

CITY OF OSAWATOMIE



STAFF AGENDA MEMORANDUM

DATE OF MEETING: July 27, 2017

AGENDA ITEM: 2018 Recommended Budget

PRESENTER: Don Cawby, City Manager

BUDGET SUMMARY: Attached is the City Manager's proposed 2018 Budget, along with the revised 2017 Budget, for the City of Osawatomie.

Current Year. The 2017 revised budget reflects \$16,977,903 in total expenditures from all funds. It is an increase of \$2.7 million increase over the 2017 approved budget, almost all a result of: (1) carryover in the CIP Electric project and (2) assigning final budget estimates to Phase II of the Main Street project. For budgeted (a.k.a. limited funds), estimated expenditures actually decrease by \$885,804 from the approved budget of \$12,439,512. While limited funds expenditures decreased by approximately \$885,000, revenues only fell by approximately \$180,000.

Budget Year. The 2018 proposed budget expenditures total \$15,509,948 from all funds. This is a \$1.4 million reduction in expenditures from the current year revised budget. Again, the change in expenditures from all funds is largely impacted by the Electric Generation Project winding down and the Phase II project being converted from temporary notes to permanent notes. For limited funds, proposed expenditures are \$12,536,144, and increase of \$982,436 million from the revised 2017 budget. The majority of that increase (\$793,897) is reflected in cash reserves holdings, which are required in most of the limited funds to meet state budget law ending balances. The remainder of the increase, \$188,539 is a 1.6% increase for all limited expenditures, all of which occurs in utility funds. Property tax funds show a total decrease of \$10,685 in expenditures.

The proposed budget has estimated revenues at \$15.2 million, and increase of \$1.3 million over the revised 2017 budget. Of that total, \$973,694 is a result of non-limited capital improvement funds. For limited funds, revenues increase by 336,000 over 2017, The largest gains in revenue are from: (1) a proposed rate increase for the Electric Fund—\$100,000; (2) estimated sales of excess electric capacity—\$50,000; a proposed rate increase for the Water Fund—\$80,000; and

a 1.7 mil levy increase for the Bond and Interest Fund for the first step of a total 4.5 mil increase for Phase II Main Street bonds.

SELECTED FUNDS

General Fund. The General Fund has a modest increase in 2018 expenses when factoring out cash reserves (\$63,000), with small increases in the general administration, police department and property and maintenance programs. The police department includes a part-time secretary in the coming year. The administration reflects a fully staffed City Hall for a full year, which was not the case for the past 2-3 years. Properties and Maintenance reflects full funding of our mowing crews and a larger mower replacement for 2018. The General Fund again includes \$30,000 for building demolition, \$10,000 to finish the comprehensive plan, and \$20,000 to upgrade finance software.

General fund revenues are expected to increase by approximately \$19,000. This is a result of shifting 1.3 mils (\$30,000) of property tax from Employee Benefits to the General Fund and minor changes in all other funding sources for 2018. Sales Taxes are held flat or below previous years with the unknown impact of the grocery store closure and addition of 3 new/expanded businesses. For 2018, we show revenue from the COPS grant moving to USD 367 to provide full payment and with the savings in insurance in both years by moving to MPR, there will be no dividend payment from EMC.

Water Fund. The proposed 2018 Water Fund budget has an increase in total expense budget by \$19,000, but when factoring out the cash reserves of \$30,000, the budget is actually a decrease of \$11,000 for 2018. That reduction is in large part a result of the P&L insurance savings through moving to MPR. However, the budget also includes a \$80,000 rate increase for 2018 which is hopefully the last step to structurally balance the fund after taking on additional debt payment of \$70,000 for the 2015-16 Main Street water line project.

Electric Fund. After factoring out \$100,000 in cash reserves, the proposed Electric Fund budget for 2018 is an increase of \$156,000 in 2018. That increase is primarily in 2 areas: (1) \$100,000 for purchased electric costs and (2) additional capital outlay for beginning conversion of the electric system (if funds allow).

Employee Benefits. The proposed Employee Benefit Fund budget is projected to remain in balance, with an ending balance around \$158,000, even though the mil levy was lowered by 1.75 mils for 2018, offsetting other property tax increases in other funds. Moves to control health care expenses for 2017 carry over into 2018 to allow for this structural balance to remain intact.

Sewer Fund. Proposed Sewer Fund expenditures for 2018 are an increase of \$118,000 (when factoring out cash reserves). This increase reflects planned increases in debt service payments (\$50,000) and the replace of the decanter arm drive at the sewer plant (\$50,000) should it need to be replaced before Phase II of the plant upgrade project starts. The budget also includes the purchase of a vacuum trailer that will be split with the water department (\$20,000). Although balances are low, no rate increases are expected at this time, as debt payments will drop by more than \$100,000 from 2019 to 2020.

Golf Course Fund. The 2018 golf course budget will seek to maintain similar expenses and see a modest increase in revenues due to increased greens fees and member fees. The golf course is hoping the continued maintenance and improvement on the course will lead to the continued steady growth in revenues it has experienced in the past 2 years.

OTHER GENERAL ISSUES

New Fire Truck. The proposed budget has no funds allocated for a new, or “new to us” fire truck. The plan of this budget is that 2019 will include either a mil levy rate increase or be supplanted by a possible sales tax referendum that will occur before finalizing the budget in 2019. Between now and then, if funds are needed to purchase a truck, it will be done through temporary notes or a lease-purchase with a delayed payment date.

Salary Increases. The proposed budget has no funds allocated for 2018 salary increases. Because of some budget uncertainties surrounding sales taxes, property taxes and current year operating expenditures, funds were not directly appropriated for this purpose. However, some cost scenario increases are show in the budget tables to provide some guidance for the impact salary increase that we may consider at the end of 2017 or the beginning of 2018.

Rate Increases. As mentioned in the Water and Electric Fund overviews, proposed rate increases are proposed for both. In order to be in place for a full year of operations, the rate increases should probably be considered and approved by late November.

COUNCIL ACTION NEEDED: **(1)** Review the proposed budget and approve by motion any adjustments to the proposed budget. **(2)** Set a hearing for August 24 (regular meeting) to take public comment and adopt the proposed budget (See copy of official notice). **NOTE:** Once the hearing has been set, they mill levy may not be increased, only reduced. The notice will be placed in the newspaper on August 2, 2017.

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

NOTICE OF BUDGET HEARING

2018

The governing body of

City of Osawatomie

will meet on August 24, 2017 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.osawatomieks.org and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.

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

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate *
General	2,394,552	25.649	2,580,134	28.098	2,673,263	658,115	29.431
Debt Service (Bond & Int)	799,514	12.727	799,069	14.109	971,280	354,509	15.854
Library	13,342		7,000		150,000		
Industrial	15,988		78,138	0.100	109,480	2,240	0.100
Employee Benefits	738,734	25.904	739,063	24.417	872,458	506,058	22.631
Public Safety Equipment	142,136		117,063	0.999	63,300	19,876	0.889
Recreation	224				1,000		
Recreation Employee Benefit	28				500		
Street Improvements (Spec. Hwy)	137,439		141,980		187,500		
Refuse	401,001		431,000		431,500		
Special Revenue 911					9,897		
Tourism	62,751		53,374		76,320		
Special Parks & Recreation	33,015		90,290		37,290		
Electric Reserve Debt Service	287,292		433,600		445,725		
Water	807,251		1,018,834		1,037,805		
Electric	3,742,865		3,885,556		4,141,431		
Sewer	946,247		877,043		1,025,141		
Golf Course	297,529		301,563		302,253		
Non-Budgeted Funds-A	2,495,235						
Non-Budgeted Funds-B	979,823						
Non-Budgeted Funds-C	18,308						
Totals	14,313,272	64.280	11,553,708	67.723	12,536,143	1,540,799	68.905
Less: Transfers	1,376,117		1,152,645		1,135,185		
Net Expenditure	12,937,155		10,401,063		11,400,958		
Total Tax Levied	1,432,071		1,494,115		xxxxxxxxxxxxxxxx		
Assessed Valuation	22,278,593		22,062,081		22,361,437		
Outstanding Indebtedness, January 1,	<u>2015</u>		<u>2016</u>		<u>2017</u>		
G.O. Bonds	8,047,000		9,709,000		9,415,000		
Revenue Bonds	0		6,095,000		5,960,000		
Other	1,273,000		1,270,563		1,266,954		
Lease Purchase Principal	255,108		217,999		170,873		
Total	9,575,108		17,292,562		16,812,828		

*Tax rates are expressed in mills

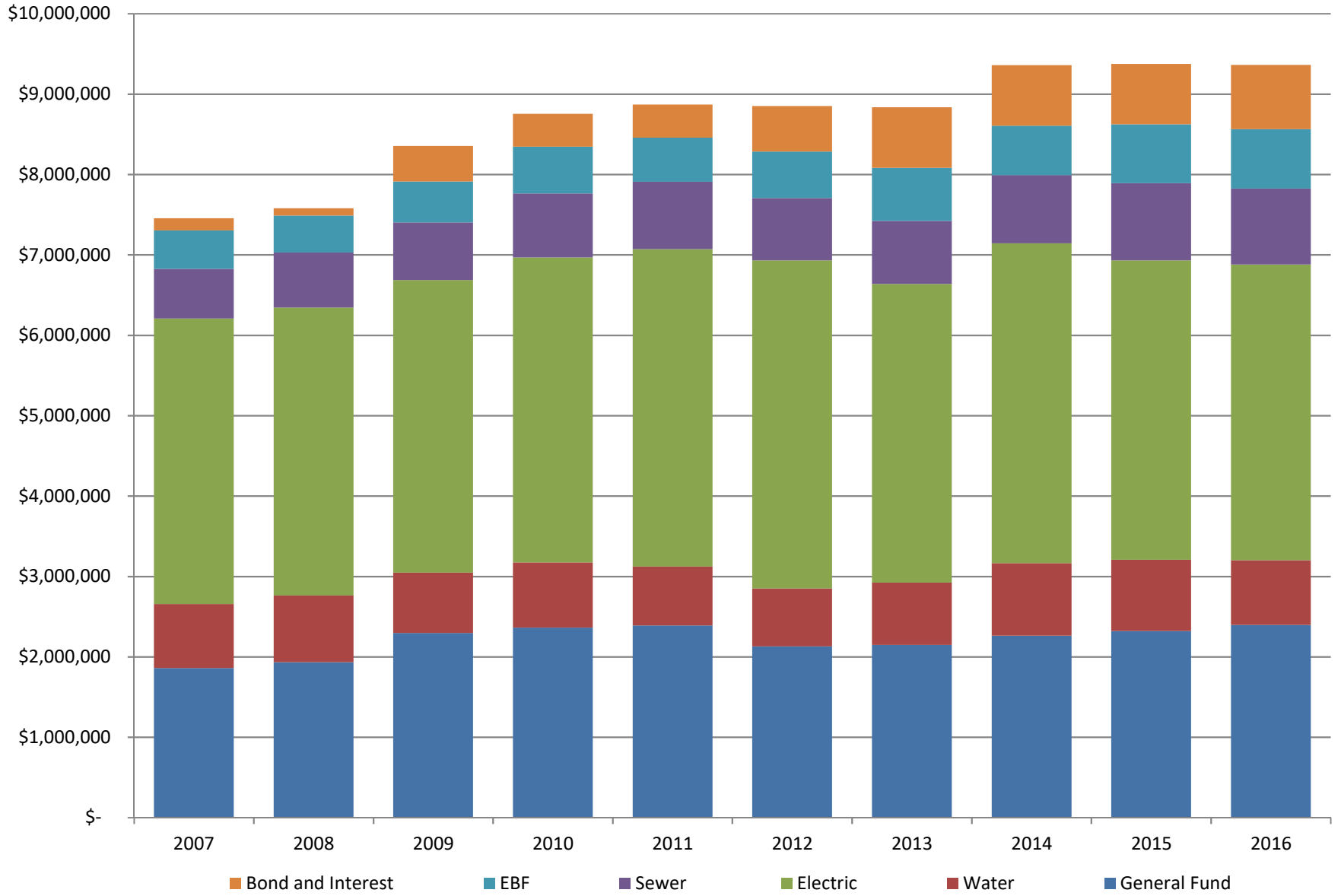
Donald R Cawby
City Official Title: City Manager

Ending Balance Changes for Budgeted Funds

Original - Revised Budget

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>REVISED</u>	<u>Change</u>
1 General Operating	\$ 111,385	\$ 202,579	\$ 234,072	\$ 422,152	\$ 427,561	\$ 290,563	\$ 179,179
2 Water	176,093	206,190	122,292	179,813	243,189	145,552	199,614
3 Electric	443,463	420,357	531,865	492,982	427,571	299,184	210,680
4 Employee Benefit	52,082	20,523	107,698	69,806	83,707	157,568	54,875
5 Refuse	6,252	5,511	19,986	4,942	7,760	7,260	3,034
6 Library	115,754	98,394	102,054	106,247	108,330	142,330	16,705
7 Recreation	714	-	3,268	-	-	-	(714)
9 Industrial Promotion	61,237	35,121	49,980	60,641	70,913	77,635	22,743
11 Special Parks & Recreation	91,073	88,221	90,822	94,867	100,084	34,623	87,391
12 Street Improvements	99,272	122,076	127,186	111,837	148,184	126,304	156,541
13 Bond & Interest	96,892	88,617	119,632	156,241	202,542	184,574	141,540
14 Public Safety Equipment	9,847	9,068	3,704	3,673	15,083	3,865	5,311
16 Sewer	335,552	383,948	357,409	245,326	153,253	173,529	(208,188)
17 Recreation Employee Benefit	-	-	422	-	-	-	-
18 Golf Course	4,804	26,038	6,362	5,601	1,399	1,885	(1,929)
20 Special 911 Revenue	9,897	9,897	9,897	9,897	9,897	9,897	-
22 Tourism	9,423	7,979	25,564	39,737	36,462	30,846	32,739
TOTAL - ALL FUNDS	\$ 1,623,739	\$ 1,724,519	\$ 1,912,215	\$ 2,003,762	\$ 2,035,934	\$ 1,685,615	\$ 766,762

Primary Funds Historical Expenditures



Ending Balance Changes for Budgeted Funds
2014 to 2016 (Original Budget vs. Actual)

	<u>2014</u> <u>Original</u>	<u>2014</u> <u>Actual</u>	<u>Diff</u>	<u>2015</u> <u>Original</u>	<u>2015</u> <u>Actual</u>	<u>Diff</u>	<u>2016</u> <u>Original</u>	<u>2016</u> <u>Actual</u>	<u>Diff</u>	<u>Total</u> <u>Change</u>
1 General Operating	\$ 105,000	\$ 234,072	\$ 129,072	\$ 23,553	\$ 422,152	\$ 398,599	\$ 263,629	\$ 427,561	\$ 163,932	\$ 322,561
2 Water	168,912	122,292	(46,619)	78,752	179,813	101,060	164,192	243,189	78,997	74,278
3 Electric	360,536	531,865	171,330	84,111	492,982	408,871	323,509	427,571	104,061	67,035
4 Employee Benefit	18,366	107,698	89,332	11,960	69,806	57,846	51,038	83,707	32,669	65,340
5 Refuse	6,852	19,986	13,134	3,954	4,942	988	4,486	7,760	3,273	908
6 Library	3,000	102,054	99,054	3,000	106,247	103,247	105,054	108,330	3,276	105,331
7 Recreation	-	3,268	3,268	-	-	-	-	-	-	-
9 Industrial Promotion	752	49,980	49,228	2,573	60,641	58,068	43,890	70,913	27,022	70,160
11 Special Parks & Recreation	49,970	90,822	40,851	32,881	94,867	61,986	93,361	100,084	6,723	50,113
12 Street Improvements	32,642	127,186	94,544	24,186	111,837	87,650	103,756	148,184	44,428	115,542
13 Bond & Interest	40,000	119,632	79,631	97,825	156,241	58,416	137,623	202,542	64,918	162,541
14 Public Safety Equipment	0	3,704	3,704	-	3,673	3,673	3,704	15,083	11,379	15,083
16 Sewer	159,113	357,409	198,296	112,761	245,326	132,566	169,140	153,253	(15,887)	(5,860)
17 Recreation Employee Benefit	-	422	422	-	-	-	-	-	-	-
18 Golf Course	7,832	6,362	(1,470)	8,735	5,601	(3,134)	2,006	1,399	(606)	(6,433)
20 Special 911 Revenue	0	9,897	9,897	0	9,897	9,897	9,897	9,897	-	9,897
22 Tourism	3,359	25,564	22,205	14,772	39,737	24,965	37,876	36,462	(1,415)	33,103
43 Electric Debt Service	-	-	-	-	95,763	95,763	-	147,866	147,866	147,866
TOTAL - ALL FUNDS	\$ 956,335	\$ 1,912,215	\$ 955,880	\$ 499,064	\$ 2,099,525	\$ 1,600,461	\$ 1,513,162	\$ 2,183,799	\$ 670,638	\$ 1,227,464

2016 Actual Revenues & Expenditures Compared to Budget

	REVENUES				EXPENDITURES			
	2016 Budgeted	2016 Revised	2016 Actual	Difference	2016 Budgeted	2016 Revised	2016 Actual	Difference
1 General Operating	\$ 2,415,275	\$ 2,417,852	\$ 2,399,962	\$ (15,313)	\$ 2,609,737	\$ 2,560,256	\$ 2,394,552	\$ (215,185)
2 Water	944,831	894,281	870,628	(74,203)	1,034,129	890,817	807,251	(226,877)
3 Electric	4,205,309	3,787,808	3,677,453	(527,856)	4,287,414	3,865,270	3,742,865	(544,550)
4 Employee Benefit	719,109	759,227	752,635	33,525	759,921	745,686	738,734	(21,188)
5 Refuse	430,500	430,500	403,819	(26,681)	431,500	431,500	401,001	(30,499)
6 Library	9,000	11,000	15,425	6,425	111,000	11,000	13,342	(97,658)
7 Recreation	4,000	2,000	224	(3,776)	4,000	2,000	224	(3,776)
8 Rural Fire*	75,000	12,851	10,448	(64,552)	75,000	20,250	17,847	(57,153)
9 Industrial Promotion	20,600	32,600	26,260	5,660	61,500	20,500	15,988	(45,512)
10 Revolving Loan*	-	-	-	-	-	-	-	-
11 Special Parks & Recreation	2,682	24,800	38,232	35,550	96,043	40,300	33,015	(63,027)
12 Street Improvements	118,890	166,290	173,786	54,896	179,980	178,024	137,439	(42,541)
13 Bond & Interest	790,607	788,552	845,815	55,208	887,020	751,020	799,515	(87,505)
14 Public Safety Equipment	15,000	48,460	153,546	138,546	18,704	47,100	142,136	123,431
15 Fire Insurance Proceeds*	-	-	-	-	-	-	-	-
16 Sewer	889,000	884,313	854,174	(34,826)	1,033,344	973,124	946,247	(87,097)
17 Recreation Employee Benefit	1,000	1,000	28	(972)	1,000	1,000	28	(972)
18 Golf Course	291,695	295,624	293,327	1,632	281,878	300,619	297,529	15,651
20 Special 911 Revenue	-	-	-	-	9,897	-	-	(9,897)
22 Tourism	68,150	56,304	59,476	(8,674)	83,501	58,080	62,751	(20,750)
23 Evidence Liability Fund*	-	-	-	-	-	-	-	-
24 CIP - General*	140,000	140,000	140,011	11	146,500	123,150	42,476	(104,024)
25 CIP - Street Project*	1,200,000	705,399	662,219	(537,781)	1,200,000	1,618,426	1,458,652	258,652
26 CIP - Sewer*	-	10,375	4,000	4,000	-	10,000	(368)	(368)
27 CIP - Grants*	-	700,767	377,694	377,694	-	822,113	424,898	424,898
28 CIP - Water*	-	-	-	-	-	569,576	569,577	569,577
33 CIP - Electric*	200,000	95,763	98,063	(101,937)	-	3,504,054	926,512	926,512
43 Electric Debt Service	-	339,394	339,394	339,394	-	287,290	287,292	287,292
50 Cafeteria 125*	55,000	55,000	47,116	(7,884)	62,500	47,500	35,463	(27,037)
51 Court ADSAP*	-	-	-	-	-	-	-	-
52 Court Bonds*	15,000	15,000	15,061	61	15,000	15,000	15,458	458
53 Forfeitures*	-	-	900	900	-	-	2,850	2,850
TOTAL - ALL FUNDS	\$ 12,610,648	\$ 12,675,160	\$ 12,259,695	\$ (350,953)	\$ 13,389,568	\$ 17,893,654	\$ 14,313,273	\$ 923,705
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 10,925,648</i>	<i>\$ 10,940,004</i>	<i>\$ 10,904,183</i>	<i>\$ (21,465)</i>	<i>\$ 11,890,568</i>	<i>\$ 11,163,586</i>	<i>\$ 10,819,908</i>	<i>#####</i>

* - Non Budgeted Funds

2017 Beginning Balance Changes

Budget vs. Actual

	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Actual</u>	<u>Change</u>
1 General Operating	\$ 279,747	\$ 427,561	\$ 147,814
2 Water	183,277	243,189	59,912
3 Electric	415,521	427,571	12,050
4 Employee Benefit	83,347	83,707	359
5 Refuse	3,942	7,760	3,818
6 Library	106,247	108,330	2,083
7 Recreation	-	-	-
8 Rural Fire*	-	-	-
9 Industrial Promotion	72,741	70,913	(1,828)
10 Revolving Loan*	-	-	-
11 Special Parks & Recreation	79,367	100,084	20,717
12 Street Improvements	100,103	148,184	48,081
13 Bond & Interest	193,773	202,542	8,769
14 Public Safety Equipment	5,033	15,083	10,050
15 Fire Insurance Proceeds*	1	1	-
16 Sewer	156,515	153,253	(3,262)
17 Recreation Employee Benefit	-	-	-
18 Golf Course	606	1,399	794
20 Special 911 Revenue	9,897	9,897	-
22 Tourism	37,461	36,462	(1,000)
23 Evidence Liability Fund*	10,900	12,900	2,000
24 CIP - General*	57,853	138,539	80,685
25 CIP - Street Project*	-	116,594	116,594
26 CIP - Sewer*	-	4,000	4,000
27 CIP - Grants*	0	74,142	74,142
28 CIP - Water*	1	-	(1)
33 CIP Electric*	450,000	3,029,841	2,579,841
43 Electric Debt Service	147,867	147,866	(1)
50 Cafeteria 125*	39,674	43,827	4,153
51 Court ADSAP*	7,401	7,401	-
52 Court Bonds*	7,250	13,270	6,020
53 Forfeitures*	2,928	978	(1,950)
TOTAL - ALL FUNDS	\$ 2,451,452	\$ 5,625,292	\$ 3,173,840
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,875,444</i>	<i>\$ 2,183,799</i>	<i>\$ 308,355</i>

* - Non Budgeted Funds

2017 Ending Balance Changes

Original - Revised Budget

	<u>2017 Budget</u>	<u>2017 Revised</u>	<u>Change</u>
1 General Operating	\$ 50,000	\$ 290,563	\$ 240,564
2 Water	50,199	145,552	95,352
3 Electric	284,392	299,184	14,792
4 Employee Benefit	41,000	157,568	116,568
5 Refuse	2,942	7,260	4,318
6 Library	3,247	142,330	139,083
7 Recreation	-	-	-
8 Rural Fire*	-	-	-
9 Industrial Promotion	1,880	77,635	75,755
10 Revolving Loan*	-	-	-
11 Special Parks & Recreation	54,092	34,623	(19,469)
12 Street Improvements	61,173	126,304	65,131
13 Bond & Interest	28,744	184,574	155,830
14 Public Safety Equipment	650	3,865	3,215
15 Fire Insurance Proceeds*	1	1	-
16 Sewer	76,153	173,529	97,377
17 Recreation Employee Benefit	-	-	-
18 Golf Course	1,159	1,885	726
20 Special 911 Revenue	-	9,897	9,897
22 Tourism	25,731	30,846	5,115
23 Evidence Liability Fund*	10,900	12,900	2,000
24 CIP - General*	42,853	71,423	28,569
25 CIP - Street Project*	-	88,304	88,304
26 CIP - Sewer*	-	4,000	4,000
27 CIP - Grants*	0	-	(0)
28 CIP - Water*	1	-	(1)
33 CIP Electric*	-	450,000	450,000
43 Electric Debt Service	139,992	149,991	9,999
50 Cafeteria 125*	52,174	51,327	(847)
51 Court ADSAP*	7,401	7,401	-
52 Court Bonds*	7,250	13,270	6,020
53 Forfeitures*	2,928	978	(1,950)
TOTAL - ALL FUNDS	\$ 944,861	\$ 2,535,209	\$ 1,590,348
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 821,353</i>	<i>\$ 1,835,606</i>	<i>\$ 1,014,253</i>

* - Non Budgeted Funds

Ending Balance 2012 - 2017

Revised Budget

	2012	2013	2014	2015	2016	2017	5-year
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Change</u>
1 General Operating	\$ 111,385	\$ 202,579	\$ 234,072	\$ 422,152	\$ 427,561	\$ 290,563	\$ 179,179
2 Water	176,093	206,190	122,292	179,813	243,189	145,552	(30,541)
3 Electric	443,463	420,357	531,865	492,982	427,571	299,184	(144,279)
4 Employee Benefit	52,082	20,523	107,698	69,806	83,707	157,568	105,485
5 Refuse	6,252	5,511	19,986	4,942	7,760	7,260	1,008
6 Library	115,754	98,394	102,054	106,247	108,330	142,330	26,577
7 Recreation	714	-	3,268	-	-	-	(714)
8 Rural Fire*	763	4,174	3,392	7,399	-	-	(763)
9 Industrial Promotion	61,237	35,121	49,980	60,641	70,913	77,635	16,397
10 Revolving Loan*	72,758	72,758	72,758	-	-	-	(72,758)
11 Special Parks & Recreation	91,073	88,221	90,822	94,867	100,084	34,623	(56,449)
12 Street Improvements	99,272	122,076	127,186	111,837	148,184	126,304	27,032
13 Bond & Interest	96,892	88,617	119,632	156,241	202,542	184,574	87,682
14 Public Safety Equipment	9,847	9,068	3,704	3,673	15,083	3,865	(5,982)
15 Fire Insurance Proceeds*	1	1	1	1	1	1	-
16 Sewer	335,552	383,948	357,409	245,326	153,253	173,529	(162,022)
17 Recreation Employee Benefit	-	-	422	-	-	-	-
18 Golf Course	4,804	26,038	6,362	5,601	1,399	1,885	(2,919)
20 Special 911 Revenue	9,897	9,897	9,897	9,897	9,897	9,897	-
22 Tourism	9,423	7,979	25,564	39,737	36,462	30,846	21,423
23 Evidence Liability Fund*	14,361	14,361	12,900	12,900	12,900	12,900	(1,462)
24 CIP - General*	357,727	210,479	227,419	41,003	138,539	71,423	(286,304)
25 CIP - Street Project*	183,960	19,159	65,979	913,027	116,594	88,304	(95,656)
26 CIP - Sewer*	-	(301,209)	(139,872)	(368)	4,000	4,000	4,000
27 CIP - Grants*	0	260,005	252,050	121,346	74,142	-	(0)
28 CIP - Water*					-	-	-
33 CIP - Electric*					3,029,841	450,000	450,000
43 Electric Debt Service					147,866	149,991	149,991
50 Cafeteria 125*	4,926	14,099	26,579	32,174	43,827	51,327	46,401
51 Court ADSAP*	6,911	7,661	7,401	7,401	7,401	7,401	490
52 Court Bonds*	6,521	5,884	7,250	13,667	13,270	13,270	6,748
53 Forfeitures*	57	257	1,153	2,928	978	978	921
TOTAL - ALL FUNDS	\$ 2,271,725	\$ 2,032,148	\$ 2,449,224	\$ 3,155,240	\$ 5,625,292	\$ 2,535,209	\$ 263,484
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,623,739</i>	<i>\$ 1,724,519</i>	<i>\$ 1,912,215</i>	<i>\$ 2,003,762</i>	<i>\$ 2,183,799</i>	<i>\$ 1,835,606</i>	<i>\$ 211,867</i>

