	2,900	2,800	2,725
212 Special Assessments			1,275		1,350	-
215 RV Tax	657	802	813	774	850	927
216 16/20M Vechile Tax	428	476	661	523	523	340
217 Commercial Motor Vehicle Tax		1,506				676
220 Grant Receipts (Non-CDBG)	22,355	22,909	20,247	20,000	21,000	21,000
221 DARE/COPS Police Grant				48,990	85,733	48,990
<b>Subtotal INTERGOVERNMENTAL</b>	<b>\$ 735,136</b>	<b>\$ 804,879</b>	<b>\$ 814,551</b>	<b>\$ 826,419</b>	<b>\$ 875,256</b>	<b>\$ 836,913</b>
<b>5300 FRANCHISE FEES</b>						
301 Gas Company Franchise Fees	\$ 86,203	\$ 89,562	\$ 76,476	\$ 80,000	\$ 60,000	\$ 75,000
302 Cable TV Franchise Fees	20,500	28,356	28,096	22,000	28,000	27,000
303 Telephone Franchise Fees	34,325	22,566	17,370	19,000	15,000	15,000
304 Electric Franchise Fees	2,100	2,619	4,025	2,200	2,600	2,600
<b>Subtotal FRANCHISE FEES</b>	<b>\$ 143,127</b>	<b>\$ 143,103</b>	<b>\$ 125,968</b>	<b>\$ 123,200</b>	<b>\$ 105,600</b>	<b>\$ 119,600</b>
<b>5400 LICENSES AND PERMITS</b>						
401 CMB & Liquor Licenses	\$ 2,375	\$ 2,000	\$ 2,150	\$ 2,000	\$ 2,000	\$ 2,000
402 Animal Licenses	624	605	615	605	605	605
403 Building & Zoning Permits	23,056	8,938	14,730	8,000	10,000	8,000
404 Camping & Boating Permits	440	880	490	500	500	500
405 Micellaneous Permits	3,450	3,610	4,960	3,500	3,500	3,500
406 Contractors Licenses	3,330	3,350	3,780	3,300	3,300	3,300
<b>Subtotal LICENSES AND PERMITS</b>	<b>\$ 33,275</b>	<b>\$ 19,383</b>	<b>\$ 26,725</b>	<b>\$ 17,905</b>	<b>\$ 19,905</b>	<b>\$ 17,905</b>
<b>5500 CHARGES FOR SERVICES</b>						
501 Sale of Cemetery Lots	\$ 7,470	\$ 7,800	\$ 13,400	\$ 7,000	\$ 7,000	\$ 7,000
502 Cemetery Charges	25,695	26,665	28,437	30,000	30,000	30,000
503 Auditorium Rent	4,235	3,980	3,420	3,500	2,500	3,500
504 Memorial Hall Rent	3,925	4,190	4,635	3,800	4,000	4,000
506 Swimming Pool Fees	213				-	
520 Animal Control Charges	7,952	7,787	5,760	7,900	10,400	7,900
533 Drug Screening	1,300	2,385	605	1,500	600	1,500
534 Probation Monitoring			120	6,656	-	-
<b>Subtotal CHARGES FOR SERVICES</b>	<b>\$ 50,790</b>	<b>\$ 52,807</b>	<b>\$ 56,377</b>	<b>\$ 60,356</b>	<b>\$ 54,500</b>	<b>\$ 53,900</b>
<b>5600 FINES AND FEES</b>						
601 Police Fines & Fees	\$ 112,782	\$ 112,641	\$ 102,435	\$ 120,000	\$ 115,000	\$ 120,000
602 Pet Adoption Fees	989		-			
603 Library Fines & Fees	746	2,668	2,021	2,000	2,000	2,000
<b>Subtotal FINES AND FEES</b>	<b>\$ 114,517</b>	<b>\$ 115,309</b>	<b>\$ 104,456</b>	<b>\$ 122,000</b>	<b>\$ 117,000</b>	<b>\$ 122,000</b>

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

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Orig. APPR</b>	<b>REVISED</b>	<b>Estimate</b>
<b>5700 INTEREST ON INVESTMENTS</b>						
701 Interest	\$ 20,447	\$ 12,896	\$ 12,553	\$ 12,500	\$ 11,750	\$ 11,750
<b>5800 MISCELLANEOUS</b>						
801 Miscellaneous	\$ 20,605	\$ 21,540	\$ 79,739	\$ 10,000	\$ 25,000	\$ 10,000
802 Reimbursed Expense	15,812	27,063	14,811	12,000	5,000	12,000
803 Council Scholarship	280	450	40	250	400	400
830 Transfer In from Electric	84,750	90,000	191,450	201,000	185,000	185,000
831 Transfer In from Sewer	39,000	41,000	41,000	42,000	40,000	40,000
833 Transfer In from Water	41,000	40,000	40,000	43,000	41,000	41,000
Reimb - Overhead Expenses	338,144	326,186	431,726	399,072	379,327	368,114
Reimb - Mechanic/Repair Fee	47,151	55,236		-		
<b>Subtotal MISCELLANEOUS</b>	<b>\$ 586,742</b>	<b>\$ 601,475</b>	<b>\$ 798,766</b>	<b>\$ 707,322</b>	<b>\$ 675,727</b>	<b>\$ 656,514</b>
<b>5900 SALE OF FIXED ASSETS</b>						
901 Sale of Fixed Assets	\$ 4,600	\$ 6,000	\$ -	\$ -	\$ 14,900	\$ -
<b>TOTAL GENERAL FUND RECEIPTS</b>	<b>\$ 2,237,360</b>	<b>\$ 2,294,991</b>	<b>\$ 2,508,397</b>	<b>\$ 2,415,275</b>	<b>\$ 2,417,852</b>	<b>\$ 2,408,561</b>

## Fund #01

**TOTAL EXPENDITURES**

By Category

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Orig. APPR</b>	<b>REVISED</b>	<b>Estimate</b>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 1,463,461	\$ 1,480,558	\$ 1,582,189	\$ 1,650,734	\$ 1,644,293	\$ 1,687,144
102 Salaries (Overtime)	64,243	78,519	70,212	67,073	81,551	83,713
108 Firemen Training	2,185	3,820	1,488	4,000	4,000	5,408
109 Fire Runs	22,200	33,250	30,488	34,000	34,000	43,680
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 1,552,089</b>	<b>\$ 1,596,147</b>	<b>\$ 1,684,376</b>	<b>\$ 1,755,807</b>	<b>\$ 1,763,844</b>	<b>\$ 1,819,944</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 24,769	\$ 28,580	\$ 28,708	\$ 32,400	\$ 30,100	\$ 30,800
202 Utilities	24,220	45,159	41,081	60,550	44,900	49,900
203 Dues & Memberships	5,099	5,468	6,058	6,150	6,650	7,150
204 Insurance	62,121	70,337	60,649	64,230	59,302	63,104
205 Education, Meetings & Travel	18,202	16,985	16,320	23,450	18,450	23,450
206 Professional Services	125,192	114,441	109,071	128,750	130,810	116,810
207 Rentals	5,026	6,713	11,627	10,500	11,300	11,300
208 Printing & Advertising	3,353	4,579	3,672	6,800	6,100	6,600
209 Maint of Machinery & Equip	9,544	4,295	27,224	22,000	24,500	22,500
210 Maint of Buildings/Grounds	6,333	14,021	8,765	12,000	9,700	10,700
211 Memorial Hall Utilities	2,488	2,593	3,456	2,800	3,100	3,100
214 Computer Fees	-	-	42	-	6,000	6,000
215 Prisoner Care	14,597	29,934	17,952	20,000	20,000	25,000
217 Memorial Hall Custodial	4,500	4,500	4,500	6,000	4,500	4,500
218 Housing Demolition	16,878	-	26,648	30,000	30,000	30,000
219 Grave Openings	22,058	25,055	28,117	30,000	30,000	30,000
220 Other Contractual	33,385	44,336	14,131	50,000	56,500	39,200
223 Assigned Counsel	-	-	25,982	25,000	28,000	28,000
224 Bank Fees	-	-	348	-	350	-
225 Licenses, Taxes and Fees	-	-	65	-	-	-
226 Dog Pound Utilities	-	-	4,797	6,000	6,000	6,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 377,764</b>	<b>\$ 416,996</b>	<b>\$ 439,213</b>	<b>\$ 536,630</b>	<b>\$ 526,262</b>	<b>\$ 514,114</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 11,304	\$ 9,274	\$ 9,625	\$ 12,150	\$ 10,850	\$ 11,350
302 Clothing & Personal Supplies	2,821	8,266	6,518	10,700	9,150	9,150
303 Chemical/Seed/Fertilizer	13,752	15,310	3,549	7,700	6,400	6,800
304 Machine Parts & Supplies	49,922	56,445	39,754	43,750	39,850	41,350
305 Building Material & Supplies	12,996	17,778	14,195	14,750	15,650	17,850
306 Construction Materials	315	-	2,308	5,000	2,500	2,500
307 Apparatus & Tools	5,371	9,256	6,520	10,500	8,600	10,500
309 Motor Fuels & Lubricants	53,419	52,667	41,654	62,500	44,000	54,300
311 Memorial Hall Miscellaneous	2,603	870	2,513	1,500	1,000	1,500
312 Books & Periodicals	11,253	11,176	12,051	20,000	16,000	18,000
314 Computer Software	1,037	408	1,654	2,000	1,500	500
315 Dog Pound Miscellaneous	-	-	4,327	2,500	2,500	3,000
316 Fire Truck Equipment & Parts	6,799	-	528	5,000	3,000	3,000
317 Food (Not for Resale)	2,711	5,394	4,145	5,000	4,800	5,000
320 Other Commodities	24,165	24,346	15,832	20,950	17,900	20,900
330 Trophies/Awards	-	-	798	-	-	-
<b>TOTAL COMMODITIES</b>	<b>\$ 198,467</b>	<b>\$ 211,190</b>	<b>\$ 165,973</b>	<b>\$ 224,000</b>	<b>\$ 183,700</b>	<b>\$ 205,700</b>

Fund #01

**TOTAL EXPENDITURES**

By Category

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ 1,644	\$ -	\$ 3,500	\$ 2,500	\$ 3,000
402 Improvements Non-Buildings	-	-	348	5,000	-	-
403 Office Furniture & Equipment	3,635	22,585	11,603	10,000	5,500	9,000
405 Operational/Construction Equip	-	1,731	1,672	3,000	18,000	2,000
407 Other Equipment	-	-	500	35,700	28,000	23,000
409 Leases	-	2,345	2,333	13,150	13,150	13,150
413 Computer Equip & Software	-	1,979	6,748	17,700	13,300	12,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 3,635</b>	<b>\$ 30,284</b>	<b>\$ 23,204</b>	<b>\$ 88,050</b>	<b>\$ 80,450</b>	<b>\$ 62,650</b>
<b>7700. OTHER EXPENSES</b>						
706 Fireworks Display	\$ 6,878	\$ 6,097	\$ 7,151	\$ 5,000	\$ 5,600	\$ 5,500
713 Scholarship	280	500	400	250	400	400
Cash Basis Reserve	-	-	-	-	-	30,000
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 7,158</b>	<b>\$ 6,597</b>	<b>\$ 7,551</b>	<b>\$ 5,250</b>	<b>\$ 6,000</b>	<b>\$ 35,900</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 2,139,113</b>	<b>\$ 2,261,213</b>	<b>\$ 2,320,317</b>	<b>\$ 2,609,737</b>	<b>\$ 2,560,256</b>	<b>\$ 2,638,308</b>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>39.25</b>	<b>40.05</b>	<b>42.20</b>	<b>43.45</b>	<b>42.75</b>	<b>42.60</b>

01-101

General Administration

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 398,250	\$ 303,398	\$ 346,689	\$ 329,225	\$ 344,789	\$ 371,373
102 Salaries (Overtime)	5,755	980	6,994	3,219	4,018	1,146
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 404,005</b>	<b>\$ 304,377</b>	<b>\$ 353,683</b>	<b>\$ 332,444</b>	<b>\$ 348,806</b>	<b>\$ 372,518</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 8,001	\$ 14,915	\$ 14,130	\$ 16,000	\$ 14,500	\$ 15,000
202 Utilities	1,654	18,390	11,806	22,000	12,000	16,000
203 Dues & Memberships	4,154	4,221	4,984	4,500	5,000	5,500
204 Insurance	20,957	28,602	21,997	22,490	20,000	21,000
205 Education, Meetings & Travel	8,539	6,098	4,949	8,500	6,000	8,000
206 Professional Services	32,141	37,724	40,049	42,000	38,000	35,000
207 Rentals	2,219	4,165	4,137	4,000	4,300	4,300
208 Printing & Advertising	3,054	4,255	3,600	3,800	3,600	3,600
209 Maint of Machinery & Equip	5,014	3,144	6,731	3,500	2,500	3,500
210 Maint of Buildings/Grounds	4,257	8,627	5,619	5,000	5,000	5,000
211 Memorial Hall Utilities	2,488	2,593	3,441	2,800	3,100	3,100
214 Computer Fees			42		6,000	6,000
217 Memorial Hall Custodial	4,500	4,500	4,500	6,000	4,500	4,500
220 Other Contractual	2,833	8,649	3,915	30,000	40,000	20,000
224 Bank Fees			348		350	
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 99,812</b>	<b>\$ 145,884</b>	<b>\$ 130,248</b>	<b>\$ 170,590</b>	<b>\$ 164,850</b>	<b>\$ 150,500</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 5,606	\$ 4,454	\$ 3,660	\$ 4,500	\$ 4,500	\$ 4,500
302 Clothing & Personal Supplies	389	525	-	500	250	250
303 Chemical/Seed/Fertilizer	250	-	-	250	-	-
304 Machine Parts & Supplies	874	1,979	200	2,200	1,000	1,500
305 Building Material & Supplies	7,187	3,376	862	5,000	2,500	2,500
307 Apparatus & Tools	475	57	92	500	100	500
309 Motor Fuels & Lubricants	6,311	-	-	-	-	-
311 Memorial Hall Miscellaneous	2,418	797	2,513	1,500	1,000	1,500
312 Books & Periodicals	8					
314 Computer Software	217	109	233	1,000	500	500
317 Food (Not for Resale)	1,538	1,893	2,057	2,000	2,500	2,500
320 Other Commodities	12,183	4,217	1,359	4,500	3,000	4,000
330 Trophies/Awards			100			
<b>TOTAL COMMODITIES</b>	<b>\$ 37,456</b>	<b>\$ 17,405</b>	<b>\$ 11,076</b>	<b>\$ 21,950</b>	<b>\$ 15,350</b>	<b>\$ 17,750</b>
<b>7400. CAPITAL OUTLAY</b>						
403 Office Furniture & Equipment	\$ 390	\$ 6,388	\$ 5,307	\$ 3,000	\$ 1,500	\$ 3,000
405 Operational/Construction Equip		632		1,000	1,000	1,000
407 Other Equipment				10,000	3,000	3,000
413 Computer Equip & Software				4,000	3,000	3,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 390</b>	<b>\$ 7,020</b>	<b>\$ 5,307</b>	<b>\$ 18,000</b>	<b>\$ 8,500</b>	<b>\$ 10,000</b>
<b>7700. OTHER EXPENSES</b>						
706 Fireworks Display	\$ 6,878	\$ 6,097	\$ 7,151	\$ 5,000	\$ 5,600	\$ 5,500
713 Scholarship	280	500	400	250	400	400
Cash Basis Reserve						30,000
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 7,158</b>	<b>\$ 6,597</b>	<b>\$ 7,551</b>	<b>\$ 5,250</b>	<b>\$ 6,000</b>	<b>\$ 35,900</b>
<b>TOTAL GENERAL ADMIN</b>	<b>\$ 548,820</b>	<b>\$ 481,284</b>	<b>\$ 507,864</b>	<b>\$ 548,234</b>	<b>\$ 543,506</b>	<b>\$ 586,668</b>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>8.25</b>	<b>7.30</b>	<b>6.20</b>	<b>6.20</b>	<b>6.70</b>	<b>6.70</b>

