

City of
BONNER SPRINGS

***** KANSAS *****

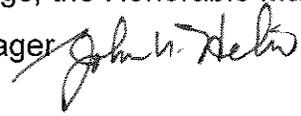
2016 Budget

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City of BONNER SPRINGS

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To: Citizens of Bonner Springs, the Honorable Mayor and Members of the City Council
From: John N. Helin, City Manager 
Subject: 2016 Budget Message

Attached is the 2016 budget for the City of Bonner Springs. This budget continues to provide a high level of services to the community, while still maintaining a reasonable mill levy. The budget reflects the city's priorities set by the City Council and the operational needs identified by staff.

This budget represents many hours of effort by the Mayor and City Council, as well as the hard work of each of the city's department heads. Special thanks also goes out to Tillie LaPlante, Budget & Finance Director, who spent many hours putting this budget together. The city employees take great pride in their service to the community and will continue to work hard to wisely manage city funds during this coming fiscal year.

SUMMARY

The 2016 budget for all funds in the City totals \$17,771,543, an increase of \$873,937 from the 2015 amended budget. The majority of the increase is due to the anticipated early payoff of the Library Sales Tax Bonds and increased capital. The City's assessed value increased by .64% from \$65,045,005 in 2014 to \$69,483,884 in 2015. The 2015 Budget contains a slight property tax levy increase of less than .15%. The mill levy rate increased to 33.657 for 2015 from 33.616 for 2014. The budget that was approved by the City Council in August 2015 showed no increase in the mill levy. The slight increase is a result of final property valuations coming in lower than estimated at the time the budget was approved. The 2015 assessed value is still below the 2008 assessed value. The City's mill levy rate represents only 20.5% of the total property taxes paid by Bonner Springs residents.

The estimated cash carryover to 2017 in the General Fund is \$426,701, which represents 5% of the 2016 projected General Fund expenditures. The goal of this budget was to provide the maximum carryover allowed by the state (5%) in order to provide sufficient funds to begin 2017.

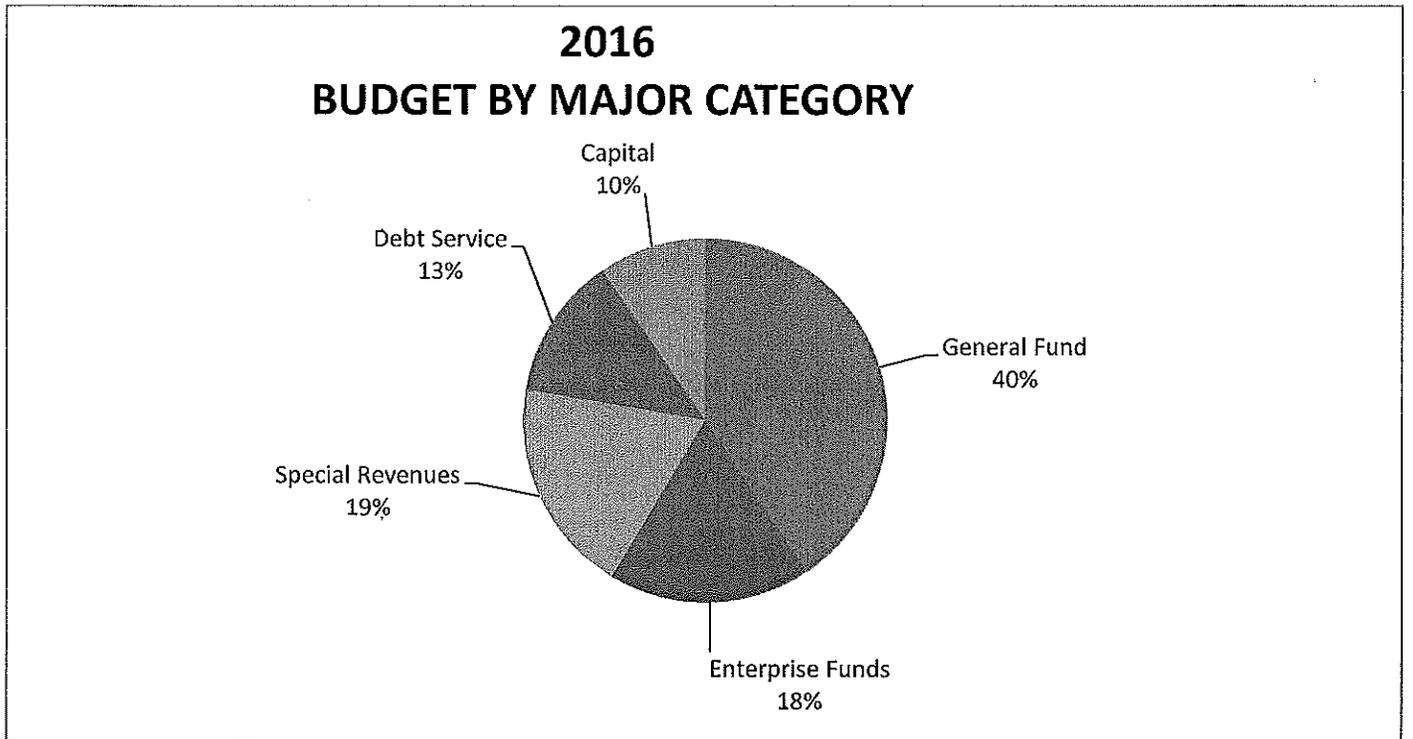
In terms of the Utility Funds, the Water Fund has a 51% reserve carryover budgeted for 2016 and the Wastewater Fund has a reserve of 27% in the 2016 budget. Reserves are accumulated to help provide funds for unforeseen expenditures as well as to offset future capital and replacement costs. The water fund budget includes a 2% rate increase and the wastewater fund budget includes an 8% rate increase each beginning April 1, 2016.

City of BONNER SPRINGS

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EXPENDITURES:

The following graph provides an overview of the 2016 budgeted expenditures



General Fund, which accounts for 40% of the City's expenditures, is comprised of the following budgets: Bonner Beautiful, Budget & Finance, Building Codes, Cemetery, City Band, City Clerk, Mayor/City Council, City Manager, Custodial, Fire, Municipal Court, Parks & Recreation, Planning, Police, Project Manager, Property Maintenance Codes, and Public Works.

Enterprise Funds, which account for 18% of the City's expenditures, includes the following budgets: Solid Waste, Storm Water, Wastewater Collection & Treatment, and Water Treatment & Distribution.

Special Revenue funds, which account for 19% of the City's expenditures, includes the following budgets: Bonner Pointe TIF Increment, Bonner Springs Center CID, Bonner Springs Center City Contribution, Drug & Alcohol, Economic Development, Emergency Medical Service, Library, Library Sales Tax, Park Dedication, Recreation Programs, Risk Management, Senior Center, Sidewalk Escrow, Soccer, Special Parks & Recreation, Street Projects, Summer Ball, Swimming Pool, Tiblow Transit, and Tourism.

Debt Service is 13% of the budgeted expenditures. This includes general city debt as well as debt in the enterprise funds, special revenue sales tax funds, and the emergency services capital fund.

Capital Projects which includes the Capital Improvement Sales Tax Fund and the Emergency Services Capital Fund accounts for 10% of the City's expenditures.

City of BONNER SPRINGS

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OVERALL EXPENDITURE SUMMARY

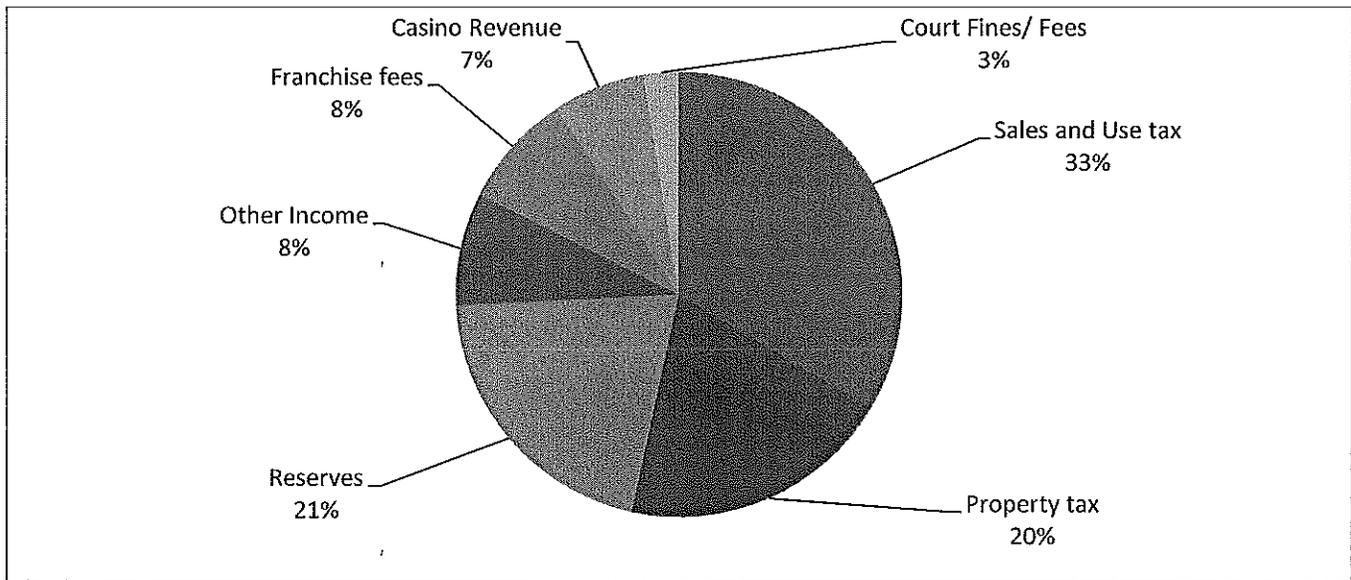
- The Street improvements program includes \$715,000 for street repair and improvements.
- \$60,000 is budgeted for curb and sidewalk replacement.
- A new Records Management System will be implemented for police and emergency services.
- \$45,000 is budgeted for replacement of a pickup truck in the Public Works Department.
- \$28,000 is budgeted for an Asphalt Pad Extension for the sand/salt barn.
- \$160,000 is budgeted for a trail along 130th Street between Nettleton and Swartz.
- \$40,000 is budgeted for an Electronic Welcome Sign at K7 & Speaker Rd.
- \$12,000 is budgeted for replacement of a cemetery mower.
- Parks and Recreation Improvements budgeted in 2016 include:
 - Playground/rubber surface at front of Lions Park \$120,000
 - Field #1 renovation at Lions Park \$ 30,000
 - Sidewalk between field #2 and concession at Lions Park \$ 11,000
 - Shelter at North Park \$ 35,100
 - Swing set at North Park \$ 11,320
 - Security Cameras at Community Center \$ 12,000
 - Replace mower \$ 16,000
- \$30,000 is budgeted for replacement of a pickup truck in the Water Fund.
- \$145,000 is budgeted for Storm Water System Maintenance.
- The 2016 budget includes expenditures for the early payoff of the 2006 Bonds which were issued to build the Library. The bonds are expected to be paid off in January of 2016. This is 14 months earlier than the original payoff date.
- The 2016 budget reflects approved payroll increases which resulted from a pay study conducted in 2015 by an outside consultant.