* - Non Budgeted Funds

2017 All Funds Summary

Revised Budget

	<u>Beginning Balance</u>	<u>2017 Revenues</u>	<u>2017 Expenditures</u>	<u>Ending Balance</u>	<u>Change</u>
1 General Operating	\$ 427,561	\$ 2,443,136	\$ 2,580,133	\$ 290,563	\$ (136,998)
2 Water	243,189	921,197	1,018,834	145,552	(97,638)
3 Electric	427,571	3,757,170	3,885,556	299,184	(128,386)
4 Employee Benefit	83,707	812,923	739,063	157,568	73,861
5 Refuse	7,760	430,500	431,000	7,260	(500)
6 Library	108,330	41,000	7,000	142,330	34,000
7 Recreation	-	-	-	-	-
8 Rural Fire*	-	-	-	-	-
9 Industrial Promotion	70,913	84,860	78,138	77,635	6,722
10 Revolving Loan*	-	-	-	-	-
11 Special Parks & Recreation	100,084	24,830	90,290	34,623	(65,460)
12 Street Improvements	148,184	120,100	141,980	126,304	(21,880)
13 Bond & Interest	202,542	781,101	799,069	184,574	(17,968)
14 Public Safety Equipment	15,083	105,845	117,063	3,865	(11,218)
15 Fire Insurance Proceeds*	1	-	-	1	-
16 Sewer	153,253	897,320	877,043	173,529	20,277
17 Recreation Employee Benefit	-	-	-	-	-
18 Golf Course	1,399	302,049	301,563	1,885	486
20 Special 911 Revenue	9,897	-	-	9,897	-
22 Tourism	36,462	47,758	53,374	30,846	(5,615)
23 Evidence Liability Fund*	12,900	-	-	12,900	-
24 CIP - General*	138,539	130,000	197,116	71,423	(67,116)
25 CIP - Street Project*	116,594	2,200,000	2,228,290	88,304	(28,290)
26 CIP - Sewer*	4,000	-	-	4,000	-
27 CIP - Grants*	74,142	272,306	346,448	-	(74,142)
28 CIP - Water*	-	-	-	-	-
33 CIP Electric*	3,029,841	-	2,579,841	450,000	(2,579,841)
43 Electric Debt Service	147,866	435,725	433,600	149,991	2,125
50 Cafeteria 125*	43,827	60,000	52,500	51,327	7,500
51 Court ADSAP*	7,401	-	-	7,401	-
52 Court Bonds*	13,270	20,000	20,000	13,270	-
53 Forfeitures*	978	-	-	978	-
TOTAL - ALL FUNDS	\$ 5,625,292	\$ 13,887,820	\$ 16,977,903	\$ 2,535,209	\$ (3,090,083)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 2,183,799</i>	<i>\$ 11,205,514</i>	<i>\$ 11,553,708</i>	<i>\$ 1,835,606</i>	<i>\$ (348,194)</i>

* - Non Budgeted Funds

**Comparison of Revised to Original Approved Budget
2017**

	Approved Revenues	Revised Revenues	Change	Approved Expenditures	Revised Expenditures	Change	Net Effect on Balance
1 General Operating	\$ 2,408,561	\$ 2,443,136	\$ 34,575	\$ 2,638,308	\$ 2,580,133	\$ (58,174)	\$ 92,749
2 Water	920,697	921,197	500	1,053,775	1,018,834	(34,940)	35,440
3 Electric	4,092,617	3,757,170	(335,447)	4,223,746	3,885,556	(338,189)	2,743
4 Employee Benefit	783,263	812,923	29,661	825,610	739,063	(86,548)	116,208
5 Refuse	430,500	430,500	-	431,500	431,000	(500)	500
6 Library	11,000	41,000	30,000	114,000	7,000	(107,000)	137,000
7 Recreation	2,000	-	(2,000)	2,000	-	(2,000)	-
8 Rural Fire*	-	-	-	-	-	-	-
9 Industrial Promotion	34,639	84,860	50,221	105,500	78,138	(27,362)	77,583
10 Revolving Loan*	-	-	-	-	-	-	-
11 Special Parks & Recreation	24,725	24,830	105	50,000	90,290	40,290	(40,185)
12 Street Improvements	119,050	120,100	1,050	157,980	141,980	(16,000)	17,050
13 Bond & Interest	774,040	781,101	7,061	939,069	799,069	(140,000)	147,061
14 Public Safety Equipment	60,417	105,845	45,428	64,800	117,063	52,263	(6,835)
15 Fire Insurance Proceeds*	-	-	-	-	-	-	-
16 Sewer	899,068	897,320	(1,748)	979,430	877,043	(102,387)	100,639
17 Recreation Employee Benefit	1,000	-	(1,000)	1,000	-	(1,000)	-
18 Golf Course	314,500	302,049	(12,451)	313,946	301,563	(12,383)	(68)
20 Special 911 Revenue	-	-	-	9,897	-	(9,897)	9,897
22 Tourism	73,620	47,758	(25,862)	85,350	53,374	(31,976)	6,115
23 Evidence Liability Fund*	-	-	-	-	-	-	-
24 CIP - General*	130,000	130,000	-	145,000	197,116	52,116	(52,116)
25 CIP - Street Project*	1,200,000	2,200,000	1,000,000	1,200,000	2,228,290	1,028,290	(28,290)
26 CIP - Sewer*	-	-	-	-	-	-	-
27 CIP - Grants*	-	272,306	272,306	-	346,448	346,448	(74,142)
28 CIP - Water*	-	-	-	-	-	-	-
33 CIP Electric*	-	-	-	450,000	2,579,841	2,129,841	(2,129,841)
43 Electric Debt Service	435,725	435,725	-	443,600	433,600	(10,000)	10,000
50 Cafeteria 125*	65,000	60,000	(5,000)	52,500	52,500	-	(5,000)
51 Court ADSAP*	-	-	-	-	-	-	-
52 Court Bonds*	-	20,000	20,000	-	20,000	20,000	-
53 Forfeitures*	-	-	-	-	-	-	-
TOTAL - ALL FUNDS	\$ 12,780,421	\$ 13,887,820	\$ 1,107,399	\$ 14,287,012	\$ 16,977,903	\$ 2,690,891	\$ (1,583,492)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 11,385,421</i>	<i>\$ 11,205,514</i>	<i>\$ (179,907)</i>	<i>\$ 12,439,512</i>	<i>\$ 11,553,708</i>	<i>\$ (885,804)</i>	<i>\$ 705,897</i>

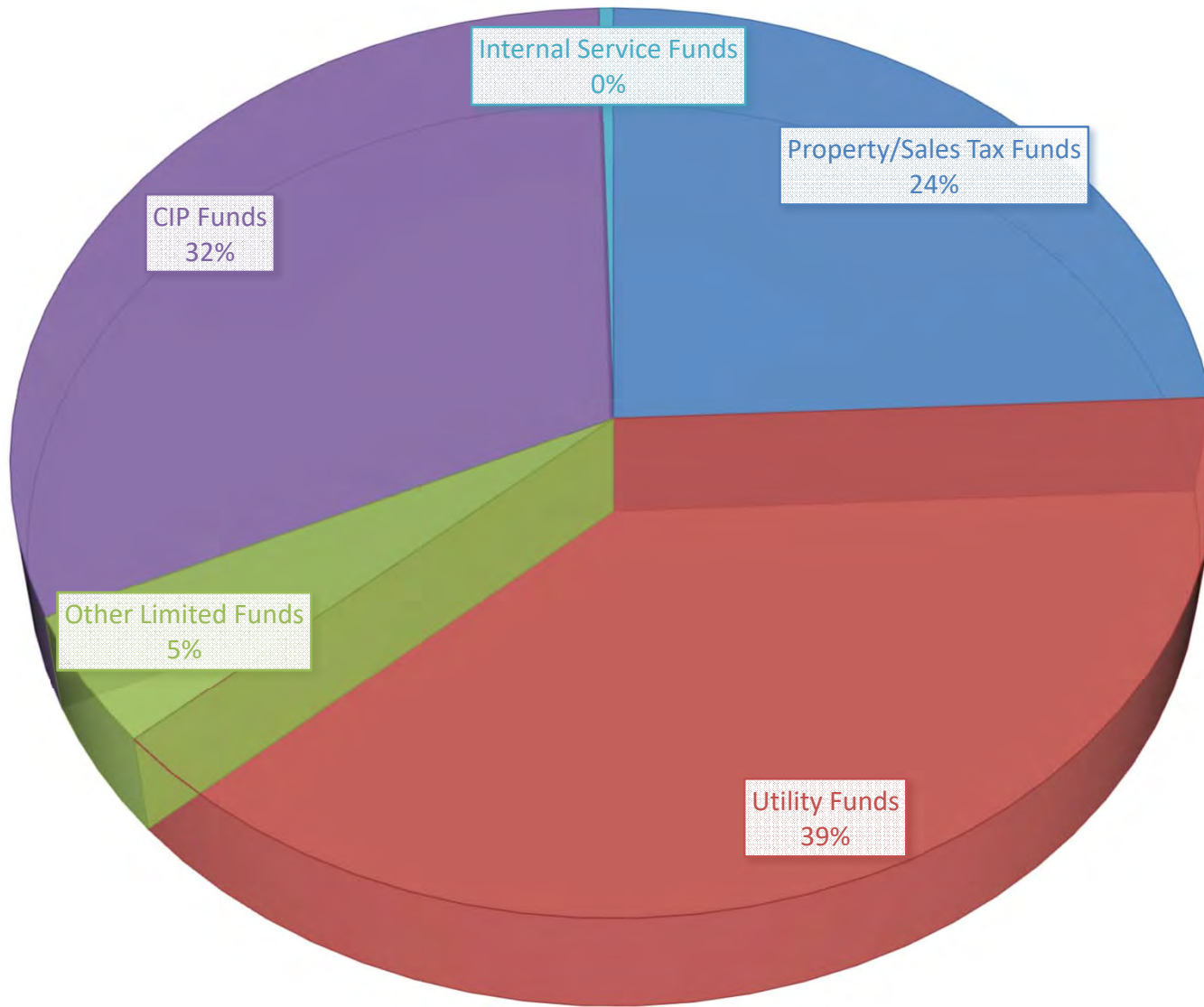
* - Non Budgeted Funds

2017 All Funds Summary
Revised Budget - By Category of Expense

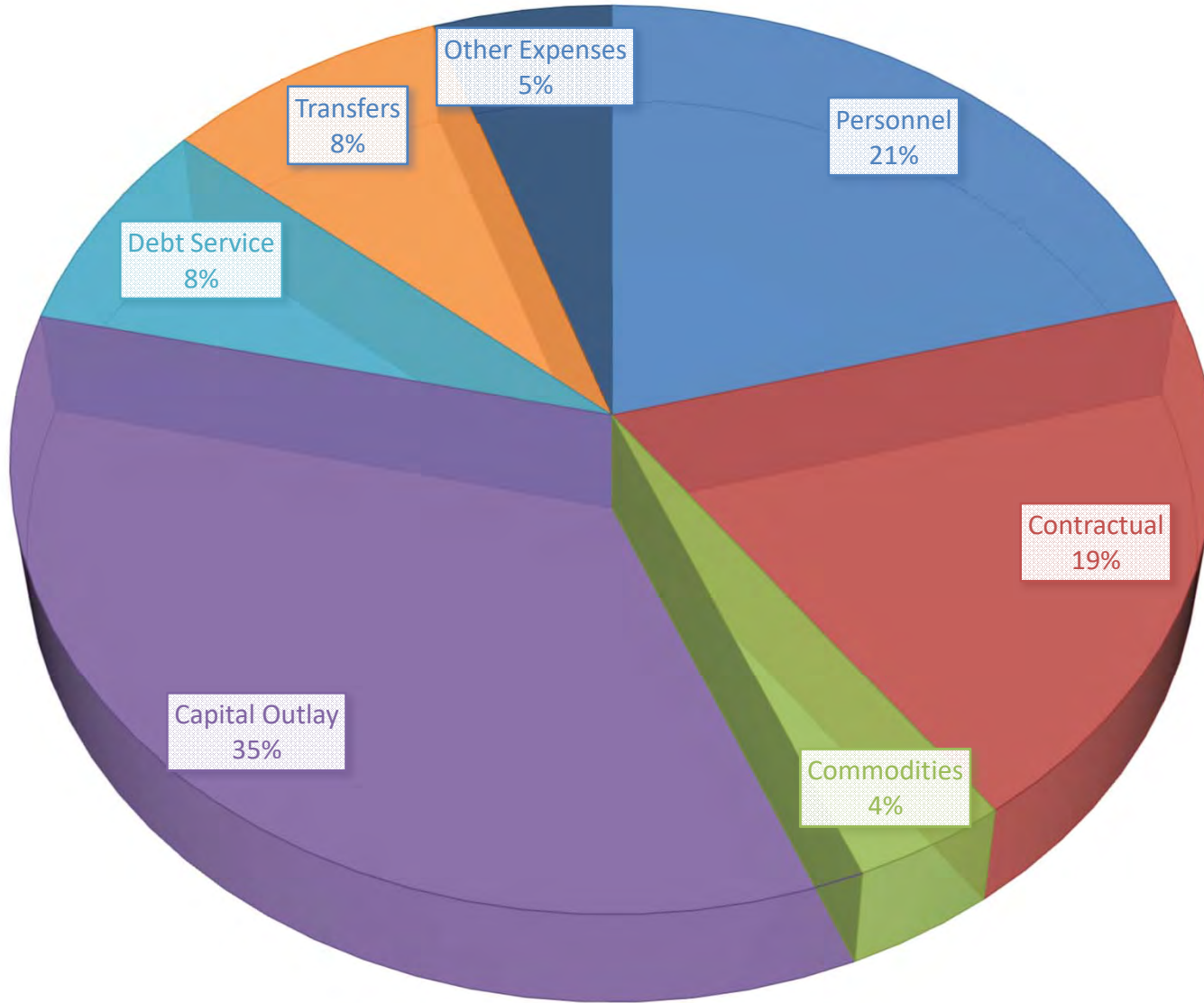
	Personnel	Contractual	Commodities	Capital Outlay	Debt Service	Transfers	Other Expenses	Total
1 General Operating	\$ 1,799,765	\$ 510,706	\$ 186,450	\$ 77,312	\$ -	\$ -	\$ 5,900	\$ 2,580,133
2 Water	251,900	150,945	154,450	123,045	-	168,000	170,495	1,018,834
3 Electric	449,642	1,853,669	106,300	73,130	-	908,725	494,091	3,885,556
4 Employee Benefit	739,063	-	-	-	-	-	-	739,063
5 Refuse	-	431,000	-	-	-	-	-	431,000
6 Library	-	2,000	5,000	-	-	-	-	7,000
7 Recreation	-	-	-	-	-	-	-	-
8 Rural Fire*	-	-	-	-	-	-	-	-
9 Industrial Promotion	-	56,138	10,000	-	-	-	12,000	78,138
10 Revolving Loan*	-	-	-	-	-	-	-	-
11 Special Parks & Recreation	-	-	-	73,000	17,290	-	-	90,290
12 Street Improvements	-	-	60,000	81,980	-	-	-	141,980
13 Bond & Interest	-	-	-	-	799,069	-	-	799,069
14 Public Safety Equipment	-	2,100	15,436	89,527	-	-	10,000	117,063
15 Fire Insurance Proceeds*	-	-	-	-	-	-	-	-
16 Sewer	157,048	136,057	19,150	37,397	40,001	362,500	124,891	877,043
17 Recreation Employee Benefit	-	-	-	-	-	-	-	-
18 Golf Course	135,327	64,109	82,601	325	10,920	-	8,280	301,563
20 Special 911 Revenue	-	-	-	-	-	-	-	-
22 Tourism	-	42,363	8,123	-	-	-	2,888	53,374
23 Evidence Liability Fund*	-	-	-	-	-	-	-	-
24 CIP - General*	-	-	-	197,116	-	-	-	197,116
25 CIP - Street Project*	-	-	-	2,228,290	-	-	-	2,228,290
26 CIP - Sewer*	-	-	-	-	-	-	-	-
27 CIP - Grants*	-	-	-	346,448	-	-	-	346,448
28 CIP - Water*	-	-	-	-	-	-	-	-
33 CIP Electric*	-	-	-	2,579,841	-	-	-	2,579,841
43 Electric Debt Service	-	-	-	-	433,600	-	-	433,600
50 Cafeteria 125*	-	7,500	-	-	-	-	45,000	52,500
51 Court ADSAP*	-	-	-	-	-	-	-	-
52 Court Bonds*	-	-	-	-	-	-	20,000	20,000
53 Forfeitures*	-	-	-	-	-	-	-	-
TOTAL - ALL FUNDS	\$ 3,532,744	\$ 3,256,588	\$ 647,510	\$ 5,907,411	\$ 1,300,880	\$ 1,439,225	\$ 893,544	\$ 16,977,903
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 3,532,744</i>	<i>\$ 3,249,088</i>	<i>\$ 647,510</i>	<i>\$ 555,716</i>	<i>\$ 1,300,880</i>	<i>\$ 1,439,225</i>	<i>\$ 828,544</i>	<i>\$ 11,553,708</i>

* - Non Budgeted Funds

2017 Revised Expenditures - All Funds by Fund



2017 Revised Expenditures - All Funds by Object of Expenditure



2017 Transfers
Original Approved Budget and Revised Estimates

APPROVED BUDGET		FROM							TOTAL
		Water	Electric	Emp. Ben.	Recreation	Sewer	Rec EBF	Golf Course	
TO	General Operating Fund	41,000	185,000			40,000			266,000
	General Operating Fund - Overhead	80,151	207,812			20,070			308,033
	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
TOTAL	311,323	1,205,684	30,000	2,000	416,569	1,000	5,460	1,972,036	

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

Change Budget to Revised	7,672	(21,736)	(5,000)	(2,000)	4,054	(1,000)	5,460	(12,549)
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2018 All Funds Summary

Proposed

	<u>Beginning Balance</u>	<u>2018 Proposed Revenues</u>	<u>2018 Proposed Expenditures</u>	<u>Ending Balance</u>	<u>Change</u>
1 General Operating	\$ 290,563	\$ 2,462,700	\$ 2,673,263	\$ 80,000	\$ (210,563)
2 Water	145,552	983,170	1,037,805	90,916	(54,636)
3 Electric	299,184	4,141,390	4,141,431	299,144	(40)
4 Employee Benefit	157,568	752,890	872,458	38,000	(119,568)
5 Refuse	7,260	430,500	431,500	6,260	(1,000)
6 Library	142,330	11,000	150,000	3,330	(139,000)
7 Recreation	-	1,000	1,000	-	-
8 Rural Fire*	-	-	-	-	-
9 Industrial Promotion	77,635	34,765	109,480	2,920	(74,715)
10 Revolving Loan*	-	-	-	-	-
11 Special Parks & Recreation	34,623	23,000	37,290	20,333	(14,290)
12 Street Improvements	126,304	120,100	187,500	58,904	(67,400)
13 Bond & Interest	184,574	821,706	971,280	35,000	(149,574)
14 Public Safety Equipment	3,865	60,935	63,300	1,500	(2,365)
15 Fire Insurance Proceeds*	1	-	-	1	-
16 Sewer	173,529	891,987	1,025,141	40,375	(133,154)
17 Recreation Employee Benefit	-	500	500	-	-
18 Golf Course	1,885	308,445	302,253	8,078	6,192
20 Special 911 Revenue	9,897	-	9,897	-	(9,897)
22 Tourism	30,846	61,700	76,320	16,226	(14,620)
23 Evidence Liability Fund*	12,900	-	-	12,900	-
24 CIP - General*	71,423	130,000	158,000	43,423	(28,000)
25 CIP - Street Project*	88,304	1,800,000	1,888,304	-	(88,304)
26 CIP - Sewer*	4,000	1,646,000	420,000	1,230,000	1,226,000
27 CIP - Grants*	-	-	-	-	-
28 CIP - Water*	-	-	-	-	-
33 CIP Electric*	450,000	-	450,000	-	(450,000)
43 Electric Debt Service	149,991	435,725	445,725	139,991	(10,000)
50 Cafeteria 125*	51,327	60,000	57,500	53,827	2,500
51 Court ADSAP*	7,401	-	-	7,401	-
52 Court Bonds*	13,270	-	-	13,270	-
53 Forfeitures*	978	-	-	978	-
TOTAL - ALL FUNDS	\$ 2,535,209	\$ 15,177,514	\$ 15,509,948	\$ 2,202,775	\$ (332,434)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 1,835,606</i>	<i>\$ 11,541,514</i>	<i>\$ 12,536,144</i>	<i>\$ 840,976</i>	<i>\$ (994,630)</i>

* - Non Budgeted Funds

2017-2018 All Funds Summary

By Category of Expense

	<u>Beginning Balance</u>	<u>2017 Revised Revenues</u>	<u>2017 Revised Expenditures</u>	<u>2017 Ending Bal</u>	<u>2018 Proposed Revenues</u>	<u>2018 Proposed Expenditures</u>	<u>2018 Ending Bal</u>	<u>Two-Year Change</u>
1 General Operating	\$ 427,561	\$ 2,443,136	\$ 2,580,133	\$ 290,563	\$ 2,462,700	\$ 2,673,263	\$ 80,000	\$ (347,561)
2 Water	243,189	921,197	1,018,834	145,552	983,170	1,037,805	90,916	(152,273)
3 Electric	427,571	3,757,170	3,885,556	299,184	4,141,390	4,141,431	299,144	(128,427)
4 Employee Benefit	83,707	812,923	739,063	157,568	752,890	872,458	38,000	(45,707)
5 Refuse	7,760	430,500	431,000	7,260	430,500	431,500	6,260	(1,500)
6 Library	108,330	41,000	7,000	142,330	11,000	150,000	3,330	(105,000)
7 Recreation	-	-	-	-	1,000	1,000	-	-
8 Rural Fire*	-	-	-	-	-	-	-	-
9 Industrial Promotion	70,913	84,860	78,138	77,635	34,765	109,480	2,920	(67,993)
10 Revolving Loan*	-	-	-	-	-	-	-	-
11 Special Parks & Recreation	100,084	24,830	90,290	34,623	23,000	37,290	20,333	(79,751)
12 Street Improvements	148,184	120,100	141,980	126,304	120,100	187,500	58,904	(89,280)
13 Bond & Interest	202,542	781,101	799,069	184,574	821,706	971,280	35,000	(167,542)
14 Public Safety Equipment	15,083	105,845	117,063	3,865	60,935	63,300	1,500	(13,583)
15 Fire Insurance Proceeds*	1	-	-	1	-	-	1	-
16 Sewer	153,253	897,320	877,043	173,529	891,987	1,025,141	40,375	(112,877)
17 Recreation Employee Benefit	-	-	-	-	500	500	-	-
18 Golf Course	1,399	302,049	301,563	1,885	308,445	302,253	8,078	6,678
20 Special 911 Revenue	9,897	-	-	9,897	-	9,897	-	(9,897)
22 Tourism	36,462	47,758	53,374	30,846	61,700	76,320	16,226	(20,236)
23 Evidence Liability Fund*	12,900	-	-	12,900	-	-	12,900	-
24 CIP - General*	138,539	130,000	197,116	71,423	130,000	158,000	43,423	(95,116)
25 CIP - Street Project*	116,594	2,200,000	2,228,290	88,304	1,800,000	1,888,304	-	(116,594)
26 CIP - Sewer*	4,000	-	-	4,000	1,646,000	420,000	1,230,000	1,226,000
27 CIP - Grants*	74,142	272,306	346,448	-	-	-	-	(74,142)
28 CIP - Water*	-	-	-	-	-	-	-	-
33 CIP Electric*	3,029,841	-	2,579,841	450,000	-	450,000	-	(3,029,841)
43 Electric Debt Service	147,866	435,725	433,600	149,991	435,725	445,725	139,991	(7,875)
50 Cafeteria 125*	43,827	60,000	52,500	51,327	60,000	57,500	53,827	10,000
51 Court ADSAP*	7,401	-	-	7,401	-	-	7,401	-
52 Court Bonds*	13,270	20,000	20,000	13,270	-	-	13,270	-
53 Forfeitures*	978	-	-	978	-	-	978	-
TOTAL - ALL FUNDS	\$ 5,625,292	\$ 13,887,820	\$ 16,977,903	\$ 2,535,209	\$ 15,177,514	\$ 15,509,948	\$ 2,202,775	\$ (3,422,517)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 2,183,799</i>	<i>\$ 11,205,514</i>	<i>\$ 11,553,708</i>	<i>\$ 1,835,606</i>	<i>\$ 11,541,514</i>	<i>\$ 12,536,144</i>	<i>\$ 840,976</i>	<i>\$ (1,342,824)</i>

* - Non Budgeted Funds

Comparison of 2017 Revised to 2018 Proposed Budget

Revenues and Expenditures

	2017 Revised Revenues	2018 Proposed Revenues	Change	2017 Revised Expenditures	2018 Proposed Expenditures	Change
1 General Operating	\$ 2,443,136	\$ 2,462,700	\$ 19,564	\$ 2,580,133	\$ 2,673,263	\$ 93,129
2 Water	921,197	983,170	61,973	1,018,834	1,037,805	18,971
3 Electric	3,757,170	4,141,390	384,220	3,885,556	4,141,431	255,874
4 Employee Benefit	812,923	752,890	(60,033)	739,063	872,458	133,395
5 Refuse	430,500	430,500	-	431,000	431,500	500
6 Library	41,000	11,000	(30,000)	7,000	150,000	143,000
7 Recreation	-	1,000	1,000	-	1,000	1,000
8 Rural Fire*	-	-	-	-	-	-
9 Industrial Promotion	84,860	34,765	(50,095)	78,138	109,480	31,342
10 Revolving Loan*	-	-	-	-	-	-
11 Special Parks & Recreation	24,830	23,000	(1,830)	90,290	37,290	(53,000)
12 Street Improvements	120,100	120,100	-	141,980	187,500	45,520
13 Bond & Interest	781,101	821,706	40,605	799,069	971,280	172,211
14 Public Safety Equipment	105,845	60,935	(44,910)	117,063	63,300	(53,763)
15 Fire Insurance Proceeds*	-	-	-	-	-	-
16 Sewer	897,320	891,987	(5,333)	877,043	1,025,141	148,098
17 Recreation Employee Benefit	-	500	500	-	500	500
18 Golf Course	302,049	308,445	6,396	301,563	302,253	689
20 Special 911 Revenue	-	-	-	-	9,897	9,897
22 Tourism	47,758	61,700	13,942	53,374	76,320	22,947
23 Evidence Liability Fund*	-	-	-	-	-	-
24 CIP - General*	130,000	130,000	-	197,116	158,000	(39,116)
25 CIP - Street Project*	2,200,000	1,800,000	(400,000)	2,228,290	1,888,304	(339,986)
26 CIP - Sewer*	-	1,646,000	1,646,000	-	420,000	420,000
27 CIP - Grants*	272,306	-	(272,306)	346,448	-	(346,448)
28 CIP - Water*	-	-	-	-	-	-
33 CIP Electric*	-	-	-	2,579,841	450,000	(2,129,841)
43 Electric Debt Service	435,725	435,725	-	433,600	445,725	12,125
50 Cafeteria 125*	60,000	60,000	-	52,500	57,500	5,000
51 Court ADSAP*	-	-	-	-	-	-
52 Court Bonds*	20,000	-	(20,000)	20,000	-	(20,000)
53 Forfeitures*	-	-	-	-	-	-
TOTAL - ALL FUNDS	\$ 13,887,820	\$ 15,177,514	\$ 1,289,694	\$ 16,977,903	\$ 15,509,948	\$ (1,467,955)
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 11,205,514</i>	<i>\$ 11,541,514</i>	<i>\$ 336,000</i>	<i>\$ 11,553,708</i>	<i>\$ 12,536,144</i>	<i>\$ 982,436</i>