## 01-102

**Code Enforcement (formerly Sports Complex)**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ -	\$ 56,845	\$ 85,203	\$ 89,800	\$ 88,962	\$ 89,886
102 Salaries (Overtime)		964	276	1,833	1,840	1,840
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ -</b>	<b>\$ 57,809</b>	<b>\$ 85,479</b>	<b>\$ 91,633</b>	<b>\$ 90,803</b>	<b>\$ 91,726</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ -	\$ 390	\$ 911	\$ 900	\$ 900	\$ 900
204 Insurance		747	1,002	1,470	1,470	1,550
205 Education, Meetings & Travel		2,073	29	2,000	2,000	2,000
206 Professional Services	13,536	7,281	2,404	10,000	18,000	7,000
208 Printing & Advertising				1,500	1,500	1,500
209 Maint of Machinery & Equip			210			
218 Housing Demolition	16,878		26,648	30,000	30,000	30,000
220 Other Contractual			75			
226 Dog Pound Utilities			4,797	6,000	6,000	6,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 30,414</b>	<b>\$ 10,491</b>	<b>\$ 36,076</b>	<b>\$ 51,870</b>	<b>\$ 59,870</b>	<b>\$ 48,950</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ -	\$ 50	\$ 424	\$ 500	\$ 500	\$ 500
302 Clothing & Personal Supplies		309	213	300	300	300
304 Machine Parts & Supplies		175	509	300	300	300
305 Building Material & Supplies		5	-			
307 Apparatus & Tools		1,330	679	1,000	1,000	1,000
309 Motor Fuels & Lubricants		2,689	1,734	3,000	1,500	1,800
311 Memorial Hall Miscellaneous		73				
315 Dog Pound Miscellaneous			4,327	2,500	2,500	3,000
320 Other Commodities		277	107	500	500	500
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ 4,907</b>	<b>\$ 7,993</b>	<b>\$ 8,100</b>	<b>\$ 6,600</b>	<b>\$ 7,400</b>
<b>7400. CAPITAL OUTLAY</b>						
403 Office Furniture & Equipment	\$ -	\$ 1,153	\$ 290	\$ 1,000	\$ 500	\$ 500
413 Computer Equip & Software			806	1,500	1,000	1,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 1,153</b>	<b>\$ 1,096</b>	<b>\$ 2,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>TOTAL CODE ENFORCEMENT</b>	<b>\$ 30,414</b>	<b>\$ 74,360</b>	<b>\$ 130,644</b>	<b>\$ 154,103</b>	<b>\$ 158,773</b>	<b>\$ 149,576</b>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>-</b>	<b>1.55</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>

**01-103**  
**Police**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>7100 PERSONNEL SERVICES</b>						
101 Salaries	\$ 696,697	\$ 688,807	\$ 734,605	\$ 724,234	\$ 709,244	\$ 704,985
102 Salaries (Overtime)	49,925	65,370	56,055	43,484	57,349	55,030
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 746,622</b>	<b>\$ 754,177</b>	<b>\$ 790,660</b>	<b>\$ 767,718</b>	<b>\$ 766,592</b>	<b>\$ 760,015</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 9,589	\$ 6,542	\$ 7,224	\$ 7,500	\$ 8,000	\$ 8,000
202 Utilities	3,424	3,026	4,891	6,000	8,400	8,400
203 Dues & Memberships	168	441	129	500	500	500
204 Insurance	17,125	17,089	15,029	15,684	15,000	16,200
205 Education, Meetings & Travel	7,528	3,778	9,437	6,000	6,000	8,000
206 Professional Services	11,914	13,509	7,238	9,000	8,000	8,000
207 Rentals	2,207	2,257	2,207	2,500	2,500	2,500
208 Printing & Advertising	29	126	-	500	500	500
209 Maint of Machinery & Equip	2,682	160	6,955	8,500	8,500	8,500
210 Maint of Buildings/Grounds	1,041	4,509	565	2,500	1,000	2,000
220 Other Contractual	2,834	2,058	1,944	2,000	4,000	2,200
225 Licenses, Taxes and Fees			56			
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 58,541</b>	<b>\$ 53,497</b>	<b>\$ 55,674</b>	<b>\$ 60,684</b>	<b>\$ 62,400</b>	<b>\$ 64,800</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 2,929	\$ 1,621	\$ 3,450	\$ 3,000	\$ 3,000	\$ 3,500
302 Clothing & Personal Supplies	1,292	3,847	4,154	5,600	4,600	4,600
303 Chemical/Seed/Fertilizer	11,483	12,885	62	1,000	100	100
304 Machine Parts & Supplies	21,610	19,383	10,300	10,000	10,000	11,000
305 Building Material & Supplies	500	(1,956)	522	1,000	1,000	1,000
307 Apparatus & Tools	293	688	723	500	500	500
309 Motor Fuels & Lubricants	23,268	21,291	15,170	22,500	15,000	20,000
314 Computer Software	308	299	837	500	1,000	-
317 Food (Not for Resale)	537	484	488	500	500	500
320 Other Commodities	457	2,004	2,222	3,000	3,000	3,000
330 Trophies/Awards			698			
<b>TOTAL COMMODITIES</b>	<b>\$ 62,677</b>	<b>\$ 60,546</b>	<b>\$ 38,626</b>	<b>\$ 47,600</b>	<b>\$ 38,700</b>	<b>\$ 44,200</b>
<b>7400. CAPITAL OUTLAY</b>						
403 Office Furniture & Equipment	210	3,142	2,987	\$ 2,000	1,500	\$ 1,500
407 Other Equipment				4,700	-	-
413 Computer Equip & Software			3,578	4,000	3,500	3,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 210</b>	<b>\$ 3,142</b>	<b>\$ 6,565</b>	<b>\$ 10,700</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>TOTAL POLICE</b>	<b>\$ 868,050</b>	<b>\$ 871,363</b>	<b>\$ 891,526</b>	<b>\$ 886,702</b>	<b>\$ 872,692</b>	<b>\$ 874,015</b>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>18.50</b>	<b>17.75</b>	<b>17.85</b>	<b>19.10</b>	<b>17.85</b>	<b>17.85</b>

## 01-104

John Brown Cabin

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 27,152	\$ 27,534	\$ 27,892	\$ 27,394	\$ 29,016	\$ 27,835
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 27,152</b>	<b>\$ 27,534</b>	<b>\$ 27,892</b>	<b>\$ 27,394</b>	<b>\$ 29,016</b>	<b>\$ 27,835</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 1,201	\$ 1,155	\$ 1,535	\$ 1,100	\$ 1,500	\$ 1,500
202 Utilities	5,277	5,718	4,218	6,000	5,000	6,000
204 Insurance	1,880	230	173	172	172	172
210 Maint of Buildings/Grounds	413	556	413	500	500	500
220 Other Contractual				1,000	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 8,771</b>	<b>\$ 7,659</b>	<b>\$ 6,339</b>	<b>\$ 8,772</b>	<b>\$ 7,172</b>	<b>\$ 8,172</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 74	\$ -	\$ -	\$ 500	\$ -	\$ -
305 Building Material & Supplies		76	110	500	100	100
307 Apparatus & Tools		55				
320 Other Commodities			28	250	100	100
<b>TOTAL COMMODITIES</b>	<b>\$ 74</b>	<b>\$ 131</b>	<b>\$ 137</b>	<b>\$ 1,250</b>	<b>\$ 200</b>	<b>\$ 200</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
403 Office Furniture & Equipment			189			
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 189</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>TOTAL J.B. CABIN</b>	<b>\$ 35,997</b>	<b>\$ 35,324</b>	<b>\$ 34,557</b>	<b>\$ 38,416</b>	<b>\$ 37,388</b>	<b>\$ 37,207</b>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## 01-105

Streets & Alleys

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>7100 PERSONNEL SERVICES</b>						
101 Salaries	\$ 168,231	\$ 153,496	\$ 109,036	\$ 145,208	\$ 144,670	\$ 156,582
102 Salaries (Overtime)	7,532	8,994	1,546	10,567	6,524	8,155
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 175,764</b>	<b>\$ 162,490</b>	<b>\$ 110,582</b>	<b>\$ 155,775</b>	<b>\$ 151,194</b>	<b>\$ 164,737</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 1,278	\$ 1,285	\$ 835	\$ 1,200	\$ 800	\$ 800
202 Utilities	12,364	13,387	12,125	13,500	12,500	12,500
204 Insurance	11,754	10,416	7,762	7,920	6,800	7,140
205 Education, Meetings & Travel	71	420	829	1,000	500	500
206 Professional Services	796	463	457	1,000	500	500
207 Rentals	600	250	163	800	500	500
208 Printing & Advertising	90	-	-			
209 Maint of Machinery & Equip	200	635	2,678	2,500	7,500	4,000
210 Maint of Buildings/Grounds		104	498	1,000	500	500
220 Other Contractual	437	552		500	500	500
225 Licenses, Taxes and Fees			9			
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 27,590</b>	<b>\$ 27,511</b>	<b>\$ 25,356</b>	<b>\$ 29,420</b>	<b>\$ 30,100</b>	<b>\$ 26,940</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 16	\$ 504	\$ 246	\$ 100	\$ 100	\$ 100
302 Clothing & Personal Supplies	953	720	742	1,000	1,000	1,000
303 Chemical/Seed/Fertilizer	429	228	116	500	500	500
304 Machine Parts & Supplies	25,492	27,795	17,149	20,000	20,000	20,000
305 Building Material & Supplies	3,845	6,540	7,652	4,000	7,500	7,500
306 Construction Materials	315	-	-			
307 Apparatus & Tools	2,455	3,738	2,440	3,000	3,000	3,000
309 Motor Fuels & Lubricants	20,812	20,202	11,204	20,000	11,500	15,500
317 Food (Not for Resale)		132	69			
320 Other Commodities	525	280	173	1,000	300	300
<b>TOTAL COMMODITIES</b>	<b>\$ 54,842</b>	<b>\$ 60,139</b>	<b>\$ 39,792</b>	<b>\$ 49,600</b>	<b>\$ 43,900</b>	<b>\$ 47,900</b>
<b>7400. CAPITAL OUTLAY</b>						
403 Office Furniture & Equipment	\$ -	\$ 1,500	\$ 260	\$ -	\$ -	\$ -
405 Operational/Construction Equip		1,099	1,672	2,000	1,000	1,000
407 Other Equipment			250			
409 Leases		2,345	2,333	2,500	2,500	2,500
413 Computer Equip & Software		1,979		6,200	2,000	2,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 6,923</b>	<b>\$ 4,515</b>	<b>\$ 10,700</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>
<b>TOTAL STREETS &amp; ALLEYS</b>	<b>\$ 258,196</b>	<b>\$ 257,063</b>	<b>\$ 180,246</b>	<b>\$ 245,495</b>	<b>\$ 230,694</b>	<b>\$ 245,077</b>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>5.60</b>	<b>4.85</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>

## 01-107

**Properties & Maintenance (formerly Cemeteries)**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>7100. PERSONNEL SERVICES</b>						
101 Salaries	\$ 67,073	\$ 147,540	\$ 156,784	\$ 197,204	\$ 184,465	\$ 200,528
102 Salaries (Overtime)	1,031	2,211	2,779	7,970	6,649	8,054
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 68,104</b>	<b>\$ 149,751</b>	<b>\$ 159,563</b>	<b>\$ 205,174</b>	<b>\$ 191,113</b>	<b>\$ 208,582</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 360	\$ 360	\$ 531	\$ 500	\$ 500	\$ 500
202 Utilities	204	203	380	5,000	1,000	1,000
203 Dues & Memberships	508		-			
204 Insurance	2,417	2,198	4,564	5,808	5,850	6,318
205 Education, Meetings & Travel	72	66	50	650	50	50
206 Professional Services	300		402	1,000	500	500
207 Rentals			3,607	3,000	3,800	3,800
209 Maint of Machinery & Equip	148	355	3,327	2,000	2,000	2,000
210 Maint of Buildings/Grounds				1,000	200	200
219 Grave Openings	22,058	25,055	28,117	30,000	30,000	30,000
220 Other Contractual	129	625	166	5,000	500	5,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 26,196</b>	<b>\$ 28,863</b>	<b>\$ 41,145</b>	<b>\$ 53,958</b>	<b>\$ 44,400</b>	<b>\$ 49,368</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 37	\$ 31	\$ 70	\$ 400	\$ 100	\$ 100
302 Clothing & Personal Supplies	142	456	777	800	500	500
303 Chemical/Seed/Fertilizer	98	100	765	4,000	3,000	3,000
304 Machine Parts & Supplies	1,002	4,031	9,396	8,000	6,000	6,000
305 Building Material & Supplies	34	3,880	4,642	1,000	3,500	3,500
306 Construction Materials			2,000	5,000	2,500	2,500
307 Apparatus & Tools	198	954	2,168	2,500	2,500	2,500
309 Motor Fuels & Lubricants	1,989	6,871	12,008	15,000	14,000	15,000
311 Memorial Hall Miscellaneous	184					
320 Other Commodities		3,880	7,109	6,000	6,000	6,000
<b>TOTAL COMMODITIES</b>	<b>\$ 3,685</b>	<b>\$ 20,203</b>	<b>\$ 38,935</b>	<b>\$ 42,700</b>	<b>\$ 38,100</b>	<b>\$ 39,100</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -		\$ 1,500	\$ 1,000	\$ 1,500
402 Improvements Non-Buildings			348			
403 Office Furniture & Equipment		1,421	260	1,500	-	1,500
407 Other Equipment			250	20,000	25,000	20,000
413 Computer Equip & Software				1,500	-	1,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 1,421</b>	<b>\$ 858</b>	<b>\$ 24,500</b>	<b>\$ 26,000</b>	<b>\$ 24,500</b>
<b>TOTAL PROP &amp; MAINT</b>	<b>\$ 97,984</b>	<b>\$ 200,238</b>	<b>\$ 240,501</b>	<b>\$ 326,332</b>	<b>\$ 299,613</b>	<b>\$ 321,550</b>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>1.50</b>	<b>3.20</b>	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>