City of BONNER SPRINGS

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REVENUES:

The following graph provides an overview of the 2016 General Fund budgeted revenues



GENERAL FUND: REVENUE

The City's General Fund revenue sources are varied and diverse. The majority of the revenues (approximately 53%) are from sales and property taxes. It is estimated that the City's General Fund revenues from taxes, internal transfers, and all other sources will decrease about 1%.

City of BONNER SPRINGS

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OVERALL REVENUE SUMMARY

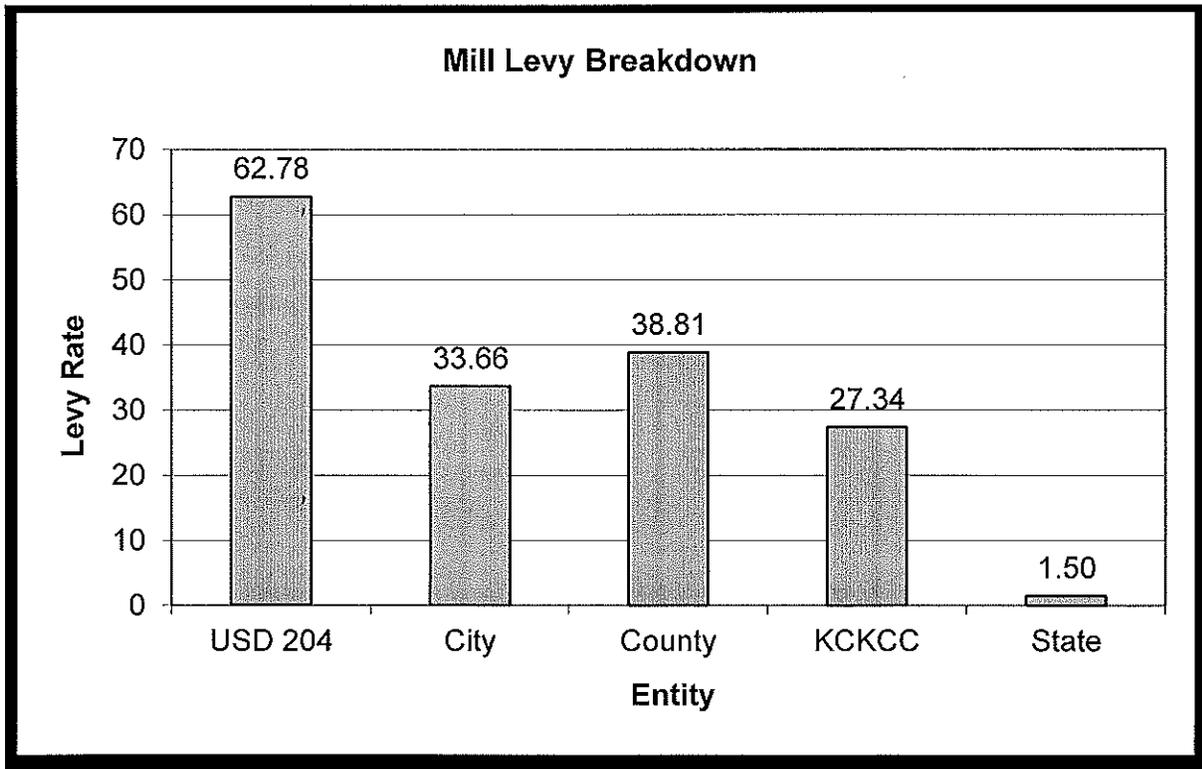
- The mill levy rate increases by less than .15% and property tax revenue increases slightly by \$17,603 due to a .64% increase in assessed valuations.
- General Sales tax projections decrease by 5%.
- The City began receiving Casino Revenue in 2012. The 2016 budget projects casino revenue of \$600,000 for 2016.
- General Fund total revenues decrease by 1%.
- Water revenues include a 2% rate increase effective April 1, 2016.
- Wastewater revenues include an 8% rate increase effective April 1, 2016.

BUDGET GUIDE

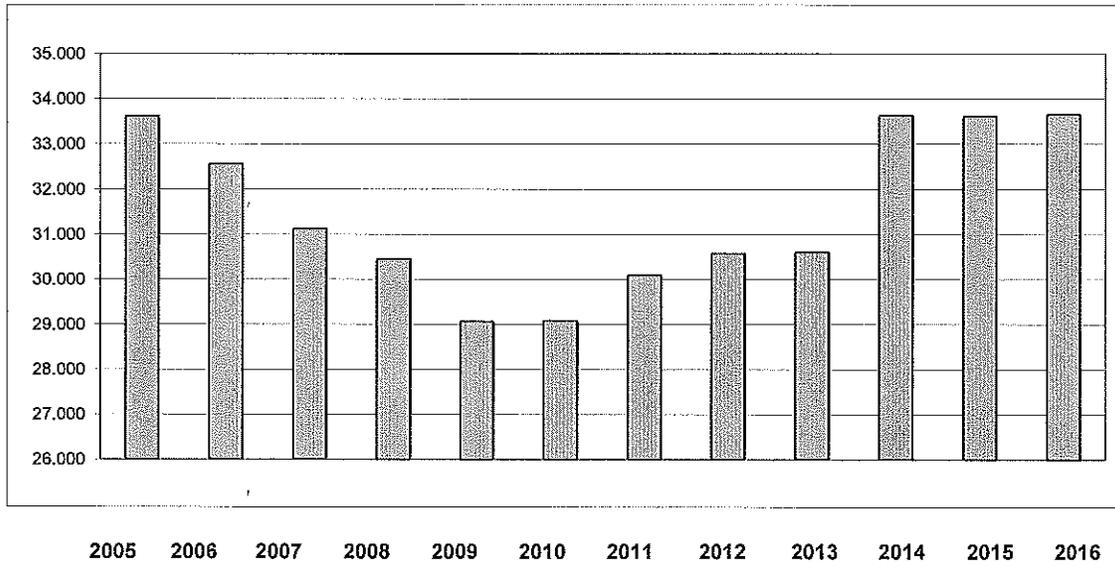
This section is provided as a guide to aid people in understanding how municipal budgets are developed, what they are used for, and how to read them. (Section 7)

ALL JURISDICTIONS MILL LEVY BREAKDOWN

YEAR	USD 204	% +/-	City	% +/-	County	% +/-	KCKCC	% +/-	State	TOTAL
1998	77.195		43.229		31.255		16.337		1.50	169.516
1999	70.703	-8%	46.165	7%	27.526	-12%	17.173	5%	1.50	163.067
2000	57.826	-18%	46.092	0%	25.725	-7%	16.855	-2%	1.50	147.998
2001	60.944	5%	43.870	-5%	24.190	-6%	18.350	9%	1.50	148.854
2002	64.747	6%	39.027	-11%	36.228	50%	18.364	0%	1.50	159.866
2003	59.916	-7%	38.926	0%	36.335	0%	19.177	4%	1.50	155.854
2004	52.234	-13%	35.752	-8%	32.693	-10%	19.192	0%	1.50	141.371
2005	57.772	11%	33.625	-6%	32.664	0%	20.423	6%	1.50	145.984
2006	54.163	-6%	32.568	-3%	31.279	-4%	20.331	0%	1.50	139.841
2007	60.380	11%	31.127	-4%	30.399	-3%	20.244	0%	1.50	143.650
2008	63.921	6%	30.456	-2%	30.539	0%	19.524	-4%	1.50	145.940
2009	65.252	2%	29.065	-5%	30.477	0%	19.296	-1%	1.50	145.590
2010	65.503	0%	29.086	0%	30.889	1%	19.991	4%	1.50	146.969
2011	65.980	1%	30.101	3%	34.076	10%	23.456	17%	1.50	155.113
2012	64.708	-2%	30.578	2%	36.399	7%	23.546	0%	1.50	156.731
2013	63.061	-3%	30.605	0%	36.45	0%	23.580	0%	1.50	155.196
2014	65.042	3%	33.635	10%	36.508	0%	26.121	11%	1.50	162.806
2015	63.008	-3%	33.616	0%	38.488	5%	26.108	0%	1.50	162.720
2016	62.775	0%	33.657	0%	38.813	1%	27.336	5%	1.50	164.081
	38.3%		20.5%		23.7%		16.7%		0.9%	



												2015 Assessed Value	
												\$69,483,884	
FUND	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Revenues
GENERAL	24.627	23.076	23.254	22.620	22.547	15.926	18.980	18.839	18.533	22.789	23.994	23.986	\$1,666,640
LIBRARY	3.379	3.904	4.427	3.882	4.127	4.343	4.545	4.785	4.945	5.160	5.146	5.190	\$360,621
DEBT SERVICE	5.619	5.588	3.446	3.954	2.391	8.817	6.576	6.954	7.127	5.686	4.476	4.481	\$311,357
TOTAL	33.625	32.568	31.127	30.456	29.065	29.086	30.101	30.578	30.605	33.635	33.616	33.657	\$2,338,619



CITY MILL LEVY BY FUND					
Budget Year	General Fund	Library	Debt Service	Total Levy	+/- %
2002	30,259	3,930	4,838	39,027	
2003	27,576	3,519	7,831	38,926	0%
2004	26,462	3,311	5,979	35,752	-8%
2005	24,627	3,379	5,619	33,625	-6%
2006	23,076	3,904	5,588	32,568	-3%
2007	23,254	3,446	4,427	31,127	-4%
2008	22,620	3,882	3,954	30,456	-2%
2009	22,547	4,127	2,391	29,065	-5%
2010	15,928	4,342	8,816	29,086	0%
2011	18,980	4,545	6,576	30,101	3%
2012	18,839	4,785	6,954	30,578	2%
2013	18,533	4,945	7,127	30,605	0%
2014	22,789	5,160	5,686	33,635	10%
2015	23,994	5,146	4,476	33,616	0%
2016	23,986	5,190	4,481	33,657	0%