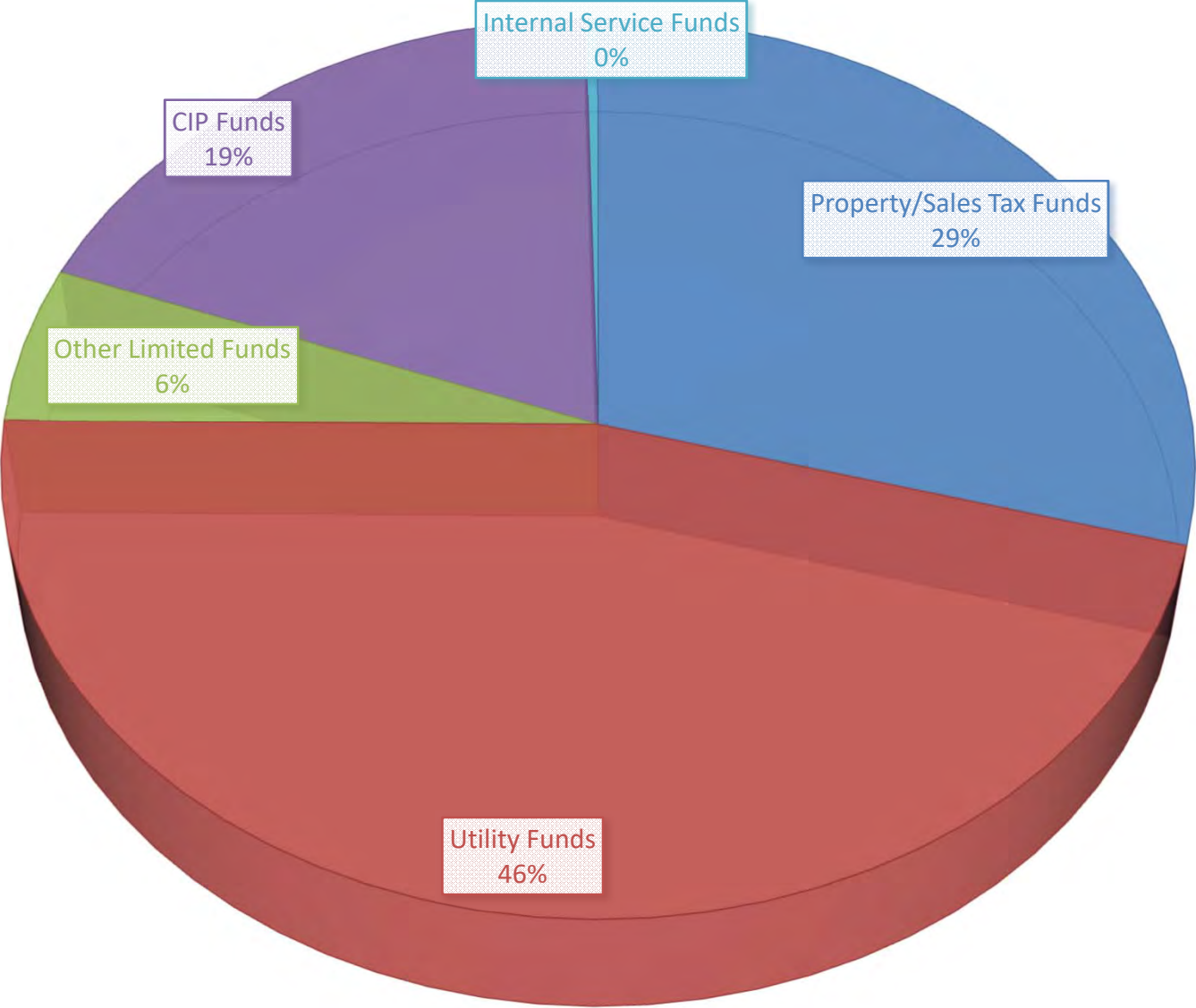
* - Non Budgeted Funds

2018 All Funds Summary
Proposed - By Category of Expense

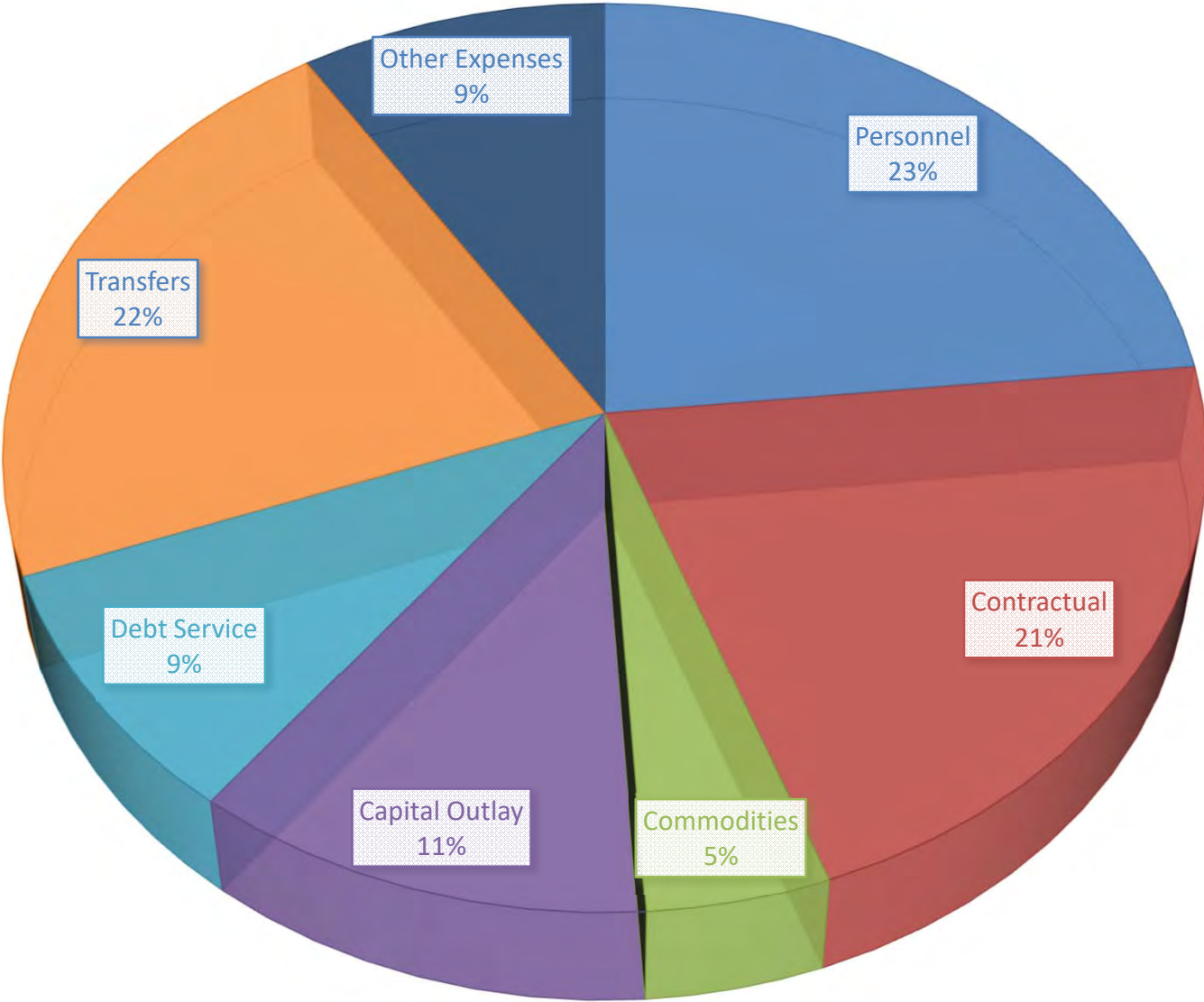
	Personnel	Contractual	Commodities	Capital Outlay	Debt Service	Transfers	Other Expenses	Total
1 General Operating	\$ 1,849,541	\$ 503,741	\$ 204,444	\$ 79,137	\$ -	\$ -	\$ 36,400	\$ 2,673,263
2 Water	263,364	136,062	146,450	99,000	-	172,500	220,430	1,037,805
3 Electric	461,399	1,943,197	121,600	130,000		888,725	596,509	4,141,431
4 Employee Benefit	727,458	-				25,000	120,000	872,458
5 Refuse	-	431,500	-			-		431,500
6 Library	-	2,000	8,000	140,000		-	-	150,000
7 Recreation	-	-				1,000	-	1,000
8 Rural Fire*	-							-
9 Industrial Promotion		12,480	22,000					34,480
10 Revolving Loan*							-	-
11 Special Parks & Recreation	-	-	-	20,000	17,290		-	37,290
12 Street Improvements	-	5,500	60,000	122,000				187,500
13 Bond & Interest					821,280		150,000	971,280
14 Public Safety Equipment		-	12,800	38,500	-		12,000	63,300
15 Fire Insurance Proceeds*		-					-	-
16 Sewer	163,745	126,200	30,150	84,000	90,000	364,300	166,746	1,025,141
17 Recreation Employee Benefit						500	-	500
18 Golf Course	133,796	55,802	81,350	2,000	5,460		23,845	302,253
20 Special 911 Revenue		-		9,897				9,897
22 Tourism		42,283	11,150	-			22,888	76,320
23 Evidence Liability Fund*								
24 CIP - General*				158,000				158,000
25 CIP - Street Project*				-		1,888,304		1,888,304
26 CIP - Sewer*				420,000				420,000
27 CIP - Grants*				-				-
28 CIP - Water*				-				-
33 CIP Electric*				450,000				450,000
43 Electric Debt Service					445,725			445,725
50 Cafeteria 125*		7,500					50,000	57,500
51 Court ADSAP*							-	-
52 Court Bonds*							-	-
53 Forfeitures*							-	-
TOTAL - ALL FUNDS	\$ 3,599,303	\$ 3,266,265	\$ 697,944	\$ 1,752,535	\$ 1,379,755	\$ 3,340,329	\$ 1,398,817	\$ 15,434,948
<i>Subtotal - Budgeted Funds Only</i>	<i>\$ 3,599,303</i>	<i>\$ 3,258,765</i>	<i>\$ 697,944</i>	<i>\$ 724,534</i>	<i>\$ 1,379,755</i>	<i>\$ 1,452,025</i>	<i>\$ 1,348,817</i>	<i>\$ 12,461,144</i>

* - Non Budgeted Funds

2018 Proposed Expenditures - All Funds by Fund



2018 Proposed Expenditures - All Funds by Object of Expenditure



2018 Transfers
Proposed Budget

PROPOSED BUDGET		FROM							TOTAL
		Water	Electric	Emp. Ben.	Recreation	Sewer	Rec EBF	Golf Course	
TO	General Operating Fund	45,000	183,000			42,000			270,000
	General Operating Fund - Overhead	99,831	164,026			22,285			286,142
	Employee Benefit Fund				1,000		500		1,500
	Employee Benefit Fund - Health Ins	39,968	68,194			18,037			126,199
	Employee Benefit Fund - Overhead	23,131	37,904			22,285			83,320
	Industrial Fund							5,460	5,460
	Special Parks & Recreation		20,000		1,000				21,000
	Bond & Interest Fund	127,500				322,300			449,800
	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			25,000					25,000
TOTAL	335,430	1,158,849	25,000	2,000	426,907	500	5,460	1,954,146	

Mill Levy Summary

	2011	2012	2013	2014	2015	2016	Revised	Proposed	2017-2018	10-year	10-year
	Budget	Budget	Budget	Budget	Budget	Budget	2017	2018	Change	Change	Average
							Budget	Budget			Change
General	19.318	22.365	25.375	24.094	26.769	25.649	28.098	29.431	1.333	8.010	0.801
Industrial	-	-	-	-	-	-	0.100	0.100	-	(0.467)	(0.047)
Bond & Interest Fund	8.529	10.945	10.449	10.994	12.652	12.727	14.109	15.854	1.745	11.277	1.128
Employee Benefits	20.899	19.923	22.433	24.843	24.880	25.904	24.417	22.631	(1.786)	3.785	0.379
Library	-	-	-	-	-	-	-	-	-	(3.123)	(0.312)
Recreation	4.000	4.000	-	-	-	-	-	-	-	(4.163)	(0.416)
Public Safety Equipment	-	-	-	-	-	-	0.999	0.889	(0.110)	0.889	0.089
Rec. Employee Benefits	0.500	0.501	-	-	-	-	-	-	-	(0.521)	(0.052)
Total	53.246	57.734	58.257	59.931	64.301	64.280	67.723	68.905	1.182	15.687	1.569
Mill Levy Change	0.016	4.488	0.523	1.674	4.370	(0.021)	3.443	1.182		1.182	0.1182
<i>(Absorbed)/Shed Levy</i>			<i>(4.501)</i>			<i>3.000</i>				-	
<i>Actual Change</i>	<i>0.016</i>	<i>4.488</i>	<i>(3.978)</i>	<i>1.674</i>	<i>4.370</i>	<i>2.979</i>	<i>3.443</i>	<i>1.18</i>		<i>1.182</i>	<i>0.1182</i>
Total Dollars Levied	1,272,920	1,328,290	1,323,633	1,349,898	1,431,668	1,432,071	1,494,115	1,540,799			<i>(in %)</i>
Total Dollars Collected	1,191,028	1,234,002	1,229,146	1,324,797	1,316,992	1,316,992	1,383,441	1,426,665	Levy Coll.	\$ 388,183	3.74%
<i>Delinquency %</i>	6.43%	7.10%	7.14%	1.86%	8.01%	8.04%	7.41%	8.00%	in 2008 \$	205,434	1.68%
<i>Value of Mill with Del</i>	22,368	21,373	21,107	22,105	20,482	20,488	20,421	20,705	Value of Mill	\$ 1,191	0.61%
									in 2008 \$	(2,243)	-0.98%
Assessed Valuation	23,905,907	23,005,714	22,729,900	22,523,898	22,265,267	22,278,593	22,054,866	22,361,437			
<i>% Increase/(Decrease)</i>	<i>(0.82)%</i>	<i>(3.77)%</i>	<i>(1.20)%</i>	<i>(0.91)%</i>	<i>(1.15)%</i>	<i>0.06%</i>	<i>(1.00)%</i>	<i>1.39%</i>			
									26,916		
Previous Years	2004	2005	2006	2007	2008	2009	2010				
Total Mill Levy	50.005	49.91	49.938	53.218	53.218	53.202	53.23				
Assessed Valuation			18,954,903	20,181,712	20,628,151	24,684,903	24,103,323				
<i>% Increase/(Decrease)</i>				6.47%	2.21%	19.67%	<i>(2.36)%</i>				

2018 Mill Levy Impact

Appraised Home Value	\$ 85,000	\$ 120,000	\$ 180,000
Assessment Rate	11.5%	11.5%	11.5%
Assessed Value	\$ 9,775.00	13,800.00	20,700.00
2017 City Levy	67.723	67.723	67.723
Tax Amount	\$ 661.99	\$ 934.58	\$ 1,401.87
Proposed 2018 City Levy	68.905	68.905	68.905
Tax Amount	673.55	950.89	1,426.33
Annual Tax Increase	\$ 11.55	\$ 16.31	\$ 24.47
Monthly Tax Increase	\$ 0.96	\$ 1.36	\$ 2.04

Utility Revenues

2014 - 2018

	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Approved</u>	<u>2017</u> <u>Revised</u>	<u>2018</u> <u>Proposed</u>	<u>5-Year Act.</u> <u>Average</u>	<u>Revised</u> <u>2016 over</u> <u>Average</u>
Water Revenue										
Sales and Charges	\$ 827,429	\$ 790,278	\$ 803,263	\$ 822,117	\$ 839,005	\$ 900,866	\$ 901,366	\$ 963,339	\$ 816,418	\$ 84,948
Reimbursed Expenses/Transfers	8,785	593	-	104,775	12,257	-	-	-	25,282	(25,282)
All Other	15,569	16,114	15,061	17,513	19,365	19,831	19,831	19,831	16,725	3,106
Subtotal	\$ 851,783	\$ 806,986	\$ 818,325	\$ 944,405	\$ 870,628	\$ 920,697	\$ 921,197	\$ 983,170	\$ 858,425	\$ 62,772
<i>w/o reimbursed</i>	\$ 842,998	\$ 806,392	\$ 818,325	\$ 839,630	\$ 858,370	\$ 920,697	\$ 921,197	\$ 983,170	\$ 833,143	\$ 88,054
Electric Revenue										
Sales and Charges	\$ 3,566,925	\$ 3,380,328	\$ 3,790,542	\$ 3,546,024	\$ 3,400,698	\$ 3,897,592	\$ 3,559,007	\$ 3,950,336	\$ 3,536,903	\$ 22,104
Reimbursed Expenses/Transfers	328,666	162,507	4,512	5,375	87,873	2,000	16,000	2,000	117,786	(101,786)
All Other	187,372	172,943	181,723	172,262	188,882	193,025	182,163	189,055	180,636	1,527
Subtotal	\$ 4,082,963	\$ 3,715,777	\$ 3,976,776	\$ 3,723,661	\$ 3,677,453	\$ 4,092,617	\$ 3,757,170	\$ 4,141,390	\$ 3,835,326	\$ (78,156)
<i>w/o reimbursed</i>	\$ 3,754,297	\$ 3,553,270	\$ 3,972,264	\$ 3,718,286	\$ 3,589,580	\$ 4,090,617	\$ 3,741,170	\$ 4,139,390	\$ 3,717,539	\$ 23,631
Sewer Revenue										
Sales and Charges	\$ 748,972	\$ 825,379	\$ 819,144	\$ 848,358	\$ 844,778	\$ 899,068	\$ 891,987	\$ 891,987	\$ 817,326	\$ 74,661
Reimbursed Expenses/Transfers	-	6,053	1,500	-	8,000	-	5,333	-	3,111	2,222
All Other	-	-	739	-	1,396	-	-	-	427	(427)
Subtotal	\$ 748,972	\$ 831,432	\$ 821,383	\$ 848,358	\$ 854,174	\$ 899,068	\$ 897,320	\$ 891,987	\$ 820,864	\$ 76,456
<i>w/o reimbursed</i>	\$ 748,972	\$ 825,379	\$ 819,883	\$ 848,358	\$ 846,174	\$ 899,068	\$ 891,987	\$ 891,987	\$ 817,753	\$ 74,234
TOTAL UTILITY REVENUE	\$ 5,683,718	\$ 5,354,194	\$ 5,616,484	\$ 5,516,424	\$ 5,402,254	\$ 5,912,382	\$ 5,575,687	\$ 6,016,547	\$ 5,514,615	\$ 61,072
<i>w/o reimbursed</i>	\$ 5,346,268	\$ 5,185,041	\$ 5,610,472	\$ 5,406,274	\$ 5,294,124	\$ 5,910,382	\$ 5,554,354	\$ 6,014,547	\$ 5,368,436	\$ 185,918

Overhead Fees Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Admin Salaries	245,173	228,083	243,556	252,792
Admin Benefits	60,230	68,278	69,767	72,746
Admin Operational Overhead	53,588	66,000	61,300	64,900
Mechanics Salary	40,236	34,108	27,287	27,589
Mechanics Benefits	-	13,237	10,307	10,574
Mechanics Operational Overhead	15,000	15,000	15,000	15,000
TOTAL	414,226	424,706	427,217	443,601

<u>Water</u>	<u>Electric</u>	<u>Sewer</u>	<u>Total</u>
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2017				
Overhead to General Fund	90,169	170,189	86,786	347,144
Overhead to Emp Benefits Fund	20,843	39,213	20,019	80,075
TOTAL	111,012	209,402	106,805	427,219

2018				
Overhead to General Fund	99,831	164,026	96,424	360,281
Overhead to Emp Benefits Fund	23,131	37,904	22,285	83,320
TOTAL	122,962	201,930	118,709	443,601

Employee Benefit Fund Summary

	2011	2012	2013	2014	2015	2016	2017	2018
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Proposed</u>
Revenues								
Ad Valorem Taxes	\$ 484,079	\$ 447,352	\$ 485,760	\$ 552,312	\$ 529,493	\$ 552,184	\$ 530,780	\$ 486,029
Vehicle Taxes	46,274	48,261	48,121	52,734	57,964	57,631	59,789	55,713
Reimbursed	-	4,400	10,579	-	-	1,061	18,390	-
Other Contributions	0	34,758	82,994	97,547	107,043	141,731	203,965	209,519
Subtotal	\$ 530,353	\$ 534,771	\$ 627,453	\$ 702,593	\$ 694,500	\$ 752,607	\$ 812,923	\$ 751,261
Transfers	45,000	55,000	1,457	80	506	28	-	500
Total	\$ 575,353	\$ 589,771	\$ 628,910	\$ 702,673	\$ 695,006	\$ 752,635	\$ 812,923	\$ 751,761
Expenses (less Cash Reserve)	\$ 547,521	\$ 576,998	\$ 660,469	\$ 615,497	\$ 732,899	\$ 738,734	\$ 739,063	\$ 752,458
<i>No Utilities</i>	<i>547,521</i>	<i>554,893</i>	<i>578,933</i>	<i>518,030</i>	<i>626,362</i>	<i>597,031</i>	<i>535,098</i>	<i>542,939</i>
Revenues Over/Under								
Without Transfers	\$ (17,168)	\$ (42,227)	\$ (33,016)	\$ 87,095	\$ (38,399)	\$ 13,873	\$ 73,861	\$ (1,197)
With Transfers	27,832	12,773	(31,559)	87,175	(37,892)	13,901	73,861	(697)
Ending Balance (+ Cash Reserve)	\$ 28,832	\$ 52,082	\$ 20,523	\$ 107,698	\$ 69,806	\$ 83,707	\$ 157,568	\$ 38,000
Mill Levy	20.899	20.899	22.433	22.433	24.843	24.880	24.417	22.631

2018 Pay Increase Scenarios

No Increases in Proposed Budget

		Option 1	Option 2	Option 3	Option 4	Option 5	Option 6
	Current	.50 Rate Inc	\$1,000 Bonus	3.0% COLA	1.00% COLA, & \$.25 Rate Inc	1.5% COLA & \$500 Bonus	.75% COLA, \$.20 Rate Inc & 350 Bonus
Salaries	2,724,727	2,792,827	2,781,677	2,800,422	2,784,035	2,790,936	2,790,870
Benefits	871,576	884,288	882,577	886,116	882,786	884,325	884,156
Total	3,596,303	3,677,116	3,664,253	3,686,538	3,666,820	3,675,261	3,675,027
2018 Increase		80,813	67,950	90,235	70,517	78,958	78,724
<i>Salaries Only</i>		2.5%	2.1%	2.8%	2.2%	2.4%	2.4%
<i>w/ Benefits</i>		2.2%	1.9%	2.5%	2.0%	2.2%	2.2%
2019 Increase		80,813	-	90,235	70,517	59,250	52,452

	General Fund	Emp Ben	Water	Electric	Sewer	Golf	TOTAL
Option 1	46,414	9,380	7,061	9,132	3,938	4,888	80,813
Option 2	38,200	8,118	6,055	7,537	3,591	4,450	67,950
Option 3	49,841	10,201	7,814	13,569	4,824	3,985	90,235
Option 4	39,797	8,087	6,151	9,119	3,593	3,769	70,517
Option 5	43,963	9,149	6,912	10,509	4,212	4,212	78,958
Option 6	44,417	9,150	6,897	9,708	4,033	4,518	78,724

Fund #01
General Fund

	2014	2015	2016	2017	2017	2018	2017 REV	2018 Prop
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Proposed</u>	<u>over 2016</u>	<u>over REV</u>
BEGINNING CASH BALANCE	\$ 202,579	\$ 234,072	\$ 422,152	\$ 279,747	\$ 427,561	\$ 290,563		
REVENUES								
Property & Vehicle Taxes	\$ 598,701	\$ 627,193	\$ 609,374	\$ 649,177	\$ 666,222	\$ 691,779	\$ 56,848	\$ 25,557
Sales & Liquor Taxes	722,409	734,838	711,496	707,725	720,225	710,000	8,729	(10,225)
Grants	22,909	20,247	108,434	69,990	70,990	21,000	(37,444)	(49,990)
Franchise Fees	143,103	125,968	107,416	119,600	107,500	115,000	84	7,500
Admin. & Internal Fees	381,422	431,726	379,327	368,114	347,144	360,281	(32,183)	13,137
Licenses & Permits	19,383	26,725	23,672	17,905	21,405	18,640	(2,267)	(2,765)
Charges for Services	52,807	56,377	44,108	53,900	54,500	53,500	10,392	(1,000)
Fines & Fees	115,309	104,456	124,809	122,000	139,000	132,000	14,191	(7,000)
Interest	12,896	12,553	11,632	11,750	11,750	12,000	118	250
Transfers	171,000	272,450	236,000	266,000	265,000	270,000	29,000	5,000
Sale of Assets	6,000	-	14,901	-	-	-	(14,901)	-
Miscellaneous	49,053	95,865	28,793	22,400	39,400	78,500	10,607	39,100
TOTAL REVENUES	\$ 2,294,991	\$2,508,397	\$2,399,962	\$2,408,561	\$2,443,136	\$2,462,700	\$ 43,174	\$ 19,564
	-	-	-					
TOTAL RESOURCES AVAILABLE	\$ 2,497,570	\$2,742,469	\$2,822,113	\$2,688,307	\$2,870,697	\$2,753,263		

Fund #01
General Fund

	2014	2015	2016	2017	2017	2018	2017 REV	2018 Prop
	ACTUAL	ACTUAL	ACTUAL	Original	REVISED	Proposed	over 2016	over REV
EXPENSES								
By Program								
101 General Administration	\$ 481,284	\$ 507,864	\$ 494,669	\$ 556,668	\$ 541,405	\$ 563,931	\$ 46,735	\$ 22,526
102 Code Enforcement (2013)	74,360	130,644	123,682	149,576	153,955	158,730	30,273	4,775
103 Police	871,363	891,526	876,381	874,015	912,482	924,787	36,101	12,305
104 John Brown Cabin	35,324	34,557	35,518	37,207	37,727	37,826	2,209	100
105 Streets & Alleys	257,063	180,246	173,089	245,077	199,926	207,964	26,837	8,037
106 Swimming Pool	2,285	-	-	-	-	-	-	-
107 Properties & Maintenance	200,238	240,501	283,045	321,550	312,364	332,982	29,319	20,617
108 Fire (Sal-2011,All-2013)	59,968	49,836	65,913	76,948	79,313	82,664	13,401	3,350
109 Municipal Court Services	136,895	147,973	169,962	170,809	172,633	172,248	2,670	(385)
110 Levees & Stormwater	9,061	9,516	34,815	21,294	25,289	17,545	(9,526)	(7,744)
111 Library	135,656	127,654	137,476	155,164	145,039	144,587	7,563	(452)
Cash Basis Reserve				30,000	-	30,000		
TOTAL EXPENSES	\$ 2,263,498	\$2,320,317	\$2,394,552	\$2,638,308	\$2,580,133	\$2,673,263	\$ 185,581	\$ 63,129
Revenues Over Expenditures	\$ 31,493	\$ 188,080	\$ 5,410	\$ (229,747)	\$ (136,998)	\$ (210,563)		
ENDING BALANCE	\$ 234,072	\$ 422,152	\$ 427,561	\$ 50,000	\$ 290,563	\$ 80,000		
<i>as a percentage of expenses</i>	<i>10.3%</i>	<i>18.2%</i>	<i>17.9%</i>	<i>1.9%</i>	<i>11.3%</i>	<i>3.0%</i>		