## 01-108

Fire Dept (formerly Lakes & Parks)

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>7100 PERSONNEL SERVICES</b>						
101 Salaries	\$ -	\$ -	\$ (1,297)	\$ -	\$ -	\$ -
108 Firemen Training	2,185	3,820	1,488	4,000	4,000	5,408
109 Fire Runs	22,200	33,250	30,488	34,000	34,000	43,680
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 24,385</b>	<b>\$ 37,070</b>	<b>\$ 30,678</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 49,088</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ -	\$ 1,552	\$ 1,542	\$ 2,000	\$ 1,800	\$ 1,800
202 Utilities		2,323	2,301	2,500	500	500
203 Dues & Memberships		536	518	800	800	800
204 Insurance			677	1,012	1,050	1,100
205 Education, Meetings & Travel		2,585	512	3,000	2,000	3,000
206 Professional Services		-	70		60	60
207 Rentals		41	151	200	200	200
209 Maint of Machinery & Equip			6,557	4,000	3,000	3,000
210 Maint of Buildings/Grounds			128		1,000	1,000
220 Other Contractual		524	534	500	1,500	1,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ 7,561</b>	<b>\$ 12,990</b>	<b>\$ 14,012</b>	<b>\$ 11,910</b>	<b>\$ 12,960</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ -	\$ 440	\$ 125	\$ 500	\$ 300	\$ 300
302 Clothing & Personal Supplies		2,410	631	2,500	2,500	2,500
304 Machine Parts & Supplies		2,335	1,261	2,000	1,600	1,600
305 Building Material & Supplies		4,451	121	1,500	300	1,500
307 Apparatus & Tools		2,204	293	1,500	1,000	1,500
309 Motor Fuels & Lubricants		646	218	1,000	1,000	1,000
314 Computer Software			584			
316 Fire Truck Equipment & Parts	6,799		528	5,000	3,000	3,000
317 Food (Not for Resale)		1,679	1,099	1,500	1,300	1,500
320 Other Commodities		737	947	700	1,500	1,500
<b>TOTAL COMMODITIES</b>	<b>\$ 6,799</b>	<b>\$ 14,903</b>	<b>\$ 5,808</b>	<b>\$ 16,200</b>	<b>\$ 12,500</b>	<b>\$ 14,400</b>
<b>7400. CAPITAL OUTLAY</b>						
403 Office Furniture & Equipment	\$ -	\$ 435	\$ 360	\$ 500	\$ -	\$ 500
413 Computer Equip & Software					800	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 435</b>	<b>\$ 360</b>	<b>\$ 500</b>	<b>\$ 800</b>	<b>\$ 500</b>
<b>TOTAL LAKES &amp; PARKS</b>	<b>\$ 31,184</b>	<b>\$ 59,968</b>	<b>\$ 49,836</b>	<b>\$ 68,712</b>	<b>\$ 63,210</b>	<b>\$ 76,948</b>
<b>Full-Time Equivalent Employees (FTE)</b>	-	-	-	-	-	-

## 01-109

Municipal Court Services

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>7100 PERSONNEL SERVICES</b>						
101 Salaries	\$ 19,951	\$ 19,781	\$ 37,353	\$ 44,629	\$ 47,356	\$ 43,065
102 Salaries (Overtime)			2,562	-	5,172	1,034
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 19,951</b>	<b>\$ 19,781</b>	<b>\$ 39,915</b>	<b>\$ 44,629</b>	<b>\$ 52,528</b>	<b>\$ 44,099</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 877	\$ 439	\$ -	\$ 900	\$ -	\$ -
202 Utilities		50		50	-	-
203 Dues & Memberships	50	25	50	100	100	100
204 Insurance	527	670	614	660	660	660
205 Education, Meetings & Travel	431	333	287	500	400	400
206 Professional Services	65,387	55,350	58,330	65,000	65,000	65,000
215 Prisoner Care	14,597	29,934	17,952	20,000	20,000	25,000
220 Other Contractual	25,139	27,821	3,715	5,000	4,000	4,000
223 Assigned Counsel			25,982	25,000	28,000	28,000
225 Licenses, Taxes and Fees						
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 107,009</b>	<b>\$ 114,622</b>	<b>\$ 106,929</b>	<b>\$ 117,210</b>	<b>\$ 118,160</b>	<b>\$ 123,160</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 287	\$ 351	\$ 11	\$ 350	\$ 350	\$ 350
302 Clothing & Personal Supplies	44	-	-			
303 Chemical/Seed/Fertilizer	905	1,143	633	1,200	800	1,200
320 Other Commodities		35	486		500	500
<b>TOTAL COMMODITIES</b>	<b>\$ 1,235</b>	<b>\$ 1,529</b>	<b>\$ 1,130</b>	<b>\$ 1,550</b>	<b>\$ 1,650</b>	<b>\$ 2,050</b>
<b>7400. CAPITAL OUTLAY</b>						
403 Office Furniture & Equipment	\$ 338	\$ 963	\$ -	\$ -	\$ -	\$ -
407 Other Equipment				1,000	-	-
413 Computer Equip & Software				500	3,000	1,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 338</b>	<b>\$ 963</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>	<b>\$ 1,500</b>
<b>TOTAL MUNICIPAL COURT</b>	<b>\$ 128,533</b>	<b>\$ 136,895</b>	<b>\$ 147,973</b>	<b>\$ 164,889</b>	<b>\$ 175,338</b>	<b>\$ 170,809</b>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>0.60</b>	<b>0.60</b>	<b>1.20</b>	<b>1.20</b>	<b>1.25</b>	<b>1.10</b>

## 01-110

Levees & Stormwater

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>7200. CONTRACTUAL SERVICES</b>						
204 Insurance	\$ 3,511	\$ 4,827	\$ 4,414	\$ 4,592	\$ 4,300	\$ 4,644
206 Professional Services	282					
210 Maint of Buildings/Grounds			252			
220 Other Contractual	844	1,792	244	2,000	2,000	2,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 4,637</b>	<b>\$ 6,620</b>	<b>\$ 4,910</b>	<b>\$ 6,592</b>	<b>\$ 6,300</b>	<b>\$ 6,644</b>
<b>7300. COMMODITIES</b>						
303 Chemical/Seed/Fertilizer	\$ 587	\$ 953	\$ 1,974	\$ 750	\$ 2,000	\$ 2,000
304 Machine Parts & Supplies	821	426	914	750	750	750
305 Building Material & Supplies	125	29	90	250	250	250
306 Construction Materials			308			
309 Motor Fuels & Lubricants	1,039	968	1,321	1,000	1,000	1,000
320 Other Commodities		65				
<b>TOTAL COMMODITIES</b>	<b>\$ 2,572</b>	<b>\$ 2,441</b>	<b>\$ 4,606</b>	<b>\$ 2,750</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>7400. CAPITAL OUTLAY</b>						
402 Improvements Non-Buildings	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
405 Operational/Construction Equip					16,000	
409 Leases				10,650	10,650	10,650
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,650</b>	<b>\$ 26,650</b>	<b>\$ 10,650</b>
<b>TOTAL LEVEES &amp; STORMWATER</b>	<b>\$ 7,209</b>	<b>\$ 9,061</b>	<b>\$ 9,516</b>	<b>\$ 24,992</b>	<b>\$ 36,950</b>	<b>\$ 21,294</b>
<b>Full-Time Equivalent Employees (FTE)</b>	-	-	-	-	-	-

**01-111  
Library**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>7100 PERSONNEL SERVICES</b>						
101 Salaries	\$ 86,106	\$ 83,157	\$ 85,923	\$ 93,041	\$ 95,792	\$ 92,891
102 Salaries (Overtime)				-	-	8,453
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 86,106</b>	<b>\$ 83,157</b>	<b>\$ 85,923</b>	<b>\$ 93,041</b>	<b>\$ 95,792</b>	<b>\$ 101,344</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 3,463	\$ 1,942	\$ 2,001	\$ 2,300	\$ 2,100	\$ 2,300
202 Utilities	1,297	2,062	5,359	5,500	5,500	5,500
203 Dues & Memberships	219	245	377	250	250	250
204 Insurance	3,950	5,557	4,418	4,422	4,000	4,320
205 Education, Meetings & Travel	1,561	1,631	228	1,800	1,500	1,500
206 Professional Services	835	114	120	750	750	750
207 Rentals	-	-	1,362		-	-
208 Printing & Advertising	180	198	71	1,000	500	1,000
209 Maint of Machinery & Equip	1,500	-	766	1,500	1,000	1,500
210 Maint of Buildings/Grounds	621	225	1,290	2,000	1,500	1,500
211 Memorial Hall Utilities			15			
220 Other Contractual	1,169	2,314	3,540	4,000	4,000	4,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 14,795</b>	<b>\$ 14,288</b>	<b>\$ 19,548</b>	<b>\$ 23,522</b>	<b>\$ 21,100</b>	<b>\$ 22,620</b>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 2,355	\$ 1,822	\$ 1,638	\$ 2,300	\$ 2,000	\$ 2,000
304 Machine Parts & Supplies	122	322	24	500	200	200
305 Building Material & Supplies	1,305	1,379	195	1,500	500	1,500
307 Apparatus & Tools	1,951	230	126	1,500	500	1,500
312 Books & Periodicals	11,245	11,176	12,051	20,000	16,000	18,000
314 Computer Software	512			500		-
317 Food (Not for Resale)	637	1,206	432	1,000	500	500
320 Other Commodities	10,999	12,852	3,403	5,000	3,000	5,000
<b>TOTAL COMMODITIES</b>	<b>\$ 29,127</b>	<b>\$ 28,986</b>	<b>\$ 17,870</b>	<b>\$ 32,300</b>	<b>\$ 22,700</b>	<b>\$ 28,700</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ 1,644	\$ -	\$ 1,000	\$ 500	\$ 500
403 Office Furniture & Equipment	2,697	7,582	1,950	2,000	2,000	2,000
413 Computer Equip & Software			2,364			
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,697</b>	<b>\$ 9,226</b>	<b>\$ 4,314</b>	<b>\$ 3,000</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>TOTAL LIBRARY</b>	<b>\$ 132,725</b>	<b>\$ 135,656</b>	<b>\$ 127,654</b>	<b>\$ 151,863</b>	<b>\$ 142,092</b>	<b>\$ 155,164</b>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>3.80</b>	<b>3.80</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>

**Fund # 02**  
**Water**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 176,093	\$ 206,190	\$ 122,292	\$ 164,192	\$ 179,813	\$ 183,277
<b>REVENUE</b>						
510 Sales and Charges	\$ 539,336	\$ 558,614	\$ 553,626	\$ 608,400	\$ 559,728	\$ 564,728
511 Wholesale Water	236,647	225,223	251,395	246,300	260,300	255,800
512 Bulk Water Sales	14,295	18,676	14,846	20,300	16,240	15,274
513 New Utility Services		750	2,250			
Rate Increases - Retail Sales				50,000	23,373	46,746
Rate Increases - Wholesale/Bulk					9,159	18,318
801 Miscellaneous Revenue	1,200					
Transfer in from Rural Fire					4,000	
802 Reimbursed Expense	593		104,775		1,650	
808 Water Protection Tax	3,322	3,469	3,008	3,500	3,500	3,500
813 Tower Lease	11,592	11,592	14,505	16,331	16,331	16,331
<b>TOTAL REVENUE</b>	<b>\$ 806,986</b>	<b>\$ 818,325</b>	<b>\$ 944,405</b>	<b>\$ 944,831</b>	<b>\$ 894,281</b>	<b>\$ 920,697</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 983,078</b>	<b>\$ 1,024,514</b>	<b>\$ 1,066,697</b>	<b>\$ 1,109,023</b>	<b>\$ 1,074,093</b>	<b>\$ 1,103,974</b>
<b>EXPENSES</b>						
Personnel			\$ -			
Salaries	\$ 133,464	\$ 164,685	\$ 212,273	\$ 208,954	197,616	\$ 201,455
Health Insurance	24,545	29,232	33,330	39,382	43,978	44,102
All Other Benefits	24,487	37,696	43,512	45,142	45,890	41,729
<b>Subtotal</b>	<b>182,496</b>	<b>231,612</b>	<b>289,115</b>	<b>293,478</b>	<b>287,484</b>	<b>287,286</b>
Operating Expenses						
Utilities	83,238	53,708	53,966	59,500	58,000	61,000
Treatment Chemicals	163,855	128,870	122,893	130,100	85,200	90,200
Professional Services	3,791	118,992	6,666	14,000	9,500	12,000
Machine Parts & Supplies	14,361	19,612	14,226	18,000	15,000	15,000
State Taxes & Fees	14,290	18,533	14,348	38,500	20,500	28,500
All Other Expenses	96,101	113,224	148,770	134,910	129,468	135,068
<b>Subtotal</b>	<b>375,635</b>	<b>452,939</b>	<b>360,869</b>	<b>395,010</b>	<b>317,668</b>	<b>341,768</b>
Meters Lease	-	-	-	-	-	-
Capital Outlay	26,584	45,432	31,259	140,500	91,584	157,750
<b>Subtotal</b>	<b>26,584</b>	<b>45,432</b>	<b>31,259</b>	<b>140,500</b>	<b>91,584</b>	<b>157,750</b>
Debt Service	59,827	59,827	59,827	74,827	59,827	126,000
Transfers	45,000	40,000	40,000	43,000	41,000	41,000
Overhead Fees	87,346	72,412	105,813	87,314	93,254	100,221
<b>TOTAL EXPENSES</b>	<b>\$ 776,889</b>	<b>\$ 902,222</b>	<b>\$ 886,884</b>	<b>\$ 1,034,129</b>	<b>\$ 890,817</b>	<b>\$ 1,054,025</b>
Revenues Over Expenditures	\$ 30,097	\$ (83,898)	\$ 57,521	\$ (89,298)	\$ 3,464	\$ (133,328)
<b>ENDING BALANCE</b>	<b>\$ 206,190</b>	<b>\$ 122,292</b>	<b>\$ 179,813</b>	<b>\$ 74,894</b>	<b>\$ 183,277</b>	<b>\$ 49,949</b>
<i>as a percentage of expenses</i>	<i>26.5%</i>	<i>13.6%</i>	<i>20.3%</i>	<i>7.2%</i>	<i>20.6%</i>	<i>4.7%</i>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>4.00</b>	<b>4.40</b>	<b>4.40</b>	<b>4.65</b>	<b>4.65</b>	<b>4.65</b>