ASSESSED VALUES			
Budget Year	Assessed Value	+/- %	\$\$ +/-
2002	\$41,879,982		
2003	\$45,984,275	10%	\$4,104,293
2004	\$55,042,059	20%	\$9,057,784
2005	\$58,408,506	6%	\$3,366,447
2006	\$62,293,661	7%	\$3,885,155
2007	\$67,925,868	9%	\$5,632,207
2008	\$72,912,908	7%	\$4,987,040
2009	\$77,744,993	7%	\$4,832,085
2010	\$74,192,334	-5%	(\$3,552,659)
2011	\$68,062,608	-8%	(\$6,129,726)
2012	\$66,531,961	-2%	(\$1,530,647)
2013	\$66,191,093	-1%	(\$340,868)
2014	\$65,521,617	-1%	(\$669,476)
2015	\$69,045,005	5%	\$3,523,388
2016	\$69,483,884	1%	\$438,879

REVENUES			
Budget Year	Revenues	+/- %	\$\$ +/-
2002	\$1,634,450		
2003	\$1,789,984	10%	\$155,534
2004	\$1,967,864	10%	\$177,880
2005	\$1,963,986	0%	(\$3,878)
2006	\$2,028,780	3%	\$64,794
2007	\$2,114,328	4%	\$85,549
2008	\$2,220,636	5%	\$106,307
2009	\$2,259,658	2%	\$39,023
2010	\$2,157,958	-5%	(\$101,700)
2011	\$2,048,753	-5%	(\$109,206)
2012	\$2,034,414	-1%	(\$14,338)
2013	\$2,025,778	0%	(\$8,636)
2014	\$2,203,820	9%	\$178,041
2015	\$2,321,017	5%	\$117,197
2016	\$2,338,619	1%	\$17,603

REVENUES	2012	2013	2014	2015	2016
City sales/use tax	\$1,793,570	\$1,886,983	\$1,991,398	\$2,025,000	\$1,870,000
City ad valorem	\$1,193,239	\$1,166,777	\$1,410,377	\$1,573,804	\$1,626,134
County sales/use tax	\$941,768	\$982,547	\$1,009,367	\$1,040,000	\$1,040,000
Casino revenue	\$439,772	\$614,867	\$679,705	\$580,000	\$600,000
Franchise fees	\$675,717	\$688,711	\$799,880	\$750,000	\$750,000
Fines	\$285,475	\$236,433	\$242,679	\$200,000	\$200,000
Motor vehicle tax	\$142,311	\$156,552	\$162,073	\$184,331	\$201,043
Mach & Equip Tax Reimb	\$0	\$0	\$0	\$0	\$0
Amusement tax	\$14,537	\$46,665	\$43,323	\$40,000	\$40,000
Reimbursed expenses	\$45,741	\$103,970	\$123,471	\$120,000	\$120,000
Interest	\$8,180	\$5,683	\$6,568	\$7,000	\$7,000
State ad valorem tax reduction	\$0	\$0	\$0	\$0	\$0
Loring services (streets)	\$99,188	\$100,845	\$102,312	\$103,942	\$104,000
Liquor tax	\$50,560	\$56,525	\$57,276	\$55,000	\$55,000
Permits	\$94,616	\$80,181	\$68,540	\$61,000	\$61,000
Loring services (police)	\$25,417	\$25,841	\$26,217	\$26,635	\$27,000
Revenue sharing	\$0	\$0	\$0	\$0	\$0
Court fees	\$46,254	\$34,333	\$44,961	\$30,000	\$30,000
Licenses	\$68,500	\$71,025	\$75,310	\$69,000	\$69,000
Service charges	\$24,770	\$31,650	\$30,536	\$20,000	\$20,000
Payments in-lieu of tax	\$34,635	\$34,571	\$54,291	\$29,390	\$35,099
Miscellaneous revenue	\$27,560	\$47,469	\$29,206	\$15,000	\$15,000
Recreation fees	\$27,386	\$33,320	\$23,580	\$24,000	\$24,000
Animal fees	\$4,996	\$4,959	\$7,570	\$5,000	\$5,000
Miscellaneous fees	\$24,090	\$39,753	\$36,019	\$30,300	\$30,300
Grants	\$5,095	\$4,279	\$3,717	\$1,000	\$1,000
Neighborhood Revitalization rebate	\$0	\$0	\$0	(\$81,104)	(\$73,633)
SUBTOTAL	\$6,073,377	\$6,453,938	\$7,028,376	\$6,909,298	\$6,856,943
TRANSFERS					
From Water	\$87,045	\$96,100	\$97,325	\$139,500	\$149,100
From Wastewater	\$29,015	\$32,035	\$33,000	\$46,500	\$49,700
From Solidwaste	\$30,500	\$10,500	\$10,500	\$11,000	\$11,500
From Special Drug & Alcohol	\$50,800	\$54,325	\$56,250	\$60,400	\$42,650
From Aq Fac Sales Tax	\$0	\$0	\$101,525	\$0	\$0
From Fire Grant-Mozilla	\$0	\$0	\$461	\$0	\$0
From 134th St. Reloc - Gen	\$0	\$16,785	\$19,430	\$0	\$0
From Inspect Eng-Reimb	\$0	\$0	\$1	\$0	\$0
From Klink Resurfacing	\$0	\$725	\$0	\$0	\$0
SUBTOTAL	\$197,360	\$210,470	\$318,492	\$257,400	\$252,950
TOTAL ALL REVENUES	\$6,270,737	\$6,664,408	\$7,346,868	\$7,166,698	\$7,109,893
Unencumbered Cash Balance,					
Cash Balance beginning January 1st	\$2,391,879	\$2,505,574	\$2,609,912	\$3,013,077	\$1,868,226
Annual Revenues (above)	\$6,270,737	\$6,664,408	\$7,346,868	\$7,166,698	\$7,109,893
Total Funds Available	\$8,662,616	\$9,169,982	\$9,956,780	\$10,179,775	\$8,978,119
Fund Expenditures (below)	\$6,157,042	\$6,560,070	\$6,943,703	\$8,311,549	\$8,551,418
General Fund Year End Balance	\$2,505,574	\$2,609,912	\$3,013,077	\$1,868,226	\$426,701

EXPENDITURES	2012	2013	2014	2015	2015
Bonner Beautiful	\$4,649	\$5,838	\$3,962	\$6,165	\$5,465
Budget & Finance	\$289,971	\$308,379	\$316,946	\$329,059	\$348,638
Building Codes Administration	\$110,993	\$119,606	\$114,896	\$122,193	\$131,093
Cemetery	\$66,653	\$63,737	\$74,099	\$78,150	\$81,634
City Band	\$7,348	\$7,591	\$8,090	\$9,155	\$9,370
City Clerk	\$328,259	\$325,971	\$331,020	\$278,819	\$246,857
Mayor/City Council	\$20,976	\$30,774	\$19,937	\$22,880	\$30,945
City Manager	\$410,423	\$411,396	\$417,992	\$522,105	\$590,172
Custodial	\$72,129	\$78,428	\$78,763	\$88,035	\$92,040
Fire	\$171,397	\$193,657	\$200,080	\$220,296	\$235,246
Municipal Court	\$164,461	\$176,847	\$194,459	\$193,559	\$202,971
Parks & Recreation	\$475,058	\$516,019	\$610,660	\$743,436	\$750,924
Planning	\$106,690	\$113,208	\$107,586	\$114,460	\$120,495
Police	\$2,304,058	\$2,417,225	\$2,586,600	\$2,707,391	\$2,876,210
Project Manager	\$84,104	\$89,898	\$92,294	\$108,725	\$115,298
Property Maintenance Codes	\$59,501	\$66,011	\$69,263	\$73,355	\$79,149
Public Works	\$683,957	\$811,705	\$1,039,248	\$892,551	\$978,052
Transfers/expenditures other funds	\$796,415	\$823,782	\$677,808	\$1,801,215	\$1,656,859
TOTAL ALL EXPENDITURES	\$6,157,042	\$6,560,070	\$6,943,703	\$8,311,549	\$8,551,418

BONNER BEAUTIFUL
General Fund

Landscaping maintenance is reduced due to less contractual services.

Expenditure Summary	2012	2013	2014	2015	2016
Contractual Services	\$1,449	\$2,816	\$1,231	\$2,520	\$1,690
Commodity Items	\$3,200	\$3,022	\$2,731	\$3,645	\$3,775
Total	\$4,649	\$5,838	\$3,962	\$6,165	\$5,465

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Contractual Services</u>					
Postage	\$176	\$196	\$104	\$200	\$200
Prof dev/travel/dues/subscripts	\$15	\$15	\$15	\$15	\$15
Printing/ publication	\$0	\$0	\$35	\$0	\$0
Tree maintenance	\$195	\$75	\$515	\$500	\$500
Tree Spraying	\$0	\$595	\$0	\$150	\$100
Arbor Day event	\$0	\$175	\$200	\$255	\$275
Landscaping maintenance	\$1,063	\$1,760	\$362	\$1,400	\$600
Total	\$1,449	\$2,816	\$1,231	\$2,520	\$1,690
<u>Commodity Items</u>					
Office/computer/copier supplies	\$342	\$227	\$115	\$200	\$200
Awards	\$52	\$205	\$205	\$290	\$290
Trees	\$823	\$880	\$670	\$1,000	\$1,000
Plants/flowers/bushes	\$802	\$1,155	\$1,046	\$1,180	\$1,300
Tree supplies	\$668	\$165	\$207	\$200	\$200
Landscaping supplies	\$513	\$364	\$298	\$500	\$500
Arbor Day supplies	\$0	\$0	\$177	\$200	\$200
Operating materials	\$0	\$26	\$13	\$75	\$85
Total	\$3,200	\$3,022	\$2,731	\$3,645	\$3,775

BUDGET & FINANCE

General Fund

The 2016 budget includes hosting and maintenance fees for the addition of on-line bill pay for utility bills.