Fund #01
REVENUES

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Proposed</u>
5100 TAXES						
101 Ad Valorem Tax	\$ 508,064	\$ 551,543	\$ 525,789	\$ 573,979	\$ 573,979	\$ 609,366
102 Delinquent Ad Valorem Tax	31,075	17,458	22,938	16,000	32,000	17,000
Subtotal TAXES	\$ 539,139	\$ 569,001	\$ 548,727	\$ 589,979	\$ 605,979	\$ 626,366
5200 INTERGOVERNMENTAL						
201 City Sales Tax	\$ 261,754	\$ 272,513	\$ 248,858	\$ 248,000	\$ 248,000	\$ 245,000
202 County Sales Tax	352,431	347,780	342,092	340,000	345,000	345,000
203 City Comp Use Tax	48,282	54,162	53,323	57,000	62,000	57,000
204 County Comp Use Tax	57,041	57,785	64,215	60,000	62,000	60,000
205 Motor Vehicle Tax	56,778	56,717	58,858	57,255	58,250	62,798
206 Liquor Tax	2,900	2,597	3,008	2,725	3,225	3,000
212 Special Assessments		1,275	1,350	-		
215 RV Tax	802	813	-	927	977	953
216 16/20M Vechile Tax	476	661	819	340	340	361
217 Commercial Motor Vehicle Tax	1,506		969	676	676	1,300
220 Grant Receipts (Non-CDBG)	22,909	20,247	21,997	21,000	22,000	21,000
221 DARE/COPS Police Grant		-	86,438	48,990	48,990	
USD 367 SRO Payment						62,000
Subtotal INTERGOVERNMENTAL	\$ 804,879	\$ 814,551	\$ 881,926	\$ 836,913	\$ 851,458	\$ 858,413
5300 FRANCHISE FEES						
301 Gas Company Franchise Fees	\$ 89,562	\$ 76,476	\$ 58,963	\$ 75,000	\$ 61,000	\$ 70,000
302 Cable TV Franchise Fees	28,356	28,096	29,063	27,000	28,000	27,000
303 Telephone Franchise Fees	22,566	17,370	15,371	15,000	14,500	14,000
304 Electric Franchise Fees	2,619	4,025	4,019	2,600	4,000	4,000
Subtotal FRANCHISE FEES	\$ 143,103	\$ 125,968	\$ 107,416	\$ 119,600	\$ 107,500	\$ 115,000
5400 LICENSES AND PERMITS						
401 CMB & Liquor Licenses	\$ 2,000	\$ 2,150	\$ 1,710	\$ 2,000	\$ 2,000	\$ 2,000
402 Animal Licenses	605	615	797	605	605	840
403 Building & Zoning Permits	8,938	14,730	13,346	8,000	11,000	8,000
404 Camping & Boating Permits	880	490	1,070	500	1,000	1,000
405 Micellaneous Permits	3,610	4,960	3,610	3,500	3,500	3,500
406 Contractors Licenses	3,350	3,780	3,140	3,300	3,300	3,300
Subtotal LICENSES AND PERMITS	\$ 19,383	\$ 26,725	\$ 23,672	\$ 17,905	\$ 21,405	\$ 18,640
5500 CHARGES FOR SERVICES						
501 Sale of Cemetery Lots	\$ 7,800	\$ 13,400	\$ 6,875	\$ 7,000	\$ 8,000	\$ 7,000
502 Cemetery Charges	26,665	28,437	19,435	30,000	30,000	30,000
503 Auditorium Rent	3,980	3,420	3,265	3,500	3,000	3,000
504 Memorial Hall Rent	4,190	4,635	3,670	4,000	4,000	4,000
520 Animal Control Charges	7,787	5,760	9,888	7,900	7,000	7,000
524 Trap Rent			15			
533 Drug Screening	2,385	605	960	1,500	1,000	1,000
534 Probation Monitoring		120			1,500	1,500
Subtotal CHARGES FOR SERVICES	\$ 52,807	\$ 56,377	\$ 44,108	\$ 53,900	\$ 54,500	\$ 53,500

Fund #01
REVENUES

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
5600 FINES AND FEES						
601 Police Fines & Fees	\$ 112,641	\$ 102,435	\$ 122,701	\$ 120,000	\$ 137,000	\$ 130,000
603 Library Fines & Fees	2,668	2,021	2,107	2,000	2,000	2,000
Subtotal FINES AND FEES	\$ 115,309	\$ 104,456	\$ 124,809	\$ 122,000	\$ 139,000	\$ 132,000
5700 INTEREST ON INVESTMENTS						
701 Interest	\$ 12,896	\$ 12,553	\$ 11,632	\$ 11,750	\$ 11,750	\$ 12,000
5800 MISCELLANEOUS						
801 Miscellaneous	\$ 21,540	\$ 79,739	\$ 21,368	\$ 10,000	\$ 27,000	\$ 2,500
802 Reimbursed Expense	27,063	14,811	5,865	12,000	12,000	10,000
803 Council Scholarship	450	40	210	400	400	4,000
830 Transfer In from Electric	90,000	191,450	155,000	185,000	183,000	183,000
831 Transer In from Sewer	41,000	41,000	40,000	40,000	40,000	42,000
833 Transfer In from Water	40,000	40,000	41,000	41,000	42,000	45,000
Reimb - Overhead Expenses	326,186	431,726	379,327	368,114	347,144	360,281
Reimb - Mechanic/Repair Fee	55,236					
Subtotal MISCELLANEOUS	\$ 601,475	\$ 798,766	\$ 642,770	\$ 656,514	\$ 651,544	\$ 646,781
5900 SALE OF FIXED ASSETS						
901 Sale of Fixed Assets	\$ 6,000	\$ -	\$ 14,901	\$ -	\$ -	\$ -
TOTAL GENERAL FUND RECEIPTS	\$ 2,294,991	\$ 2,508,397	\$ 2,399,962	\$ 2,408,561	\$ 2,443,136	\$ 2,462,700

Fund #01

TOTAL EXPENDITURES

By Category

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2018 Proposed
7100. PERSONNEL SERVICES						
101 Salaries	\$ 1,480,558	\$ 1,582,189	\$ 1,572,300	\$ 1,687,144	\$ 1,680,413	\$ 1,728,676
102 Salaries (Overtime)	78,519	70,212	86,853	83,713	76,544	78,057
108 Firemen Training	3,820	1,488	2,100	5,408	5,408	5,408
109 Fire Runs	33,250	30,488	32,225	43,680	37,400	37,400
TOTAL PERSONNEL SERVICES	\$ 1,596,147	\$ 1,684,376	\$ 1,693,479	\$ 1,819,944	\$ 1,799,765	\$ 1,849,541
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 28,580	\$ 28,708	\$ 26,380	\$ 30,800	\$ 29,650	\$ 30,400
202 Utilities	45,159	41,081	40,577	49,900	46,500	48,200
203 Dues & Memberships	5,468	6,058	5,807	7,150	6,650	6,700
204 Insurance	70,191	60,649	58,083	63,104	62,507	36,591
205 Education, Meetings & Travel	17,805	16,320	11,652	23,450	17,150	19,500
206 Professional Services	115,676	109,071	112,419	116,810	105,820	120,600
207 Rentals	6,713	11,627	11,244	11,300	11,750	12,350
208 Printing & Advertising	4,579	3,672	5,973	5,100	7,700	7,300
209 Maint of Machinery & Equip	4,295	27,224	29,271	24,000	34,500	28,000
210 Maint of Buildings/Grounds	14,021	8,765	9,459	10,700	15,800	16,700
211 Memorial Hall Utilities	2,593	3,456	3,194	3,100	3,100	3,500
214 Computer Fees	-	42	7,576	6,000	15,250	17,050
215 Prisoner Care	29,934	17,952	20,299	25,000	25,000	27,000
217 Memorial Hall Custodial	4,500	4,500	4,500	4,500	4,500	4,500
218 Housing Demolition	-	26,648	5,918	30,000	34,579	30,000
219 Grave Openings	25,055	28,117	21,549	30,000	30,000	30,000
220 Other Contractual	44,336	14,131	24,487	39,200	31,900	37,000
223 Assigned Counsel	-	25,982	24,358	28,000	22,000	22,000
224 Bank Fees	-	348	346	-	350	350
225 Licenses, Taxes and Fees	-	65	85	-	-	-
226 Dog Pound Utilities	-	4,797	5,564	6,000	6,000	6,000
TOTAL CONTRACTUAL SERVICES	\$ 418,906	\$ 439,213	\$ 428,742	\$ 514,114	\$ 510,706	\$ 503,741
7300. COMMODITIES						
301 Office Supplies	\$ 9,274	\$ 9,625	\$ 10,550	\$ 11,350	\$ 11,350	\$ 11,350
302 Clothing & Personal Supplies	8,266	6,518	16,708	9,150	7,950	9,150
303 Chemical/Seed/Fertilizer	15,310	3,549	6,214	6,800	4,900	5,900
304 Machine Parts & Supplies	56,445	39,754	41,464	41,350	42,750	46,950
305 Building Material & Supplies	17,778	14,195	15,212	17,850	13,850	15,850
306 Construction Materials	-	2,308	2,842	2,500	1,000	1,000
307 Apparatus & Tools	9,256	6,520	8,362	10,500	9,000	9,500
309 Motor Fuels & Lubricants	52,667	41,654	43,694	54,300	49,000	54,300
311 Memorial Hall Miscellaneous	870	2,513	1,381	1,500	1,500	1,500
312 Books & Periodicals	11,176	12,051	12,302	18,000	15,000	15,000
314 Computer Software	408	1,654	8,913	500	1,250	2,544
315 Dog Pound Miscellaneous	-	4,327	2,389	3,000	3,000	3,000
316 Fire Truck Equipment & Parts	-	528	-	3,000	1,500	3,000
317 Food (Not for Resale)	5,394	4,145	3,712	5,000	4,500	5,000
320 Other Commodities	24,721	15,832	17,859	20,900	19,900	20,400
330 Trophies/Awards	-	798	-	-	-	-
TOTAL COMMODITIES	\$ 211,565	\$ 165,973	\$ 191,602	\$ 205,700	\$ 186,450	\$ 204,444

Fund #01

TOTAL EXPENDITURES

By Category

	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 Original</u>	<u>2017 REVISED</u>	<u>2018 Proposed</u>
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ 1,644	\$ -	\$ -	\$ 3,000	\$ 2,500	\$ 3,000
402 Improvements Non-Buildings	-	348	4,758	-	-	-
403 Office Furniture & Equipment	22,585	11,603	5,811	9,000	6,900	8,500
405 Operational/Construction Equip	1,731	1,672	28,401	2,000	2,000	2,000
407 Other Equipment	-	500	11,901	20,000	22,800	20,000
409 Leases	2,345	2,333	12,970	16,150	16,304	16,637
413 Computer Equip & Software	1,979	6,748	10,669	12,500	26,808	29,000
TOTAL CAPITAL OUTLAY	\$ 30,284	\$ 23,204	\$ 74,509	\$ 62,650	\$ 77,312	\$ 79,137
7700. OTHER EXPENSES						
706 Fireworks Display	\$ 6,097	\$ 7,151	\$ 5,590	\$ 5,500	\$ 5,500	\$ 6,000
Cash Basis Reserve	-	-	-	30,000	-	30,000
713 Scholarship	500	400	400	400	400	400
731 Mini Grant	-	-	230	-	-	-
TOTAL OTHER EXPENSES	\$ 6,597	\$ 7,551	\$ 6,220	\$ 35,900	\$ 5,900	\$ 36,400
TOTAL GENERAL FUND	\$ 2,263,498	\$ 2,320,317	\$ 2,394,552	\$ 2,638,308	\$ 2,580,133	\$ 2,673,263
Full-Time Equivalent Employees (FTE)	40.05	42.20	43.70	43.70	43.05	43.55

01-101

General Administration

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 303,398	\$ 346,689	\$ 355,689	\$ 371,373	\$ 358,494	\$ 370,881
102 Salaries (Overtime)	980	6,994	6,152	1,146	1,932	1,179
TOTAL PERSONNEL SERVICES	\$ 304,377	\$ 353,683	\$ 361,841	\$ 372,518	\$ 360,426	\$ 372,061
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 14,915	\$ 14,130	\$ 11,189	\$ 15,000	\$ 13,000	\$ 13,000
202 Utilities	18,390	11,806	8,472	16,000	10,000	12,000
203 Dues & Memberships	4,221	4,984	5,046	5,500	5,500	5,500
204 Insurance	28,602	21,997	18,979	21,000	17,879	9,870
205 Education, Meetings & Travel	6,098	4,949	5,052	8,000	7,000	8,000
206 Professional Services	37,724	40,049	27,725	35,000	30,000	35,000
207 Rentals	4,165	4,137	4,592	4,300	4,600	5,000
208 Printing & Advertising	4,255	3,600	3,809	3,600	5,000	5,000
209 Maint of Machinery & Equip	3,144	6,731	144	3,500	2,500	3,500
210 Maint of Buildings/Grounds	8,627	5,619	3,696	5,000	4,000	5,000
211 Memorial Hall Utilities	2,593	3,441	3,194	3,100	3,100	3,500
214 Computer Fees		42	7,304	6,000	5,500	7,000
217 Memorial Hall Custodial	4,500	4,500	4,500	4,500	4,500	4,500
220 Other Contractual	8,649	3,915	2,670	20,000	17,400	20,000
224 Bank Fees		348	346		350	350
TOTAL CONTRACTUAL SERVICES	\$ 145,884	\$ 130,248	\$ 106,720	\$ 150,500	\$ 130,329	\$ 137,220
7300. COMMODITIES						
301 Office Supplies	\$ 4,454	\$ 3,660	\$ 3,874	\$ 4,500	\$ 4,500	\$ 4,500
302 Clothing & Personal Supplies	525	-	307	250	250	250
304 Machine Parts & Supplies	1,979	200	317	1,500	1,500	1,500
305 Building Material & Supplies	3,376	862	643	2,500	2,500	2,500
307 Apparatus & Tools	57	92	-	500	500	500
311 Memorial Hall Miscellaneous	797	2,513	1,381	1,500	1,500	1,500
314 Computer Software	109	233	2,091	500	500	1,000
317 Food (Not for Resale)	1,893	2,057	1,779	2,500	2,500	2,500
320 Other Commodities	4,217	1,359	3,256	4,000	4,000	4,000
330 Trophies/Awards		100				
TOTAL COMMODITIES	\$ 17,405	\$ 11,076	\$ 13,648	\$ 17,750	\$ 17,750	\$ 18,250

01-101

General Administration

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ 6,388	\$ 5,307	\$ 2,874	\$ 3,000	\$ 3,000	\$ 3,000
405 Operational/Construction Equip	632			1,000	1,000	1,000
409 Leases				3,000	3,000	3,000
413 Computer Equip & Software			3,366	3,000	20,000	23,000
TOTAL CAPITAL OUTLAY	\$ 7,020	\$ 5,307	\$ 6,240	\$ 10,000	\$ 27,000	\$ 30,000
7700. OTHER EXPENSES						
706 Fireworks Display	\$ 6,097	\$ 7,151	\$ 5,590	\$ 5,500	\$ 5,500	\$ 6,000
Cash Basis Reserve				30,000		30,000
713 Scholarship	500	400	400	400	400	400
731 Mini Grant			230			
TOTAL OTHER EXPENSES	\$ 6,597	\$ 7,551	\$ 6,220	\$ 35,900	\$ 5,900	\$ 36,400
TOTAL GENERAL ADMIN	\$ 481,284	\$ 507,864	\$ 494,669	\$ 586,668	\$ 541,405	\$ 593,931
Full-Time Equivalent Employees (FTE)	7.30	6.20	6.70	6.70	6.80	6.80

01-102

Code Enforcement (formerly Sports Complex)

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 56,845	\$ 85,203	\$ 89,974	\$ 89,886	\$ 83,825	\$ 84,440
102 Salaries (Overtime)	964	276	1,195	1,840	861	1,862
TOTAL PERSONNEL SERVICES	\$ 57,809	\$ 85,479	\$ 91,169	\$ 91,726	\$ 84,686	\$ 86,302
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 390	\$ 911	\$ 479	\$ 900	\$ 500	\$ 500
203 Dues & Memberships	-		30			
204 Insurance	747	1,002	1,435	1,550	1,790	1,129
205 Education, Meetings & Travel	2,073	29	300	2,000	2,000	2,000
206 Professional Services	7,281	2,404	11,588	7,000	7,000	17,000
209 Maint of Machinery & Equip		210	519	1,500	1,500	1,500
210 Maint of Buildings/Grounds					5,000	5,000
218 Housing Demolition		26,648	5,918	30,000	34,579	30,000
220 Other Contractual		75	223			
226 Dog Pound Utilities		4,797	5,564	6,000	6,000	6,000
TOTAL CONTRACTUAL SERVICES	\$ 10,491	\$ 36,076	\$ 26,055	\$ 48,950	\$ 58,369	\$ 63,129
7300. COMMODITIES						
301 Office Supplies	\$ 50	\$ 424	\$ 140	\$ 500	\$ 500	\$ 500
302 Clothing & Personal Supplies	309	213	588	300	300	500
304 Machine Parts & Supplies	175	509	415	300	300	500
305 Building Material & Supplies	5	-	-			
307 Apparatus & Tools	1,330	679	438	1,000	1,000	1,000
309 Motor Fuels & Lubricants	2,689	1,734	1,554	1,800	1,800	1,800
311 Memorial Hall Miscellaneous	73					
314 Computer Software			391			
315 Dog Pound Miscellaneous		4,327	2,378	3,000	3,000	3,000
320 Other Commodities	277	107	455	500	500	500
TOTAL COMMODITIES	\$ 4,907	\$ 7,993	\$ 6,358	\$ 7,400	\$ 7,400	\$ 7,800
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ 1,153	\$ 290	\$ 100	\$ 500	\$ 500	\$ 500
407 Other Equipment					2,000	
413 Computer Equip & Software		806		1,000	1,000	1,000
TOTAL CAPITAL OUTLAY	\$ 1,153	\$ 1,096	\$ 100	\$ 1,500	\$ 3,500	\$ 1,500
TOTAL CODE ENFORCEMENT	\$ 74,360	\$ 130,644	\$ 123,682	\$ 149,576	\$ 153,955	\$ 158,730
Full-Time Equivalent Employees (FTE)	1.55	2.20	2.20	2.20	2.05	2.05

01-103

Police

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
7100 PERSONNEL SERVICES						
101 Salaries	\$ 688,807	\$ 734,605	\$ 696,550	\$ 704,985	\$ 729,926	\$ 754,002
102 Salaries (Overtime)	65,370	56,055	72,503	55,030	58,905	59,015
TOTAL PERSONNEL SERVICES	\$ 754,177	\$ 790,660	\$ 769,054	\$ 760,015	\$ 788,832	\$ 813,017
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 6,542	\$ 7,224	\$ 8,702	\$ 8,000	\$ 10,000	\$ 10,000
202 Utilities	3,026	4,891	8,584	8,400	9,500	9,500
203 Dues & Memberships	441	129	80	500	200	250
204 Insurance	17,089	15,029	15,150	16,200	20,650	13,476
205 Education, Meetings & Travel	3,778	9,437	4,387	8,000	4,000	4,500
206 Professional Services	13,509	7,238	9,015	8,000	1,500	1,000
207 Rentals	2,257	2,207	2,513	2,500	2,600	2,600
208 Printing & Advertising	126	-	1,525	500	1,500	1,500
209 Maint of Machinery & Equip	160	6,955	5,072	8,500	15,000	8,500
210 Maint of Buildings/Grounds	4,509	565	2,481	2,000	2,000	2,000
214 Computer Fees			50		9,700	10,000
220 Other Contractual	2,058	1,944	3,312	2,200	2,000	2,000
225 Licenses, Taxes and Fees		56	31			
TOTAL CONTRACTUAL SERVICES	\$ 53,497	\$ 55,674	\$ 60,902	\$ 64,800	\$ 78,650	\$ 65,326
7300. COMMODITIES						
301 Office Supplies	\$ 1,621	\$ 3,450	\$ 3,605	\$ 3,500	\$ 3,500	\$ 3,500
302 Clothing & Personal Supplies	3,847	4,154	7,188	4,600	4,600	4,600
303 Chemical/Seed/Fertilizer	12,885	62	372	100	100	100
304 Machine Parts & Supplies	19,383	10,300	11,796	11,000	11,000	12,000
305 Building Material & Supplies	(1,956)	522	150	1,000	1,000	1,000
306 Construction Materials	-	-	57			
307 Apparatus & Tools	688	723	1,268	500	1,000	1,000
309 Motor Fuels & Lubricants	21,291	15,170	14,842	20,000	17,000	18,000
314 Computer Software	299	837	1,244	-	500	1,244
315 Dog Pound Miscellaneous			12			
317 Food (Not for Resale)	484	488	428	500	500	500
320 Other Commodities	2,004	2,222	2,000	3,000	3,000	2,000
330 Trophies/Awards		698				
TOTAL COMMODITIES	\$ 60,546	\$ 38,626	\$ 42,963	\$ 44,200	\$ 42,200	\$ 43,944
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ 3,142	\$ 2,987	\$ 1,155	\$ 1,500	\$ 400	\$ 500
407 Other Equipment					1,300	-
413 Computer Equip & Software		3,578	2,308	3,500	1,100	2,000
TOTAL CAPITAL OUTLAY	\$ 3,142	\$ 6,565	\$ 3,463	\$ 5,000	\$ 2,800	\$ 2,500
TOTAL POLICE DEPARTMENT	\$ 871,363	\$ 891,526	\$ 876,381	\$ 874,015	\$ 912,482	\$ 924,787
Full-Time Equivalent Employees (FTE)	17.75	17.85	18.85	18.85	18.85	19.35

01-105

Streets & Alleys

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
7100 PERSONNEL SERVICES						
101 Salaries	\$ 153,496	\$ 109,036	\$ 92,747	\$ 156,582	\$ 122,284	\$ 126,379
102 Salaries (Overtime)	8,994	1,546	-	8,155	5,068	5,561
TOTAL PERSONNEL SERVICES	\$ 162,490	\$ 110,582	\$ 92,747	\$ 164,737	\$ 127,352	\$ 131,940
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 1,285	\$ 835	\$ 735	\$ 800	\$ 800	\$ 800
202 Utilities	13,387	12,125	11,487	12,500	13,000	12,500
204 Insurance	10,416	7,762	6,802	7,140	7,050	3,824
205 Education, Meetings & Travel	420	829	-	500	500	500
206 Professional Services	463	457	270	500	500	500
207 Rentals	250	163	301	500	500	500
208 Printing & Advertising	-	-	33			
209 Maint of Machinery & Equip	635	2,678	14,130	4,000	3,000	4,000
210 Maint of Buildings/Grounds	104	498	-	500	500	500
220 Other Contractual	552		24	500	500	500
225 Licenses, Taxes and Fees		9	26			
TOTAL CONTRACTUAL SERVICES	\$ 27,511	\$ 25,356	\$ 33,808	\$ 26,940	\$ 26,350	\$ 23,624
7300. COMMODITIES						
301 Office Supplies	\$ 504	\$ 246	\$ 57	\$ 100	\$ 100	\$ 100
302 Clothing & Personal Supplies	720	742	841	1,000	1,000	1,000
303 Chemical/Seed/Fertilizer	228	116	-	500	500	500
304 Machine Parts & Supplies	27,795	17,149	14,820	20,000	17,000	20,000
305 Building Material & Supplies	6,540	7,652	11,765	7,500	7,500	7,500
306 Construction Materials	-	-	2,362			
307 Apparatus & Tools	3,738	2,440	2,262	3,000	3,000	3,000
309 Motor Fuels & Lubricants	20,202	11,204	9,703	15,500	11,000	14,000
314 Computer Software			1,446			
317 Food (Not for Resale)	132	69				
320 Other Commodities	280	173	59	300	300	300
TOTAL COMMODITIES	\$ 60,139	\$ 39,792	\$ 43,315	\$ 47,900	\$ 40,400	\$ 46,400
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ 1,500	\$ 260	\$ -	\$ -	\$ -	\$ -
405 Operational/Construction Equip	1,099	1,672	-	1,000	1,000	1,000
407 Other Equipment		250	-			
409 Leases	2,345	2,333	2,333	2,500	2,667	3,000
413 Computer Equip & Software	1,979		885	2,000	2,158	2,000
TOTAL CAPITAL OUTLAY	\$ 6,923	\$ 4,515	\$ 3,218	\$ 5,500	\$ 5,825	\$ 6,000
TOTAL STREETS & ALLEYS	\$ 257,063	\$ 180,246	\$ 173,089	\$ 245,077	\$ 199,926	\$ 207,964
Full-Time Equivalent Employees (FTE)	4.85	3.80	3.80	3.80	3.10	3.10

01-107

Properties & Maintenance (formerly Cemeteries)

	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	Original	REVISED	Proposed
7100. PERSONNEL SERVICES						
101 Salaries	\$ 147,540	\$ 156,784	\$ 179,395	\$ 200,528	\$ 207,090	\$ 213,919
102 Salaries (Overtime)	2,211	2,779	3,233	8,054	5,991	8,341
TOTAL PERSONNEL SERVICES	\$ 149,751	\$ 159,563	\$ 182,628	\$ 208,582	\$ 213,081	\$ 222,260
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 360	\$ 531	\$ 558	\$ 500	\$ 550	\$ 600
202 Utilities	203	380	1,679	1,000	1,800	1,800
204 Insurance	2,198	4,564	5,823	6,318	5,863	3,322
205 Education, Meetings & Travel	66	50	124	50	150	100
206 Professional Services		402	502	500	1,220	1,000
207 Rentals		3,607	2,595	3,800	2,600	2,800
209 Maint of Machinery & Equip	355	3,327	397	2,000	2,000	2,000
210 Maint of Buildings/Grounds			215	200	200	200
214 Computer Fees			171			
219 Grave Openings	25,055	28,117	21,549	30,000	30,000	30,000
220 Other Contractual	625	166	249	5,000	500	3,000
225 Licenses, Taxes and Fees			28			
TOTAL CONTRACTUAL SERVICES	\$ 28,863	\$ 41,145	\$ 33,889	\$ 49,368	\$ 44,883	\$ 44,822
7300. COMMODITIES						
301 Office Supplies	\$ 31	\$ 70	\$ 65	\$ 100	\$ 100	\$ 100
302 Clothing & Personal Supplies	456	777	792	500	800	800
303 Chemical/Seed/Fertilizer	100	765	3,378	3,000	1,500	2,500
304 Machine Parts & Supplies	4,031	9,396	10,457	6,000	10,000	10,000
305 Building Material & Supplies	3,880	4,642	2,641	3,500	1,500	3,500
306 Construction Materials		2,000	423	2,500	1,000	1,000
307 Apparatus & Tools	954	2,168	3,450	2,500	2,500	2,500
309 Motor Fuels & Lubricants	6,871	12,008	13,638	15,000	15,000	16,000
314 Computer Software			117			
320 Other Commodities	3,880	7,109	6,641	6,000	6,000	6,500
TOTAL COMMODITIES	\$ 20,203	\$ 38,935	\$ 41,602	\$ 39,100	\$ 38,400	\$ 42,900
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
402 Improvements Non-Buildings		348				
403 Office Furniture & Equipment	1,421	260		1,500		1,500
405 Operational/Construction Equip			12,875			
407 Other Equipment		250	11,901	20,000	13,000	20,000
413 Computer Equip & Software			150	1,500	1,500	-
TOTAL CAPITAL OUTLAY	\$ 1,421	\$ 858	\$ 24,926	\$ 24,500	\$ 16,000	\$ 23,000
TOTAL PROP & MAINT	\$ 200,238	\$ 240,501	\$ 283,045	\$ 321,550	\$ 312,364	\$ 332,982
Full-Time Equivalent Employees (FTE)	3.20	6.20	6.20	6.20	6.20	6.20

01-108

Fire Dept (formerly Lakes & Parks)