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

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 443,463	\$ 420,357	\$ 531,865	\$ 323,509	\$ 492,982	\$ 418,855
<b>REVENUE</b>						
Sales and Charges	\$ 3,288,092	\$ 3,687,768	\$ 3,441,687	\$ 3,915,743	\$ 3,497,965	\$ 3,754,407
Penalties and Fees	92,236	102,774	104,336	98,728	103,184	103,184
Excess Capacity Sales						40,000
Utility Deposits	55,998	49,950	54,550	50,000	53,499	53,499
Sales Taxes Collected	105,189	122,673	112,005	118,658	114,119	122,486
Transfers In/Reimb Exp	162,507	4,512	5,375	2,000	2,000	2,000
Miscellaneous	11,755	9,100	5,707	20,180	17,040	17,040
<b>TOTAL REVENUE</b>	<b>\$ 3,715,777</b>	<b>\$ 3,976,776</b>	<b>\$ 3,723,661</b>	<b>\$ 4,205,309</b>	<b>\$ 3,787,808</b>	<b>\$ 4,092,617</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 4,159,240</b>	<b>\$ 4,397,133</b>	<b>\$ 4,255,526</b>	<b>\$ 4,528,818</b>	<b>\$ 4,280,791</b>	<b>\$ 4,511,471</b>
<b>EXPENSES</b>						
Personnel						
Salaries	\$ 361,166	\$ 358,543	\$ 348,744	\$ 374,326	\$ 356,816	\$ 364,391
Health Insurance	43,381	49,254	61,166	66,529	54,695	55,871
All Other Benefits	67,790	70,618	70,936	81,367	72,213	74,671
<b>Subtotal</b>	<b>472,337</b>	<b>478,415</b>	<b>480,846</b>	<b>522,223</b>	<b>483,724</b>	<b>494,932</b>
Operating Expenses						
Purchased Power/Trans/Fuel	2,039,191	2,091,062	1,943,048	2,187,812	1,573,849	1,917,000
Insurance	61,630	57,887	49,145	50,710	58,230	60,897
Professional Services	19,527	26,586	40,997	31,000	28,520	29,376
Bldg & Mach Parts & Supplies	71,093	85,096	71,105	83,950	75,730	78,002
Motor Fuel	7,730	7,644	6,998	9,500	8,800	9,064
State & Local Taxes	122,340	143,369	130,608	141,184	132,452	136,426
Deposit Refunds/Interest	56,838	54,311	53,645	51,000	52,851	54,436
Other Expenses	95,043	100,640	75,262	121,700	103,011	106,101
<b>Subtotal</b>	<b>2,473,392</b>	<b>2,566,596</b>	<b>2,370,806</b>	<b>2,676,855</b>	<b>2,033,442</b>	<b>2,391,300</b>
Capital Expenses						
Poles/Transformers/Wire	40,995	37,290	35,678	60,000	50,000	60,000
Vehicles/Equipment	7,195	-	819	46,000	46,020	1,500
All Other	16,361	37,160	61,503	107,400	88,729	101,200
<b>Subtotal</b>	<b>64,551</b>	<b>74,450</b>	<b>98,000</b>	<b>213,400</b>	<b>184,749</b>	<b>162,700</b>
Transfers/Other Assistance	518,000	512,000	586,000	446,000	490,000	480,000
Transfer for Debt Service/Reserve Fund	-	-	-	200,000	431,824	435,725
Overhead Fees	210,603	233,806	226,892	228,936	238,198	259,088
<b>TOTAL EXPENSES</b>	<b>\$ 3,738,883</b>	<b>\$ 3,865,268</b>	<b>\$ 3,762,544</b>	<b>\$ 4,287,414</b>	<b>\$ 3,861,936</b>	<b>\$ 4,223,746</b>
Revenues Over Expenditures	\$ (23,106)	\$ 111,509	\$ (38,883)	\$ (82,106)	\$ (74,128)	\$ (131,129)
<i>Less Transfers</i>	<i>494,894</i>	<i>623,509</i>	<i>547,117</i>	<i>563,894</i>	<i>847,696</i>	<i>784,596</i>
<b>ENDING BALANCE</b>	<b>\$ 420,357</b>	<b>\$ 531,865</b>	<b>\$ 492,982</b>	<b>\$ 241,404</b>	<b>\$ 418,855</b>	<b>\$ 287,725</b>
<i>as a percentage of expenses</i>	<i>11.2%</i>	<i>13.8%</i>	<i>13.1%</i>	<i>5.6%</i>	<i>10.8%</i>	<i>6.8%</i>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>6.00</b>	<b>6.90</b>	<b>6.90</b>	<b>6.55</b>	<b>6.55</b>	<b>6.55</b>

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

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Orig. APPR</b>	<b>REVISED</b>	<b>Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 52,082	\$ 20,523	\$ 107,698	\$ 51,038	\$ 69,806	\$ 83,347
<b>REVENUE</b>						
101 Ad Valorem Tax	\$ 473,228	\$ 523,863	\$ 512,605	\$ 534,358	\$ 530,938	<b>\$498,780</b>
102 Delinquent Tax	12,531	28,449	16,888	15,311	16,265	16,159
205 Motor Vehicle Tax	47,063	50,269	56,461	48,547	50,269	57,825
215 Recreational Vehicle Tax	595	710	821	719	719	938
216 16 / 20 M Vehicle Tax	463	1,755	682	487	487	1,026
802 Reimbursed Expense	10,579					
Reimb Health Ins - Water	24,545	29,232	33,330	39,382	43,978	44,102
Reimb Health Ins - Elec	43,381	49,254	61,166	66,529	54,695	55,871
Reimb Health Ins - Sewer	15,067	19,061	12,547	13,776	12,679	13,929
Reimb Overhead Ben - Water					-	20,513
Reimb Overhead Ben - Elec					48,197	52,607
Reimb Overhead Ben - Sewer					-	20,513
Transfer from Rec Emp Ben Fund	1,457	80	506		1,000	1,000
<b>TOTAL REVENUE</b>	<b>\$ 628,910</b>	<b>\$ 702,673</b>	<b>\$ 695,006</b>	<b>\$ 719,109</b>	<b>\$ 759,227</b>	<b>\$ 783,263</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 680,993</b>	<b>\$ 723,196</b>	<b>\$ 802,705</b>	<b>\$ 770,147</b>	<b>\$ 829,033</b>	<b>\$ 866,610</b>
<b>EXPENSES</b>						
<b>By Object</b>						
103 FICA	\$ 129,418	\$ 131,877	\$ 135,990	\$ 143,527	\$ 144,525	\$ 150,328
104 KPERS	131,130	150,533	176,059	167,320	153,852	149,750
105 Health Insurance	332,306	251,426	339,468	364,291	362,477	376,815
106 Workers' Compensation	41,541	52,817	55,169	56,905	62,570	64,794
107 Unemployment Insurance	1,778	13,449	1,316	7,505	1,889	3,537
206 Professional Services	296					
204 Insurance		395	331	374	374	385
221 Reimbursement to 125/HRA	24,000	15,000	20,000	20,000	20,000	30,000
227 Penalties & Interest			4,565			
710 Cash Basis Reserve						<b>50,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 660,469</b>	<b>\$ 615,497</b>	<b>\$ 732,899</b>	<b>\$ 759,921</b>	<b>\$ 745,686</b>	<b>\$ 825,610</b>
Revenues Over Expenditures	\$ (31,559)	\$ 87,175	\$ (37,892)	\$ (40,812)	\$ 13,541	\$ (42,347)
<b>ENDING BALANCE</b>	<b>\$ 20,523</b>	<b>\$ 107,698</b>	<b>\$ 69,806</b>	<b>\$ 10,226</b>	<b>\$ 83,347</b>	<b>\$ 41,000</b>
<i>as a percentage of expenses</i>	<i>3.1%</i>	<i>17.5%</i>	<i>9.5%</i>	<i>1.3%</i>	<i>11.2%</i>	<i>5.0%</i>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>59.30</b>	<b>61.50</b>	<b>60.50</b>	<b>59.50</b>	<b>61.00</b>	<b>60.85</b>

**Fund # 05**  
**Refuse**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 6,252	\$ 5,511	\$ 19,986	\$ 4,486	\$ 4,942	\$ 3,942
<b>REVENUE</b>						
510 Sales/Charges	\$ 387,118	\$ 392,938	\$ 393,944	\$ 430,000	\$ 430,000	\$ 430,000
801 Miscellaneous	360	345	420	500	500	500
<b>TOTAL REVENUE</b>	<b>\$ 387,478</b>	<b>\$ 393,283</b>	<b>\$ 394,364</b>	<b>\$ 430,500</b>	<b>\$ 430,500</b>	<b>\$ 430,500</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 393,730</b>	<b>\$ 398,794</b>	<b>\$ 414,350</b>	<b>\$ 434,986</b>	<b>\$ 435,442</b>	<b>\$ 434,442</b>
<b>EXPENSES</b>						
<b>By Object</b>						
201 Communications	\$ 600	\$ 700	\$ 538	\$ 1,500	\$ 1,500	\$ 1,500
220 Other Contractual Services	387,620	378,108	408,871	430,000	430,000	430,000
<b>TOTAL EXPENSES</b>	<b>\$ 388,220</b>	<b>\$ 378,808</b>	<b>\$ 409,408</b>	<b>\$ 431,500</b>	<b>\$ 431,500</b>	<b>\$ 431,500</b>
Revenues Over Expenditures	\$ (741)	\$ 14,476	\$ (15,044)	\$ (1,000)	\$ (1,000)	\$ (1,000)
<b>ENDING BALANCE</b>	<b>\$ 5,511</b>	<b>\$ 19,986</b>	<b>\$ 4,942</b>	<b>\$ 3,486</b>	<b>\$ 3,942</b>	<b>\$ 2,942</b>
<i>as a percentage of expenses</i>	<i>1.4%</i>	<i>5.3%</i>	<i>1.2%</i>	<i>0.8%</i>	<i>0.9%</i>	<i>0.7%</i>

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

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 115,754	\$ 98,394	\$ 102,054	\$ 105,054	\$ 106,247	\$ 106,247
<b>REVENUE</b>						
Property Taxes	\$ 108	\$ 93	\$ 5	\$ -	\$ -	\$ -
Grants	9,949	9,200	6,000	9,000	9,000	9,000
Donations	5,869	4,234	5,930	-	2,000	2,000
All Other	157	119	222	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 16,083</b>	<b>\$ 13,646</b>	<b>\$ 12,157</b>	<b>\$ 9,000</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 131,837</b>	<b>\$ 112,041</b>	<b>\$ 114,211</b>	<b>\$ 114,054</b>	<b>\$ 117,247</b>	<b>\$ 117,247</b>
<b>EXPENSES</b>						
<b>By Object</b>						
Contractual Services	\$ 1,655	\$ 3,389	\$ 2,377	\$ 4,000	\$ 4,000	\$ 4,000
Commodities	5,197	3,251	5,588	8,000	3,000	5,000
Capital Outlay	26,591	3,346	-	99,000	4,000	105,000
<b>TOTAL EXPENSES</b>	<b>\$ 33,443</b>	<b>\$ 9,986</b>	<b>\$ 7,964</b>	<b>\$ 111,000</b>	<b>\$ 11,000</b>	<b>\$ 114,000</b>
Revenues Over Expenditures	\$ (17,359)	\$ 3,660	\$ 4,193	\$ (102,000)	\$ -	\$ (103,000)
<b>ENDING BALANCE</b>	<b>\$ 98,394</b>	<b>\$ 102,054</b>	<b>\$ 106,247</b>	<b>\$ 3,054</b>	<b>\$ 106,247</b>	<b>\$ 3,247</b>
<i>as a percentage of expenses</i>	<i>294.2%</i>	<i>1021.9%</i>	<i>1334.1%</i>	<i>2.8%</i>	<i>965.9%</i>	<i>2.8%</i>

**Fund # 08**  
**Osawatomie Rural Fire Fund**

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Orig. APPR</b>	<b>REVISED</b>	<b>Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 763	\$ 4,174	\$ 3,392	\$ 3,392	\$ 7,399	\$ 0
<b>REVENUE</b>						
802 Reimbursed Expense	\$ 19,603	\$ 48,926	\$ 61,030	\$ 75,000	\$ 12,851	\$ -
Transfer In from Water	4,000					
Transfer In from Sewer	4,000	4,000				
<b>TOTAL REVENUE</b>	<b>\$ 27,603</b>	<b>\$ 52,926</b>	<b>\$ 61,030</b>	<b>\$ 75,000</b>	<b>\$ 12,851</b>	<b>\$ -</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 28,366</b>	<b>\$ 57,100</b>	<b>\$ 64,422</b>	<b>\$ 78,392</b>	<b>\$ 20,250</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
<b>By Object</b>						
101 Salaries	\$ 22,163	\$ 49,275	\$ 52,170	\$ 70,000	\$ 7,000	\$ -
103 FICA	1,623	3,728	3,899	4,000	1,000	
104 KPERS	406	705	954	1,000	250	
Transfer to Water					4,000	
Transfer to Sewer					8,000	
<b>TOTAL EXPENSES</b>	<b>\$ 24,192</b>	<b>\$ 53,708</b>	<b>\$ 57,023</b>	<b>\$ 75,000</b>	<b>\$ 20,250</b>	<b>\$ -</b>
Revenues Over Expenditures	\$ 3,411	\$ (782)	\$ 4,007	\$ -	\$ (7,399)	\$ -
<b>ENDING BALANCE</b>	<b>\$ 4,174</b>	<b>\$ 3,392</b>	<b>\$ 7,399</b>	<b>\$ 3,392</b>	<b>\$ 0</b>	<b>\$ 0</b>
<i>as a percentage of expenses</i>	<i>17.3%</i>	<i>6.3%</i>	<i>13.0%</i>	<i>4.5%</i>	<i>0.0%</i>	

**Fund # 09**

**Industrial**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 61,237	\$ 35,121	\$ 49,980	\$ 43,890	\$ 60,641	\$ 72,741
<b>REVENUE</b>						
101 Ad Valorem Tax	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ <b>2,039</b>
102 Delinquent Tax	12	7	1			
801 Miscellaneous (Land Lease)	24,306	14,793	13,910	15,000	15,000	15,000
802 Reimbursed Expense		5,600	5,733	5,600	5,600	5,600
811 Lease Payment (JTC Oil)	12,000	13,000	12,000		12,000	12,000
Sale of Fixed Assets/Real Estate		12,000				
<b>TOTAL REVENUE</b>	<b>\$ 36,318</b>	<b>\$ 45,405</b>	<b>\$ 31,644</b>	<b>\$ 20,600</b>	<b>\$ 32,600</b>	<b>\$ 34,639</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 97,556</b>	<b>\$ 80,526</b>	<b>\$ 81,624</b>	<b>\$ 64,490</b>	<b>\$ 93,241</b>	<b>\$ 107,380</b>
<b>EXPENSES</b>						
<b>By Object</b>						
204 Insurance	\$ 1,269	\$ 1,814	\$ 1,449	\$ -	\$ 1,500	\$ 1,500
206 Professional Services	1,878	1,979	2,084	10,000	2,000	10,000
208 Printing and Advertising	3,327	1,110	698	3,500	2,000	2,000
220 Other Contractual Services	1,218	2,642	2,752	15,000	3,000	15,000
320 Other Commodities				33,000	-	35,000
Loan to Golf Course for Zoysia	42,742					
Purchase of Land		12,000				
711 Lease Payments to the State	12,000	11,000	14,000		12,000	12,000
Cash Basis Reserve	-					<b>30,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 62,434</b>	<b>\$ 30,546</b>	<b>\$ 20,983</b>	<b>\$ 61,500</b>	<b>\$ 20,500</b>	<b>\$ 105,500</b>
Revenues Over Expenditures	\$ (26,116)	\$ 14,859	\$ 10,661	\$ (40,900)	\$ 12,100	\$ (70,861)
<b>ENDING BALANCE</b>	<b>\$ 35,121</b>	<b>\$ 49,980</b>	<b>\$ 60,641</b>	<b>\$ 2,990</b>	<b>\$ 72,741</b>	<b>\$ 1,880</b>
<i>as a percentage of expenses</i>	56.3%	163.6%	289.0%	4.9%	354.8%	1.8%