Personnel Schedule		
<u>Permanent</u>	<u>FTE Positions</u>	<u>2016</u>
Budget & Finance Director	1	\$105,151
Customer Service/Receipts Clerk	1	\$38,136
Billing Clerk	1	\$33,486
Accounts Payable Clerk	1	\$33,333
Subtotal	4	\$210,106

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$245,417	\$262,511	\$267,677	\$278,514	\$296,966
Contractual Services	\$39,285	\$40,173	\$45,534	\$45,945	\$46,672
Commodity Items	\$4,369	\$5,695	\$3,735	\$4,600	\$5,000
Major Capital Items	\$900	\$0	\$0	\$0	\$0
Total	\$289,971	\$308,379	\$316,946	\$329,059	\$348,638

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Personnel Services</u>					
Wages	\$176,359	\$186,298	\$190,450	\$196,097	\$210,106
Overtime	\$291	\$11	\$90	\$250	\$100
Excess sick leave payout	\$6,762	\$8,100	\$9,126	\$10,652	\$11,530
Employee benefits	\$62,005	\$68,102	\$68,011	\$71,515	\$75,230
Total	\$245,417	\$262,511	\$267,677	\$278,514	\$296,966
<u>Contractual Services</u>					
Postage	\$12,955	\$15,262	\$15,908	\$15,650	\$16,000
Prof. Dev./travel/dues/subscript	\$565	\$662	\$522	\$900	\$1,000
Actuarial Svc-GASB	\$0	\$0	\$1,725	\$0	\$0
Online Bill Pay hosting/maint fees	\$0	\$0	\$0	\$0	\$650
Medical services	\$148	\$0	\$0	\$0	\$0
Lease fees/ audit	\$16,925	\$15,075	\$17,375	\$17,900	\$18,465
Computer Svs & Maint	\$337	\$142	\$48	\$225	\$175
Printing/ publication	\$2,194	\$2,645	\$3,253	\$4,500	\$3,000
Software support	\$5,835	\$6,048	\$6,350	\$6,400	\$7,000
Equipment maintenance/repairs	\$326	\$339	\$353	\$370	\$382
Total	\$39,285	\$40,173	\$45,534	\$45,945	\$46,672
<u>Commodity Items</u>					
Office/computer/copier supplies	\$4,369	\$5,695	\$3,735	\$4,600	\$5,000
Total	\$4,369	\$5,695	\$3,735	\$4,600	\$5,000
<u>Major Capital Items</u>					
Computer Software	\$900	\$0	\$0	\$0	\$0
Total	\$900	\$0	\$0	\$0	\$0

BUILDING CODES
General Fund

There are no significant changes in the 2016 budget.

Personnel Schedule		
<u>Full Time</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Building Code Officer	1	\$77,100
Total	1	\$77,100
<u>Part Time</u>		
Administrative Assistant	0.17	\$9,050
Total	0.17	\$9,050
Total	1.17	\$86,150

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$104,766	\$112,023	\$109,430	\$115,060	\$124,427
Contractual Services	\$3,860	\$5,459	\$4,369	\$4,408	\$4,491
Commodity Items	\$2,367	\$2,124	\$1,097	\$2,725	\$2,175
Total	\$110,993	\$119,606	\$114,896	\$122,193	\$131,093

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Full time wages	\$75,532	\$78,558	\$74,571	\$70,240	\$77,100
Part time wages	\$0	\$0	\$946	\$8,331	\$9,050
Excess sick leave payout	\$2,347	\$2,834	\$2,621	\$3,264	\$3,952
Employee benefits	\$26,887	\$30,631	\$31,292	\$33,225	\$34,325
Total	\$104,766	\$112,023	\$109,430	\$115,060	\$124,427
Contractual Services					
Postage/ deliveries	\$32	\$58	\$75	\$50	\$50
Mobile phones/ pagers	\$345	\$591	\$621	\$650	\$650
Prof dev/travel/dues/subscript	\$1,605	\$3,260	\$2,114	\$1,565	\$1,660
Insurance	\$682	\$1,084	\$690	\$743	\$931
Computer services	\$132	\$234	\$261	\$300	\$300
Printing/publication	\$0	\$10	\$230	\$200	\$200
Vehicle maintenance/ repairs	\$424	\$85	\$251	\$300	\$300
Equipment maintenance/repairs	\$135	\$137	\$127	\$100	\$100
Temporary services	\$505	\$0	\$0	\$500	\$300
Total	\$3,860	\$5,459	\$4,369	\$4,408	\$4,491
Commodity Items					
Office/computer/copier supplies	\$379	\$276	\$366	\$400	\$400
Uniforms/clothing	\$93	\$57	\$63	\$75	\$75
Books/publications	\$41	\$0	\$15	\$650	\$100
Vehicle fuel/supplies	\$1,854	\$1,791	\$653	\$1,600	\$1,600
Total	\$2,367	\$2,124	\$1,097	\$2,725	\$2,175

CEMETERY
General Fund

There are no significant changes in the 2016 budget.

Personnel Schedule		
<u>Permanent</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Sexton	1	\$42,087
Subtotal	1	\$42,087
<u>Summer</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Laborer (1)	0.25	\$4,000
Subtotal	0.25	\$4,000
Total	1.25	\$46,087

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$57,340	\$56,220	\$65,669	\$65,170	\$69,972
Contractual Services	\$5,001	\$4,929	\$4,938	\$4,815	\$5,397
Commodity Items	\$4,312	\$2,588	\$3,192	\$5,915	\$5,915
Major Capital Items	\$0	\$0	\$300	\$2,250	\$350
Total	\$66,653	\$63,737	\$74,099	\$78,150	\$81,634

CEMETERY
General Fund

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Personnel Services</u>					
Full time wages	\$35,854	\$33,184	\$38,057	\$39,185	\$42,087
Part time wages	\$3,200	\$3,774	\$4,864	\$3,600	\$4,000
Overtime	\$2,722	\$4,553	\$5,847	\$4,000	\$4,850
Employee benefits	\$15,564	\$14,709	\$16,901	\$18,385	\$19,035
Total	\$57,340	\$56,220	\$65,669	\$65,170	\$69,972
<u>Contractual Services</u>					
Mobile phone/ pagers	\$344	\$346	\$869	\$690	\$690
Insurance	\$1,062	\$1,152	\$738	\$790	\$972
Medical services	\$201	\$53	\$72	\$60	\$60
Repurchase lots	\$0	\$250	\$519	\$300	\$300
Printing/ publication	\$0	\$0	\$12	\$25	\$25
Vehicle maint/ repairs	\$0	\$91	\$64	\$100	\$100
Equipment maint/ repairs	\$7	\$485	\$699	\$450	\$450
Weed spraying	\$1,826	\$0	\$0	\$0	\$0
Monument repair	\$0	\$470	\$0	\$400	\$800
Building/grounds maint/repairs	\$203	\$224	\$518	\$100	\$100
Utilities	\$1,358	\$1,858	\$1,447	\$1,900	\$1,900
Total	\$5,001	\$4,929	\$4,938	\$4,815	\$5,397
<u>Commodity Items</u>					
Office/computer/copier supplies	\$0	\$71	\$0	\$0	\$0
Uniforms	\$84	\$159	-\$13	\$300	\$300
Medical supplies	\$0	\$0	\$0	\$15	\$15
Vehicle fuel/supplies	\$2,493	\$551	\$697	\$3,000	\$3,000
Small tools	\$0	\$19	\$171	\$50	\$50
Signs and Posts	\$0	\$18	\$50	\$50	\$50
Operating materials	\$1,315	\$1,770	\$2,287	\$2,500	\$2,500
Trees	\$420	\$0	\$0	\$0	\$0
Total	\$4,312	\$2,588	\$3,192	\$5,915	\$5,915
<u>Major Capital Items</u>					
Maintenance Bldg	\$0	\$0	\$0	\$0	\$0
Ground Mats (6)	\$0	\$0	\$0	\$1,950	\$0
Weed eater	\$0	\$0	\$300	\$300	\$350
Total	\$0	\$0	\$300	\$2,250	\$350

CITY BAND
General Fund

There are no significant changes in the 2016 budget.

Personnel Schedule	
<u>Seasonal</u>	<u>2016 Wages</u>
Setup worker	\$580
Total	\$580

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$445	\$256	\$405	\$545	\$635
Contractual Services	\$6,379	\$6,485	\$6,884	\$7,365	\$7,365
Commodity Items	\$524	\$850	\$801	\$1,245	\$1,370
Total	\$7,348	\$7,591	\$8,090	\$9,155	\$9,370

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Seasonal wages	\$410	\$237	\$375	\$500	\$580
Employee benefits	\$35	\$19	\$30	\$45	\$55
Total	\$445	\$256	\$405	\$545	\$635
Contractual Services					
Printing/Publication	\$108	\$0	\$30	\$40	\$40
Aquatic park rental	\$0	\$450	\$450	\$450	\$450
Equipment maint/repairs	\$0	\$0	\$140	\$0	\$0
Gift certificates	\$1,872	\$1,585	\$1,725	\$2,200	\$2,200
Director	\$2,933	\$3,050	\$3,111	\$3,204	\$3,204
Assistant Director	\$1,466	\$1,400	\$1,428	\$1,471	\$1,471
Total	\$6,379	\$6,485	\$6,884	\$7,365	\$7,365
Commodity Items					
Office/computer/copier/supplies	\$37	\$66	\$38	\$50	\$50
Shirts	\$0	\$312	\$194	\$300	\$500
Food	\$487	\$372	\$379	\$575	\$500
Signs	\$0	\$100	\$0	\$0	\$0
Sheet music	\$0	\$0	\$190	\$120	\$120
Equipment Maint Supplies	\$0	\$0	\$0	\$200	\$200
Total	\$524	\$850	\$801	\$1,245	\$1,370

CITY CLERK
General Fund -- General Government

Personnel services decrease due to the retirement of the City Clerk at the end of 2014.