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
7100 PERSONNEL SERVICES						
101 Salaries	\$ -	\$ (1,297)	\$ -	\$ -	\$ 6,280	\$ 6,280
108 Firemen Training	3,820	1,488	2,100	5,408	5,408	5,408
109 Fire Runs	33,250	30,488	32,225	43,680	37,400	37,400
TOTAL PERSONNEL SERVICES	\$ 37,070	\$ 30,678	\$ 34,325	\$ 49,088	\$ 49,088	\$ 49,088
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 1,552	\$ 1,542	\$ 1,005	\$ 1,800	\$ 1,000	\$ 1,500
202 Utilities	2,323	2,301	173	500	500	500
203 Dues & Memberships	536	518	464	800	600	600
204 Insurance		677	1,037	1,100	2,175	1,176
205 Education, Meetings & Travel	2,585	512	514	3,000	1,000	2,500
206 Professional Services	-	70	10	60	100	100
207 Rentals	41	151	80	200	250	250
208 Printing & Advertising		-	98		400	-
209 Maint of Machinery & Equip		6,557	8,865	3,000	10,000	8,000
210 Maint of Buildings/Grounds		128	840	1,000	1,500	1,500
220 Other Contractual	524	534	1,091	1,500	1,500	1,500
TOTAL CONTRACTUAL SERVICES	\$ 7,561	\$ 12,990	\$ 14,178	\$ 12,960	\$ 19,025	\$ 17,626
7300. COMMODITIES						
301 Office Supplies	\$ 440	\$ 125	\$ 606	\$ 300	\$ 300	\$ 300
302 Clothing & Personal Supplies	2,410	631	6,992	2,500	1,000	2,000
304 Machine Parts & Supplies	2,335	1,261	1,933	1,600	2,000	2,000
305 Building Material & Supplies	4,451	121	-	1,500	500	500
307 Apparatus & Tools	2,204	293	925	1,500	500	1,000
309 Motor Fuels & Lubricants	646	218	3,086	1,000	3,200	3,500
314 Computer Software		584	61		150	150
316 Fire Truck Equipment & Parts		528	-	3,000	1,500	3,000
317 Food (Not for Resale)	1,679	1,099	1,010	1,500	1,000	1,500
320 Other Commodities	737	947	1,971	1,500	500	1,500
TOTAL COMMODITIES	\$ 14,903	\$ 5,808	\$ 16,582	\$ 14,400	\$ 10,650	\$ 15,450
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ 435	\$ 360	\$ -	\$ 500	\$ 500	\$ 500
413 Computer Equip & Software			828		50	
TOTAL CAPITAL OUTLAY	\$ 435	\$ 360	\$ 828	\$ 500	\$ 550	\$ 500
TOTAL FIRE DEPARTMENT	\$ 59,968	\$ 49,836	\$ 65,913	\$ 76,948	\$ 79,313	\$ 82,664
Full-Time Equivalent Employees (FTE)	-			-	-	-

01-109

Municipal Court Services

	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	Original	REVISED	Proposed
7100 PERSONNEL SERVICES						
101 Salaries	\$ 19,781	\$ 37,353	\$ 37,625	\$ 43,065	\$ 47,333	\$ 47,551
102 Salaries (Overtime)		2,562	3,769	1,034	3,787	2,100
TOTAL PERSONNEL SERVICES	\$ 19,781	\$ 39,915	\$ 41,394	\$ 44,099	\$ 51,120	\$ 49,651
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 439	\$ -	\$ -	\$ -	\$ -	\$ -
202 Utilities	50					
203 Dues & Memberships	25	50	50	100	100	100
204 Insurance	670	614	612	660	1,263	947
205 Education, Meetings & Travel	333	287	125	400	1,000	400
206 Professional Services	55,350	58,330	63,034	65,000	65,000	65,000
215 Prisoner Care	29,934	17,952	20,299	25,000	25,000	27,000
220 Other Contractual	27,821	3,715	13,416	4,000	4,000	4,000
223 Assigned Counsel		25,982	24,358	28,000	22,000	22,000
TOTAL CONTRACTUAL SERVICES	\$ 114,622	\$ 106,929	\$ 121,893	\$ 123,160	\$ 118,363	\$ 119,447
7300. COMMODITIES						
301 Office Supplies	\$ 351	\$ 11	\$ 205	\$ 350	\$ 350	\$ 350
303 Chemical/Seed/Fertilizer	1,143	633	790	1,200	800	800
314 Computer Software			3,475			
320 Other Commodities	35	486	504	500	500	500
TOTAL COMMODITIES	\$ 1,529	\$ 1,130	\$ 4,974	\$ 2,050	\$ 1,650	\$ 1,650
7400. CAPITAL OUTLAY						
403 Office Furniture & Equipment	\$ 963	\$ -	\$ 52	\$ -	\$ 500	\$ 500
413 Computer Equip & Software			1,650	1,500	1,000	1,000
TOTAL CAPITAL OUTLAY	\$ 963	\$ -	\$ 1,702	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL MUNICIPAL COURT	\$ 136,895	\$ 147,973	\$ 169,962	\$ 170,809	\$ 172,633	\$ 172,248
Full-Time Equivalent Employees (FTE)	0.60	1.20	1.20	1.20	1.30	1.30

01-110

Levees & Stormwater

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
7200. CONTRACTUAL SERVICES						
204 Insurance	\$ 4,827	\$ 4,414	\$ 4,195	\$ 4,644	\$ 1,652	\$ 408
206 Professional Services			275		500	500
210 Maint of Buildings/Grounds		252				
220 Other Contractual	1,792	244	-	2,000	2,000	2,000
TOTAL CONTRACTUAL SERVICES	\$ 6,620	\$ 4,910	\$ 4,470	\$ 6,644	\$ 4,152	\$ 2,908
7300. COMMODITIES						
303 Chemical/Seed/Fertilizer	\$ 953	\$ 1,974	\$ 1,674	\$ 2,000	\$ 2,000	\$ 2,000
304 Machine Parts & Supplies	426	914	1,618	750	750	750
305 Building Material & Supplies	29	90	-	250	250	250
306 Construction Materials		308	-			
307 Apparatus & Tools		-	19			
309 Motor Fuels & Lubricants	968	1,321	872	1,000	1,000	1,000
320 Other Commodities	65					
TOTAL COMMODITIES	\$ 2,441	\$ 4,606	\$ 4,183	\$ 4,000	\$ 4,000	\$ 4,000
7400. CAPITAL OUTLAY						
405 Operational/Construction Equip	\$ -	\$ -	\$ 15,526	\$ -	\$ -	\$ -
407 Other Equipment					6,500	
409 Leases			10,637	10,650	10,637	10,637
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 26,163	\$ 10,650	\$ 17,137	\$ 10,637
TOTAL LEVEES & STORMWATER	\$ 9,061	\$ 9,516	\$ 34,815	\$ 21,294	\$ 25,289	\$ 17,545
Full-Time Equivalent Employees (FTE)	-			-	-	-

01-111

Library

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
7100 PERSONNEL SERVICES						
101 Salaries	\$ 83,157	\$ 85,923	\$ 91,648	\$ 92,891	\$ 96,488	\$ 96,948
102 Salaries (Overtime)			-	8,453	-	-
TOTAL PERSONNEL SERVICES	\$ 83,157	\$ 85,923	\$ 91,648	\$ 101,344	\$ 96,488	\$ 96,948
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 1,942	\$ 2,001	\$ 2,137	\$ 2,300	\$ 2,300	\$ 2,400
202 Utilities	2,062	5,359	5,541	5,500	5,700	5,900
203 Dues & Memberships	245	377	137	250	250	250
204 Insurance	5,557	4,418	3,890	4,320	3,851	2,189
205 Education, Meetings & Travel	1,631	228	1,149	1,500	1,500	1,500
206 Professional Services	114	120	-	750	-	500
207 Rentals	-	1,362	1,162	-	1,200	1,200
208 Printing & Advertising	198	71	506	1,000	800	800
209 Maint of Machinery & Equip	-	766	144	1,500	500	500
210 Maint of Buildings/Grounds	225	1,290	1,956	1,500	2,100	2,000
211 Memorial Hall Utilities		15	-			
214 Computer Fees			51		50	50
220 Other Contractual	2,314	3,540	3,504	4,000	4,000	4,000
TOTAL CONTRACTUAL SERVICES	\$ 14,288	\$ 19,548	\$ 20,178	\$ 22,620	\$ 22,251	\$ 21,289
7300. COMMODITIES						
301 Office Supplies	\$ 1,822	\$ 1,638	\$ 1,997	\$ 2,000	\$ 2,000	\$ 2,000
304 Machine Parts & Supplies	322	24	109	200	200	200
305 Building Material & Supplies	1,379	195	13	1,500	500	500
307 Apparatus & Tools	230	126	-	1,500	500	500
312 Books & Periodicals	11,176	12,051	12,302	18,000	15,000	15,000
314 Computer Software			88	-	100	150
317 Food (Not for Resale)	1,206	432	496	500	500	500
320 Other Commodities	12,852	3,403	2,775	5,000	5,000	5,000
TOTAL COMMODITIES	\$ 28,986	\$ 17,870	\$ 17,780	\$ 28,700	\$ 23,800	\$ 23,850
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ 1,644	\$ -	\$ -	\$ 500	\$ 500	\$ 500
402 Improvements Non-Buildings	-		4,758			
403 Office Furniture & Equipment	7,582	1,950	1,630	2,000	2,000	2,000
413 Computer Equip & Software		2,364	1,482			
TOTAL CAPITAL OUTLAY	\$ 9,226	\$ 4,314	\$ 7,870	\$ 2,500	\$ 2,500	\$ 2,500
TOTAL LIBRARY	\$ 135,656	\$ 127,654	\$ 137,476	\$ 155,164	\$ 145,039	\$ 144,587
Full-Time Equivalent Employees (FTE)	3.80	3.75	3.75	3.75	3.75	3.75

Fund # 02

Water

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 206,190	\$ 122,292	\$ 179,813	\$ 183,277	\$ 243,189	\$ 145,552
REVENUE						
Sales and Charges	\$ 802,513	\$ 819,867	\$ 836,625	\$ 835,802	\$ 901,366	\$ 883,339
New Services	750	2,250	2,380	-	-	-
Rate Increases	-	-	-	65,064	-	80,000
Tower Lease	11,592	14,505	16,331	16,331	16,331	16,331
Water Protection Tax	3,469	3,008	3,034	3,500	3,500	3,500
Transfers	-	-	4,000	-	-	-
Miscellaneous Revenue	-	104,775	8,257	-	-	-
TOTAL REVENUE	\$ 818,325	\$ 944,405	\$ 870,628	\$ 920,697	\$ 921,197	\$ 983,170
TOTAL RESOURCES AVAILABLE	\$ 1,024,514	\$ 1,066,697	\$ 1,050,441	\$ 1,103,974	\$ 1,164,386	\$ 1,128,721
EXPENSES						
By Program						
Administration						
Operating Expenses	\$ 43,796	\$ 55,472	\$ 65,386	\$ 68,423	65,104	\$ 64,764
Overhead Expenses	72,412	105,813	93,254	100,221	111,012	122,962
Capital Outlay	1,979	-	1,325	3,000	2,630	1,000
Debt Service	-	-	-	-	-	-
Taxes and Fees	18,533	14,348	15,290	28,500	19,500	27,500
Transfers	99,827	99,827	100,827	167,000	168,000	172,500
Cash Basis Reserve	-	-	-	-	-	30,000
Subtotal Administration	236,546	275,461	276,082	367,144	366,246	418,726
Treatment						
Salaries & Wages	95,070	130,543	123,252	134,672	134,013	149,794
Utilities	36,775	38,121	36,514	42,000	38,000	38,000
Treatment Chemicals	128,870	122,893	64,104	90,000	75,000	80,000
Capital Outlay	211	5,278	7,192	60,000	51,150	20,000
All Other Expenses	57,372	48,374	66,609	30,155	49,593	10,660
Subtotal Treatment	318,298	345,208	297,670	356,827	347,755	298,454
Distribution						
Salaries & Wages	95,070	130,543	123,252	134,672	134,013	149,794
Construction Materials	43,077	54,476	51,932	35,000	30,000	30,000
Capital Outlay	45,221	25,981	2,483	97,500	69,265	78,000
All Other Expenses	164,011	55,216	55,833	62,632	71,556	62,832
Subtotal Distribution	347,378	266,216	233,500	329,804	304,833	320,626
TOTAL EXPENSES	\$ 902,222	\$ 886,884	\$ 807,251	\$ 1,053,775	\$ 1,018,834	\$ 1,037,805
Revenues Over Expenditures	\$ (83,898)	\$ 57,521	\$ 63,376	\$ (133,078)	\$ (97,638)	\$ (54,636)
ENDING BALANCE	\$ 122,292	\$ 179,813	\$ 243,189	\$ 50,199	\$ 145,552	\$ 90,916
<i>as a percentage of expenses</i>	<i>13.6%</i>	<i>20.3%</i>	<i>30.1%</i>	<i>4.8%</i>	<i>14.3%</i>	<i>8.8%</i>
Full-Time Equivalent Employees (FTE)	4.40	4.40	4.40	4.65	5.00	5.00

Fund # 02
REVENUE

	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	Original	REVISED	Proposed
5500 CHARGES FOR SERVICES						
510 Sales and Charges	\$ 558,614	\$ 553,626	\$ 561,784	\$ 564,728	\$ 597,474	\$ 585,525
511 Wholesale Water	225,223	251,395	261,777	255,800	287,118	281,376
512 Bulk Water Sales	18,676	14,846	13,063	15,274	16,774	16,439
513 New Utility Services	750	2,250	2,380			
Rate Increases - Retail Sales				46,746		60,000
Rate Increases - Wholesale/Bulk				18,318		20,000
Subtotal CHARGES FOR SERVICES	\$ 803,263	\$ 822,117	\$ 839,005	\$ 900,866	\$ 901,366	\$ 963,339
5800 MISCELLANEOUS						
802 Reimbursed Expense	\$ -	\$ 104,775	\$ 8,257	\$ -	\$ -	\$ -
808 Water Protection Tax	3,469	3,008	3,034	3,500	3,500	3,500
813 Tower Lease	11,592	14,505	16,331	16,331	16,331	16,331
841 Transfer In (From Rural Fire)			4,000			
Subtotal MISCELLANEOUS	\$ 15,061	\$ 122,288	\$ 31,623	\$ 19,831	\$ 19,831	\$ 19,831
TOTAL WATER FUND RECEIPTS	\$ 818,325	\$ 944,405	\$ 870,628	\$ 920,697	\$ 921,197	\$ 983,170

Fund # 02

TOTAL EXPENDITURES

By Category

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 148,297	\$ 191,934	\$ 198,876	\$ 181,017	\$ 188,526	\$ 195,132
102 Salaries (Overtime)	16,388	20,339	19,033	20,438	22,305	23,860
103 FICA	10,265	14,336	14,856	14,891	15,490	16,115
104 KPERS	14,430	21,725	20,729	17,198	17,890	18,611
106 Workers' Compensation	11,895	7,340	12,907	9,290	7,325	9,267
107 Unemployment Insurance	1,106	112	282	350	364	379
TOTAL PERSONNEL SERVICES	\$ 202,380	\$ 255,785	\$ 266,683	\$ 243,184	\$ 251,900	\$ 263,364
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 3,732	\$ 5,416	\$ 3,327	\$ 4,700	\$ 4,700	\$ 4,700
202 Utilities	53,708	53,966	50,287	61,000	57,000	57,000
203 Dues & Memberships	4,454	5,202	4,074	5,800	5,000	5,000
204 Insurance	29,322	24,724	25,694	27,500	26,263	18,680
205 Education, Meetings & Travel	1,071	1,743	1,105	3,000	2,850	3,050
206 Professional Services	118,992	6,666	5,807	12,000	19,000	11,500
207 Rentals	-	157	522	-	500	500
208 Printing & Advertising	-	214	357	-	1,300	1,300
209 Maint of Machinery & Equip	274	12,312	14,214	12,000	12,000	12,000
210 Maint of Buildings/Grounds	13,968	26,039	15,653	25,032	21,032	21,032
214 Computer Fees	-	-	299	-	-	-
220 Other Contractual	561	669	279	1,000	1,300	1,300
TOTAL CONTRACTUAL SERVICES	\$ 226,082	\$ 137,106	\$ 121,618	\$ 152,032	\$ 150,945	\$ 136,062
7300. COMMODITIES						
301 Office Supplies	\$ 292	\$ 548	\$ 634	\$ 500	\$ 650	\$ 650
302 Clothing & Personal Supplies	1,187	2,086	957	2,000	1,800	1,800
303 Chemicals/Seed/Fertilizer	128,870	122,893	64,202	90,200	75,200	80,200
304 Machine Parts & Supplies	19,612	14,226	20,230	15,000	30,000	17,000
305 Building Materials & Supplies	44,863	37,629	48,122	37,636	4,000	4,000
306 Construction Materials	-	21,307	11,144	-	30,000	30,000
307 Apparatus & Tools	\$ 5,310	\$ 4,546	\$ 4,375	\$ 6,500	\$ 6,500	\$ 6,000
309 Motor Fuels & Lubricants	5,976	5,576	3,926	5,600	5,100	5,600
314 Computer Software	-	-	174	-	-	-
320 Other Commodities	236	604	836	800	1,200	1,200
TOTAL COMMODITIES	\$ 206,345	\$ 209,415	\$ 154,601	\$ 158,236	\$ 154,450	\$ 146,450
7400. CAPITAL OUTLAY						
402 Improvements Non-Buildings	\$ 35,870	\$ 21,985	\$ 7,192	\$ 55,000	\$ 41,150	\$ 60,000
403 Office Furniture & Equip	-	130	-	-	-	-
404 Vehicles	-	-	-	40,000	28,231	-
405 Operation/Construction Equip	-	1,672	-	-	-	10,000
407 Other Equipment	9,350	5,139	-	50,000	49,997	20,000
409 Leases	211	2,333	2,333	7,500	2,667	3,000
413 Computer Equip & Software	1,979	-	1,475	8,000	1,000	6,000
TOTAL CAPITAL OUTLAY	\$ 47,411	\$ 31,259	\$ 11,000	\$ 160,500	\$ 123,045	\$ 99,000

Fund # 02

TOTAL EXPENDITURES

By Category

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
7600. TRANSFERS						
603 Transfer Out - General Fund	\$ 40,000	\$ 40,000	\$ 41,000	\$ 41,000	\$ 42,000	\$ 45,000
Transfer Out - Bond & Int	59,827	59,827	59,827	126,000	126,000	127,500
TOTAL TRANSFERS	\$ 99,827	\$ 99,827	\$ 100,827	\$ 167,000	\$ 168,000	\$ 172,500
7700. OTHER EXPENSES						
703 Water Protection Tax	\$ 8,336	\$ 6,546	\$ 5,763	\$ 8,500	\$ 7,000	\$ 7,500
710 Cash Basis Reserve	-	-	-	-	-	30,000
730 Water Assurance Fee	10,197	7,803	9,526	20,000	12,500	20,000
Overhead Fee to Reimb to GF	54,000	88,506	93,254	80,151	90,169	99,831
Overhead Benefits Reimb to EBF	-	-	-	20,070	20,843	23,131
Mechanic/Repair Fee	18,412	17,307	-	-	-	-
Health Insur Reimb	29,232	33,330	43,978	44,102	39,983	39,968
TOTAL OTHER EXPENSES	\$ 120,177	\$ 153,491	\$ 152,522	\$ 172,823	\$ 170,495	\$ 220,430
TOTAL WATER EXPENSES	\$ 902,222	\$ 886,884	\$ 807,251	\$ 1,053,775	\$ 1,018,834	\$ 1,037,805

02-201

Water Administration

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 628	\$ 14,219	\$ 13,908	\$ 13,958	\$ 14,494	\$ 14,416
103 FICA		957	994	1,068	1,110	1,103
104 KPERS		1,427	1,784	1,233	1,282	1,274
106 Workers' Compensation	950	581	857	37	507	408
107 Unemployment Insurance			11	25	26	26
TOTAL PERSONNEL SERVICES	\$ 1,578	\$ 17,184	\$ 17,554	\$ 16,322	\$ 17,421	\$ 17,226
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 1,400	\$ 2,810	\$ 1,614	\$ 2,000	\$ 2,000	\$ 2,000
203 Dues & Memberships	2,128	1,360	1,532	2,000	2,000	2,000
204 Insurance	917	530	438	500	350	220
205 Education, Meetings & Travel		-	-	-	350	350
206 Professional Services	8,280	-	-	2,000	1,500	1,500
209 Maint of Machinery & Equip	245	257	-	-	-	-
214 Computer Fees			270			
220 Other Contractual	16			500	500	500
TOTAL CONTRACTUAL SERVICES	\$ 12,986	\$ 4,958	\$ 3,854	\$ 7,000	\$ 6,700	\$ 6,570
7300. COMMODITIES						
307 Apparatus & Tools	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
407 Other Equipment	-	-	-	-	1,630	-
413 Computer Equip & Software	1,979	-	1,325	3,000	1,000	1,000
TOTAL CAPITAL OUTLAY	\$ 1,979	\$ -	\$ 1,325	\$ 3,000	\$ 2,630	\$ 1,000
7600. TRANSFERS						
603 Transfer Out - General Fund	\$ 40,000	\$ 40,000	\$ 41,000	\$ 41,000	\$ 42,000	\$ 45,000
Transfer Out - Bond & Int	59,827	59,827	59,827	126,000	126,000	127,500
TOTAL TRANSFERS	\$ 99,827	\$ 99,827	\$ 100,827	\$ 167,000	\$ 168,000	\$ 172,500
7700. OTHER EXPENSES						
703 Water Protection Tax	\$ 8,336	\$ 6,546	\$ 5,763	\$ 8,500	\$ 7,000	\$ 7,500
710 Cash Basis Reserve						30,000
730 Water Assurance Fee	10,197	7,803	9,526	20,000	12,500	20,000
Overhead Fee to Reimb to GF	54,000	88,506	93,254	80,151	90,169	99,831
Overhead Benefits Reimb to EBF		-		20,070	20,843	23,131
Mechanic/Repair Fee	18,412	17,307				
Health Insur Reimb	29,232	33,330	43,978	44,102	39,983	39,968
TOTAL OTHER EXPENSES	\$ 120,177	\$ 153,491	\$ 152,522	\$ 172,823	\$ 170,495	\$ 220,430
TOTAL WATER ADMINISTRATION	\$ 236,546	\$ 275,461	\$ 276,082	\$ 367,144	\$ 366,246	\$ 418,726

02-202

Water Treatment

	2014	2015	2016	2017	2017	2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Proposed</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 79,309	\$ 80,962	\$ 92,606	\$ 72,107	\$ 79,825	\$ 75,962
102 Salaries (Overtime)	8,140	8,515	11,013	4,129	4,566	4,396
103 FICA	4,909	5,774	6,909	5,832	6,107	6,147
104 KPERS	7,393	9,234	9,362	6,735	7,053	7,100
106 Workers' Compensation	5,335	3,511	5,856	3,250	2,772	2,595
107 Unemployment Insurance	646	63	132	137	144	145
TOTAL PERSONNEL SERVICES	\$ 105,733	\$ 108,058	\$ 125,877	\$ 92,191	\$ 100,466	\$ 96,344
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 1,333	\$ 1,501	\$ 841	\$ 1,500	\$ 1,500	\$ 1,500
202 Utilities	36,775	38,121	36,514	42,000	38,000	38,000
203 Dues & Memberships	2,318	3,841	2,543	3,800	3,000	3,000
204 Insurance	23,393	19,945	21,880	23,000	21,289	15,560
205 Education, Meetings & Travel	360	1,743	597	2,000	1,500	1,700
206 Professional Services	6,601	2,557	5,192	5,000	15,000	5,000
207 Rentals	-	157	-	-	-	-
208 Printing & Advertising	-	-	357	-	800	800
209 Maint of Machinery & Equip	29	12,030	5,555	10,000	10,000	10,000
210 Maint of Buildings/Grounds	426	12,497	621	10,000	6,000	6,000
220 Other Contractual	109	515	20	500	500	500
TOTAL CONTRACTUAL SERVICES	\$ 71,343	\$ 92,906	\$ 74,119	\$ 97,800	\$ 97,589	\$ 82,060
7300. COMMODITIES						
301 Office Supplies	\$ 283	\$ 500	\$ 634	\$ 500	\$ 650	\$ 650
302 Clothing & Personal Supplies	73	126	307	500	300	300
303 Chemicals/Seed/Fertilizer	128,870	122,893	64,104	90,000	75,000	80,000
304 Machine Parts & Supplies	9,272	8,526	15,345	10,000	15,000	12,000
305 Building Materials & Supplies	1,786	4,461	7,335	2,636	4,000	4,000
307 Apparatus & Tools	530	2,360	1,865	2,500	2,500	2,000
309 Motor Fuels & Lubricants		40	-	100	100	100
314 Computer Software			57			
320 Other Commodities	195	60	836	600	1,000	1,000
TOTAL COMMODITIES	\$ 141,010	\$ 138,966	\$ 90,482	\$ 106,836	\$ 98,550	\$ 100,050
7400. CAPITAL OUTLAY						
402 Improvements Non-Buildings	\$ -	\$ 5,278	\$ 7,192	\$ 10,000	\$ 6,150	\$ 15,000
407 Other Equipment				40,000	45,000	-
409 Leases	211			5,000	-	-
413 Computer Equip & Software				5,000	-	5,000
TOTAL CAPITAL OUTLAY	\$ 211	\$ 5,278	\$ 7,192	\$ 60,000	\$ 51,150	\$ 20,000
TOTAL WATER TREATMENT	\$ 318,298	\$ 345,208	\$ 297,670	\$ 356,827	\$ 347,755	\$ 298,454

02-222

Water Distribution

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 68,360	\$ 96,753	\$ 92,362	\$ 94,951	\$ 94,207	\$ 104,755
102 Salaries (Overtime)	8,247	11,824	8,021	16,309	17,738	19,464
103 FICA	5,355	7,604	6,952	7,992	8,273	8,865
104 KPERS	7,037	11,064	9,583	9,229	9,555	10,238
106 Workers' Compensation	5,610	3,248	6,195	6,002	4,045	6,265
107 Unemployment Insurance	460	50	139	188	195	209
TOTAL PERSONNEL SERVICES	\$ 95,070	\$ 130,543	\$ 123,252	\$ 134,672	\$ 134,013	\$ 149,794
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 999	\$ 1,105	\$ 872	\$ 1,200	\$ 1,200	\$ 1,200
202 Utilities	16,934	15,846	13,773	19,000	19,000	19,000
203 Dues & Memberships	8	-	-	-	-	-
204 Insurance	5,012	4,248	3,376	4,000	4,624	2,900
205 Education, Meetings & Travel	711	-	508	1,000	1,000	1,000
206 Professional Services	104,111	4,109	615	5,000	2,500	5,000
207 Rentals	-	-	522	-	500	500
208 Printing & Advertising	-	214	-	-	500	500
209 Maint of Machinery & Equip	-	25	8,660	2,000	2,000	2,000
210 Maint of Buildings/Grounds	13,542	13,542	15,032	15,032	15,032	15,032
214 Computer Fees	-	-	29	-	-	-
220 Other Contractual	436	154	259	-	300	300
TOTAL CONTRACTUAL SERVICES	\$ 141,753	\$ 39,243	\$ 43,645	\$ 47,232	\$ 46,656	\$ 47,432
7300. COMMODITIES						
301 Office Supplies	\$ 9	\$ 48	\$ -	\$ -	\$ -	\$ -
302 Clothing & Personal Supplies	1,114	1,959	650	1,500	1,500	1,500
303 Chemicals/Seed/Fertilizer	-	-	99	200	200	200
304 Machine Parts & Supplies	10,339	5,700	4,885	5,000	15,000	5,000
305 Building Materials & Supplies	43,077	33,168	40,787	35,000	-	-
306 Construction Materials	-	21,307	11,144	-	30,000	30,000
307 Apparatus & Tools	4,780	2,185	2,511	3,000	3,000	3,000
309 Motor Fuels & Lubricants	5,976	5,536	3,926	5,500	5,000	5,500
314 Computer Software	-	-	117	-	-	-
320 Other Commodities	41	545	-	200	200	200
TOTAL COMMODITIES	\$ 65,335	\$ 70,449	\$ 64,119	\$ 50,400	\$ 54,900	\$ 45,400

02-222

Water Distribution

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
7400. CAPITAL OUTLAY						
402 Improvements Non-Buildings	\$ 35,870	\$ 16,707	\$ -	\$ 45,000	\$ 35,000	\$ 45,000
403 Office Furniture & Equip		130	-	-		
404 Vehicles			-	40,000	28,231	-
405 Operation/Construction Equip		1,672	-	-		10,000
407 Other Equipment	9,350	5,139	-	10,000	3,367	20,000
409 Leases		2,333	2,333	2,500	2,667	3,000
413 Computer Equip & Software			150			
TOTAL CAPITAL OUTLAY	\$ 45,221	\$ 25,981	\$ 2,483	\$ 97,500	\$ 69,265	\$ 78,000
TOTAL WATER DISTRIBUTION	\$ 347,378	\$ 266,216	\$ 233,500	\$ 329,804	\$ 304,833	\$ 320,626