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

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Orig. APPR</b>	<b>REVISED</b>	<b>Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 91,073	\$ 88,221	\$ 90,822	\$ 93,361	\$ 94,867	\$ 79,367
<b>REVENUE</b>						
206 Liquor Tax	\$ 3,409	\$ 2,900	\$ 2,597	\$ 2,682	\$ 2,800	\$ 2,725
580 Registration Fees	27,138	25,889				
581 Tournament Registrations		600				
582 Tournament Gate	2,941	2,131				
583 Concessions	13,625	6,911				
584 Sponsorship Fees	1,375	125				
883 Donations		500				
801 Miscellaneous	9,644	6,157	591			
802 Reimbursed Expense	4,308	195	787			
Transfer from Recreation Fund	12,355	783	3,949		2,000	2,000
Transfer from Electric Fund	175,000	175,000	52,550	-	20,000	20,000
Balance from Rec Commission						
<b>TOTAL REVENUE</b>	<b>\$ 249,794</b>	<b>\$ 221,191</b>	<b>\$ 60,475</b>	<b>\$ 2,682</b>	<b>\$ 24,800</b>	<b>\$ 24,725</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 340,867</b>	<b>\$ 309,411</b>	<b>\$ 151,296</b>	<b>\$ 96,043</b>	<b>\$ 119,667</b>	<b>\$ 104,092</b>
<b>EXPENSES</b>						
<b>By Object</b>						
<b>Facilities</b>						
Salaries & Wages	\$ 58,108	\$ 66,941	\$ -	\$ -	\$ -	\$ -
Contractual Services	24,825	25,857	20,401	-	7,300	-
Commodities	38,813	33,549	2,873	-	-	-
Capital Outlay	26,343	2,479	22,271	13,043	33,000	40,000
<b>Subtotal - Facilities</b>	<b>\$ 148,089</b>	<b>\$ 128,826</b>	<b>\$ 45,545</b>	<b>\$ 13,043</b>	<b>\$ 40,300</b>	<b>\$ 40,000</b>
<b>Recreation Programs</b>						
Salaries & Wages	\$ 49,719	\$ 48,240	\$ 8,533	\$ -	\$ -	\$ -
Contractual Services	23,716	18,762	1,976	-	-	-
Commodities	29,250	21,402	375	-	-	-
Capital Outlay	-	640	-	-	-	-
Other Expenses	1,872	720	-	83,000	-	-
<b>Subtotal - Rec Programs</b>	<b>\$ 104,558</b>	<b>\$ 89,764</b>	<b>\$ 10,884</b>	<b>\$ 83,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>	<b>\$ 252,647</b>	<b>\$ 218,590</b>	<b>\$ 56,429</b>	<b>\$ 96,043</b>	<b>\$ 40,300</b>	<b>\$ 40,000</b>
Revenues Over Expenditures	\$ (2,852)	\$ 2,601	\$ 4,045	\$ (93,361)	\$ (15,500)	\$ (15,275)
<b>ENDING BALANCE</b>	<b>\$ 88,221</b>	<b>\$ 90,822</b>	<b>\$ 94,867</b>	<b>\$ -</b>	<b>\$ 79,367</b>	<b>\$ 64,092</b>
<i>as a percentage of expenses</i>	34.9%	41.5%	168.1%	0.0%	196.9%	160.2%
<b>Full-Time Equivalent Employees (FTE)</b>	<b>3.50</b>	<b>3.35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Orig. APPR</b>	<b>REVISED</b>	<b>Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 99,272	\$ 122,076	\$ 127,186	\$ 103,756	\$ 111,837	\$ 100,103
<b>REVENUE</b>						
210 Gasoline Tax	\$ 111,162	\$ 113,542	\$ 114,813	\$ 113,790	\$ 113,790	\$ 113,950
211 County Connecting Links	5,100	5,100	5,100	5,100	5,100	5,100
802 Reimbursed Expense		15				
Reimb from CIP-Streets	3,831				47,400	
<b>TOTAL REVENUE</b>	<b>\$ 120,094</b>	<b>\$ 118,657</b>	<b>\$ 119,913</b>	<b>\$ 118,890</b>	<b>\$ 166,290</b>	<b>\$ 119,050</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 219,365</b>	<b>\$ 240,733</b>	<b>\$ 247,099</b>	<b>\$ 222,646</b>	<b>\$ 278,127</b>	<b>\$ 219,153</b>
<b>EXPENSES</b>						
<b>By Object</b>						
Contractual Services	\$ 2,936	\$ 7,067	\$ 50,051	\$ 5,500	\$ 5,500	\$ 5,500
Machine Parts	-	-	-	5,000	-	-
Street Materials	1,089	-	365	-	-	-
Other Commodities	35,039	37,073	37,484	62,000	40,000	60,000
Equipment	-	69,408	32,809	34,480	46,080	32,480
Chip/Seal	58,225	-	-	25,000	25,000	25,000
Other Capital Outlay	-	-	14,552	48,000	61,444	35,000
<b>TOTAL EXPENSES</b>	<b>\$ 97,289</b>	<b>\$ 113,548</b>	<b>\$ 135,262</b>	<b>\$ 179,980</b>	<b>\$ 178,024</b>	<b>\$ 157,980</b>
Revenues Over Expenditures	\$ 22,805	\$ 5,110	\$ (15,349)	\$ (61,090)	\$ (11,734)	\$ (38,930)
<b>ENDING BALANCE</b>	<b>\$ 122,076</b>	<b>\$ 127,186</b>	<b>\$ 111,837</b>	<b>\$ 42,666</b>	<b>\$ 100,103</b>	<b>\$ 61,173</b>
<i>as a percentage of expenses</i>	<i>125.5%</i>	<i>112.0%</i>	<i>82.7%</i>	<i>23.7%</i>	<i>56.2%</i>	<i>38.7%</i>
<b>7200. CONTRACTUAL SERVICES</b>						
206 Professional Services	\$ 398	\$ 7,067	\$ 47,470	\$ 3,000	\$ 3,000	\$ 3,000
210 Maint of Buildings/Grounds			2,581			
220 Other Contractual	2,539			2,500	2,500	2,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 2,936</b>	<b>\$ 7,067</b>	<b>\$ 50,051</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>
<b>7300. COMMODITIES</b>						
303 Chemicals/Seed/Fertilizer	\$ 9	\$ -		\$ 1,000	\$ -	\$ -
304 Machine Parts & Supplies				5,000	-	
305 Building Material & Supplies	1,089		365			
306 Construction Materials	35,030	37,073	37,244	60,000	40,000	60,000
307 Apparatus & Tools			240	1,000	-	
320 Other Commodities						
<b>TOTAL COMMODITIES</b>	<b>\$ 36,128</b>	<b>\$ 37,073</b>	<b>\$ 37,850</b>	<b>\$ 67,000</b>	<b>\$ 40,000</b>	<b>\$ 60,000</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 5,000
402 Improvements Non-Buildings			14,552	40,000	53,444	30,000
405 Operation/Construction Equip		43,928	7,329	9,000	20,600	7,000
Capital Lease		25,480	25,480	25,480	25,480	25,480
412 Chip & Seal Program	58,225			25,000	25,000	25,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 58,225</b>	<b>\$ 69,408</b>	<b>\$ 47,361</b>	<b>\$ 107,480</b>	<b>\$ 132,524</b>	<b>\$ 92,480</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 39,064</b>	<b>\$ 44,140</b>	<b>\$ 87,901</b>	<b>\$ 72,500</b>	<b>\$ 45,500</b>	<b>\$ 65,500</b>
<b>TOTAL STREET IMPROVEMENT</b>	<b>\$ 97,289</b>	<b>\$ 113,548</b>	<b>\$ 135,262</b>	<b>\$ 179,980</b>	<b>\$ 178,024</b>	<b>\$ 157,980</b>

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

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Orig. APPR</b>	<b>REVISED</b>	<b>Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 96,892	\$ 88,617	\$ 119,632	\$ 137,623	\$ 156,241	\$ 193,773
<b>REVENUE</b>						
101 Ad Valorem Tax	\$ 220,616	\$ 231,834	\$ 260,649	\$ 262,533	\$ 260,853	\$ 288,226
102 Delinquent Tax	5,693	13,237	7,872	8,645	8,270	7,939
205 Motor Vehicle Tax	24,058	24,226	25,269	24,688	24,688	28,410
212 Special Assessment		341				
215 Recreational Vehicle Tax	319	853	366	366	366	461
216 16/20M Vehicle Tax		34	302	248	248	504
826 Transfer from CIP-Streets		19,159				
831 Transfer In from Sewer	434,000	435,000	434,200	434,300	434,300	322,500
833 Transfer In from Water	59,827	59,827	59,827	59,827	59,827	126,000
853 Bond Proceeds Accrued Interest						
<b>TOTAL REVENUE</b>	<b>\$ 744,512</b>	<b>\$ 784,510</b>	<b>\$ 788,484</b>	<b>\$ 790,607</b>	<b>\$ 788,552</b>	<b>\$ 774,040</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 841,404</b>	<b>\$ 873,127</b>	<b>\$ 908,116</b>	<b>\$ 928,231</b>	<b>\$ 944,793</b>	<b>\$ 967,813</b>
<b>EXPENSES</b>						
<b>By Object</b>						
Cash Basis Reserve	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 140,000
Police Station Debt				16,000		
Main Street Phase II Project Debt			170	40,000		
501 Bond Principal	444,000	457,000	468,000	480,000	480,000	460,000
502 Bond Interest	308,788	296,495	283,705	271,020	271,020	339,069
<b>TOTAL EXPENSES</b>	<b>\$ 752,788</b>	<b>\$ 753,495</b>	<b>\$ 751,875</b>	<b>\$ 887,020</b>	<b>\$ 751,020</b>	<b>\$ 939,069</b>
Revenues Over Expenditures	\$ (8,275)	\$ 31,015	\$ 36,609	\$ (96,413)	\$ 37,532	\$ (165,029)
<b>ENDING BALANCE</b>	<b>\$ 88,617</b>	<b>\$ 119,632</b>	<b>\$ 156,241</b>	<b>\$ 41,211</b>	<b>\$ 193,773</b>	<b>\$ 28,744</b>
<i>as a percentage of expenses</i>	<i>11.8%</i>	<i>15.9%</i>	<i>20.8%</i>	<i>4.6%</i>	<i>25.8%</i>	<i>3.1%</i>

**Fund # 14**  
**Public Safety Equipment**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 9,847	\$ 9,068	\$ 3,704	\$ 3,704	\$ 3,673	\$ 5,033
<b>REVENUE</b>						
101 Ad Valorem Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,417
102 Delinquent Tax	11	9	1			
Grants			13,500	15,000	4,500	
Reimbursed Expense		2,195			3,960	
Transfer In - From Electric Fund					40,000	40,000
<b>TOTAL REVENUE</b>	<b>\$ 11</b>	<b>\$ 2,204</b>	<b>\$ 13,501</b>	<b>\$ 15,000</b>	<b>\$ 48,460</b>	<b>\$ 60,417</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 9,858</b>	<b>\$ 11,272</b>	<b>\$ 17,205</b>	<b>\$ 18,704</b>	<b>\$ 52,133</b>	<b>\$ 65,450</b>
<b>EXPENSES</b>						
<b>By Object</b>						
207 Rentals	\$ -	\$ -	\$ -	\$ -	\$ 2,100	
302 Clothing & Personal Supplies					15,000	15,000
307 Apparatus & Tools	790	7,568	-	18,704	-	-
404 Vehicles						30,000
407 Other Equipment			13,532		30,000	19,800
<b>TOTAL EXPENSES</b>	<b>\$ 790</b>	<b>\$ 7,568</b>	<b>\$ 13,532</b>	<b>\$ 18,704</b>	<b>\$ 47,100</b>	<b>\$ 64,800</b>
Revenues Over Expenditures	\$ (779)	\$ (5,364)	\$ (31)	\$ (3,704)	\$ 1,360	\$ (4,383)
<b>ENDING BALANCE</b>	<b>\$ 9,068</b>	<b>\$ 3,704</b>	<b>\$ 3,673</b>	<b>\$ -</b>	<b>\$ 5,033</b>	<b>\$ 650</b>
<i>as a percentage of expenses</i>	<i>1148.2%</i>	<i>48.9%</i>	<i>27.1%</i>	<i>0.0%</i>	<i>10.7%</i>	<i>1.0%</i>

**Fund # 16**  
**Sewer**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 335,552	\$ 383,948	\$ 357,409	\$ 169,140	\$ 245,326	\$ 156,515
<b>REVENUE</b>						
510 Sales/Charges	\$ 825,379	\$ 818,794	\$ 847,908	\$ 849,000	\$ 853,561	\$ 853,561
Rate Increase				40,000	<b>22,752</b>	<b>45,507</b>
513 New Utility Services		350	450			
802 Reimbursed Expense	6,053	1,500				
Transfer in from Rural Fire					8,000	
901 Sale of Fixed Assets		739				
<b>TOTAL REVENUE</b>	<b>\$ 831,432</b>	<b>\$ 821,383</b>	<b>\$ 848,358</b>	<b>\$ 889,000</b>	<b>\$ 884,313</b>	<b>\$ 899,068</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 1,166,984</b>	<b>\$ 1,205,331</b>	<b>\$ 1,205,768</b>	<b>\$ 1,058,140</b>	<b>\$ 1,129,639</b>	<b>\$ 1,055,583</b>
<b>EXPENSES</b>						
<b>By Object</b>						
Salaries & Wages	\$ 111,171	\$ 146,542	\$ 162,882	\$ 162,000	\$ 154,120	\$ 165,958
Utilities	32,187	52,833	50,835	54,000	54,000	55,000
Prof Services & Contract Maint	3,096	16,418	59,137	27,500	14,500	25,000
Chemicals	7,054	4,875	6,015	12,000	7,000	8,000
Parts & Supplies	27,415	14,596	5,267	27,000	22,000	27,000
All Other Capital Outlay	-	4,463	6,046	83,700	53,200	128,500
Debt Service	434,000	435,000	467,048	474,300	474,300	362,501
Transfer to General Fund	39,000	41,000	41,000	42,000	40,000	40,000
Overhead Fees	87,346	75,204	99,021	87,314	93,254	100,221
All Other Expenses	41,767	56,989	63,190	63,530	60,750	67,250
<b>TOTAL EXPENSES</b>	<b>\$ 783,036</b>	<b>\$ 847,921</b>	<b>\$ 960,441</b>	<b>\$ 1,033,344</b>	<b>\$ 973,124</b>	<b>\$ 979,430</b>
Revenues Over Expenditures	\$ 48,396	\$ (26,538)	\$ (112,083)	\$ (144,344)	\$ (88,811)	\$ (80,362)
<b>ENDING BALANCE</b>	<b>\$ 383,948</b>	<b>\$ 357,409</b>	<b>\$ 245,326</b>	<b>\$ 24,796</b>	<b>\$ 156,515</b>	<b>\$ 76,153</b>
<i>as a percentage of expenses</i>	<i>49.0%</i>	<i>42.2%</i>	<i>25.5%</i>	<i>2.4%</i>	<i>16.1%</i>	<i>7.8%</i>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>2.35</b>	<b>2.60</b>	<b>2.60</b>	<b>2.65</b>	<b>2.65</b>	<b>2.65</b>