Personnel Schedule		
<u>Permanent</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
City Clerk	<u>1</u>	<u>\$63,522</u>
Deputy City Clerk	<u>1</u>	<u>\$42,261</u>
Total	<u>2</u>	<u>\$105,783</u>

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$159,522	\$182,144	\$220,364	\$165,434	\$141,813
Contractual Services	\$95,578	\$120,393	\$97,297	\$100,260	\$96,569
Commodity Items	\$12,044	\$9,281	\$8,293	\$8,625	\$8,475
Major Capital Items	\$61,115	\$14,153	\$5,066	\$4,500	\$0
Total	\$328,259	\$325,971	\$331,020	\$278,819	\$246,857

CITY CLERK
General Fund -- General Government

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Personnel Services</u>					
Full time wages	\$114,496	\$121,495	\$125,285	\$124,674	\$105,783
Excess sick leave payout	\$8,473	\$8,124	\$6,586	\$0	\$0
End of employment leave payout	\$0	\$11,928	\$41,160	\$0	\$0
Benefits	\$36,553	\$40,597	\$47,333	\$40,760	\$36,030
Total	\$159,522	\$182,144	\$220,364	\$165,434	\$141,813
<u>Contractual Services</u>					
Postage	\$1,210	\$1,433	\$1,758	\$1,200	\$1,300
Telephone/mobile/pagers	\$20,114	\$18,769	\$17,473	\$17,000	\$17,000
Mileage/auto allowance	\$78	\$53	\$53	\$100	\$100
Prof Dev./travel/dues/subscriptions	\$5,597	\$5,596	\$5,878	\$6,600	\$6,725
Insurance	\$43,930	\$69,250	\$49,386	\$52,750	\$46,409
Permit/license fees	\$130	\$500	\$430	\$300	\$425
Medical services	\$0	\$0	\$78	\$0	\$0
Computer service/ maint	\$1,966	\$1,850	\$1,514	\$600	\$750
Email Host	\$0	\$260	\$260	\$260	\$260
Boards and Local Meetings	\$0	\$23	\$0	\$0	\$0
Codification Contract	\$3,500	\$0	\$0	\$0	\$0
Software upgrades/renewal	\$0	\$2,600	\$0	\$900	\$2,950
Printing/ publication	\$1,720	\$2,186	\$1,588	\$1,500	\$1,600
Postage equip. rental/ repairs	\$2,634	\$2,526	\$2,370	\$2,550	\$2,550
Equipment maint/repairs	\$1,092	\$1,749	\$1,787	\$1,800	\$1,800
Building grounds maint repairs	\$1,987	\$985	\$1,182	\$1,200	\$1,200
Utilities	\$11,620	\$12,613	\$13,540	\$13,500	\$13,500
Total	\$95,578	\$120,393	\$97,297	\$100,260	\$96,569
<u>Commodity Items</u>					
Office/computer/copier supplies	\$7,893	\$7,589	\$7,260	\$7,000	\$7,000
Maintenance & repairs supplies	\$1,271	\$725	\$197	\$725	\$725
Building/electrical supplies	\$2,368	\$482	\$339	\$400	\$400
Books/ publications	\$512	\$485	\$497	\$500	\$350
Total	\$12,044	\$9,281	\$8,293	\$8,625	\$8,475
<u>Major Capital Items</u>					
Computer Equipment	\$50,248	\$896	\$0	\$0	\$0
Building Improvements	\$0	\$11,307	\$4,865	\$0	\$0
Webcast equipment	\$0	\$1,200	\$201	\$500	\$0
City Hall Back Wall Replacement	\$0	\$0	\$0	\$4,000	\$0
Computer software	\$162	\$0	\$0	\$0	\$0
Printer	\$0	\$350	\$0	\$0	\$0
Computer Server	\$10,705	\$400	\$0	\$0	\$0
Total	\$61,115	\$14,153	\$5,066	\$4,500	\$0

CITY COUNCIL
General Fund -- General Government

The 2016 budget includes special election costs for a mail-in ballot election.

Personnel Schedule		
<u>Position</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Mayor	n/a	\$2,400
Councilmembers (8)	n/a	\$6,720
	<u>n/a</u>	<u>\$9,120</u>

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$10,070	\$10,085	\$10,081	\$10,085	\$10,085
Contractual Services	\$7,646	\$16,995	\$7,201	\$8,750	\$17,350
Commodity Items	\$3,260	\$3,694	\$2,655	\$4,045	\$3,510
Total	\$20,976	\$30,774	\$19,937	\$22,880	\$30,945

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Personnel Services</u>					
Wages	\$9,120	\$9,120	\$9,120	\$9,120	\$9,120
Employee benefits	\$950	\$965	\$961	\$965	\$965
Total	\$10,070	\$10,085	\$10,081	\$10,085	\$10,085
<u>Contractual Services</u>					
Postage	\$131	\$97	\$39	\$100	\$100
Mileage	\$1,658	\$854	\$98	\$1,300	\$1,000
Prof Dev./travel/dues/subscriptions	\$1,745	\$2,237	\$2,990	\$2,600	\$1,425
Special Election Costs	\$0	\$8,881	\$0	\$0	\$10,500
Computer Services	\$0	\$142	\$0	\$0	\$25
Boards/ local meetings	\$941	\$479	\$265	\$700	\$500
Printing/ publication	\$0	\$562	\$0	\$750	\$0
Mayor's Banquet	\$3,171	\$3,743	\$3,809	\$3,300	\$3,800
Total	\$7,646	\$16,995	\$7,201	\$8,750	\$17,350
<u>Commodity Items</u>					
Office/computer/copier supplies	\$1,725	\$1,984	\$1,018	\$2,000	\$1,600
Clothing	\$0	\$110	\$0	\$360	\$0
Awards	\$923	\$1,009	\$1,140	\$1,235	\$1,460
City Logo sign	\$0	\$150	\$0	\$0	\$0
Tiblow Days Supplies	\$73	\$31	\$51	\$0	\$0
Miscellaneous supplies	\$539	\$410	\$446	\$450	\$450
Total	\$3,260	\$3,694	\$2,655	\$4,045	\$3,510

CITY MANAGER
General Fund -- General Government

Personnel services increase for retirement leave payout. Contractual services decrease due to the K-32 corridor study in 2015. Safety incentives increase but these are reimbursed through Midwest Public Risk.

Personnel Schedule

<u>Full Time</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
City Manager	1	\$120,365
Human Resources Director	1	\$69,744
PIO/IT/GIS	1	\$64,555
Community & Economic Dev Director	0.5	\$38,845
Administrative Accounting Assistant	1	\$46,453
Total	4.5	\$339,962
<u>Part Time</u>		
Departmental Administrative Assistant	0.17	\$9,324
	0.17	\$9,324
Total	4.67	\$349,286

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$359,031	\$372,845	\$359,054	\$446,155	\$521,232
Contractual Services	\$45,652	\$33,149	\$48,885	\$64,295	\$45,165
Commodity Items	\$5,530	\$5,402	\$10,053	\$9,955	\$22,075
Capital Outlay	\$210	\$0	\$0	\$1,700	\$1,700
Total	\$410,423	\$411,396	\$417,992	\$522,105	\$590,172

CITY MANAGER
General Fund -- General Government

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Full time wages	\$263,838	\$275,358	\$259,736	\$311,611	\$339,962
Part time wages	\$0	\$0	\$945	\$8,583	\$9,324
Overtime	\$0	\$0	\$535	\$0	\$1,000
End of Employment leave payout	\$0	\$0	\$0	\$0	\$38,706
Excess sick leave payout	\$6,112	\$8,835	\$9,072	\$11,556	\$6,600
Benefits	\$89,081	\$88,652	\$88,766	\$114,405	\$125,640
Total	\$359,031	\$372,845	\$359,054	\$446,155	\$521,232
Contractual Services					
Postage	\$254	\$278	\$231	\$300	\$300
Mobile phone/pagers	\$877	\$644	\$620	\$1,420	\$1,420
K32 Corridor Study	\$0	\$0	\$0	\$20,000	\$0
Compensation study	\$4,050	\$0	\$0	\$5,000	\$0
Mileage/auto allowance	\$7,501	\$7,236	\$7,469	\$7,650	\$7,650
Prof Dev./travel/dues/subscriptions	\$5,164	\$4,586	\$4,033	\$4,600	\$5,745
Engineer Svc-UPPR Purchase	\$0	\$0	\$17,102	\$0	\$0
Medical services	\$63	\$150	\$100	\$100	\$100
Legal/Professional services	\$2,400	\$0	\$0	\$0	\$0
Boards/ local meetings	\$158	\$275	\$183	\$50	\$50
Printing/ publication	\$1,087	\$916	\$788	\$1,000	\$1,000
City Attorney fees (various Gen. Fund)	\$12,915	\$8,964	\$7,725	\$12,000	\$12,000
City Engineer fees (various Gen. Fund)	\$5,645	\$8,213	\$4,803	\$10,000	\$8,000
Appraisal Fees	\$2,500	\$0	\$2,500	\$0	\$0
Health Incentives	\$0	\$0	\$150	\$0	\$2,500
Employee Dinner	\$2,324	\$1,407	\$349	\$1,575	\$1,600
Equipment maint/repairs	\$474	\$480	\$832	\$600	\$600
Website hosting/maintenance fees	\$240	\$0	\$2,000	\$0	\$4,200
Total	\$45,652	\$33,149	\$48,885	\$64,295	\$45,165
Commodity Items					
Office/computer/copier supplies	\$3,440	\$2,578	\$2,842	\$2,750	\$2,750
Health Fair supplies	\$0	\$199	\$3,958	\$4,200	\$1,800
Clothing	\$0	\$0	\$0	\$50	\$50
Safety incentives	\$0	\$240	\$472	\$500	\$15,000
Books/ publications	\$37	\$0	\$174	\$0	\$0
Awards	\$35	\$41	\$50	\$30	\$50
Spring Cleanup supplies	\$137	\$172	\$155	\$425	\$425
Volunteer Recognition	\$1,881	\$2,172	\$1,852	\$2,000	\$2,000
Trees	\$0	\$0	\$550	\$0	\$0
Total	\$5,530	\$5,402	\$10,053	\$9,955	\$22,075
Capital Outlay					
Printer	\$210	\$0	\$0	\$0	\$0
Computer equip/upgrades/software	\$0	\$0	\$0	\$1,700	\$1,700
Total	\$210	\$0	\$0	\$1,700	\$1,700

CUSTODIAL
General Fund

The 2016 budget includes the replacement of a carpet cleaner and two vacuums.

Personnel Schedule		
	<u>FTE Positions</u>	<u>2016 Wages</u>
Part time		
In charge Custodian	0.5	\$15,050
Custodians(5)	2.5	\$55,570
Total	3	\$70,620

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$65,806	\$69,124	\$67,466	\$77,560	\$79,990
Contractual Services	\$602	\$313	\$1,969	\$500	\$650
Commodity Items	\$5,721	\$8,676	\$9,045	\$9,775	\$9,625
Major Capital Items	\$0	\$315	\$283	\$200	\$1,775
Total	\$72,129	\$78,428	\$78,763	\$88,035	\$92,040

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Part time wages	\$58,074	\$60,745	\$59,725	\$68,070	\$70,620
Employee benefits	\$7,732	\$8,379	\$7,741	\$9,490	\$9,370
Total	\$65,806	\$69,124	\$67,466	\$77,560	\$79,990
Contractual Services					
Medical services	\$602	\$265	\$702	\$200	\$200
Mileage	\$0	\$0	\$0	\$0	\$150
Equipment maint/ repairs	\$0	\$48	\$1,267	\$300	\$300
Total	\$602	\$313	\$1,969	\$500	\$650
Commodity Items					
Office/computer/copier supplies	\$138	\$129	\$83	\$125	\$125
Uniforms	\$0	\$0	\$0	\$100	\$0
Maintenance/repair supplies	\$0	\$0	\$54	\$0	\$0
Janitorial supplies	\$5,571	\$8,547	\$8,908	\$9,500	\$9,500
Small tools	\$12	\$0	\$0	\$50	\$0
Total	\$5,721	\$8,676	\$9,045	\$9,775	\$9,625
Major Capital Items					
Vacuum	\$0	\$0	\$283	\$200	\$575
Carpet Cleaner	\$0	\$315	\$0	\$0	\$1,200
Total	\$0	\$315	\$283	\$200	\$1,775

FIRE
General Fund

The 2016 budget includes annual costs associated with the new emergency services Records Management System. The budget also includes replacement of a defibrillator.