Fund # 03
Electric

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2018 Proposed
BEGINNING CASH BALANCE	\$ 420,357	\$ 531,865	\$ 492,982	\$ 415,521	\$ 427,571	\$ 299,184
REVENUE						
Sales and Charges	\$ 3,687,768	\$ 3,441,687	\$ 3,281,033	\$ 3,754,407	\$ 3,443,181	\$ 3,785,791
Penalties and Fees	102,774	104,336	119,665	103,184	115,326	114,045
Excess Capacity Sales	-	-	-	40,000	-	50,000
Utility Deposits	49,950	54,550	69,350	53,499	55,000	55,000
Sales Taxes Collected	122,673	112,005	103,800	122,486	112,450	119,375
Miscellaneous	13,612	11,082	103,604	19,040	31,213	17,180
TOTAL REVENUE	\$ 3,976,776	\$ 3,723,661	\$ 3,677,453	\$ 4,092,617	\$ 3,757,170	\$ 4,141,390
TOTAL RESOURCES AVAILABLE	\$ 4,397,133	\$ 4,255,526	\$ 4,170,435	\$ 4,508,138	\$ 4,184,741	\$ 4,440,575
EXPENSES						
Administration						
Operating Expenses	\$ 98,107	\$ 151,796	\$ 132,944	\$ 135,940	\$ 149,814	\$ 151,529
Overhead Expenses	233,806	226,892	223,198	259,088	209,402	201,930
Capital Outlay	2,033	-	-	-	1,630	-
Taxes and Fees	123,684	112,478	110,984	118,040	120,232	127,635
Transfers	482,000	556,000	885,157	890,725	908,725	888,725
All Other Expenses	104,692	102,298	89,218	99,882	100,636	100,950
Cash Basis Reserve	-	-	-	-	-	100,000
Subtotal	1,044,322	1,149,464	1,441,500	1,503,675	1,490,438	1,570,769
Supply						
Purchased Power/Trans/Fuel	2,091,062	1,943,048	1,564,415	1,917,000	1,677,561	1,788,202
Insurance	42,878	36,807	42,360	48,300	68,077	51,200
Capital Outlay	652	24,567	23,671	46,500	6,500	-
All Other Expenses	193,431	143,859	131,744	135,873	131,998	133,444
Subtotal	2,328,024	2,148,280	1,762,189	2,147,673	1,884,136	1,972,846
Distribution						
Building & Construction Materials	70,778	62,422	76,864	64,235	53,100	64,000
All Other Operating Expenses	350,379	328,945	363,669	391,963	392,882	403,816
Capital Outlay	71,765	73,433	98,642	116,200	65,000	130,000
Subtotal	492,922	464,799	539,175	572,398	510,982	597,816
TOTAL EXPENSES	\$ 3,865,268	\$ 3,762,544	\$ 3,742,865	\$ 4,223,746	\$ 3,885,556	\$ 4,141,431
Revenues Over Expenditures	\$ 111,509	\$ (38,883)	\$ (65,412)	\$ (131,129)	\$ (128,386)	\$ (40)
Less Transfers	593,509	517,117	819,745	759,596	780,339	888,685
ENDING BALANCE	\$ 531,865	\$ 492,982	\$ 427,571	\$ 284,392	\$ 299,184	\$ 299,144
<i>as a percentage of expenses</i>	13.8%	13.1%	11.4%	6.7%	7.7%	7.2%
Full-Time Equivalent Employees (FTE)	6.90	6.90	6.90	6.55	6.55	6.55

Fund # 03

Electric

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
REVENUE						
5500 CHARGES FOR SERVICES						
510 Sales/Charges	\$ 3,687,768	\$ 3,441,687	\$ 3,281,033	\$ 3,754,407	\$ 3,443,181	\$ 3,685,791
513 New Utility Services		1,570	11,451		6,195	
515 Turn On Charge	3,850	3,222	6,966	4,000	10,000	8,000
516 Customer Transfer Fee	1,560	1,650	1,107	1,686	1,000	1,000
517 Customer Late Charge	97,364	97,894	100,141	97,498	98,131	105,045
518 Rate Increase						100,000
526 Customer Interest Charges					500	500
Excess Capacity Sales				40,000	-	50,000
Subtotal CHARGES FOR SERVICES	\$ 3,790,542	\$ 3,546,024	\$ 3,400,698	\$ 3,897,592	\$ 3,559,007	\$ 3,950,336
5700 INTEREST ON INVESTMENTS						
701 Interest	\$ 819	\$ 831	\$ 835	\$ 860	\$ 500	\$ 500
5800 MISCELLANEOUS						
702 Cash Short/Over	\$ -	\$ 146	\$ (198)	\$ -	\$ -	\$ -
801 Miscellaneous Revenue	8,281	4,731	2,551	4,000	2,000	2,000
802 Reimbursed Expense	4,512	5,375	87,873	2,000	16,000	2,000
806 Utility Deposits	49,950	54,550	69,350	53,499	55,000	55,000
807 Sales Tax Collection	122,673	112,005	103,800	122,486	112,450	119,375
Pole Attachment Agreements			12,544	12,180	12,213	12,180
Subtotal MISCELLANEOUS	\$ 185,416	\$ 176,807	\$ 275,920	\$ 194,165	\$ 197,663	\$ 190,555
TOTAL ELECTRIC FUND RECEIPTS	\$ 3,976,776	\$ 3,723,661	\$ 3,677,453	\$ 4,092,617	\$ 3,757,170	\$ 4,141,390

Fund # 03

TOTAL EXPENDITURES

By Category

	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	Original	REVISED	Proposed
7100. PERSONNEL SERVICES						
101 Salaries	\$ 323,686	\$ 310,929	\$ 293,664	\$ 323,732	\$ 354,717	\$ 365,156
102 Salaries (Overtime)	15,599	18,594	20,912	17,066	22,239	21,031
103 FICA	24,684	24,669	22,323	27,876	28,840	29,543
104 KPERS	33,405	35,439	31,205	31,798	33,021	33,729
106 Workers' Compensation	9,856	11,280	11,701	14,341	10,147	11,244
107 Unemployment Insurance	2,673	(452)	457	656	679	695
110 Standby	19,258	19,221	20,988	23,593	-	-
TOTAL PERSONNEL SERVICES	\$ 429,161	\$ 419,680	\$ 401,248	\$ 439,062	\$ 449,642	\$ 461,399
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 14,697	\$ 11,904	\$ 13,350	\$ 16,444	\$ 14,300	\$ 14,800
202 Utilities	29,365	22,004	15,230	27,572	20,000	20,000
203 Dues & Memberships	12,323	14,130	14,944	13,658	15,000	15,000
204 Insurance	57,887	49,145	59,288	60,897	79,345	57,960
205 Education, Meetings & Travel	1,073	377	695	5,763	6,500	5,500
206 Professional Services	26,586	40,997	28,392	29,376	32,500	32,500
207 Rentals	-	31	4,700	814	3,600	2,535
208 Printing & Advertising	-	129	689	1,051	763	700
209 Maint of Machinery & Equip	10,476	19,027	13,604	16,202	13,800	13,500
210 Maint of Buildings/Grounds	-	31	700	6,335	2,000	1,000
212 Electricity Purchased	1,900,804	1,727,446	1,378,497	1,569,751	1,478,651	1,577,054
213 Electric Transmission	189,898	200,927	171,453	332,249	183,910	196,149
214 Computer Fees	-	-	944	-	1,000	1,000
220 Other Contractual	17,071	(11,395)	11,755	2,101	2,300	2,500
224 Bank Fees & Charges	-	47	-	-	-	-
225 Licenses Taxes & Fees	-	1,137	3,017	-	-	3,000
TOTAL CONTRACTUAL SERVICES	\$ 2,260,180	\$ 2,075,935	\$ 1,717,257	\$ 2,082,212	\$ 1,853,669	\$ 1,943,197
7300. COMMODITIES						
301 Office Supplies	\$ 2,127	\$ 2,182	\$ 2,658	\$ 2,475	\$ 2,600	\$ 2,800
302 Clothing & Personal Supplies	4,622	5,537	7,868	4,227	5,600	5,600
303 Chemicals/Seed/Fertilizer	104	-	385	248	500	500
304 Machine Parts & Supplies	10,474	5,814	11,416	10,444	8,000	9,000
305 Building Materials & Supplies	74,621	65,291	78,421	67,558	55,500	66,500
306 Construction Materials	328	-	47	609	100	-
307 Apparatus & Tools	5,729	8,714	14,081	6,085	6,500	8,000
309 Motor Fuels & Lubricants	7,644	6,998	7,480	9,064	8,500	10,000
310 Power Production Fuel	361	14,675	14,465	15,000	15,000	15,000
314 Computer Software	-	-	1,386	-	-	-
317 Food and Beverage (Not for Sale)	-	-	449	-	-	500
320 Other Commodities	2,724	1,407	2,181	2,517	4,000	3,700
TOTAL COMMODITIES	\$ 108,735	\$ 110,618	\$ 140,838	\$ 118,227	\$ 106,300	\$ 121,600

Fund # 03

TOTAL EXPENDITURES

By Category

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ 4,362	\$ 23,505	\$ -	\$ 45,000	\$ 5,000	\$ -
402 Other Improvements	18,127	31,171	37,421	15,000	17,000	27,000
403 Office Furniture & Equip	702	577	-	-	-	-
404 Vehicles	-	-	39,938	-	-	-
405 Operation/Construction Equip	5,989	250	-	35,000	7,630	35,000
409 Leases	6,000	6,000	6,000	6,200	7,000	8,000
413 Computer Equip & Software	1,979	819	150	1,500	1,500	-
421 Meters Lease	-	-	198	-	-	-
422 Poles	8,271	-	11,231	15,000	10,000	15,000
423 Transformers	10,378	7,109	18,348	20,000	15,000	20,000
424 Wire	18,641	28,569	9,027	25,000	10,000	25,000
TOTAL CAPITAL OUTLAY	\$ 74,450	\$ 98,000	\$ 122,312	\$ 162,700	\$ 73,130	\$ 130,000
7600. TRANSFERS						
603 Transfer Out - To General	\$ 90,000	\$ 191,450	\$ 155,000	\$ 185,000	\$ 183,000	\$ 183,000
604 Transfer Out - To Cap Improv	135,000	135,000	140,000	130,000	130,000	130,000
609 Transfer Out - To Golf Course	70,000	165,000	70,000	70,000	70,000	70,000
611 Transfer Out - Parks and Rec	175,000	52,550	35,000	20,000	20,000	20,000
616 Transfer Out - Tourism (JBJ)	12,000	12,000	10,000	10,000	10,000	10,000
Transfer Out - Public Safety Equip	-	-	40,000	40,000	60,000	40,000
Transfer Out - Electric CIP	-	-	95,763	-	-	-
Transfer Out - Electric Debt/Reserve	-	-	339,394	435,725	435,725	435,725
TOTAL TRANSFERS	\$ 482,000	\$ 556,000	\$ 885,157	\$ 890,725	\$ 908,725	\$ 888,725
7700. OTHER EXPENSES						
701 Deposit Interest	\$ 1,586	\$ 96	\$ 146	\$ 1,906	\$ 250	\$ 250
702 Compensating Use Tax	19,685	18,130	14,177	18,386	18,386	18,500
705 Chamber of Commerce	30,000	30,000	25,000	25,000	25,000	25,000
710 Cash Basis Reserve	-	-	-	-	-	100,000
715 City Sales Tax	30,944	28,806	30,645	30,231	33,199	35,243
716 County Sales Tax	46,492	43,209	42,921	45,346	46,497	49,360
717 State Sales Tax	46,248	40,463	37,418	42,464	40,536	43,032
718 Deposit Refunds	52,725	53,549	47,852	52,530	55,000	55,000
Overhead Fee	215,394	209,585	175,512	207,812	170,189	164,026
751 Overhead Benefits Reimb to EBF	-	-	47,686	51,276	39,213	37,904
Mechanic/Repair Fee	18,412	17,307	-	-	-	-
Health Insurance Reimb	49,254	61,166	54,695	55,871	65,821	68,194
TOTAL OTHER EXPENSES	\$ 510,741	\$ 502,311	\$ 476,052	\$ 530,820	\$ 494,091	\$ 596,509
TOTAL ELECTRIC EXPENSES	\$ 3,865,268	\$ 3,762,544	\$ 3,742,865	\$ 4,223,746	\$ 3,885,556	\$ 4,141,431

03-301

Electric Administration

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 418	\$ 21,329	\$ 20,863	\$ 20,938	\$ 21,742	\$ 21,624
103 FICA		1,441	1,423	1,602	1,666	1,654
104 KPERS		2,140	1,998	1,850	1,924	1,910
106 Workers' Compensation	734	605	696	56	623	612
107 Unemployment Insurance			16	38	39	39
TOTAL PERSONNEL SERVICES	\$ 1,152	\$ 25,515	\$ 24,995	\$ 24,483	\$ 25,994	\$ 25,839
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 4,650	\$ 3,641	\$ 5,211	\$ 6,304	\$ 5,500	\$ 6,000
202 Utilities		491	-	-	-	-
203 Dues & Memberships	12,323	14,130	14,944	13,658	15,000	15,000
204 Insurance	4,908	3,413	2,904	3,583	1,536	760
205 Education, Meetings & Travel		-	-	2,627	2,500	2,500
206 Professional Services	21,749	38,495	25,742	23,113	27,500	27,500
207 Rentals		31	31	263	100	35
208 Printing & Advertising		35	140	263	263	200
209 Maint of Machinery & Equip	2,562	2,864	1,816	3,677	2,800	2,500
210 Maint of Buildings/Grounds				525	-	-
214 Computer Fees			944		1,000	1,000
220 Other Contractual	1,510	1,968	1,522	1,576	1,800	2,000
224 Bank Fees & Charges		47				
TOTAL CONTRACTUAL SERVICES	\$ 47,701	\$ 65,115	\$ 53,253	\$ 55,587	\$ 57,999	\$ 57,495
7300. COMMODITIES						
301 Office Supplies	\$ 695	\$ 523	\$ 718	\$ 1,030	\$ 1,000	\$ 1,000
314 Computer Software			1,325	-	-	-
320 Other Commodities				1,030	1,000	1,200
TOTAL COMMODITIES	\$ 695	\$ 523	\$ 2,043	\$ 2,060	\$ 2,000	\$ 2,200
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
403 Office Furniture & Equip	50					
405 Operation/Construction Equip					1,630	
413 Computer Equip & Software	1,979					
TOTAL CAPITAL OUTLAY	\$ 2,033	\$ -	\$ -	\$ -	\$ 1,630	\$ -

03-301

Electric Administration

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
7600. TRANSFERS						
603 Transfer Out - To General	\$ 90,000	\$ 191,450	\$ 155,000	\$ 185,000	\$ 183,000	\$ 183,000
604 Transfer Out - To Cap Improv	135,000	135,000	140,000	130,000	130,000	130,000
609 Transfer Out - To Golf Course	70,000	165,000	70,000	70,000	70,000	70,000
611 Transfer Out - Parks and Rec	175,000	52,550	35,000	20,000	20,000	20,000
616 Transfer Out - Tourism (JB)	12,000	12,000	10,000	10,000	10,000	10,000
Transfer Out - Public Safety Equip			40,000	40,000	60,000	40,000
Transfer Out - Electric CIP			95,763		-	
Transfer Out - Electric Debt/Reserve			339,394	435,725	435,725	435,725
TOTAL TRANSFERS	\$ 482,000	\$ 556,000	\$ 885,157	\$ 890,725	\$ 908,725	\$ 888,725
7700. OTHER EXPENSES						
701 Deposit Interest	\$ 1,586	\$ 96	\$ 146	\$ 1,906	\$ 250	\$ 250
702 Compensating Use Tax	19,685	18,130	14,177	18,386	18,386	18,500
705 Chamber of Commerce	30,000	30,000	25,000	25,000	25,000	25,000
710 Cash Basis Reserve				-		100,000
715 City Sales Tax	30,944	28,806	30,645	30,231	33,199	35,243
716 County Sales Tax	46,492	43,209	42,921	45,346	46,497	49,360
717 State Sales Tax	46,248	40,463	37,418	42,464	40,536	43,032
718 Deposit Refunds	52,725	53,549	47,852	52,530	55,000	55,000
Overhead Fee	215,394	209,585	175,512	207,812	170,189	164,026
751 Overhead Benefits Reimb to EBF			47,686	51,276	39,213	37,904
Mechanic/Repair Fee	18,412	17,307				
Health Insurance Reimb	49,254	61,166	54,695	55,871	65,821	68,194
TOTAL OTHER EXPENSES	\$ 510,741	\$ 502,311	\$ 476,052	\$ 530,820	\$ 494,091	\$ 596,509
TOTAL ELECTRIC ADMINISTRATION	\$ 1,044,322	\$ 1,149,464	\$ 1,441,500	\$ 1,503,675	\$ 1,490,438	\$ 1,570,769

03-303

Electric Supply

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 108,382	\$ 100,900	\$ 65,517	\$ 72,107	\$ 75,258	\$ 75,962
102 Salaries (Overtime)	5,510	4,912	3,372	4,129	4,566	4,396
103 FICA	7,092	7,500	4,157	5,832	6,107	6,147
104 KPERS	9,588	11,171	6,357	6,735	7,053	7,100
106 Workers' Compensation	2,676	3,191	2,907	3,250	2,270	2,595
107 Unemployment Insurance	756	71	129	137	144	145
TOTAL PERSONNEL SERVICES	\$ 134,003	\$ 127,744	\$ 82,438	\$ 92,191	\$ 95,398	\$ 96,344
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 7,498	\$ 6,546	\$ 7,021	\$ 7,514	\$ 7,500	\$ 7,500
202 Utilities	22,173	14,583	9,280	20,218	13,000	13,000
204 Insurance	42,878	36,807	42,360	48,300	68,077	51,200
205 Education, Meetings & Travel	74	-	195	510	500	500
206 Professional Services	1,801	44	210	2,060	1,000	1,000
207 Rentals	-	-	-	551	-	-
209 Maint of Machinery & Equip	4,646	2,171	5,698	4,120	5,000	5,000
210 Maint of Buildings/Grounds	-	31	-	32	-	-
212 Electricity Purchased	1,900,804	1,727,446	1,378,497	1,569,751	1,478,651	1,577,054
213 Electric Transmission	189,898	200,927	171,453	332,249	183,910	196,149
220 Other Contractual	15,090	(15,000)	10,028	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 2,184,862	\$ 1,973,554	\$ 1,624,742	\$ 1,985,304	\$ 1,757,638	\$ 1,851,402
7300. COMMODITIES						
301 Office Supplies	\$ 1,361	\$ 1,355	\$ 1,891	\$ 1,316	\$ 1,500	\$ 1,500
302 Clothing & Personal Supplies	30	80	126	71	100	100
303 Chemicals/Seed/Fertilizer	-	-	60	85	-	-
304 Machine Parts & Supplies	903	1,038	7,924	1,046	2,000	2,000
305 Building Materials & Supplies	4,172	2,869	1,604	3,648	2,500	2,500
306 Construction Materials	-	-	-	285	-	-
307 Apparatus & Tools	625	1,210	2,381	707	1,000	1,000
309 Motor Fuels & Lubricants	882	848	2,097	1,339	2,000	2,500
310 Power Production Fuel	361	14,675	14,465	15,000	15,000	15,000
317 Food and Beverage (Not for Sale)	-	-	107	-	-	-
320 Other Commodities	174	341	684	181	500	500
TOTAL COMMODITIES	\$ 8,507	\$ 22,415	\$ 31,339	\$ 23,677	\$ 24,600	\$ 25,100
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ 23,505	\$ -	\$ 45,000	\$ 5,000	\$ -
402 Other Improvements	-	-	23,521	-	-	-
413 Computer Equip & Software	-	819	150	1,500	1,500	-
TOTAL CAPITAL OUTLAY	\$ 652	\$ 24,567	\$ 23,671	\$ 46,500	\$ 6,500	\$ -
TOTAL ELECTRIC SUPPLY	\$ 2,328,024	\$ 2,148,280	\$ 1,762,189	\$ 2,147,673	\$ 1,884,136	\$ 1,972,846

03-333
Electric

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
7100. PERSONNEL SERVICES						
101 Salaries	\$ 214,886	\$ 188,701	\$ 207,285	\$ 230,687	\$ 257,717	\$ 267,571
102 Salaries (Overtime)	10,089	13,682	17,539	12,937	17,673	16,635
103 FICA	17,593	15,728	16,743	20,442	21,067	21,742
104 KPERS	23,817	22,128	22,850	23,213	24,045	24,719
106 Workers' Compensation	6,447	7,483	8,098	11,035	7,254	8,038
107 Unemployment Insurance	1,917	(523)	312	481	496	512
110 Standby	19,258	19,221	20,988	23,593	-	-
TOTAL PERSONNEL SERVICES	\$ 294,006	\$ 266,420	\$ 293,815	\$ 322,388	\$ 328,250	\$ 339,216
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 2,549	\$ 1,717	\$ 1,117	\$ 2,627	\$ 1,300	\$ 1,300
202 Utilities	7,192	6,930	5,950	7,354	7,000	7,000
204 Insurance	10,102	8,925	14,025	9,014	9,732	6,000
205 Education, Meetings & Travel	999	377	500	2,627	3,500	2,500
206 Professional Services	3,037	2,458	2,440	4,202	4,000	4,000
207 Rentals		-	4,669	-	3,500	2,500
208 Printing & Advertising		94	549	788	500	500
209 Maint of Machinery & Equip	3,268	13,991	6,090	8,405	6,000	6,000
210 Maint of Buildings/Grounds			700	5,778	2,000	1,000
220 Other Contractual	471	1,637	205	525	500	500
225 Licenses Taxes & Fees		1,137	3,017	-		3,000
TOTAL CONTRACTUAL SERVICES	\$ 27,618	\$ 37,266	\$ 39,262	\$ 41,320	\$ 38,032	\$ 34,300
7300. COMMODITIES						
301 Office Supplies	\$ 72	\$ 305	\$ 49	\$ 129	\$ 100	\$ 300
302 Clothing & Personal Supplies	4,593	5,457	7,742	4,156	5,500	5,500
303 Chemicals/Seed/Fertilizer	104	-	325	163	500	500
304 Machine Parts & Supplies	9,571	4,776	3,492	9,398	6,000	7,000
305 Building Materials & Supplies	70,450	62,422	76,817	63,910	53,000	64,000
306 Construction Materials	328	-	47	325	100	-
307 Apparatus & Tools	5,103	7,503	11,700	5,378	5,500	7,000
309 Motor Fuels & Lubricants	6,762	6,150	5,384	7,725	6,500	7,500
314 Computer Software			61			
317 Food and Beverage (Not for Sale)			342			500
320 Other Commodities	2,551	1,067	1,497	1,307	2,500	2,000
TOTAL COMMODITIES	\$ 99,533	\$ 87,680	\$ 107,456	\$ 92,490	\$ 79,700	\$ 94,300
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ 4,358	\$ -	\$ -	\$ -	\$ -	\$ -
402 Other Improvements	18,127	31,171	13,900	15,000	17,000	27,000
403 Office Furniture & Equip		334	-	-	-	-
404 Vehicles			39,938	-	-	-
405 Operation/Construction Equip	5,989	250	-	35,000	6,000	35,000
409 Leases	6,000	6,000	6,000	6,200	7,000	8,000
421 Meters Lease			198	-	-	-
422 Poles	8,271		11,231	15,000	10,000	15,000
423 Transformers	10,378	7,109	18,348	20,000	15,000	20,000
424 Wire	18,641	28,569	9,027	25,000	10,000	25,000
TOTAL CAPITAL OUTLAY	\$ 71,765	\$ 73,433	\$ 98,642	\$ 116,200	\$ 65,000	\$ 130,000
TOTAL ELECTRIC DISTRIBUTION	\$ 492,922	\$ 464,799	\$ 539,175	\$ 572,398	\$ 510,982	\$ 597,816

Fund # 04

Employee Benefits

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2018 Proposed
BEGINNING CASH BALANCE	\$ 20,523	\$ 107,698	\$ 69,806	\$ 83,347	\$ 83,707	\$ 157,568
REVENUE						
101 Ad Valorem Tax	\$ 523,863	\$ 512,605	\$ 530,554	\$ 498,780	\$ 498,780	\$ 468,572
102 Delinquent Tax	28,449	16,888	21,630	16,159	32,000	17,457
205 Motor Vehicle Tax	50,269	56,461	55,957	57,825	57,825	54,571
215 Recreational Vehicle Tax	710	821	773	938	938	828
216 16 / 20 M Vehicle Tax	1,755	682	901	1,026	1,026	314
Commercial Vehicle Tax						853
Watercraft Tax						276
802 Reimbursed Expense			1,061		18,390	
Reimb Health Ins - Water	29,232	33,330	43,978	44,102	39,983	39,968
Reimb Health Ins - Elec	49,254	61,166	54,695	55,871	65,821	68,194
Reimb Health Ins - Sewer	19,061	12,547	12,679	13,929	18,086	18,037
Reimb Overhead Ben - Water				20,513	20,843	23,131
Reimb Overhead Ben - Elec			30,379	52,607	39,213	37,904
Reimb Overhead Ben - Sewer				20,513	20,019	22,285
Transfer from Rec Emp Ben Fund	80	506	28	1,000	-	500
TOTAL REVENUE	\$ 702,673	\$ 695,006	\$ 752,635	\$ 783,263	\$ 812,923	\$ 752,890
TOTAL RESOURCES AVAILABLE	\$ 723,196	\$ 802,705	\$ 822,441	\$ 866,610	\$ 896,630	\$ 910,458
EXPENSES						
By Object						
103 FICA	\$ 131,877	\$ 135,990	\$ 130,577	\$ 150,328	\$ 148,231	\$ 152,151
104 KPERS	150,533	176,059	150,832	149,750	151,139	157,205
105 Health Insurance	251,426	339,468	373,967	376,815	322,580	323,367
106 Workers' Compensation	52,817	55,169	60,038	64,794	55,373	56,409
107 Unemployment Insurance	13,449	1,316	2,112	3,537	3,488	3,580
115 Dental Insurance					25,210	26,372
116 Vision Insurance					5,042	5,374
117 Life Insurance					3,000	3,000
204 Insurance	395	331	321	385		
206 Professional Services			533			
221 Reimbursement to 125/HRA	15,000	20,000	20,000	30,000	25,000	25,000
227 Penalties & Interest		4,565	355			
710 Cash Basis Reserve				50,000		120,000
TOTAL EXPENSES	\$ 615,497	\$ 732,899	\$ 738,734	\$ 825,610	\$ 739,063	\$ 872,458
Revenues Over Expenditures	\$ 87,175	\$ (37,892)	\$ 13,901	\$ (42,347)	\$ 73,861	\$ (119,568)
ENDING BALANCE	\$ 107,698	\$ 69,806	\$ 83,707	\$ 41,000	\$ 157,568	\$ 38,000
<i>as a percentage of expenses</i>	<i>17.5%</i>	<i>9.5%</i>	<i>11.3%</i>	<i>5.0%</i>	<i>21.3%</i>	<i>4.4%</i>
Full-Time Equivalent Employees (FTE)	61.50	60.50	62.00	59.50	62.00	62.80

Fund # 05**Refuse**

	2014	2015	2016	2017	2017	2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Proposed</u>
BEGINNING CASH BALANCE	\$ 5,511	\$ 19,986	\$ 4,942	\$ 3,942	\$ 7,760	\$ 7,260
REVENUE						
510 Sales/Charges	\$ 392,938	\$ 393,944	\$ 403,459	\$ 430,000	\$ 430,000	\$ 430,000
801 Miscellaneous	345	420	360	500	500	500
TOTAL REVENUE	\$393,283	\$394,364	\$403,819	\$430,500	\$430,500	\$430,500
TOTAL RESOURCES AVAILABLE	\$398,794	\$414,350	\$408,761	\$434,442	\$438,260	\$437,760
EXPENSES						
By Object						
201 Communications	\$ 700	\$ 538	\$ 800	\$ 1,500	\$ 1,000	\$ 1,500
220 Other Contractual Services	378,108	408,871	400,201	430,000	430,000	430,000
TOTAL EXPENSES	\$378,808	\$409,408	\$401,001	\$431,500	\$431,000	\$431,500
Revenues Over Expenditures	\$ 14,476	\$ (15,044)	\$ 2,818	\$ (1,000)	\$ (500)	\$ (1,000)
ENDING BALANCE	\$ 19,986	\$ 4,942	\$ 7,760	\$ 2,942	\$ 7,260	\$ 6,260
<i>as a percentage of expenses</i>	5.3%	1.2%	1.9%	0.7%	1.7%	1.5%