**Fund # 18**  
**Osawatomie Golf Course**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 4,804	\$ 26,038	\$ 6,362	\$ 2,006	\$ 5,601	\$ 606
<b>REVENUE</b>						
Greens & Range Fees	\$ 56,859	\$ 42,352	\$ 58,109	\$ 55,500	\$ 69,300	\$ 79,300
Member Fees	47,977	33,118	46,875	50,830	43,000	50,000
Cart Related Fees	44,468	39,325	57,946	49,665	40,544	53,700
Food & Beverage	23,138	32,692	41,873	39,000	48,500	49,500
Pro Shop Sales	-	-	4,971	8,000	6,000	6,000
Sales Taxes	3,614	6,121	9,306	8,700	9,950	9,300
Miscellaneous	9,058	8,387	3,699	10,000	8,330	1,700
Transfer from Electric	98,250	70,000	165,000	70,000	70,000	70,000
Loans from Other Funds	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 283,364</b>	<b>\$ 231,995</b>	<b>\$ 387,779</b>	<b>\$ 291,695</b>	<b>\$ 295,624</b>	<b>\$ 319,500</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 288,167</b>	<b>\$ 258,034</b>	<b>\$ 394,141</b>	<b>\$ 293,700</b>	<b>\$ 301,225</b>	<b>\$ 320,106</b>
<b>EXPENSES</b>						
<b>By Object</b>						
Salaries & Wages	\$ 122,465	\$ 120,837	\$ 192,959	\$ 117,717	\$ 120,008	\$ 139,696
Utilities	13,328	19,080	21,884	16,000	22,000	22,000
Rentals	5,000	3,271	6,122	5,250	5,250	5,000
Chemicals/Seed/Fertilizer	15,305	13,916	19,619	16,000	17,000	17,000
Fuels	15,707	15,105	8,726	15,000	10,000	13,000
Food & Beverage	18,556	17,747	21,865	19,000	23,000	24,000
Construction Equipment	200	-	189	-	-	-
Debt Service	21,371	22,890	22,750	22,750	22,750	22,750
All Other Expenditures	50,198	38,825	94,427	70,161	80,611	75,200
<b>TOTAL EXPENSES</b>	<b>\$ 262,129</b>	<b>\$ 251,672</b>	<b>\$ 388,540</b>	<b>\$ 281,878</b>	<b>\$ 300,619</b>	<b>\$ 318,646</b>
Revenues Over Expenditures	\$ 21,235	\$ (19,676)	\$ (761)	\$ 9,817	\$ (4,995)	\$ 854
<i>Less Transfers and Loans</i>	<i>(77,015)</i>	<i>(89,676)</i>	<i>(165,761)</i>	<i>(60,183)</i>	<i>(74,995)</i>	<i>(69,146)</i>
<b>ENDING BALANCE</b>	<b>\$ 26,038</b>	<b>\$ 6,362</b>	<b>\$ 5,601</b>	<b>\$ 11,823</b>	<b>\$ 606</b>	<b>\$ 1,459</b>
<i>as a percentage of expenses</i>	<i>9.9%</i>	<i>2.5%</i>	<i>1.4%</i>	<i>4.2%</i>	<i>0.2%</i>	<i>0.5%</i>
<b>Full-Time Equivalent Employees (FTE)</b>	<b>4.20</b>	<b>4.20</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>

**Fund # 18**  
**Osawatomie Golf Course**

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>REVENUE</b>						
550 Green Fees	\$ 37,063	\$ 25,574	\$ 35,834	\$ 33,000	\$ 50,000	\$ 60,000
551 Membership Fees	47,900	33,118	46,875	50,830	43,000	50,000
552 Member Surcharge	77		-			
553 Driving Range	3,113	2,453	2,995	3,500	3,300	3,300
554 Cart Rental - Daily	38,469	35,461	33,190	39,500	15,000	26,000
555 Cart Rental - Membership			15,800		17,460	18,100
556 Cart Shed Fees	3,159	1,747	5,035	5,950	4,166	5,100
557 Trail Fees	2,840	2,117	3,921	4,215	3,918	4,500
559 Tournaments	9,017	819	7,712	9,000	16,000	16,000
560 Beverages	6,268	6,386	9,353	7,500	9,000	10,000
561 Food	3,867	5,073	11,314	8,500	16,000	16,000
562 Beer	13,003	21,233	21,207	23,000	23,500	23,500
570 Promotions/Gift Certificates	8,276	8,387	3,163	7,000	-	
571 Twilight Green Fees	7,666	13,506	11,567	10,000	-	
572 Pro Shop			4,971	8,000	6,000	6,000
584 Sponsorship Fees					1,200	1,200
702 Cash Short/Over			264	-	-	
801 Miscellaneous	445		273	3,000	500	500
802 Reimbursed Expense	337				-	
807 Sales Tax Collection	3,614	6,121	9,306	8,700	9,950	9,300
830 Transfer In - From Electric	98,250	70,000	165,000	70,000	70,000	70,000
901 Sale of Fixed Assets					6,630	-
<b>TOTAL GOLF COURSE FUND RECEIPTS</b>	<b>\$ 283,364</b>	<b>\$ 231,995</b>	<b>\$ 387,779</b>	<b>\$ 291,695</b>	<b>\$ 295,624</b>	<b>\$ 319,500</b>
<b>7100. PERSONNEL SERVICES</b>						
	\$ -					
101 Salaries	\$ 122,405	\$ 120,458	\$ 192,520	\$ 116,170	\$ 120,008	\$ 125,191
102 Salaries (Overtime)	60	380	439	1,547	-	14,505
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 122,465</b>	<b>\$ 120,837</b>	<b>\$ 192,959</b>	<b>\$ 117,717</b>	<b>\$ 120,008</b>	<b>\$ 139,696</b>
<b>7200. CONTRACTUAL SERVICES</b>						
201 Communications	\$ 2,698	\$ 2,792	\$ 3,356	\$ 2,500	\$ 2,500	\$ 4,200
202 Utilities	13,328	19,080	21,884	16,000	22,000	22,000
203 Dues & Memberships	567	830	3,230	3,500	3,500	3,500
204 Insurance	5,507	5,532	7,148	6,961	6,961	7,300
205 Education, Meetings & Travel	61	45	395	500	500	500
206 Professional Services			20,209	15,000	15,000	10,000
207 Rentals	5,000	3,271	6,122	5,250	5,250	5,000
208 Printing & Advertising	807	1,302	844	3,000	3,000	2,000
209 Maint of Machinery & Equip	498		8,426	750	750	2,500
210 Maint of Buildings/Grounds	903	480	3,713	1,500	1,500	1,500
220 Other Contractual	3,312	3,535	5,368	3,500	3,500	3,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 32,680</b>	<b>\$ 36,867</b>	<b>\$ 80,694</b>	<b>\$ 58,461</b>	<b>\$ 64,461</b>	<b>\$ 62,000</b>

**Fund # 18**  
**Osawatomie Golf Course**

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>7300. COMMODITIES</b>						
301 Office Supplies	\$ 191	\$ 344	\$ 539	\$ 1,000	\$ 500	\$ 1,000
302 Clothing & Personal Supplies	147		89		500	500
303 Chemical/Seed/Fertilizer/Food	15,305	13,916	19,619	16,000	17,000	17,000
304 Machine Parts & Supplies	8,757	10,173	14,857	10,000	13,000	13,000
305 Building Material & Supplies	4,047	2,452	(667)	6,000	3,200	3,200
306 Construction Materials			1,235		4,000	1,500
307 Apparatus & Tools	2,172	467	2,039	750	1,200	2,000
309 Motor Fuels & Lubricants	15,707	15,105	8,726	15,000	10,000	13,000
318 Food & Beverage	18,556	17,747	21,865	19,000	23,000	24,000
320 Other Commodities	3,298	1,240	3,368	1,000	3,000	3,000
321 Commodities for Resale			8,114		3,000	3,000
<b>TOTAL COMMODITIES</b>	<b>\$ 68,180</b>	<b>\$ 61,444</b>	<b>\$ 79,783</b>	<b>\$ 68,750</b>	<b>\$ 78,400</b>	<b>\$ 81,200</b>
<b>7400. CAPITAL OUTLAY</b>						
401 Building & Fixed Equipment	\$ -	\$ -	\$ 842	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	10,500	3,289	-	3,500	-	1,000
405 Operation/Construction Equip Other Equipment	200		189		-	
			2,500	2,000	5,000	2,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 10,700</b>	<b>\$ 3,289</b>	<b>\$ 3,531</b>	<b>\$ 5,500</b>	<b>\$ 5,000</b>	<b>\$ 3,000</b>
<b>7500. DEBT RETIREMENT</b>						
511 Note Principal	\$ 12,851	\$ 13,403	\$ 13,713	\$ 14,277	\$ 14,277	\$ 14,741
512 Note Interest	8,520	3,887	3,578	3,013	3,013	2,549
513 Loan Repayment - Ind Fund		5,600	5,460	5,460	5,460	5,460
<b>TOTAL DEBT SERVICE</b>	<b>\$ 21,371</b>	<b>\$ 22,890</b>	<b>\$ 22,750</b>	<b>\$ 22,750</b>	<b>\$ 22,750</b>	<b>\$ 22,750</b>
<b>7700. OTHER EXPENSES</b>						
715 City Sales Tax	\$ 689	\$ 730	\$ 998	\$ 1,000	\$ 900	\$ 900
716 County Sales Tax	892	1,095	1,497	1,200	1,500	1,500
717 State Sales Tax	5,152	4,517	6,327	6,500	7,600	7,600
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 6,733</b>	<b>\$ 6,343</b>	<b>\$ 8,822</b>	<b>\$ 8,700</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 262,129</b>	<b>\$ 251,672</b>	<b>\$ 388,540</b>	<b>\$ 281,878</b>	<b>\$ 300,619</b>	<b>\$ 318,646</b>

**Fund # 22**  
**Osawatomie Tourism**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 9,423	\$ 7,979	\$ 25,564	\$ 37,876	\$ 39,737	\$ 37,961
<b>REVENUE</b>						
<b>Operations</b>						
Transient Guest Tax	\$ 12,169	\$ 18,671	\$ 19,193	\$ 16,000	\$ 18,000	\$ 17,500
Donations/Dedicated Funds	4,773	3,865	4,358	3,200	3,300	3,300
All Other	165	403	843	100	100	100
<b>Subtotal Operations</b>	\$ 17,107	\$ 22,938	\$ 24,394	\$ 19,300	\$ 21,400	\$ 20,900
<b>Jamboree</b>						
Sponsorships & Donations	\$ 14,625	\$ 16,750	\$ 14,800	\$ 16,000	\$ 18,880	\$ 16,000
Ticket Sales	7,820	4,410	4,187	6,000	3,066	3,500
Entry Fees	1,180	421	1,295	1,300	1,195	1,100
Concessions & Merch Sales	3,640	2,649	2,653	2,900	1,613	2,120
Transfers In	12,000	12,000	12,000	10,000	10,000	10,000
All Other	3,689	3,057	1,925	12,650	150	-
<b>Subtotal Jamboree</b>	\$ 42,954	\$ 39,287	\$ 36,861	\$ 48,850	\$ 34,904	\$ 32,720
<b>TOTAL REVENUE</b>	<b>\$ 60,062</b>	<b>\$ 62,225</b>	<b>\$ 61,254</b>	<b>\$ 68,150</b>	<b>\$ 56,304</b>	<b>\$ 53,620</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 69,485</b>	<b>\$ 70,204</b>	<b>\$ 86,819</b>	<b>\$ 106,026</b>	<b>\$ 96,041</b>	<b>\$ 91,581</b>
<b>EXPENSES</b>						
<b>Tourism Operations</b>						
Contractual Services	\$ 9,613	\$ 8,591	\$ 9,875	\$ 22,350	\$ 12,350	\$ 22,350
Commodities	1,593	2,125	1,504	3,000	2,500	3,000
Capital Outlay	-	280	148	-	-	10,000
Other Expenses	2,075	2,299	2,204	2,500	2,500	2,500
<b>Subtotal</b>	\$ 13,280	\$ 13,294	\$ 13,732	\$ 27,850	\$ 17,350	\$ 37,850
<b>Jamboree</b>						
Contractual Services	\$ 34,535	\$ 21,395	\$ 23,587	\$ 42,200	\$ 30,777	\$ 27,600
Commodities	12,790	9,367	8,681	12,650	9,152	9,050
Other Expenses	900	583	1,081	801	801	10,850
<b>Subtotal</b>	\$ 48,225	\$ 31,346	\$ 33,350	\$ 55,651	\$ 40,730	\$ 47,500
<b>TOTAL EXPENSES</b>	<b>\$ 61,506</b>	<b>\$ 44,640</b>	<b>\$ 47,082</b>	<b>\$ 83,501</b>	<b>\$ 58,080</b>	<b>\$ 85,350</b>
Revenues Over Expenditures	\$ (1,444)	\$ 17,585	\$ 14,173	\$ (15,351)	\$ (1,776)	\$ (31,730)
<b>ENDING BALANCE</b>	<b>\$ 7,979</b>	<b>\$ 25,564</b>	<b>\$ 39,737</b>	<b>\$ 22,525</b>	<b>\$ 37,961</b>	<b>\$ 6,231</b>
<i>as a percentage of expenses</i>	<i>13.0%</i>	<i>57.3%</i>	<i>84.4%</i>	<i>27.0%</i>	<i>65.4%</i>	<i>7.3%</i>