Personnel Schedule		
<u>Part-time</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Staff Officer	0.5	\$31,074
Subtotal	0.5	\$31,074
<u>Volunteer</u>	<u># People</u>	<u>2016 Wages</u>
Firefighters	57	\$65,000
Subtotal	57	\$65,000
Total	57.5	\$96,074

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$69,783	\$88,311	\$89,094	\$111,294	\$113,094
Contractual Services	\$68,132	\$76,065	\$82,460	\$77,202	\$86,252
Commodity Items	\$28,528	\$26,471	\$26,736	\$30,800	\$31,300
Major Capital Items	\$4,954	\$2,810	\$1,790	\$1,000	\$4,600
Total	\$171,397	\$193,657	\$200,080	\$220,296	\$235,246

FIRE
General Fund

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Part time wages	\$18,229	\$26,955	\$27,510	\$28,314	\$31,074
Volunteer wages	\$41,723	\$47,655	\$47,908	\$65,000	\$65,000
Employee benefits	\$9,831	\$13,701	\$13,676	\$17,980	\$17,020
Total	\$69,783	\$88,311	\$89,094	\$111,294	\$113,094
Contractual Services					
Postage/ deliveries	\$130	\$72	\$137	\$125	\$125
Telephone/mobile/pagers	\$2,446	\$1,853	\$2,349	\$2,500	\$2,500
Wireless connect/Aircards-RMS	\$0	\$0	\$0	\$0	\$2,400
Software maint agree-RMS	\$0	\$0	\$0	\$0	\$2,750
Prof dev/travel/dues/subscripts	\$6,753	\$7,600	\$8,224	\$8,100	\$8,100
Insurance	\$13,309	\$21,118	\$15,549	\$15,727	\$19,177
Medical services	\$3,805	\$2,341	\$3,681	\$4,000	\$4,000
Printing/ publication	\$39	\$358	\$156	\$250	\$200
Vehicle maint/ repairs	\$19,736	\$16,436	\$23,825	\$18,000	\$18,000
Equipment maint/ repairs	\$6,868	\$7,858	\$8,649	\$8,000	\$8,000
Bldg/grounds maint/ repairs	\$2,227	\$3,283	\$3,106	\$3,500	\$4,000
Utilities	\$12,819	\$15,146	\$16,784	\$17,000	\$17,000
Total	\$68,132	\$76,065	\$82,460	\$77,202	\$86,252
Commodity Items					
Office/computer/copier supplies	\$2,651	\$2,493	\$2,681	\$2,750	\$2,750
Maintenance/repair supplies	\$635	\$470	\$1,896	\$1,500	\$1,500
Uniforms/protective clothing	\$9,250	\$10,700	\$10,162	\$12,000	\$12,000
Books/publications	\$5	\$0	\$276	\$350	\$350
Chief Retirement	\$2,243	\$0	\$0	\$0	\$0
Vehicle fuel/ supplies	\$8,932	\$8,407	\$7,925	\$10,000	\$10,000
Fire hoses	\$0	\$346	\$472	\$0	\$500
Small tools	\$242	\$105	\$116	\$200	\$200
Operating materials	\$4,570	\$3,950	\$3,208	\$4,000	\$4,000
Total	\$28,528	\$26,471	\$26,736	\$30,800	\$31,300
Major Capital Items					
Radio equipment and pagers	\$1,031	\$1,324	\$1,790	\$1,000	\$1,000
Hose tester	\$226	\$0	\$0	\$0	\$0
Lifepak (AED)	\$2,403	\$0	\$0	\$0	\$2,400
Appliances & associated equip	\$1,294	\$0	\$0	\$0	\$1,200
Computer equipment	\$0	\$1,486	\$0	\$0	\$0
Total	\$4,954	\$2,810	\$1,790	\$1,000	\$4,600

MUNICIPAL COURT
General Fund

The 2016 budget includes an increase in prosecutor services based on historical costs.

Personnel Schedule		
Full-Time	FTE Positions	2016 Wages
Court Clerk	1	\$51,026
Subtotal	1	\$51,026
Part-time	FTE Positions	2016 Wages
Judge	0.50	\$18,911
Court Clerk	0.38	\$11,485
Subtotal	0.88	\$30,396
Total	1.88	\$81,422

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$94,689	\$100,559	\$101,891	\$105,559	\$105,671
Contractual Services	\$69,772	\$75,408	\$92,568	\$86,800	\$97,100
Commodity Items	\$0	\$550	\$0	\$200	\$200
Major Capital Items	\$0	\$330	\$0	\$1,000	\$0
Total	\$164,461	\$176,847	\$194,459	\$193,559	\$202,971

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Full time wages	\$53,063	\$44,593	\$46,406	\$47,962	\$51,026
Part time wages	\$18,540	\$31,613	\$29,577	\$29,799	\$30,396
Overtime	\$745	\$256	\$327	\$450	\$450
Excessive sick leave payout	\$0	\$3,494	\$3,662	\$3,773	\$4,014
Employee benefits	\$22,341	\$20,603	\$21,919	\$23,575	\$19,785
Total	\$94,689	\$100,559	\$101,891	\$105,559	\$105,671
Contractual Services					
Postage	\$322	\$451	\$512	\$500	\$500
Setoff Collection Fees	\$288	\$2,138	\$1,922	\$2,000	\$2,000
Credit Card Fees	\$1,732	\$1,975	\$1,653	\$2,000	\$2,000
Software maint agree-RMS	\$0	\$0	\$0	\$0	\$500
Prof dev/ travel/dues/subscript	\$62	\$25	\$28	\$400	\$400
City Prosecutor services	\$63,361	\$65,263	\$84,835	\$75,000	\$85,000
Public defender	\$0	\$549	\$400	\$1,800	\$1,800
Judge Protem	\$3,000	\$3,463	\$2,590	\$3,000	\$3,000
Witness/interpreter fees	\$25	\$0	\$0	\$0	\$0
Printing/ publication	\$495	\$214	\$343	\$500	\$500
Equipment maintenance/repairs	\$392	\$998	\$285	\$1,200	\$1,000
Temporary labor services	\$95	\$332	\$0	\$400	\$400
Total	\$69,772	\$75,408	\$92,568	\$86,800	\$97,100
Commodity Items					
Office/computer/copier	\$0	\$550	\$0	\$200	\$200
Total	\$0	\$550	\$0	\$200	\$200
Major Capital Items					
Furniture	\$0	\$330	\$0	\$1,000	\$0
Computer equipment	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$330	\$0	\$1,000	\$0

PARKS & RECREATION
General Fund

The 2016 budget includes the purchase of playground equipment and rubber surfacing at the front of Lions Park. The budget also includes state required inspection services for North Park Dam which are required every 3 years.

Personnel Schedules					
<u>Full time</u>	<u>FTE Positions</u>		<u>2016 Wages</u>		
Director	1		\$82,470		
Recreation Coordinator	2		\$84,901		
Maintenance Supervisor	1		\$50,567		
Maintenance Worker	1		\$30,815		
Customer Service	1		\$30,815		
Subtotal	6.00	 	\$279,568		
 <u>Part time</u>					
Building Managers	0.75		\$21,500		
Subtotal	0.75	 	\$21,500		
 <u>Seasonal</u>					
Laborers - Summer (6)	1.67		\$34,000		
Subtotal	1.67	 	\$34,000		
 Total	8.42	 	\$335,068		
Expenditure Summary					
	2012	2013	2014	2015	2016
Personnel Services	\$346,581	\$357,649	\$384,421	\$425,060	\$471,604
Contractual Services	\$96,868	\$108,978	\$152,018	\$120,326	\$133,070
Commodity Items	\$27,709	\$40,498	\$33,409	\$32,400	\$36,250
Major Capital Items	\$3,900	\$8,894	\$40,812	\$165,650	\$110,000
Total	\$475,058	\$516,019	\$610,660	\$743,436	\$750,924

General Fund

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Personnel Services</u>					
Full time wages	\$200,463	\$216,146	\$232,349	\$250,101	\$279,568
Seasonal/ part time wages	\$59,645	\$42,239	\$42,824	\$50,500	\$55,500
Overtime	\$7,302	\$7,060	\$8,145	\$7,800	\$7,800
Excessive sick leave payout	\$0	\$0	\$0	\$1,689	\$3,081
End of employment leave payout	\$0	\$2,836	\$2,943	\$0	\$0
Employee benefits	\$79,171	\$89,368	\$98,160	\$114,970	\$125,655
Total	\$346,581	\$357,649	\$384,421	\$425,060	\$471,604
<u>Contractual Services</u>					
Postage/ deliveries	\$77	\$111	\$36	\$200	\$100
Telephone/mobile/pagers	\$5,410	\$6,539	\$7,319	\$6,350	\$6,350
Credit Card Fees	\$971	\$1,565	\$1,603	\$1,500	\$2,000
Mileage	\$1,902	\$2,292	\$1,882	\$2,200	\$2,200
Other Refunds	\$100	\$0	\$0	\$0	\$0
Prof dev/travel/dues/subscript	\$3,608	\$3,934	\$5,354	\$4,730	\$4,045
Engineering	\$0	\$1,642	\$0	\$0	\$3,500
Insurance	\$11,047	\$15,936	\$12,054	\$14,096	\$14,625
Parks maint/repairs	\$390	\$844	\$1,304	\$2,000	\$2,000
Medical services	\$353	\$555	\$353	\$250	\$250
Parking lot repair-Comm Ctr	\$0	\$0	\$38,890	\$0	\$0
Lawn Care	\$0	\$3,980	\$0	\$0	\$0
Computer service/Maintenance	\$2,265	\$1,451	\$1,041	\$1,500	\$1,500
Printing/ publication	\$835	\$1,371	\$2,212	\$1,000	\$2,800
Recreation brochures/distribution	\$10,952	\$8,064	\$5,700	\$7,000	\$7,000
Equipment rental	\$917	\$529	\$589	\$500	\$500
Vehicle maintenance/ repairs	\$5,096	\$1,246	\$1,230	\$5,000	\$2,500
Software support	\$2,657	\$1,658	\$1,380	\$2,000	\$2,000
Parks Equipment maint/repairs	\$203	\$1,624	\$1,812	\$400	\$400
Tree maintenance removal	\$0	\$400	\$494	\$500	\$500
Building & grounds maint/repairs	\$3,237	\$4,118	\$6,381	\$2,000	\$5,000
Turf Maintenance	\$4,283	\$0	\$9,960	\$12,000	\$14,000
Copier maint agreement	\$417	\$1,809	\$1,739	\$1,500	\$1,800
Utilities	\$42,148	\$49,310	\$50,685	\$55,600	\$60,000
Total	\$96,868	\$108,978	\$152,018	\$120,326	\$133,070