Fund # 06

Osawatomie Library

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2018 Proposed
BEGINNING CASH BALANCE	\$ 98,394	\$ 102,054	\$ 106,247	\$ 106,247	\$ 108,330	\$ 142,330
REVENUE						
Property Taxes	\$ 93	\$ 5	\$ -	\$ -	\$ -	\$ -
Grants	9,200	6,000	12,116	9,000	9,000	9,000
Donations	4,234	5,930	3,068	2,000	32,000	2,000
All Other	119	222	241	-	-	-
TOTAL REVENUE	\$ 13,646	\$ 12,157	\$ 15,425	\$ 11,000	\$ 41,000	\$ 11,000
TOTAL RESOURCES AVAILABLE	\$ 112,041	\$ 114,211	\$ 121,672	\$ 117,247	\$ 149,330	\$ 153,330
EXPENSES						
By Object						
Contractual Services	\$ 3,389	\$ 2,377	\$ 2,959	\$ 4,000	\$ 2,000	\$ 2,000
Commodities	3,251	5,588	10,383	5,000	5,000	8,000
Capital Outlay	3,346	-	-	105,000	-	140,000
Transfers	-	-	-	-	-	-
TOTAL EXPENSES	\$ 9,986	\$ 7,964	\$ 13,342	\$ 114,000	\$ 7,000	\$ 150,000
Revenues Over Expenditures	\$ 3,660	\$ 4,193	\$ 2,083	\$ (103,000)	\$ 34,000	\$ (139,000)
ENDING BALANCE	\$ 102,054	\$ 106,247	\$ 108,330	\$ 3,247	\$ 142,330	\$ 3,330
<i>as a percentage of expenses</i>	<i>1021.9%</i>	<i>1334.1%</i>	<i>812.0%</i>	<i>2.8%</i>	<i>2033.3%</i>	<i>2.2%</i>

Fund # 07

Osawatomie Recreation

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
BEGINNING CASH BALANCE	\$ -	\$ 3,268	\$ -	\$ -	\$ -	\$ -
REVENUE						
101 Ad Valorem Tax	\$ (17)	\$ (18)	\$ 1	\$ -	\$ -	\$ -
102 Delinquent Tax	2,009	699	223	2,000		1,000
205 Motor Vehicle Tax	1,950					
215 Recreational Vehicle Tax	25					
216 16 / 20 M Vehicle Tax	85					
TOTAL REVENUE	\$ 4,051	\$ 681	\$ 224	\$ 2,000	\$ -	\$ 1,000
TOTAL RESOURCES AVAILABLE	\$ 4,051	\$ 3,949	\$ 224	\$ 2,000	\$ -	\$ 1,000
EXPENSES						
By Object						
Transfer to Parks & Rec Fund	\$ 783	\$ 3,949	\$ 224	\$ 2,000		\$ 1,000
TOTAL EXPENSES	\$ 783	\$ 3,949	\$ 224	\$ 2,000	\$ -	\$ 1,000
Revenues Over Expenditures	\$ 3,268	\$ (3,268)	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 3,268	\$ -	\$ -	\$ -	\$ -	\$ -
<i>as a percentage of expenses</i>	<i>417.4%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>#DIV/0!</i>	<i>0.0%</i>

Fund # 08

Osawatomie Rural Fire Fund

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2018 Proposed
BEGINNING CASH BALANCE	\$ 4,174	\$ 3,392	\$ 7,399	\$ -	\$ -	\$ -
REVENUE						
802 Reimbursed Expense	\$ 48,926	\$ 61,030	\$ 10,448	\$ -	\$ -	\$ -
Transfer In from Sewer	4,000					
TOTAL REVENUE	\$ 52,926	\$ 61,030	\$ 10,448	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 57,100	\$ 64,422	\$ 17,847	\$ -	\$ -	\$ -
EXPENSES						
By Object						
101 Salaries	\$ 49,275	\$ 52,170	\$ 3,060	\$ -	\$ -	\$ -
102 Overtime			225			
103 FICA	3,728	3,899	80			
104 KPERS	705	954	2,482			
Transfer to Water			4,000			
Transfer to Sewer			8,000			
TOTAL EXPENSES	\$ 53,708	\$ 57,023	\$ 17,847	\$ -	\$ -	\$ -
Revenues Over Expenditures	\$ (782)	\$ 4,007	\$ (7,399)	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 3,392	\$ 7,399	\$ -	\$ -	\$ -	\$ -
<i>as a percentage of expenses</i>	6.3%	13.0%	0.0%	#DIV/0!	#DIV/0!	

Fund # 09
Industrial

	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	Original	REVISED	Proposed
BEGINNING CASH BALANCE	\$ 35,121	\$ 49,980	\$ 60,641	\$ 72,741	\$ 70,913	\$ 77,635
REVENUE						
101 Ad Valorem Tax	\$ 5	\$ -	\$ -	\$ 2,039	\$ 2,039	\$ 2,074
102 Delinquent Tax	7	1				
205 Motor Vehicle Tax						223
215 Recreational Vehicle Tax						3
216 16 / 20 M Vehicle Tax						1
Commercial Vehicle Tax						3
Watercraft Tax						1
Grants					44,641	
801 Miscellaneous (Land Lease)	14,793	13,910	15,260	15,000	15,260	15,000
802 Reimbursed Expense	5,600	5,733		5,600	10,920	5,460
811 Lease Payment (JTC Oil)	13,000	12,000	11,000	12,000	12,000	12,000
Sale of Fixed Assets/Real Estate	12,000					
TOTAL REVENUE	\$ 45,405	\$ 31,644	\$ 26,260	\$ 34,639	\$ 84,860	\$ 34,765
TOTAL RESOURCES AVAILABLE	\$ 80,526	\$ 81,624	\$ 86,901	\$ 107,380	\$ 155,773	\$ 112,400
EXPENSES						
By Object						
204 Insurance	\$ 1,814	\$ 1,449	\$ 1,260	\$ 1,500	\$ 997	\$ 480
206 Professional Services	1,979	2,084	1,500	10,000	44,641	5,000
208 Printing and Advertising	1,110	698	310	2,000	500	2,000
220 Other Contractual Services	2,642	2,752	2,919	15,000	10,000	5,000
320 Other Commodities				35,000	10,000	10,000
Purchase of Land	12,000					
711 Lease Payments to the State	11,000	14,000	10,000	12,000	12,000	12,000
Cash Basis Reserve				30,000		75,000
TOTAL EXPENSES	\$ 30,546	\$ 20,983	\$ 15,988	\$ 105,500	\$ 78,138	\$ 109,480
Revenues Over Expenditures	\$ 14,859	\$ 10,661	\$ 10,272	\$ (70,861)	\$ 6,722	\$ (74,715)
ENDING BALANCE	\$ 49,980	\$ 60,641	\$ 70,913	\$ 1,880	\$ 77,635	\$ 2,920
<i>as a percentage of expenses</i>	<i>163.6%</i>	<i>289.0%</i>	<i>443.5%</i>	<i>1.8%</i>	<i>99.4%</i>	<i>2.7%</i>

Fund # 10
Revolving Loan Fund

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 72,758	\$ 72,758	\$ -	\$ -	\$ -	\$ -
REVENUE						
701 Interest on Investments	\$ -	\$ 473	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ 473	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 72,758	\$ 73,232	\$ -	\$ -	\$ -	\$ -
EXPENSES						
By Object						
Return Balance to State	\$ -	\$ 73,232	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ -	\$ 73,232	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 72,758	\$ -	\$ -	\$ -	\$ -	\$ -

Fund # 11

Special Parks & Recreation

	2014	2015	2016	2017	2017	2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Proposed</u>
BEGINNING CASH BALANCE	\$ 88,221	\$ 90,822	\$ 94,867	\$ 79,367	\$ 100,084	\$ 34,623
REVENUE						
Share of Liquor Tax	\$ 2,900	\$ 2,597	\$ 3,008	\$ 2,725	\$ 2,725	\$ 3,000
Recreation Program Fees	35,531	-	-	-	-	-
Sponsorships/Donations	625	-	-	-	2,100	-
Misc/Reimbursed Expenses	6,352	1,378	-	-	-	-
Recreation Commission Funds	783	3,949	224	2,000	5	-
Transfers	175,000	52,550	35,000	20,000	20,000	20,000
TOTAL REVENUE	\$ 221,191	\$ 60,475	\$ 38,232	\$ 24,725	\$ 24,830	\$ 23,000
TOTAL RESOURCES AVAILABLE	\$ 309,411	\$ 151,296	\$ 133,099	\$ 104,092	\$ 124,914	\$ 57,623
EXPENSES						
By Object						
Facilities						
Salaries & Wages	\$ 66,941	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	25,857	20,401	7,284	-	-	-
Commodities	33,549	2,873	-	-	-	-
Capital Outlay	2,479	22,271	8,441	40,000	73,000	20,000
Debt Service	-	-	17,290	-	17,290	17,290
Subtotal - Facilities	\$ 128,826	\$ 45,545	\$ 33,015	\$ 40,000	\$ 90,290	\$ 37,290
Recreation Programs	\$ 89,764	\$ 10,884	\$ -	\$ 10,000	\$ -	\$ -
TOTAL EXPENSES	\$ 218,590	\$ 56,429	\$ 33,015	\$ 50,000	\$ 90,290	\$ 37,290
Revenues Over Expenditures	\$ 2,601	\$ 4,045	\$ 5,217	\$ (25,275)	\$ (65,460)	\$ (14,290)
ENDING BALANCE	\$ 90,822	\$ 94,867	\$ 100,084	\$ 54,092	\$ 34,623	\$ 20,333
<i>as a percentage of expenses</i>	<i>41.5%</i>	<i>168.1%</i>	<i>303.1%</i>	<i>108.2%</i>	<i>38.3%</i>	<i>54.5%</i>
Full-Time Equivalent Employees (FTE)	3.35	-	-	-	-	-

Fund # 12

Street Improvement

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2018 Proposed
BEGINNING CASH BALANCE	\$ 122,076	\$ 127,186	\$ 111,837	\$ 100,103	\$ 148,184	\$ 126,304
REVENUE						
210 Gasoline Tax	\$ 113,542	\$ 114,813	\$ 114,791	\$ 113,950	\$ 115,000	\$ 115,000
211 County Connecting Links	5,100	5,100	5,100	5,100	5,100	5,100
802 Reimbursed Expense	15		6,262			
Reimb from CIP-Streets			47,400			
901 Sale of Fixed Assets			234			
TOTAL REVENUE	\$ 118,657	\$ 119,913	\$ 173,786	\$ 119,050	\$ 120,100	\$ 120,100
TOTAL RESOURCES AVAILABLE	\$ 240,733	\$ 247,099	\$ 285,623	\$ 219,153	\$ 268,284	\$ 246,404
EXPENSES						
By Object						
Contractual Services	\$ 7,067	\$ 50,051	\$ 3,192	\$ 5,500	\$ -	\$ 5,500
Street Materials	-	365	1,215	-	-	-
Other Commodities	37,073	37,484	41,434	60,000	60,000	60,000
Equipment	69,408	32,809	49,165	32,480	26,980	7,000
Chip/Seal	-	-	-	25,000	-	-
Sidewalk Replacement	-	-	-	-	-	10,000
Cash Basis Reserve	-	-	-	-	-	50,000
Other Capital Outlay	-	14,552	42,432	35,000	55,000	55,000
TOTAL EXPENSES	\$ 113,548	\$ 135,262	\$ 137,439	\$ 157,980	\$ 141,980	\$ 187,500
Revenues Over Expenditures	\$ 5,110	\$ (15,349)	\$ 36,347	\$ (38,930)	\$ (21,880)	\$ (67,400)
ENDING BALANCE	\$ 127,186	\$ 111,837	\$ 148,184	\$ 61,173	\$ 126,304	\$ 58,904
<i>as a percentage of expenses</i>	<i>112.0%</i>	<i>82.7%</i>	<i>107.8%</i>	<i>38.7%</i>	<i>89.0%</i>	<i>31.4%</i>

Fund # 13
Bond & Interest

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2018 Proposed
BEGINNING CASH BALANCE	\$ 88,617	\$ 119,632	\$ 156,241	\$ 193,773	\$ 202,542	\$ 184,574
REVENUE						
101 Ad Valorem Tax	\$ 231,834	\$ 260,649	\$ 260,649	\$ 288,226	\$ 288,226	\$ 328,249
102 Delinquent Tax	13,237	7,872	10,732	7,939	15,000	10,808
205 Motor Vehicle Tax	24,226	25,269	27,617	28,410	28,410	31,535
212 Special Assessment	341					
215 Recreational Vehicle Tax	853	366	385	461	461	479
216 16/20M Vehicle Tax	34	302	458	504	504	182
Commercial Vehicle Tax						493
Watercraft Tax						160
802 Reimbursed Expense			51,847			
826 Transfer from CIP-Streets	19,159					
831 Transfer In from Sewer	435,000	434,200	434,300	322,500	322,500	322,300
833 Transfer In from Water	59,827	59,827	59,827	126,000	126,000	127,500
TOTAL REVENUE	\$ 784,510	\$ 788,484	\$ 845,815	\$ 774,040	\$ 781,101	\$ 821,706
TOTAL RESOURCES AVAILABLE	\$ 873,127	\$ 908,116	\$ 1,002,056	\$ 967,813	\$ 983,643	\$ 1,006,280
EXPENSES						
By Object						
Cash Basis Reserve	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ 150,000
Main Street Phase II Project Debt						
Bond Issuance Expenses		170	48,500			
501 Bond Principal	457,000	468,000	480,000	460,000	460,000	560,000
502 Bond Interest	296,495	283,705	271,014	339,069	339,069	261,280
TOTAL EXPENSES	\$ 753,495	\$ 751,875	\$ 799,515	\$ 939,069	\$ 799,069	\$ 971,280
Revenues Over Expenditures	\$ 31,015	\$ 36,609	\$ 46,301	\$ (165,029)	\$ (17,968)	\$ (149,574)
ENDING BALANCE	\$ 119,632	\$ 156,241	\$ 202,542	\$ 28,744	\$ 184,574	\$ 35,000
<i>as a percentage of expenses</i>	<i>15.9%</i>	<i>20.8%</i>	<i>25.3%</i>	<i>3.1%</i>	<i>23.1%</i>	<i>3.6%</i>

Fund # 14
Public Safety Equipment

	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	Original	REVISED	Proposed
BEGINNING CASH BALANCE	\$ 9,068	\$ 3,704	\$ 3,673	\$ 5,033	\$ 15,083	\$ 3,865
REVENUE						
101 Ad Valorem Tax	\$ -	\$ -	\$ -	\$ 20,417	\$ 20,417	\$ 18,404
102 Delinquent Tax	9	1				204
205 Motor Vehicle Tax						2,234
215 Recreational Vehicle Tax						34
216 16 / 20 M Vehicle Tax						13
Commercial Vehicle Tax						35
Watercraft Tax						11
Grants		13,500	104,154		21,468	
801 Miscellaneous			3,960		3,960	
Reimbursed Expense	2,195		2,950			
Transfer In - From Rural Fire Fund			2,482			
Transfer In - From Electric Fund			40,000	40,000	60,000	40,000
TOTAL REVENUE	\$ 2,204	\$ 13,501	\$ 153,546	\$ 60,417	\$ 105,845	\$ 60,935
TOTAL RESOURCES AVAILABLE	\$ 11,272	\$ 17,205	\$ 157,219	\$ 65,450	\$ 120,928	\$ 64,800
EXPENSES						
By Object						
302 Clothing & Personal Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 1,500
307 Apparatus & Tools	7,568	-	18,304	-	1,000	1,500
404 Vehicles				30,000	40,759	20,000
405 Oper/Const Equipment					1,000	
407 Other Equipment		13,532	16,537	19,800	14,800	10,000
413 Computer Equip & Software			1,272			
Subtotal - Police	\$ 7,568	\$ 13,532	\$ 36,113	\$ 49,800	\$ 60,559	\$ 33,000
Fire - 108						
207 Rentals	\$ -	\$ -	\$ 4,200	\$ -	\$ 2,100	\$ -
302 Clothing & Personal Supplies			101,823	15,000	7,500	4,800
307 Apparatus & Tools				-	3,936	5,000
404 Vehicles					14,000	
405 Oper/Const Equipment						5,000
407 Other Equipment					18,968	3,500
Subtotal - Fire	\$ -	\$ -	\$ 106,023	\$ 15,000	\$ 46,504	\$ 18,300
OTHER EXPENSES						
710 Cash Basis Reserve	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 12,000
TOTAL EXPENSES	\$ 7,568	\$ 13,532	\$ 142,136	\$ 64,800	\$ 117,063	\$ 63,300
Revenues Over Expenditures	\$ (5,364)	\$ (31)	\$ 11,410	\$ (4,383)	\$ (11,218)	\$ (2,365)
ENDING BALANCE	\$ 3,704	\$ 3,673	\$ 15,083	\$ 650	\$ 3,865	\$ 1,500
<i>as a percentage of expenses</i>	<i>48.9%</i>	<i>27.1%</i>	<i>10.6%</i>	<i>1.0%</i>	<i>3.3%</i>	<i>2.4%</i>

Fund # 15

Fire Insurance Proceeds

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
REVENUE						
701 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
804 Insurance Proceeds				-		
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
EXPENSES						
By Object						
208 Printing & Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
218 Housing Demolition						
721 Refund of Unused Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1

Fund # 16
Sewer

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2018 Proposed
BEGINNING CASH BALANCE	\$ 383,948	\$ 357,409	\$ 245,326	\$ 156,515	\$ 153,253	\$ 173,529
REVENUE						
510 Sales/Charges	\$ 818,794	\$ 847,908	\$ 844,778	\$ 853,561	\$ 891,987	\$ 891,987
Rate Increase				45,507		
513 New Utility Services	350	450				
802 Reimbursed Expense	1,500				5,333	
Transfer in from Rural Fire			8,000		-	
901 Sale of Fixed Assets	739		1,396			
TOTAL REVENUE	\$ 821,383	\$ 848,358	\$ 854,174	\$ 899,068	\$ 897,320	\$ 891,987
TOTAL RESOURCES AVAILABLE	\$ 1,205,331	\$ 1,205,768	\$ 1,099,500	\$ 1,055,583	\$ 1,050,573	\$ 1,065,516
EXPENSES						
By Object						
Salaries & Wages	\$ 146,542	\$ 162,882	\$ 154,006	\$ 165,958	\$ 175,134	\$ 181,782
Utilities	52,833	50,835	46,492	55,000	50,000	55,000
Prof Services & Contract Maint	16,418	59,137	22,232	25,000	31,800	25,000
Chemicals	4,875	6,015	7,276	8,000	8,000	8,000
Parts & Supplies	14,596	5,267	28,906	27,000	7,000	17,000
All Other Capital Outlay	4,463	6,046	22,009	128,500	37,397	84,000
Debt Service	435,000	467,048	474,300	362,501	362,501	412,300
Transfer to General Fund	41,000	41,000	40,000	40,000	40,000	42,000
Overhead Fees	75,204	99,021	93,254	100,221	106,805	118,709
All Other Expenses	56,989	63,190	57,773	67,250	58,407	81,350
TOTAL EXPENSES	\$ 847,921	\$ 960,441	\$ 946,247	\$ 979,430	\$ 877,043	\$ 1,025,141
Revenues Over Expenditures	\$ (26,538)	\$ (112,083)	\$ (92,074)	\$ (80,362)	\$ 20,277	\$ (133,154)
ENDING BALANCE	\$ 357,409	\$ 245,326	\$ 153,253	\$ 76,153	\$ 173,529	\$ 40,375
<i>as a percentage of expenses</i>	42.2%	25.5%	16.2%	7.8%	19.8%	3.9%
Full-Time Equivalent Employees (FTE)	2.60	2.60	2.60	2.65	3.00	3.00

Fund # 16
Sewer

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
OPERATIONS						
7100. PERSONNEL SERVICES						
101 Salaries	\$ 101,059	\$ 121,861	\$ 117,293	\$ 116,928	\$ 125,294	\$ 130,018
102 Salaries (Overtime)	5,319	4,689	756	9,441	6,595	6,193
103 FICA	8,529	9,237	8,407	9,771	10,188	10,633
104 KPERS	9,099	11,974	10,565	9,995	10,736	10,971
106 Workers' Compensation	2,548	2,458	4,129	5,663	3,995	5,680
107 Unemployment Insurance	927	116	177	230	240	250
TOTAL PERSONNEL SERVICES	\$ 127,481	\$ 150,335	\$ 141,327	\$ 152,029	\$ 157,048	\$ 163,745
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 2,218	\$ 2,338	\$ 2,517	\$ 2,500	\$ 2,500	\$ 2,500
202 Utilities	52,833	50,835	46,492	55,000	50,000	55,000
203 Dues & Memberships	1,216	1,360	1,532	2,000	2,000	2,000
204 Insurance	32,698	26,495	23,672	27,000	23,257	13,600
205 Education, Meetings & Travel	2,001	824	1,074	2,000	2,000	2,000
206 Professional Services	8,002	34,241	5,654	10,000	16,800	10,000
207 Rentals	35	-	-	1,500	-	1,500
208 Printing & Advertising	-	-	-	100	500	100
209 Maint of Machinery & Equip	8,416	23,518	11,981	10,000	10,000	10,000
210 Maint of Buildings/Grounds	-	1,377	4,598	5,000	5,000	5,000
214 Computer Fees	-	45	135	500	-	500
220 Other Contractual	8,299	26,314	23,499	24,000	24,000	24,000
225 Licenses, Taxes & Fees	-	9	-	-	-	-
TOTAL CONTRACTUAL SERVICES	\$ 115,719	\$ 167,357	\$ 121,152	\$ 139,600	\$ 136,057	\$ 126,200
7300. COMMODITIES						
301 Office Supplies	\$ 335	\$ 378	\$ 638	\$ 500	\$ 500	\$ 500
302 Clothing & Personal Supplies	503	77	77	150	150	150
303 Chemicals/Seed Fertilizer	4,875	6,015	7,276	8,000	8,000	8,000
304 Machine Parts & Supplies	6,086	3,340	24,855	7,000	3,000	7,000
305 Building Materials & Supplies	8,510	1,927	4,051	20,000	4,000	10,000
307 Apparatus & Tools	85	1,716	573	500	500	500
309 Motor Fuels & Lubricants	5,554	2,404	2,671	6,000	2,500	3,500
314 Computer Software	-	-	1,386	-	-	-
320 Other Commodities	45	1,230	-	500	500	500
TOTAL COMMODITIES	\$ 25,993	\$ 17,087	\$ 41,527	\$ 42,650	\$ 19,150	\$ 30,150
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ -	\$ -	\$ 50,000	\$ 20,000	\$ 50,000
402 Improvements Non-Buildings	-	1,000	-	35,000	-	-
403 Office Furniture & Equip	700	419	-	-	-	-
404 Vehicles	-	-	-	15,000	12,100	-
405 Operation/Construction Equip	1,785	1,672	15,526	20,000	-	10,000
407 Other Equipment	-	622	-	5,000	1,630	20,000
409 Leases	-	2,333	2,333	2,500	2,667	3,000
413 Computer Equip & Software	1,979	-	150	1,000	1,000	1,000
TOTAL CAPITAL OUTLAY	\$ 4,463	\$ 6,046	\$ 18,009	\$ 128,500	\$ 37,397	\$ 84,000

Fund # 16

Sewer

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
7500. DEBT SERVICE						
511 Note Principal	\$ -	\$ 2,437	\$ 4,264	\$ 4,175	\$ 4,175	\$ 54,647
512 Note Interest		27,725	32,579	32,661	32,661	32,230
513 Note Service Fee		2,686	3,157	3,165	3,165	3,123
TOTAL DEBT SERVICE	\$ -	\$ 32,848	\$ 40,000	\$ 40,001	\$ 40,001	\$ 90,000
7600. TRANSFERS						
603 Transfer Out - General	\$ 41,000	\$ 41,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 42,000
Transfer Out - Rural Fire Fund	4,000					
Transfer Out - CIP Sewer	-		4,000	-		
613 Transfer Out - Bond & Interest	435,000	434,200	434,300	322,500	322,500	322,300
TOTAL TRANSFERS	\$ 480,000	\$ 475,200	\$ 478,300	\$ 362,500	\$ 362,500	\$ 364,300
7700. OTHER EXPENSES						
710 Cash Basis Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Overhead Fee	56,792	81,714	93,254	80,151	86,786	96,424
Overhead Benefits Reimb				20,070	20,019	22,285
Mechanic/Repair Fee	18,412	17,307				
Health Insurance Reimb	19,061	12,547	12,679	13,929	18,086	18,037
TOTAL OTHER EXPENSES	\$ 94,265	\$ 111,568	\$ 105,933	\$ 114,150	\$ 124,891	\$ 166,746
TOTAL EXPENDITURES	\$ 847,921	\$ 960,441	\$ 946,247	\$ 979,430	\$ 877,043	\$ 1,025,141

Fund # 17

Osawatomie Recreation Employee Benefits

	2014	2015	2016	2017	2017	2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Proposed</u>
BEGINNING CASH BALANCE	\$ -	\$ 422	\$ -	\$ -	\$ -	\$ -
REVENUE						
101 Ad Valorem Tax	\$ (2)	\$ (2)	\$ 0	\$ -	\$ -	\$ -
102 Delinquent Tax	246	87	28	1,000		500
205 Motor Vehicle Tax	244					
215 Recreational Vehicle Tax	3					
216 16 / 20 M Vehicle Tax	11					
TOTAL REVENUE	\$ 502	\$ 85	\$ 28	\$ 1,000	\$ -	\$ 500
TOTAL RESOURCES AVAILABLE	\$ 502	\$ 506	\$ 28	\$ 1,000	\$ -	\$ 500
EXPENSES						
By Object						
614 Transfer - Emp Benefit Fund	\$ 80	\$ 506	\$ 28	\$ 1,000		\$ 500
TOTAL EXPENSES	\$ 80	\$ 506	\$ 28	\$ 1,000	\$ -	\$ 500
ENDING BALANCE	\$ 422	\$ -	\$ -	\$ -	\$ -	\$ -

Fund # 18
Osawatomie Golf Course

	2014	2015	2016	2017	2017	2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Proposed</u>
BEGINNING CASH BALANCE	\$ 26,038	\$ 6,362	\$ 5,601	\$ 606	\$ 1,399	\$ 1,885
REVENUE						
Greens & Range Fees	\$ 42,352	\$ 58,109	\$ 74,226	\$ 80,800	\$ 75,606	\$ 81,300
Member Fees	33,118	46,875	40,365	47,000	45,998	45,000
Cart Related Fees	39,325	57,946	40,529	46,700	42,170	43,200
Food & Beverage	32,692	41,873	46,532	50,500	45,783	50,000
Pro Shop Sales	-	4,971	5,007	6,000	4,917	6,000
Sales Taxes	6,121	9,306	8,451	9,300	8,448	8,845
Miscellaneous	8,387	3,699	8,218	4,200	9,126	4,100
Transfer from Electric	70,000	165,000	70,000	70,000	70,000	70,000
TOTAL REVENUE	\$ 231,995	\$ 387,779	\$ 293,327	\$ 314,500	\$ 302,049	\$ 308,445
TOTAL RESOURCES AVAILABLE	\$ 258,034	\$ 394,141	\$ 298,928	\$ 315,106	\$ 303,448	\$ 310,330
EXPENSES						
By Object						
Salaries & Wages	\$ 120,837	\$ 192,959	\$ 125,741	\$ 139,696	\$ 135,327	\$ 133,796
Utilities	19,080	21,884	22,850	22,000	19,814	22,000
Rentals	3,271	6,122	3,114	3,500	3,097	3,500
Chemicals/Seed/Fertilizer	13,916	19,619	18,053	16,200	17,143	16,500
Fuels	15,105	8,726	9,310	12,000	8,934	9,500
Food & Beverage	17,747	21,865	26,768	24,000	26,486	27,500
Construction Equipment	-	189	300	-	-	-
Debt Service	22,890	22,750	-	22,750	10,920	5,460
Cash Basis Reserve						15,000
All Other Expenditures	38,825	94,427	91,393	73,800	79,842	68,997
TOTAL EXPENSES	\$ 251,672	\$ 388,540	\$ 297,529	\$ 313,946	\$ 301,563	\$ 302,253
Revenues Over Expenditures	\$ (19,676)	\$ (761)	\$ (4,202)	\$ 554	\$ 486	\$ 6,192
<i>Less Transfers and Loans</i>	<i>(89,676)</i>	<i>(165,761)</i>	<i>(74,202)</i>	<i>(69,446)</i>	<i>(69,514)</i>	<i>(63,808)</i>
ENDING BALANCE	\$ 6,362	\$ 5,601	\$ 1,399	\$ 1,159	\$ 1,885	\$ 8,078
<i>as a percentage of expenses</i>	<i>2.5%</i>	<i>1.4%</i>	<i>0.5%</i>	<i>0.4%</i>	<i>0.6%</i>	<i>2.7%</i>
Full-Time Equivalent Employees (FTE)	4.20	4.40	4.40	4.40	4.40	4.70