**Fund # 24**

**Capital Improvements - General**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 357,727	\$ 210,479	\$ 227,419	\$ 8,788	\$ 41,003	\$ 57,853
<b>REVENUE</b>						
801 Miscellaneous	\$ 326	\$ -	\$ 83,697	\$ -	\$ -	\$ -
830 Transfer In from Electric Fund	118,000	135,000	135,000	140,000	140,000	130,000
Loan Proceeds	95,000					
Grant Receipts (Non-CDBG)		40,900				
Reimbursed Expenses	35,000		592			
<b>TOTAL REVENUE</b>	<b>\$ 248,326</b>	<b>\$ 175,900</b>	<b>\$ 219,289</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 130,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 606,053</b>	<b>\$ 386,379</b>	<b>\$ 446,708</b>	<b>\$ 148,788</b>	<b>\$ 181,003</b>	<b>\$ 187,853</b>
<b>EXPENSES</b>						
<b>By Object</b>						
<b>Facilities</b>						
<i><b>Buildings &amp; Plants</b></i>						
Building & Fixed Equipment	\$ 3,023	\$ -		\$ -	\$ -	\$ -
Mold Abatement/Repairs	16,752					
Library Settlement Repair	35,000					
RICE Catalytic Converters	242,036					
Relay Switches at the Power Plant	13,478					
Repair Garage at Cabin		2,765				
Police Dept Access Control System					4,700	
Repairs to Memorial Hall						
Firestation Renovations						25,000
<b>Subtotal - Bldgs &amp; Plnts</b>	<b>\$ 310,289</b>	<b>\$ 2,765</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,700</b>	<b>\$ 25,000</b>
<i><b>Parks &amp; Property</b></i>						
New Section in Cemetery	2,136					
Sports Complex Improvements	43,007		206,455			
JB Park Improvements			15,740	23,000	5,000	-
City Lake - Shelter House & Impr			22,867	10,000	15,000	10,000
Trail Planning & Improvements				25,000	-	25,000
<b>Subtotal - Parks &amp; Prop</b>	<b>\$ 45,143</b>	<b>\$ -</b>	<b>\$ 245,062</b>	<b>\$ 58,000</b>	<b>\$ 20,000</b>	<b>\$ 35,000</b>
<i><b>Golf Course</b></i>						
OGC Greens, Paths & Fairways						6,000
OGC Clubhouse			11,893			4,000
OGC Restrooms/Shelter				3,500		
OGC Maint Shop Upgrades						
OGC Cart Storage Pad						
<b>Subtotal - Golf Course</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,893</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Subtotal - Facilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Infrastructure</b>						
Proejct Planning	-	-	\$ 3,276	-	-	-
LMI Survey	13,142					
Sidewalk Replacement						
Stormwater Study						15,000
Stormwater - Drainage Repairs						
<b>Subtotal - Infrastructure</b>	<b>\$ 13,142</b>	<b>\$ -</b>	<b>\$ 3,276</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>

**Fund # 24**

**Capital Improvements - General**

	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 Orig. APPR</u>	<u>2016 REVISED</u>	<u>2017 Estimate</u>
<b>Equipment</b>						
General Construction Equip		9,534		10,000	10,000	10,000
General Other Equipment		23,922	-	35,000	25,000	20,000
Street Sweeper (LP Reimb.)		91,981	3,019			
Used Motorgrader						
New Trailer for Mowing Crews			3,995			
Levee Mower/Tractor			76,261			
OGC Equipment			37,500		12,000	
OGC Fleet Expansion					21,450	
<b>Subtotal - Equipment</b>	<b>\$ -</b>	<b>\$ 125,437</b>	<b>\$ 120,775</b>	<b>\$ 45,000</b>	<b>\$ 68,450</b>	<b>\$ 30,000</b>
<b>Vehicles</b>						
General Vehicles	-	30,759	11,503	40,000	30,000	30,000
Police Vehicles	27,000		13,196		-	-
Replace Work Trucks						
<b>Subtotal - Vehicles</b>	<b>\$ 27,000</b>	<b>\$ 30,759</b>	<b>\$ 24,699</b>	<b>\$ 40,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 395,573</b>	<b>\$ 158,961</b>	<b>\$ 405,705</b>	<b>\$ 146,500</b>	<b>\$ 123,150</b>	<b>\$ 145,000</b>
Revenues Over Expenditures	\$ (147,248)	\$ 16,939	\$ (186,415)	\$ (6,500)	\$ 16,850	\$ (15,000)
<b>ENDING BALANCE</b>	<b>\$ 210,479</b>	<b>\$ 227,419</b>	<b>\$ 41,003</b>	<b>\$ 2,288</b>	<b>\$ 57,853</b>	<b>\$ 42,853</b>

**Fund # 25**  
**Capital Improvements - Streets**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>
<b>BEGINNING CASH BALANCE</b>	\$ 183,960	\$ 19,159	\$ 65,979	\$ 516	\$ 913,027	\$ -
<b>REVENUE</b>						
Federal Grant Proceeds	\$ -		\$ -	\$ 400,000	\$ 477,000	\$ 400,000
Interest						
Sale of Fixed Assets						
Temporary Bond Notes		99,964	909,123	800,000	113,026	800,000
Bond Proceeds					115,373	
830 Transfer In from Electric Fund						
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 99,964</b>	<b>\$ 909,123</b>	<b>\$ 1,200,000</b>	<b>\$ 705,399</b>	<b>\$ 1,200,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 183,960</b>	<b>\$ 119,123</b>	<b>\$ 975,102</b>	<b>\$ 1,200,516</b>	<b>\$ 1,618,426</b>	<b>\$ 1,200,000</b>
<b>EXPENSES</b>						
<b>By Object</b>						
206 Professional Services - Design	\$ -	\$ 32,322	\$ 61,872	\$ -	\$ 65,626	\$ -
208 Printing & Advertising			203			
220 Other Contractual		121			-	
402 Improv Other Than Buildings				1,200,000	1,505,400	1,200,000
Reimb to Street Improv Fund	3,831				47,400	
Reimb to Electric Fund	160,970					
Reimb to Bond and Interest		19,159				
Temp Issuance Costs		1,542				
<b>TOTAL EXPENSES</b>	<b>\$ 164,801</b>	<b>\$ 53,144</b>	<b>\$ 62,075</b>	<b>\$ 1,200,000</b>	<b>\$ 1,618,426</b>	<b>\$ 1,200,000</b>
<b>ENDING BALANCE</b>	<b>\$ 19,159</b>	<b>\$ 65,979</b>	<b>\$ 913,027</b>	<b>\$ 516</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund # 26**  
**Capital Improvements - Sewer**

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>BEGINNING CASH BALANCE</b>	\$ -	\$ (301,209)	\$ (139,872)	\$ -	\$ (368)	\$ 7
<b>REVENUE</b>						
Federal Grant Proceeds	\$ -		\$ -	\$ -	\$ -	\$ -
Transfer In from Sewer					4,000	
SRLF Proceeds	-	1,022,581	235,588	-	6,375	-
<b>TOTAL REVENUE</b>	\$ -	\$ <b>1,022,581</b>	\$ <b>235,588</b>	\$ -	\$ <b>10,375</b>	\$ -
<b>TOTAL RESOURCES AVAILABLE</b>	\$ -	\$ <b>721,371</b>	\$ <b>95,716</b>	\$ -	\$ <b>10,007</b>	\$ <b>7</b>
<b>EXPENSES</b>						
<b>By Object</b>						
206 Professional Services	\$ 92,658	\$ 112,289	\$ 3,569	\$ -	\$ -	\$ -
220 Other Contractual		600	8			
401 Building & Fixed Equipment		540,354	92,508		10,000	
402 Improvements Other Than Buildin	208,551	208,000				
<b>TOTAL EXPENSES</b>	\$ <b>301,209</b>	\$ <b>861,243</b>	\$ <b>96,084</b>	\$ -	\$ <b>10,000</b>	\$ -
<b>ENDING BALANCE</b>	\$ <b>(301,209)</b>	\$ <b>(139,872)</b>	\$ <b>(368)</b>	\$ -	\$ <b>7</b>	\$ <b>7</b>

**Fund # 27**

**Capital Improvements - Grants/Buildings**

	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 Orig. APPR</u>	<u>2016 REVISED</u>	<u>2017 Estimate</u>
<b>BEGINNING CASH BALANCE</b>	\$ -	\$ 260,005	\$ 252,050	\$ -	\$ 121,346	\$ 0
<b>REVENUE</b>						
Federal Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -
Donations		500				
Sale of Fixed Assets		40,000				
Bond Proceeds	590,000	600,036	5,295		350,767	
Miscellaneous			338			
Reimbursed Expenses		3,318	400			
<b>TOTAL REVENUE</b>	<b>\$ 590,000</b>	<b>\$ 643,854</b>	<b>\$ 6,033</b>	<b>\$ -</b>	<b>\$ 700,767</b>	<b>\$ -</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 590,000</b>	<b>\$ 903,859</b>	<b>\$ 258,083</b>	<b>\$ -</b>	<b>\$ 822,113</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
<b>By Object</b>						
CDBG Complex/Sidewalks	\$ -	\$ -	\$ 15,083	\$ -	\$ 385,684	\$ -
City Hall/Council Room Project			-		411,429	
Police Station Project	329,995	51,773	121,654		-	
PD Parking Lot					25,000	
Bond Principal		590,000				
Bond Interest		10,036				
<b>TOTAL EXPENSES</b>	<b>\$ 329,995</b>	<b>\$ 651,809</b>	<b>\$ 136,737</b>	<b>\$ -</b>	<b>\$ 822,113</b>	<b>\$ -</b>
<b>ENDING BALANCE</b>	<b>\$ 260,005</b>	<b>\$ 252,050</b>	<b>\$ 121,346</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Fund # 28**  
**Capital Improvements - Water**

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>BEGINNING CASH BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ 569,577	\$ 1
<b>REVENUE</b>						
Transfer In from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds			1,915,582			
Reimbursed Expenses						
<b>TOTAL REVENUE</b>	\$ -	\$ -	<b>1,915,582</b>	\$ -	\$ -	\$ -
<b>TOTAL RESOURCES AVAILABLE</b>	\$ -	\$ -	<b>\$ 1,915,582</b>	\$ -	<b>\$ 569,577</b>	<b>\$ 1</b>
<b>EXPENSES</b>						
<b>By Object</b>						
206 Prof. Services - Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
206 Prof. Services - Const. Engin.			21,463			
402 Improvements Other Than Buildings			517,886		569,576	
Principal Payments			700,000			
Interest Payments			5,582			
Reimb Water Fund (02) - Design			101,075			
<b>TOTAL EXPENSES</b>	\$ -	\$ -	<b>\$ 1,346,005</b>	\$ -	<b>\$ 569,576</b>	\$ -
<b>ENDING BALANCE</b>	\$ -	\$ -	<b>\$ 569,577</b>	\$ -	<b>\$ 1</b>	<b>\$ 1</b>

**Fund # 33**  
**CIP Electric**

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>BEGINNING CASH BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,858,290	\$ 450,000
<b>REVENUE</b>						
Transfer In from Electric Fund	\$ -	\$ -	\$ -	\$ 200,000	\$ 95,763	\$ -
Interest			78			
Bond Proceeds			5,999,237			
Reimbursed Expenses						
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ 5,999,315	\$ 200,000	\$ 95,763	\$ -
<b>TOTAL RESOURCES AVAILABLE</b>	\$ -	\$ -	\$ 5,999,315	\$ 200,000	\$ 3,954,054	\$ 450,000
<b>EXPENSES</b>						
<b>By Object</b>						
Professional Services	\$ -	\$ -	\$ 74,116	\$ -	\$ -	\$ -
Operational Construction Equip			1,876,600		3,447,932	450,000
Bond Issuance Costs			190,308		56,122	
<b>TOTAL EXPENSES</b>	\$ -	\$ -	\$ 2,141,024	\$ -	\$ 3,504,054	\$ 450,000
<b>ENDING BALANCE</b>	\$ -	\$ -	\$ 3,858,290	\$ 200,000	\$ 450,000	\$ -

**Fund # 43**  
**Electric Debt Service**

	<b>2015 ACTUAL</b>	<b>2016 Orig. APPR</b>	<b>2016 REVISED</b>	<b>2017 Estimate</b>	<b>2018 Est</b>	<b>2019 Est</b>
<b>BEGINNING CASH BALANCE</b>	\$ -	\$ -	\$ 95,763	\$ 144,533	\$ 146,658	\$ 143,433
<b>REVENUE</b>						
830 Transfer In from Electric Fund	\$ -	\$ -	\$ 336,060	\$ 435,725	\$ 432,500	\$ 434,100
Transfer In from Electric Proj						
Bond Proceeds	95,763					
<b>TOTAL REVENUE</b>	<b>\$ 95,763</b>	<b>\$ -</b>	<b>\$ 336,060</b>	<b>\$ 435,725</b>	<b>\$ 432,500</b>	<b>\$ 434,100</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 95,763</b>	<b>\$ -</b>	<b>\$ 431,824</b>	<b>\$ 580,258</b>	<b>\$ 579,158</b>	<b>\$ 577,533</b>
<b>EXPENSES</b>						
<b>By Object</b>						
<b>7500. DEBT RETIREMENT</b>						
501 Bond Principal			\$ 135,000	\$ 225,000	\$ 235,000	\$ 240,000
502 Bond Interest			152,290	208,600	200,725	192,500
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 287,290</b>	<b>\$ 433,600</b>	<b>\$ 435,725</b>	<b>\$ 432,500</b>
Revenues Over Expenditures	\$ 95,763	\$ -	\$ 48,770	\$ 2,125	\$ (3,225)	\$ 1,600
<b>ENDING BALANCE</b>	<b>\$ 95,763</b>	<b>\$ -</b>	<b>\$ 144,533</b>	<b>\$ 146,658</b>	<b>\$ 143,433</b>	<b>\$ 145,033</b>
<i>as a percentage of expenses</i>	<i>#DIV/0!</i>	<i>#DIV/0!</i>	<i>50.3%</i>	<i>33.8%</i>	<i>32.9%</i>	<i>33.5%</i>

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

	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>Orig. APPR</u>	<u>2016</u> <u>REVISED</u>	<u>2017</u> <u>Estimate</u>
<b>BEGINNING CASH BALANCE</b>	\$ 4,926	\$ 14,099	\$ 26,579	\$ 31,679	\$ 32,174	\$ 39,674
<b>REVENUE</b>						
125 Contributions	\$ 22,537	\$ 30,717	\$ 26,957	\$ 35,000	\$ 35,000	\$ 35,000
Reimb from EBF/HRA Contrib	24,000	15,000	20,000	20,000	20,000	30,000
<b>TOTAL REVENUE</b>	<b>\$ 46,537</b>	<b>\$ 45,717</b>	<b>\$ 46,957</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 65,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 51,462</b>	<b>\$ 59,815</b>	<b>\$ 73,535</b>	<b>\$ 86,679</b>	<b>\$ 87,174</b>	<b>\$ 104,674</b>
<b>EXPENSES</b>						
<b>By Object</b>						
125 Disbursements	\$ 25,336	\$ 26,223	\$ 30,732	\$ 35,000	\$ 35,000	\$ 35,000
HRA Payments	7,472	400	3,400	20,000	5,000	10,000
Admin Fee/Health Services	4,556	6,614	7,230	7,500	7,500	7,500
<b>TOTAL EXPENSES</b>	<b>\$ 37,364</b>	<b>\$ 33,237</b>	<b>\$ 41,361</b>	<b>\$ 62,500</b>	<b>\$ 47,500</b>	<b>\$ 52,500</b>
<b>ENDING BALANCE</b>	<b>\$ 14,099</b>	<b>\$ 26,579</b>	<b>\$ 32,174</b>	<b>\$ 24,179</b>	<b>\$ 39,674</b>	<b>\$ 52,174</b>