PARKS & RECREATION
General Fund

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Commodity Items</u>					
Office/computer/copier supplies	\$1,821	\$1,506	\$1,418	\$1,500	\$1,500
Building supplies/repair supplies	\$5,283	\$6,259	\$6,065	\$4,800	\$6,000
Maintenance supplies	\$0	\$85	\$0	\$0	\$0
Parks supplies/repair supplies	\$7,270	\$13,363	\$13,726	\$10,000	\$13,000
Playground groundcover	\$1,500	\$0	\$0	\$2,100	\$2,100
Turf maint/chemical supplies	\$79	\$1,862	\$1,448	\$1,000	\$1,500
Signs	\$0	\$5,557	\$90	\$0	\$500
Uniforms	\$737	\$902	\$746	\$800	\$800
Vehicle fuel/ supplies	\$9,029	\$8,142	\$7,952	\$10,000	\$8,500
Small tools	\$313	\$578	\$31	\$200	\$200
Plants/Flowers/Bushes	\$1,291	\$1,632	\$1,586	\$1,800	\$1,800
Landscaping Supplies	\$386	\$612	\$347	\$200	\$350
Total	\$27,709	\$40,498	\$33,409	\$32,400	\$36,250
<u>Major Capital Items</u>					
Heating and Cooling unit	\$3,900	\$0	\$0	\$62,000	\$0
Playground & rubber surface-LP	\$0	\$0	\$0	\$0	\$110,000
Renovate spectator area-LP#1	\$0	\$0	\$27,038	\$0	\$0
Bleacher replacement	\$0	\$0	\$7,318	\$0	\$0
Weedtrimmer	\$0	\$340	\$350	\$350	\$0
Sidewalk - Lions Pk	\$0	\$0	\$0	\$9,000	\$0
Tower slide - Aquatic Park	\$0	\$0	\$0	\$90,000	\$0
Basketball goals-Gym	\$0	\$0	\$0	\$4,300	\$0
Security system	\$0	\$900	\$0	\$0	\$0
Aerator	\$0	\$1,247	\$0	\$0	\$0
Table/Chairs-CommCtr	\$0	\$0	\$5,827	\$0	\$0
Computer equipment/software	\$0	\$6,407	\$279	\$0	\$0
Total	\$3,900	\$8,894	\$40,812	\$165,650	\$110,000

PLANNING
General Fund

There are no significant changes in the 2016 budget.

Personnel Schedule		
<u>Full time</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Planning Director	1	\$76,467
Total	1	\$76,467
<u>Part Time</u>		
Administrative Secretary	0.17	\$9,050
Subtotal	0.17	\$9,050
Total	1.17	\$85,517

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$97,306	\$102,585	\$102,040	\$103,207	\$111,374
Contractual Services	\$7,583	\$8,858	\$4,199	\$9,353	\$7,571
Commodity Items	\$1,801	\$1,765	\$1,347	\$1,900	\$1,550
Total	\$106,690	\$113,208	\$107,586	\$114,460	\$120,495

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Full time wages	\$75,052	\$77,993	\$75,512	\$69,703	\$76,467
Part time wages	\$0	\$0	\$945	\$8,331	\$9,050
Excess sick leave payout	\$2,507	\$2,939	\$3,589	\$3,873	\$4,322
Employee benefits	\$19,747	\$21,653	\$21,994	\$21,300	\$21,535
Total	\$97,306	\$102,585	\$102,040	\$103,207	\$111,374
Contractual Services					
Postage/ deliveries	\$90	\$47	\$102	\$200	\$120
Prof. dev/travel/dues/subscript	\$1,308	\$3,049	\$1,563	\$3,060	\$2,000
Insurance	\$682	\$1,084	\$690	\$743	\$931
Printing/ publication	\$123	\$114	\$37	\$250	\$120
Computer Maintenance	\$0	\$95	\$0	\$0	\$0
Vehicle maint/repairs	\$974	\$113	\$577	\$250	\$250
City Attorney services	\$0	\$0	\$0	\$600	\$0
City Engineer services	\$4,277	\$4,252	\$1,123	\$4,000	\$4,000
Equipment maintenance/repair	\$129	\$104	\$107	\$250	\$150
Total	\$7,583	\$8,858	\$4,199	\$9,353	\$7,571
Commodity Items					
Office/computer/copier supplies	\$1,174	\$749	\$850	\$1,200	\$1,000
Uniforms	\$58	\$60	\$75	\$75	\$50
Vehicle fuel/supplies	\$569	\$956	\$422	\$625	\$500
Total	\$1,801	\$1,765	\$1,347	\$1,900	\$1,550

POLICE
General Fund

The 2016 budget includes a portion of the Records Management System capital costs along with annual costs associated with the Records Management System. The building lease is eliminated with the purchase of the police building in 2014. The 2016 budget includes costs for animal shelter services. Security enhancements for the administration building are included in the 2016 budget.

Personnel Schedule		
<u>Full time</u>	<u>FTE Positions</u>	<u>2016 Wges</u>
Chief	1	\$95,546
Sergeant	6	\$383,635
Police Officer III	11	\$606,820
Police Officer II	4	\$185,972
Police Officer I	2	\$87,058
School Resource Officer	1	\$54,352
Police Records Clerk	1	\$40,297
Animal Control Officer	1	\$33,224
Subtotal	27	\$1,486,904
<u>Part time/ Seasonal</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Police Records Clerk	0.5	\$11,485
Crossing Guards (2)	n/a	\$9,000
Subtotal	0.5	\$20,485
Total	27.5	\$1,507,389

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$1,956,905	\$2,048,611	\$2,243,210	\$2,338,760	\$2,478,387
Contractual Services	\$221,103	\$253,898	\$227,639	\$259,131	\$249,223
Commodity Items	\$122,566	\$113,808	\$114,460	\$109,500	\$114,600
Major Capital Items	\$3,484	\$908	\$1,291	\$0	\$34,000
Total	\$2,304,058	\$2,417,225	\$2,586,600	\$2,707,391	\$2,876,210

POLICE
General Fund

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Personnel Services</u>					
Full time wages	\$1,239,867	\$1,291,695	\$1,316,172	\$1,406,819	\$1,486,904
Part time wages	\$8,579	\$16,912	\$19,012	\$19,638	\$20,485
Overtime	\$58,340	\$57,321	\$122,283	\$75,000	\$116,598
Sandstone overtime	\$42,177	\$45,998	\$38,752	\$50,000	\$60,000
Excess sick leave payout	\$36,253	\$36,039	\$41,934	\$36,918	\$35,980
End of employment leave payout	\$0	\$0	\$27,700	\$0	\$0
Employee benefits	\$571,689	\$600,646	\$677,357	\$750,385	\$758,420
Total	\$1,956,905	\$2,048,611	\$2,243,210	\$2,338,760	\$2,478,387
<u>Contractual Services</u>					
Postage/deliveries	\$778	\$742	\$880	\$1,000	\$1,000
Telephone/mobile/pagers	\$11,663	\$13,169	\$14,729	\$11,700	\$13,100
Claims	\$0	\$593	\$0	\$0	\$0
Prof dev/travel/dues/subscript	\$8,874	\$8,388	\$15,651	\$42,210	\$18,620
GPS Service	\$0	\$1,020	\$0	\$0	\$0
Air cards/Wireless connections -RMS	\$0	\$0	\$0	\$0	\$10,800
Software maint agreement-RMS	\$0	\$0	\$0	\$0	\$11,500
Insurance	\$26,628	\$41,843	\$31,262	\$33,021	\$38,003
Medical services	\$1,686	\$2,055	\$2,322	\$2,000	\$2,000
Computer services	\$7,988	\$7,354	\$7,561	\$4,700	\$5,000
Software upgrades	\$1,900	\$1,241	\$0	\$4,000	\$3,000
Veterinary services	\$21,956	\$16,610	\$14,970	\$13,500	\$15,000
Shelter services	\$0	\$0	\$0	\$0	\$7,200
Printing/publication	\$3,483	\$2,321	\$5,689	\$5,000	\$5,000
Equipment rental	\$6,939	\$6,561	\$6,371	\$5,300	\$6,000
Prisoner care	\$53,594	\$76,832	\$51,107	\$75,000	\$55,000
Building lease	\$12,000	\$12,000	\$9,000	\$12,000	\$0
Vehicle maintenance/repairs	\$24,875	\$25,453	\$29,307	\$20,000	\$25,000
Equipment maintenance/repairs	\$8,512	\$8,895	\$5,100	\$5,500	\$5,500
Building/grounds maint/repairs	\$5,041	\$5,653	\$3,114	\$3,200	\$5,000
Prehiring tests	\$1,423	\$1,464	\$1,190	\$1,000	\$1,500
Uniform cleaning	\$6,117	\$6,140	\$7,732	\$6,000	\$6,000
Court case costs	\$3,080	\$0	\$0	\$0	\$0
Utilities	\$14,566	\$15,564	\$17,624	\$14,000	\$15,000
Return Seized assets	\$0	\$0	\$4,030	\$0	\$0
Total	\$221,103	\$253,898	\$227,639	\$259,131	\$249,223
<u>Commodity Items</u>					
Office/computer/copier supplies	\$5,932	\$5,844	\$6,856	\$5,500	\$6,000
Maintenance/repair supplies	\$816	\$964	\$1,371	\$1,000	\$1,000
Uniforms/protective clothing	\$17,581	\$19,656	\$26,082	\$19,000	\$20,000
Books/publications	\$0	\$0	\$385	\$0	\$600
Ammunition	\$8,279	\$8,576	\$9,584	\$10,000	\$15,000
Vehicle fuel/supplies	\$62,968	\$59,679	\$62,295	\$62,000	\$62,000
Operating materials	\$26,990	\$19,089	\$7,887	\$12,000	\$10,000
Total	\$122,566	\$113,808	\$114,460	\$109,500	\$114,600
<u>Major Capital Items</u>					
Vehicular Equipment	\$3,484	\$908	\$223	\$0	\$0
Records Management System	\$0	\$0	\$0	\$0	\$31,000
Administration Entrance Security	\$0	\$0	\$0	\$0	\$3,000
Computer Equipment/Software	\$0	\$0	\$1,068	\$0	\$0
Total	\$3,484	\$908	\$1,291	\$0	\$34,000

PROJECT MANAGER
General Fund

There are no significant changes in the 2016 budget.