Fund # 18
Osawatomie Golf Course

	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	Original	REVISED	Proposed
REVENUE						
550 Green Fees	\$ 25,574	\$ 35,834	\$ 49,406	\$ 60,000	\$ 52,000	\$ 55,000
551 Membership Fees	33,118	46,875	40,365	47,000	45,998	45,000
553 Driving Range	2,453	2,995	3,488	3,300	3,350	3,800
554 Cart Rental - Daily	35,461	33,190	15,647	19,000	17,313	17,500
555 Cart Rental - Membership		15,800	17,509	18,100	18,225	18,000
556 Cart Shed Fees	1,747	5,035	2,860	5,100	2,405	3,000
557 Trail Fees	2,117	3,921	3,336	4,500	3,401	3,500
558 Electric Charge for Carts			1,177		826	1,200
559 Tournaments	819	7,712	21,222	17,500	20,156	22,500
560 Beverages	6,386	9,353	8,410	10,000	8,783	9,000
561 Food	5,073	11,314	17,555	16,000	17,137	18,500
562 Beer	21,233	21,207	20,567	24,500	19,863	22,500
568 Gift Cards			156		57	
570 Promotions/Gift Certificates	8,387	3,163	-			2,500
571 Twilight Green Fees	13,506	11,567	110		100	
572 Pro Shop		4,971	5,007	6,000	4,917	6,000
584 Sponsorship Fees			1,200	3,700	350	1,500
702 Cash Short/Over		264	(12)		(32)	
801 Miscellaneous		273	110	500	1	
802 Reimbursed Expense			134			
807 Sales Tax Collection	6,121	9,306	8,451	9,300	8,448	8,845
830 Transfer In - From Electric	70,000	165,000	70,000	70,000	70,000	70,000
901 Sale of Fixed Assets			6,629		8,750	-
TOTAL GOLF COURSE FUND RECEIPTS	\$ 231,995	\$ 387,779	\$ 293,327	\$ 314,500	\$ 302,049	\$ 308,445
7100. PERSONNEL SERVICES						
101 Salaries	\$ 120,458	\$ 192,520	\$ 125,741	\$ 125,191	\$ 135,327	\$ 133,796
102 Salaries (Overtime)	380	439		14,505	-	-
TOTAL PERSONNEL SERVICES	\$ 120,837	\$ 192,959	\$ 125,741	\$ 139,696	\$ 135,327	\$ 133,796
7200. CONTRACTUAL SERVICES						
201 Communications	\$ 2,792	\$ 3,356	\$ 4,219	\$ 4,200	\$ 4,621	\$ 4,000
202 Utilities	19,080	21,884	22,850	22,000	19,814	22,000
203 Dues & Memberships	830	3,230	630	3,500	1,010	1,000
204 Insurance	5,532	7,148	6,472	7,300	6,387	3,802
205 Education, Meetings & Travel	45	395	2,440	500	490	1,000
206 Professional Services		20,209	16,630	10,000	11,895	10,000
207 Rentals	3,271	6,122	3,114	3,500	3,097	3,500
208 Printing & Advertising	1,302	844	3,645	600	1,437	2,500
209 Maint of Machinery & Equip		8,426	5,505	2,500	8,022	3,000
210 Maint of Buildings/Grounds	480	3,713	975	1,500	975	1,000
220 Other Contractual	3,535	5,368	5,890	3,500	6,060	4,000
225 Licenses, Taxes and Fees			75		300	
TOTAL CONTRACTUAL SERVICES	\$ 36,867	\$ 80,694	\$ 72,445	\$ 59,100	\$ 64,109	\$ 55,802

Fund # 18

Osawatomie Golf Course

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
7300. COMMODITIES						
301 Office Supplies	\$ 344	\$ 539	\$ 198	\$ 1,000	\$ 297	\$ 350
302 Clothing & Personal Supplies		89	641	500	845	500
303 Chemical/Seed/Fertilizer/Food	13,916	19,619	18,053	16,200	17,143	16,500
304 Machine Parts & Supplies	10,173	14,857	16,844	13,000	16,644	15,000
305 Building Material & Supplies	2,452	(667)	2,164	3,200	1,750	2,500
306 Construction Materials		1,235	4,573	1,500	2,503	1,500
307 Apparatus & Tools	467	2,039	2,450	2,000	1,992	2,000
309 Motor Fuels & Lubricants	15,105	8,726	9,310	12,000	8,934	9,500
314 Computer Software			113		113	
318 Food & Beverage	17,747	21,865	26,768	24,000	26,486	27,500
320 Other Commodities	1,240	3,368	2,579	3,000	2,972	2,500
321 Commodities for Resale		8,114	3,361	3,000	2,923	3,500
TOTAL COMMODITIES	\$ 61,444	\$ 79,783	\$ 87,053	\$ 79,400	\$ 82,601	\$ 81,350
7400. CAPITAL OUTLAY						
401 Building & Fixed Equipment	\$ -	\$ 842	\$ -	\$ -	\$ -	\$ -
402 Improvements Non-Buildings	3,289	-		1,000		1,000
403 Office Furniture and Equipment			235		235	
405 Operation/Construction Equip		189	300			
407 Other Equipment		2,500	2,390	2,000	90	1,000
409 Leases			725			
TOTAL CAPITAL OUTLAY	\$ 3,289	\$ 3,531	\$ 3,651	\$ 3,000	\$ 325	\$ 2,000
7500. DEBT RETIREMENT						
511 Note Principal	\$ 13,403	\$ 13,713	\$ -	\$ 14,741		
512 Note Interest	3,887	3,578		2,549		
513 Loan Repayment - Ind Fund	5,600	5,460		5,460	10,920	5,460
TOTAL DEBT SERVICE	\$ 22,890	\$ 22,750	\$ -	\$ 22,750	\$ 10,920	\$ 5,460
7700. OTHER EXPENSES						
Cash Basis Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
715 City Sales Tax	730	998	960	900	920	983
716 County Sales Tax	1,095	1,497	1,440	1,500	1,380	1,474
717 State Sales Tax	4,517	6,327	6,239	7,600	5,980	6,388
TOTAL OTHER EXPENSES	\$ 6,343	\$ 8,822	\$ 8,638	\$ 10,000	\$ 8,280	\$ 23,845
TOTAL EXPENDITURES	\$ 251,672	\$ 388,540	\$ 297,529	\$ 313,946	\$ 301,563	\$ 302,253

Fund # 20**Special 911 Revenue**

	2014	2015	2016	2017	2017	2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Proposed</u>
BEGINNING CASH BALANCE	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897
REVENUE						
240 911 Miami County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897	\$ 9,897
EXPENSES						
By Object						
220 Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405 Operation/Construction Equip	-	-	-	9,897	-	9,897
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 9,897	\$ -	\$ 9,897
ENDING BALANCE	\$ 9,897	\$ 9,897	\$ 9,897	\$ -	\$ 9,897	\$ -

Fund # 22

Osawatomie Tourism

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 7,979	\$ 25,564	\$ 39,737	\$ 37,461	\$ 36,462	\$ 30,846
REVENUE						
Operations						
Transient Guest Tax	\$ 18,671	\$ 19,193	\$ 19,165	\$ 17,500	\$ 18,000	\$ 18,000
Donations/Dedicated Funds	3,865	4,358	5,398	3,300	3,934	2,750
All Other	403	843	159	100	250	250
Subtotal Operations	\$ 22,938	\$ 24,394	\$ 24,722	\$ 20,900	\$ 22,184	\$ 21,000
Jamboree						
Sponsorships & Donations	\$ 16,750	\$ 14,800	\$ 18,830	\$ 26,000	\$ 13,000	\$ 26,000
Ticket Sales	4,410	4,187	3,067	3,500	1,944	4,000
Entry Fees	421	1,295	1,195	1,100	200	200
Concessions & Merch Sales	2,649	2,653	1,612	2,120	134	200
Transfers In	12,000	12,000	10,000	10,000	10,000	10,000
All Other	3,057	1,925	50	10,000	296	300
Subtotal Jamboree	\$ 39,287	\$ 36,861	\$ 34,753	\$ 52,720	\$ 25,574	\$ 40,700
TOTAL REVENUE	\$ 62,225	\$ 61,254	\$ 59,476	\$ 73,620	\$ 47,758	\$ 61,700
TOTAL RESOURCES AVAILABLE	\$ 70,204	\$ 86,819	\$ 99,213	\$111,081	\$ 84,220	\$ 92,546
EXPENSES						
Tourism Operations						
Contractual Services	\$ 8,591	\$ 9,875	\$ 16,521	\$ 22,350	\$ 17,650	\$ 17,650
Commodities	2,125	1,504	1,678	3,000	2,750	2,750
Capital Outlay	280	148	3,591	-	-	-
Other Expenses	2,299	2,204	2,125	12,500	2,500	12,500
Subtotal	\$ 13,294	\$ 13,732	\$ 23,915	\$ 37,850	\$ 22,900	\$ 32,900
Jamboree						
Contractual Services	\$ 21,395	\$ 23,587	\$ 30,244	\$ 27,600	\$ 24,713	\$ 24,633
Commodities	9,367	8,681	8,205	9,050	5,373	8,400
Other Expenses	583	1,081	388	10,850	388	10,388
Subtotal	\$ 31,346	\$ 33,350	\$ 38,836	\$ 47,500	\$ 30,474	\$ 43,420
TOTAL EXPENSES	\$ 44,640	\$ 47,082	\$ 62,751	\$ 85,350	\$ 53,374	\$ 76,320
Revenues Over Expenditures	\$ 17,585	\$ 14,173	\$ (3,275)	\$ (11,730)	\$ (5,615)	\$ (14,620)
<i>Jamboree Only</i>	7,942	3,511	(4,083)	5,220	(4,899)	(2,720)
ENDING BALANCE	\$ 25,564	\$ 39,737	\$ 36,462	\$ 25,731	\$ 30,846	\$ 16,226
<i>as a percentage of expenses</i>	57.3%	84.4%	58.1%	30.1%	57.8%	21.3%

Fund # 23**Evidence Liability Fund**

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 14,361	\$ 12,900	\$ 12,900	\$ 10,900	\$ 12,900	\$ 12,900
REVENUE						
Restitution from case	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 14,361	\$ 12,900	\$ 12,900	\$ 10,900	\$ 12,900	\$ 12,900
EXPENSES						
By Object						
806 Tax Warrant	\$ 1,462	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 1,462	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 12,900	\$ 12,900	\$ 12,900	\$ 10,900	\$ 12,900	\$ 12,900

Fund # 24

Capital Improvements - General

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 210,479	\$ 227,419	\$ 41,003	\$ 57,853	\$ 138,539	\$ 71,423
REVENUE						
801 Miscellaneous	\$ -	\$ 83,697	\$ -	\$ -	\$ -	\$ -
830 Transfer In from Electric Fund	135,000	135,000	140,000	130,000	130,000	130,000
Grant Receipts (Non-CDBG)	40,900					
Reimbursed Expenses		592	11			
TOTAL REVENUE	\$ 175,900	\$ 219,289	\$ 140,011	\$ 130,000	\$ 130,000	\$ 130,000
TOTAL RESOURCES AVAILABLE	\$ 386,379	\$ 446,708	\$ 181,014	\$ 187,853	\$ 268,539	\$ 201,423
EXPENSES						
By Object						
Facilities						
<i>Buildings & Plants</i>						
Repair Garage at Cabin	\$ 2,765	\$ -	\$ -	\$ -	\$ -	\$ -
PD Access Control System			4,685			
Firestation Renovations				25,000		25,000
City Hall/Expansion Project					27,702	
City Hall Roof					8,600	
City Auditorium Update					8,120	
Library Roof					36,000	
Library Furnace					9,500	
Dog Pound Updates						10,000
Subtotal - Bldgs & Plnts	\$ 2,765	\$ -	\$ 4,685	\$ 25,000	\$ 89,922	\$ 35,000
<i>Parks & Property</i>						
New Section in Cemetery						
Sports Complex Improvements		206,455				
JB Park Improvements		15,740	2,208			
City Lake - Shelter House Impr		22,867		10,000		10,000
Fishing Dock at Lake					8,000	
Trail Planning & Improvements				25,000		25,000
Subtotal - Parks & Prop	\$ -	\$ 245,062	\$ 2,208	\$ 35,000	\$ 8,000	\$ 35,000
<i>Golf Course</i>						
OGC Greens, Paths & Fairways					15,000	6,000
OGC Clubhouse		11,893		6,000	2,500	2,000
OGC Restrooms/Shelter				4,000		
Subtotal - Golf Course	\$ -	\$ 11,893	\$ -	\$ 10,000	\$ 17,500	\$ 8,000
Subtotal - Facilities	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -
Infrastructure						
Proejct Planning	-	\$ 3,276				
Slayman Development Purchase					50,000	40,000
Stormwater Study				15,000		
Subtotal - Infrastructure	\$ -	\$ 3,276	\$ -	\$ 15,000	\$ 50,000	\$ 40,000

Fund # 24

Capital Improvements - General

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
Equipment						
General Construction Equip	9,534			10,000		
General Other Equipment	23,922	-		20,000		
Street Sweeper (LP Reimb.)	91,981	3,019				
New Trailer for Mowing Crews		3,995				
Levee Mower/Tractor		76,261				
OGC Equipment		37,500				
OGC Fleet Expansion			21,000			5,000
Subtotal - Equipment	\$ 125,437	\$ 120,775	\$ 21,000	\$ 30,000	\$ -	\$ 5,000
Vehicles						
General Vehicles	30,759	11,503	14,583	30,000	31,694	35,000
Police Vehicles		13,196				
Subtotal - Vehicles	\$ 30,759	\$ 24,699	\$ 14,583	\$ 30,000	\$ 31,694	\$ 35,000
TOTAL EXPENSES	\$ 158,961	\$ 405,705	\$ 42,476	\$ 145,000	\$ 197,116	\$ 158,000
Revenues Over Expenditures	\$ 16,939	\$ (186,415)	\$ 97,535	\$ (15,000)	\$ (67,116)	\$ (28,000)
ENDING BALANCE	\$ 227,419	\$ 41,003	\$ 138,539	\$ 42,853	\$ 71,423	\$ 43,423

Fund # 25

Capital Improvements - Streets

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 19,159	\$ 65,979	\$ 913,027	\$ -	\$ 116,594	\$ 88,304
REVENUE						
Federal Grant Proceeds	\$ -	\$ -	\$ 398,000	\$ 400,000	\$ 400,000	\$ -
County Sales Tax Portion						500,000
Temporary Bond Notes	99,964	909,123		800,000	1,800,000	
Unused Bond Proceeds - Water Bond Proceeds			264,219			1,300,000
TOTAL REVENUE	\$ 99,964	\$ 909,123	\$ 662,219	\$ 1,200,000	\$ 2,200,000	\$ 1,800,000
TOTAL RESOURCES AVAILABLE	\$ 119,123	\$ 975,102	\$ 1,575,246	\$ 1,200,000	\$ 2,316,594	\$ 1,888,304
EXPENSES						
By Object						
206 Professional Services - Design	\$ 32,322	\$ 61,872	\$ 148,443	\$ -	\$ -	\$ -
208 Printing & Advertising		203				
220 Other Contractual	121				-	
402 Improv Other Than Buildings			1,256,547	1,200,000	2,228,290	
Reimb to Street Improv Fund			53,662			
Reimb to Bond and Interest	19,159					
Bond Principal						1,800,000
Bond Interest						
Temp Issuance Costs	1,542					88,304
TOTAL EXPENSES	\$ 53,144	\$ 62,075	\$ 1,458,652	\$ 1,200,000	\$ 2,228,290	\$ 1,888,304
ENDING BALANCE	\$ 65,979	\$ 913,027	\$ 116,594	\$ -	\$ 88,304	\$ -

Fund # 26

Capital Improvements - Sewer

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ (301,209)	\$ (139,872)	\$ (368)	\$ -	\$ 4,000	\$ 4,000
REVENUE						
Federal Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In from Sewer			4,000			
SRLF Proceeds	1,022,581	235,588		-		1,646,000
TOTAL REVENUE	\$ 1,022,581	\$ 235,588	\$ 4,000	\$ -	\$ -	\$ 1,646,000
TOTAL RESOURCES AVAILABLE	\$ 721,371	\$ 95,716	\$ 3,632	\$ -	\$ 4,000	\$ 1,650,000
EXPENSES						
By Object						
206 Professional Services	\$ 112,289	\$ 3,569	\$ (368)	\$ -	\$ -	\$ -
220 Other Contractual	600	8				
401 Building & Fixed Equipment	540,354	92,508				70,000
402 Improvements Other Than Bldgs	208,000					350,000
TOTAL EXPENSES	\$ 861,243	\$ 96,084	\$ (368)	\$ -	\$ -	\$ 420,000
ENDING BALANCE	\$ (139,872)	\$ (368)	\$ 4,000	\$ -	\$ 4,000	\$ 1,230,000

Fund # 27

Capital Improvements - Grants/Buildings

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 260,005	\$ 252,050	\$ 121,346	\$ 0	\$ 74,142	\$ -
REVENUE						
Federal Grant Proceeds	\$ -	\$ -	\$ 77,694	\$ -	\$ 272,306	\$ -
Donations	500					
Sale of Fixed Assets	40,000					
Bond Proceeds	600,036	5,295	300,000			
Miscellaneous		338				
Reimbursed Expenses	3,318	400				
TOTAL REVENUE	\$ 643,854	\$ 6,033	\$ 377,694	\$ -	\$ 272,306	\$ -
TOTAL RESOURCES AVAILABLE	\$ 903,859	\$ 258,083	\$ 499,040	\$ 0	\$ 346,448	\$ -
EXPENSES						
By Object						
CDBG Complex/Sidewalks	\$ -	\$ 15,083	\$ 380,787	\$ -	\$ -	\$ -
Auditorium Façade Project		-	25,850		274,150	
City Hall/Expansion Project					72,298	
Police Station Project	51,773	121,654				
PD Parking Lot			18,261			
Bond Principal	590,000					
Bond Interest	10,036					
TOTAL EXPENSES	\$ 651,809	\$ 136,737	\$ 424,898	\$ -	\$ 346,448	\$ -
ENDING BALANCE	\$ 252,050	\$ 121,346	\$ 74,142	\$ 0	\$ -	\$ -

Fund # 28

Capital Improvements - Water

	2014	2015	2016	2017	2017	2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>Original</u>	<u>REVISED</u>	<u>Proposed</u>
BEGINNING CASH BALANCE	\$ -	\$ -	\$ 569,577	\$ 1	\$ -	\$ -
REVENUE						
Bond Proceeds	\$ -	\$ 1,915,582	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	1,915,582	-	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ -	\$ 1,915,582	\$ 569,577	\$ 1	\$ -	\$ -
EXPENSES						
By Object						
206 Prof. Services - Const. Engin.	\$ -	\$ 21,463	\$ -	\$ -	\$ -	\$ -
402 Improvements Other Than Bldgs		517,886	305,357			
Principal Payments		700,000				
Interest Payments		5,582				
Reimb Water Fund (02) - Design		101,075				
Unused Bond Proceeds to Street			264,219			
TOTAL EXPENSES	\$ -	\$ 1,346,005	\$ 569,577	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ 569,577	\$ -	\$ 1	\$ -	\$ -

Fund # 33
CIP Electric

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ -	\$ -	\$ 3,858,290	\$ 450,000	\$ 3,029,841	\$ 450,000
REVENUE						
Transfer In from Electric Fund	\$ -	\$ -	\$ 95,763	\$ -	\$ -	\$ -
Interest		78	2,300			
Bond Proceeds		5,999,237				
TOTAL REVENUE	\$ -	\$ 5,999,315	\$ 98,063	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ -	\$ 5,999,315	\$ 3,956,354	\$ 450,000	\$ 3,029,841	\$ 450,000
EXPENSES						
By Object						
206 Professional Services	\$ -	\$ 74,116	\$ 287,373	\$ -	\$ -	\$ -
208 Printing & Advertising			93			
209 Maint of Machine & Equip			162,172			
304 Machine Parts & Supplies			15,093			
401 Building & Fixed Equipment			1,825			
402 Improv Other Than Bldgs			454,679			
405 Oper/Const Equipment		1,876,600		450,000	2,579,841	450,000
602 Transfer Out to Water		190,308	5,278			
Bond Issuance Costs						
TOTAL EXPENSES	\$ -	\$ 2,141,024	\$ 926,512	\$ 450,000	\$ 2,579,841	\$ 450,000
ENDING BALANCE	\$ -	\$ 3,858,290	\$ 3,029,841	\$ -	\$ 450,000	\$ -

Fund # 43

Electric Debt Service

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 Original	2017 REVISED	2018 Proposed
BEGINNING CASH BALANCE	\$ -	\$ -	\$ 95,763	\$ 147,867	\$ 147,866	\$ 149,991
REVENUE						
830 Transfer In from Electric Fund	\$ -	\$ -	\$ 339,394	\$ 435,725	\$ 435,725	\$ 435,725
Bond Proceeds		95,763				
TOTAL REVENUE	\$ -	\$ 95,763	\$ 339,394	\$ 435,725	\$ 435,725	\$ 435,725
TOTAL RESOURCES AVAILABLE	\$ -	\$ 95,763	\$ 435,157	\$ 583,592	\$ 583,591	\$ 585,716
EXPENSES						
By Object						
7500. DEBT RETIREMENT						
501 Bond Principal			\$ 135,000	\$ 225,000	\$ 225,000	\$ 235,000
502 Bond Interest			152,290	208,600	208,600	200,725
Bonds Service Fee			1			
Cash Basis Reserve				10,000		10,000
TOTAL EXPENSES	\$ -	\$ -	\$ 287,292	\$ 443,600	\$ 433,600	\$ 445,725
Revenues Over Expenditures		\$ 95,763	\$ 52,102	\$ (7,875)	\$ 2,125	\$ (10,000)
ENDING BALANCE	\$ -	\$ 95,763	\$ 147,866	\$ 139,992	\$ 149,991	\$ 139,991
<i>as a percentage of expenses</i>	<i>#DIV/0!</i>	<i>#DIV/0!</i>	51.5%	31.6%	34.6%	31.4%

Fund # 50
Cafeteria 125

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>Original</u>	2017 <u>REVISED</u>	2018 <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 14,099	\$ 26,579	\$ 32,174	\$ 39,674	\$ 43,827	\$ 51,327
REVENUE						
125 Contributions	\$ 30,717	\$ 26,957	\$ 27,116	\$ 35,000	\$ 35,000	\$ 35,000
From EBF- HRA Contrib	15,000	20,000	20,000	30,000	25,000	25,000
TOTAL REVENUE	\$ 45,717	\$ 46,957	\$ 47,116	\$ 65,000	\$ 60,000	\$ 60,000
TOTAL RESOURCES AVAILABLE	\$ 59,815	\$ 73,535	\$ 79,290	\$ 104,674	\$ 103,827	\$ 111,327
EXPENSES						
By Object						
125 Disbursements	\$ 26,223	\$ 30,732	\$ 27,513	\$ 35,000	\$ 35,000	\$ 35,000
HSA Match					2,500	5,000
HRA Payments	400	3,400	2,500	10,000	7,500	10,000
Admin Fee/Health Services	6,614	7,230	5,450	7,500	7,500	7,500
TOTAL EXPENSES	\$ 33,237	\$ 41,361	\$ 35,463	\$ 52,500	\$ 52,500	\$ 57,500
Revenues Over Expenditures	\$ 12,480	\$ 5,595	\$ 11,653	\$ 12,500	\$ 7,500	\$ 2,500
ENDING BALANCE	\$ 26,579	\$ 32,174	\$ 43,827	\$ 52,174	\$ 51,327	\$ 53,827

Fund # 52
Court Bonds

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 5,884	\$ 7,250	\$ 13,667	\$ 7,250	\$ 13,270	\$ 13,270
REVENUE						
Bonds	\$ 13,722	\$ 12,379	\$ 15,061	\$ -	\$ 20,000	\$ -
TOTAL REVENUE	\$ 13,722	\$ 12,379	\$ 15,061	\$ -	\$ 20,000	\$ -
TOTAL RESOURCES AVAILABLE	\$ 19,606	\$ 19,628	\$ 28,727	\$ 7,250	\$ 33,270	\$ 13,270
EXPENSES						
By Object						
Refunds	\$ 12,356	\$ 5,962	\$ 15,458	\$ -	\$ 20,000	\$ -
TOTAL EXPENSES	\$ 12,356	\$ 5,962	\$ 15,458	\$ -	\$ 20,000	\$ -
ENDING BALANCE	\$ 7,250	\$ 13,667	\$ 13,270	\$ 7,250	\$ 13,270	\$ 13,270

Fund # 53
Forfeitures

	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>Original</u>	<u>2017</u> <u>REVISED</u>	<u>2018</u> <u>Proposed</u>
BEGINNING CASH BALANCE	\$ 257	\$ 1,153	\$ 2,928	\$ 2,928	\$ 978	\$ 978
REVENUE						
Forfeited Assets	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ -
Reimbursed Expenses	1,096	2,450	900			
TOTAL REVENUE	\$ 1,096	\$ 2,675	\$ 900	\$ -	\$ -	\$ -
TOTAL RESOURCES AVAILABLE	\$ 1,353	\$ 3,828	\$ 3,828	\$ 2,928	\$ 978	\$ 978
EXPENSES						
By Object						
Undercover Operations	\$ 200	\$ 900	\$ 2,850	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 200	\$ 900	\$ 2,850	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 1,153	\$ 2,928	\$ 978	\$ 2,928	\$ 978	\$ 978

NON-HEALTH BENEFIT RATES

	KPERS	FICA	Unempl.
2016 - 2nd	9.18%		
2017 - 1st	8.46%	7.65%	0.18%
2017 - 2nd	9.21%	7.65%	0.28%
2018 - 1st	8.46%	7.65%	0.18%
2018 - 2nd	9.21%	7.65%	0.28%

2018 Salary Increases

One Time Bonus	COLA %	COLA \$ Rate/Hour
0	0.00%	\$ -

Administrative Overhead		
	2017	2018
Base	374,623	390,438
Water	25.0%	27.0%
Elec	50.0%	46.0%
Sewer	25.0%	27.0%
Mechanic Total Overhead		
	2017	2018
Base	52,594	53,163
Water	33.0%	33.0%
Elec	42.0%	42.0%
Sewer	25.0%	25.0%

HEALTH BENEFIT RATES

2017 Health Insurance - City Portion

		<u>City Health</u>	<u>City Dental</u>	<u>City Vision</u>
E1	Employee +1	-	477.36	-
EC	Emp+Children	6,715.08	0	87.24
ES	Emp+Spouse	7,036.20	0	100.44
F	Family	10,890.84	780.72	161.88
N	None	-	-	-
S	Single	3,824.04	268.2	52.20

2018 Health Insurance - City Portion

		<u>City Health</u>	<u>City Dental</u>	<u>City Vision</u>
E1	Employee +1	-	467.40	-
EC	Emp+Children	6,336.00	0	89.04
ES	Emp+Spouse	6,630.72	0	102.12
F	Family	10,167.00	756.24	162.84
N	None	-	-	-
S	Single	3,683.76	268.2	54.24

2018 INCREASE

July 1 Increase	14.0%
Half year increase	7.0%