**CIP SUMMARY**

Category	Dept	Project Totals	Total Prior Actual	2015 Actual	2016 Revised	2017 Proposed
<b>Facilities</b>						
	City Hall Complex	594,800	24,800	-	400,000	-
	Tourism/Public Use	90,385	15,385	-	-	-
	Public Safety	200,000	-	-	25,000	25,000
	Library	710,260	130,260	-	4,000	-
	Sports Complex & Pool	526,701	47,677	221,538	257,486	-
	Parks	269,138	18,398	15,740	38,000	40,000
	Lake	96,867	-	22,867	10,000	15,000
	Trail	345,000	-	-	-	25,000
	Public Works & Utilities	8,000	-	-	8,000	-
	Power Plant & Sub-Stations	6,224,569	272,417	1,974,221	3,482,931	495,000
	Water Plant	5,379,530	49,530	-	20,000	40,000
	Sewer Plant	2,693,493	1,170,541	96,084	30,368	170,000
	Golf Course	672,695	57,302	11,893	-	10,000
<b>Infrastructure</b>						
	Levees & Cemeteries	1,140,732	390,732	-	-	750,000
	Streets	6,944,632	1,145,074	172,688	1,696,870	1,255,000
	Electric Distribution	748,484	178,307	66,849	101,329	75,000
	Water	1,491,116	35,226	648,130	677,760	45,000
	Sewer	485,000	-	-	-	400,000
	Stormwater	650,000	-	-	-	15,000
<b>Technology</b>						
	City Hall	63,485	3,022	5,299	43,164	-
	Public Safety	29,700	-	-	4,700	10,000
	Public Works & Utilities	28,715	11,315	-	17,400	-
<b>Equipment</b>						
	Public Safety	103,718	7,568	13,532	41,218	28,100
	Parks	255,895	52,672	21,625	82,413	30,637
	Golf Course	112,450	-	40,000	33,450	-
	Streets	270,019	79,007	41,052	32,480	39,480
	Electric	102,361	45,161	6,000	6,200	35,000
	Water & Sewer	74,295	4,295	-	-	-
<b>Vehicles</b>						
	City Hall	39,009	39,009	-	-	-
	Public Safety	563,396	40,200	13,196	-	480,000
	Parks	44,995	-	3,995	-	-
	Streets & Cemeteries	241,522	17,506	5,016	-	30,000
	Electric Distribution	451,122	161,122	-	45,000	35,000
	Water	40,000	-	-	-	40,000
	Sewer	32,000	-	-	-	15,000
	Golf Course	11,503	-	11,503	-	-

**CIP - FACILITIES**

Description	Funding Source	Project Total	Total Prior Actual	2015	2016	2017
				Actual	Revised	Proposed
<b>City Hall Complex</b>						
Renovate Old Police Station into Council/Court Room	CI-Grant	100,000	-	-	100,000	
Repair City Hall Building - Inside	CI-Grant	100,000	-		-	
Repair City Hall Building - Outside	CI-Grant	300,000	-		300,000	
<b>Public Safety</b>						
New Police Station	Debt	503,422	381,768	121,654	-	-
Police Parking Lot		25,000			25,000	
New Fire Station - Renovate Electric Building	Debt	175,000	-			25,000
<b>Library</b>						
Library Improvements - Phase 1	CDBG/Lib	75,648	75,648			
General Repairs	General	987	987			
Basement Improvements	Library	10,753	10,753			
Fix Settlement on SE Corner	CI-Gen/Lib	42,872	42,872			
<b>Sports Complex &amp; Pool</b>						
Complex - Improvements - Playground	CI-Gen/Grant	43,007	43,007			
Complex - Replace BR & Concession Stand Buildings	LP/Grant	135,900	-	135,900		
Complex - Drainage, Canopy, Sidewalks	CI-Gen	70,555	-	70,555		
Complex - Bleachers, Courts, Shade	CDBG	272,569	-	15,083	257,486	
<b>Parks</b>						
JB Park - New Mulch	SP&R	12,298	12,298		-	
JB Park - Bathroom Roof Replacement	SP&R	6,100	6,100		-	
JB Park - General Improvements	SPR	20,000	-		10,000	10,000
JB Park - Replace Pipe Under Concert Area	CI-Gen	20,740	-	15,740	5,000	
JB Park - ADA Ramp for Shelter House	SPR	3,000	-		3,000	
JB Park - Replace Curb & Gut - 10th St. & Cabin Loop	SPR	40,000	-		-	
JB Park - Replace 10th Street Bridge	SPR	30,000	-		-	30,000
JB Park - Replace Parker Avenue Bridge	SPR	20,000	-		20,000	
<b>Lake</b>						
City Lake - Shelterhouse Roof-Patio	CI-Gen	42,867	-	22,867	-	10,000
City Lake - Replace Fishing Dock	CI-Gen/Grant	5,000	-		5,000	
City Lake - Construct Earthen Fishing Weirs	CI-Gen/Grant	5,000	-		5,000	
City Lake - Remove Horse Arena, Const Campground	CI-Gen	5,000	-			5,000
<b>Trail</b>						
Trail - Improvements	CI-Gen/Grant:	275,000	-		-	25,000
Trail - Construct Trailhead Parking and Access Road	CI-Gen/Grant:	70,000	-			
<b>Public Works &amp; Utilities - Buildings &amp; Workshops</b>						
Salt Storage Structure	Street Imp	8,000	-		8,000	
<b>Power Plant &amp; Sub-Stations</b>						
RICE Conversion	CI-Gen	242,036	242,036			
Upgrade Meters on Switchgear	CI-Gen	30,381	30,381			
Substation Breaker Replacement - Plant	Electric	58,505	-	23,505	35,000	
New Generation/Substation/Electric Shop	Electric/Debt	5,848,647	-	1,950,716	3,447,931	450,000
Clean/Test Generators & Switchgear	Electric	45,000	-		-	45,000

**CIP - FACILITIES**

Description	Funding Source	Project Total	Total Prior Actual	2015	2016	2017
				Actual	Revised	Proposed
<b>Water Plant</b>						
Replace Chlorine Tank	Water	49,530	49,530			
UltraSonic Level Indicator for Clearwell	Water	10,000	-		-	
Intake Water Meter	Water	20,000	-		20,000	
Clean Sludge Lagoon	Water	75,000	-		-	
Replace/Repair Water Plant Breaker	Water	40,000	-		-	40,000
<b>Sewer Plant</b>						
Upgrade Alarms at Lift Stations	Sewer	20,000	-		20,000	
Plant Upgrade - Phase I - Headworks & Sludge Press	SRLF/Sew	1,276,993	1,170,541	96,084	10,368	
Maintenance - Replace 1 decanter arm drive	Sewer	50,000	-		-	50,000
Plant Upgrade - Phase II - UV Replacement	SRLF	576,500	-		-	50,000
Plant Upgrade - Phase III - Optimization	SRLF	770,000	-		-	70,000
<b>Golf Course</b>						
Golf Course Repairs from Storm and Drought	CI-Gen	14,560	14,560			
Zoysia on Fairways	Industrial	42,742	42,742			
Clubhouse - Counter, Ceiling, Floor Upgrade	CI-Gen	11,893	-	11,893		
Bentgrass Sod on #3 & #4 Greens	CI-Gen	2,500	-			-
Level / Sand Cap Tee Boxes / Reseed	Golf	8,500	-			-
Clubhouse - Bathroom Remodel	CI-Gen	1,500	-		-	1,500
Clubhouse - Deck Upgrades	CI-Gen	2,000	-		-	
Drainage Along 9-12-13-14	CI-Gen	15,000	-			
Clubhouse - Kitchen Upgrade	CI-Gen	32,500	-			2,500
Irrigation Control System Upgrade	CI-Gen	6,000	-			6,000

**CIP - INFRASTRUCTURE**

Description	Funding Source	Total Project	Total Prior Actual	2015	2016	2017
				Actual	Revised	Proposed
<b>Levees &amp; Cemeteries</b>						
Levee Certification - Planning & Inspection	CIP/GF	384,931	384,931			
New Section in Cemetery	Gen/CI-G	5,801	5,801			
Levee Certification - Construction	Debt	750,000	-			750,000
<b>Streets</b>						
LMI Survey - for Main Street Project	CI-Gen	109,203	13,142	96,061		
Reconstruct Main Street from 1st to 5th	CDBG/Loan	1,601,461	33,986	62,075	1,505,400	
Reconstruct Main Street from 7th to 12th	CDBG/Loan	1,313,026	-		113,026	1,200,000
Unassigned Street Replacement/Chip Seal	Street Fund	255,000	-		25,000	55,000
West Lake Road - Rip up, Rock, Double Chip-Seal	Street Fund	67,996	-	14,552	53,444	
<b>Electric Distribution</b>						
Poles	Electric	107,525	32,525	-	15,000	15,000
Transformers	Electric	144,705	37,596	7,109	20,000	20,000
Wire	Electric	233,507	79,938	28,569	25,000	25,000
Power Line Replacement						
Between Main st. and Parker from 16 to 18 (under)	Electric	37,500	-	31,171	6,329	
Bury Feeder Lines by New Pool	Electric	35,000	-		35,000	
Between Main and Parker from 5th to 7th (over)	Electric	15,000	-		-	15,000
<b>Water</b>						
Water Main on Main Street from 1st to 5th, 7th to 12th	Loan	1,273,183	-	640,423	632,760	
Water Main at 7th & Brown	Water	17,707		7,707	10,000	
Water Main on Reed - 3rd to 5th	Water	35,000	-		35,000	
<b>Sewer</b>						
Replace Sewer Line - Shady Lane to Lift Station	Sewer	20,000	-		-	20,000
Replace Sewer Line - 15th Street to 15th Terrace	Sewer	35,000	-		-	35,000
Replace West Lift Station	Debt	300,000	-		-	300,000
<b>Stormwater</b>						
Drainage Study	General	15,000	-			15,000

**CIP - TECHNOLOGY**

Description	Funding Source	Total Project	Total Prior Actual	2015	2016	2017
				Actual	Revised	Proposed
<b>City Hall</b>						
Upgrade to VOIP Telephone System	SPLIT	13,485	3,022	5,299	5,164	
Court Only Software	General	3,000	-		3,000	
Upgrade Finance Software/Court Module	General	35,000	-		35,000	
<b>Public Safety</b>						
Access Control System for PD	CIP-Gen	4,700			4,700	
New RMS (\$13k annual operating cost)	PSE	10,000	-			10,000
Digital Tickets (\$500/month)	General	6,000	-			
Tablets (15 @ \$600 each)	General	9,000	-			
<b>Public Works &amp; Utilities</b>						
Microstation	Split	7,916	7,916			
Computer Equip & Software	General	1,421	1,421			
Computer Equipment & Software	Elec	1,979	1,979			
GIS Software	Split	15,000	-		15,000	
Tablets	General	1,200	-		1,200	
Tablets	Elec	600	-		600	
Tablets	Water	600	-		600	
Meter System Upgrade/Replacement	Elec/Wat	-	-			

**CIP - EQUIPMENT**

Description	Funding Source	Total Project	Total Prior Actual	2015	2016	2017
				Actual	Revised	Proposed
<b>City Hall</b>						
General Equipment	General	125,000	-		35,000	30,000
<b>Public Safety</b>						
Equipment and Gear	PS/Gen	26,100	7,568	13,532	-	5,000
SCBA & Bottle Replacement	PS/Grant	14,380			4,380	5,000
Bunker Gear Replacement	PS/Grant	15,488			5,888	4,800
Water Dive Replacement	PS/Grant	7,000			-	3,500
Body Armor & Carriers	PS/Grant?	6,400			6,400	
Tasers	PS/Grant	7,000	-		7,000	
Car Cameras	PSE	14,540			14,540	
Surveillance Equipment	Grant?	7,000	-		-	7,000
Body Cameras (16)	PSE	3,010	-		3,010	
Flashlights & Gun Lights (16)	General	2,800	-			2,800
<b>Parks &amp; Property</b>						
Mower Replacement	GF-Prop	103,113	25,889	18,349	12,875	20,000
Purchase Mosquito Fogger	CI-Gen	9,534	9,534			
Purchase Tent	CI-Gen	7,019	7,019			
Crawler Video Camera for Pipe Inspection	SPLIT	47,000	-	-	47,000	
Lease Purchase Tractor-Mower	GF-Levee	67,098	-	3,276	10,637	10,637
Replace Gator	GF-Prop	11,901	-		11,901	
<b>Golf Course</b>						
Range Picker and Beverage Cart	Golf	2,500	-	2,500	-	
Purchase Fairway Mower (2011 TORO RM5510)	CI-Gen	16,000	-	16,000	-	
Replace Greensmower (2011 TORO GR3150)	CI-Gen	13,000	-	13,000	-	
Purchase Utility Vehicle (2011 Workman HDX)	CI-Gen	8,500	-	8,500	-	
Golf Cart Fleet Expansion (6-10)	CI-Gen	31,450	-		21,450	
Purchase New Rotary Trim Mower	CI-Gen	12,000	-		12,000	
<b>Streets</b>						
Lease Trac Loader	SPLIT	35,000	7,000	7,000	7,000	7,000
Lease Payment Street Sweeper	LP-Streets	101,920	25,480	25,480	25,480	25,480
Purchase Bucket for Skid Steer Loader	Split	1,865	-	1,865	-	
Purchase Dozer Blade for Bobcat	CI-Gen	6,707	-	6,707	-	
Purchase Broom Attachment for Bobcat	CI-Gen	7,000	-			7,000
<b>Electric</b>						
Lease Mini Excavator	Electric	24,200	12,000	6,000	6,200	
Replace 1992 Chipper Unit	Electric	35,000	-			35,000

**CIP - VEHICLES**

Description	Funding Source	Total Project	Total Prior Actual	2015 Actual	2016 Revised	2017 Proposed
<b>City Hall</b>						
General Vehicles/Work Trucks	CI-Gen	39,009	39,009			
<b>Public Safety</b>						
Replace Patrol Units (\$30k Every 2 years)	PSE	113,396	40,200	13,196		30,000
Replace Rental Truck	PSE	-	-		-	
New Pumper Truck	Grant/LP	450,000	-		-	450,000
<b>Parks</b>						
New Trailer Truck for Mowing Crews	CI-Gen	3,995	-	3,995		
<b>Streets &amp; Cemeteries</b>						
New Supervisors Truck	St Imp	17,506	17,506			
Trailer for Skid Steer	Split	5,016	-	5,016		
Replace Inmate Super. 2001 Truck 4dr/4wd 1 ton	CI-Gen	30,000	-			30,000
<b>Electric Distribution</b>						
Digger Truck	Electric	161,122	161,122			
Replace 1987 Chipper Truck	Electric	35,000	-			35,000
Replace 1998 3/4 Ton Utility Pickup	Electric	45,000	-		45,000	
<b>Water</b>						
Replace 2002 Ford F-350 Service Truck	Water	40,000	-		-	40,000
<b>Sewer</b>						
Replace Plant Truck	Sewer	15,000	-			15,000
<b>Golf Course</b>						
Work Truck	CIP-Gen	11,503	-	11,503		-