Personnel Schedule		
<u>Full time</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Project Manager	1.0	\$69,657
Total	1.0	\$69,657
<u>Part time</u>		
GIS Data Entry Intern	0.12	\$2,000
Total	0.12	\$2,000
 Total	 1.12	 \$71,657

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$78,397	\$82,876	\$85,967	\$97,337	\$102,172
Contractual Services	\$5,203	\$6,398	\$5,248	\$9,408	\$12,151
Commodity Items	\$504	\$392	\$242	\$1,980	\$975
Major Capital Items	\$0	\$232	\$837	\$0	\$0
Total	\$84,104	\$89,898	\$92,294	\$108,725	\$115,298

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Full time wages	\$56,980	\$59,413	\$60,615	\$62,412	\$69,657
Part time wages	\$0	\$0	\$0	\$6,000	\$2,000
Employee benefits	\$21,417	\$23,463	\$25,352	\$28,925	\$30,515
Total	\$78,397	\$82,876	\$85,967	\$97,337	\$102,172
Contractual Services					
Postage/ deliveries	\$20	\$0	\$0	\$20	\$0
Phones	\$638	\$666	\$756	\$645	\$645
Prof. dev/travel/dues/subscript	\$123	\$142	\$146	\$1,000	\$1,000
Engineering	\$0	\$0	\$0	\$400	\$200
Insurance	\$0	\$0	\$0	\$743	\$906
GIS consultant services	\$683	\$845	\$500	\$1,000	\$3,500
GIS ArcInfo license fees	\$3,000	\$3,736	\$3,000	\$3,000	\$3,700
GIS ArcView software maint	\$700	\$700	\$700	\$700	\$700
GIS/computer maintenance	\$0	\$0	\$0	\$1,000	\$800
Printing/publication	\$0	\$70	\$0	\$50	\$50
Vehicle Maintenance	\$0	\$0	\$59	\$600	\$400
Equipment maintenance/repair	\$39	\$239	\$87	\$250	\$250
Total	\$5,203	\$6,398	\$5,248	\$9,408	\$12,151
Commodity Items					
Office/computer/copier supplies	\$435	\$317	\$167	\$400	\$400
Uniforms	\$69	\$75	\$75	\$80	\$75
Vehicle fuel/supplies	\$0	\$0	\$0	\$1,500	\$500
Total	\$504	\$392	\$242	\$1,980	\$975
Major Capital Items					
Computer/software	\$0	\$232	\$837	\$0	\$0
Total	\$0	\$232	\$837	\$0	\$0

PROPERTY MAINTENANCE CODES
General Fund

There are no significant changes in the 2016 budget.

Personnel Schedule		
<u>Full Time</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Property Maintenance Codes Officer	1	\$45,056
Total	1	\$45,056

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$53,903	\$57,822	\$60,118	\$63,702	\$68,456
Contractual Services	\$3,812	\$6,646	\$7,253	\$7,293	\$8,393
Commodity Items	\$1,786	\$1,543	\$1,892	\$2,360	\$2,300
Total	\$59,501	\$66,011	\$69,263	\$73,355	\$79,149

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Full time wages	\$36,953	\$39,365	\$40,166	\$41,357	\$45,056
Employee benefits	\$16,950	\$18,457	\$19,952	\$22,345	\$23,400
Total	\$53,903	\$57,822	\$60,118	\$63,702	\$68,456
Contractual Services					
Postage/ deliveries	\$368	\$386	\$592	\$450	\$450
Mobile phones/ pagers	\$458	\$404	\$364	\$400	\$400
Prof dev/travel/dues/subscript	\$459	\$538	\$636	\$905	\$1,572
Insurance	\$682	\$1,084	\$690	\$743	\$931
Computer services	\$370	\$455	\$380	\$450	\$450
Printing/publication	\$0	\$33	\$22	\$35	\$40
Vehicle maintenance/ repairs	\$79	\$145	\$1,132	\$200	\$400
Equipment maintenance/repairs	\$128	\$103	\$171	\$110	\$150
Mowing services	\$1,268	\$3,498	\$3,266	\$4,000	\$4,000
Total	\$3,812	\$6,646	\$7,253	\$7,293	\$8,393
Commodity Items					
Office/computer/copier supplies	\$821	\$654	\$947	\$1,000	\$1,000
Uniforms/clothing	\$0	\$48	\$0	\$60	\$0
Vehicle fuel/supplies	\$965	\$841	\$945	\$1,300	\$1,300
Total	\$1,786	\$1,543	\$1,892	\$2,360	\$2,300

The 2015 budget includes \$60,000 for curb and sidewalk replacement, \$28,000 for an asphalt pad extension for the sand/salt barn, \$5,000 for a brush hog attachment, and \$6,000 for a snow plow.

Personnel Schedule		
<u>Full time</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Public Works Director	1	\$88,757
Asst. PW Director	1	\$66,382
Foreman	1	\$48,755
Building & Grounds Maint	1	\$40,777
Maintenance Worker III	1	\$38,196
Maintenance Worker II	1	\$37,394
Maintenance Worker I	3	\$89,456
Administrative assistant	0.2	\$7,772
Subtotal	9.2	\$417,489
<u>Summer</u>		
Laborer (2)	0.5	\$8,000
Subtotal	0.5	\$8,000
Total	9.70	\$425,489

Expenditure Summary	2012	2013	2014	2015	2016
Personnel Services	\$491,315	\$506,556	\$527,615	\$582,639	\$629,343
Contractual Services	\$64,795	\$89,018	\$66,738	\$86,662	\$89,859
Commodity Items	\$106,726	\$108,178	\$150,787	\$158,000	\$159,500
Major Capital Items	\$21,121	\$107,953	\$294,108	\$65,250	\$99,350
Total	\$683,957	\$811,705	\$1,039,248	\$892,551	\$978,052

PUBLIC WORKS
General Fund

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Full time wages	\$319,873	\$336,897	\$354,531	\$376,019	\$417,489
Part time wages	\$13,902	\$12,228	\$8,844	\$8,000	\$8,000
Overtime	\$5,964	\$15,420	\$16,399	\$15,000	\$16,650
Excess sick leave payout	\$3,359	\$2,923	\$3,472	\$4,160	\$4,804
End of Employment leaveout	\$2,216	\$1,857	\$810	\$0	\$0
Employee benefits	\$146,001	\$137,231	\$143,559	\$179,460	\$182,400
Total	\$491,315	\$506,556	\$527,615	\$582,639	\$629,343
Contractual Services					
Postage/deliveries	\$16	\$17	\$15	\$30	\$30
Telephone/mobile/pagers	\$5,193	\$5,191	\$4,925	\$6,500	\$6,500
Mileage	\$38	\$22	\$7	\$200	\$200
Claims	\$201	\$1,379	\$0	\$0	\$0
Prof dev/travel/dues/subscripts	\$1,095	\$373	\$534	\$1,376	\$2,741
Street light maintenance	\$0	\$0	\$228	\$0	\$0
Insurance	\$8,587	\$13,641	\$11,723	\$13,756	\$15,788
Bridge Inspection	\$0	\$400	\$0	\$400	\$0
Medical services	\$871	\$1,153	\$1,161	\$1,200	\$1,200
Computer Service & maintenance	\$481	\$841	\$340	\$500	\$500
Printing/publication	\$569	\$714	\$130	\$300	\$300
Equipment rental	\$1,020	\$1,111	\$1,288	\$800	\$1,000
Vehicle maintenance/repairs	\$11,680	\$33,197	\$21,167	\$20,000	\$20,000
Equipment maint/repairs	\$11,054	\$15,806	\$7,090	\$15,000	\$15,000
Tree removal	\$60	\$800	\$725	\$800	\$800
Concrete repairs	\$4,000	\$452	\$723	\$0	\$0
Painting City Entrance Signs	\$1,650	\$0	\$0	\$0	\$0
Safety inspections	\$595	\$200	\$366	\$900	\$900
Building/grounds maint/repairs	\$3,379	\$1,355	\$2,785	\$1,900	\$1,900
Waste disposal	\$4,494	\$1,419	\$1,267	\$3,000	\$3,000
Utilities	\$9,812	\$10,947	\$12,264	\$20,000	\$20,000
Total	\$64,795	\$89,018	\$66,738	\$86,662	\$89,859

PUBLIC WORKS
General Fund

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Commodity Items					
Office/computer/copier supplies	\$1,395	\$1,462	\$1,228	\$1,800	\$1,800
Building maintenance supplies	\$1,455	\$3,455	\$1,991	\$1,500	\$1,500
Street maintenance supplies	\$35,368	\$30,334	\$46,967	\$55,000	\$55,000
ADA ramps	\$0	\$0	\$904	\$1,200	\$1,200
Stormwater repair supplies	\$0	\$318	\$72	\$0	\$0
Signs and posts	\$7,731	\$2,248	\$2,594	\$10,000	\$10,000
Safety equipment	\$1,851	\$692	\$1,111	\$1,000	\$1,000
Uniforms	\$2,915	\$2,074	\$5,881	\$2,500	\$3,000
Vehicle fuel/supplies	\$25,794	\$31,459	\$32,924	\$35,000	\$35,000
Equip. Replacement parts	\$6,311	\$10,710	\$13,033	\$7,000	\$10,000
Snow/ice control supplies	\$22,375	\$24,079	\$43,137	\$42,000	\$40,000
Small tools	\$1,531	\$1,347	\$945	\$1,000	\$1,000
Total	\$106,726	\$108,178	\$150,787	\$158,000	\$159,500
Major Capital Items					
Mower	\$0	\$1,500	\$0	\$0	\$0
Snow Plow	\$0	\$0	\$0	\$0	\$6,000
Asphalt pad extention-sand/salt	\$0	\$0	\$0	\$0	\$28,000
Brush hog attachment	\$0	\$0	\$0	\$0	\$5,000
Dump Truck w/ sand attachment	\$0	\$90,686	\$92,024	\$0	\$0
Curb & Sidewalk replacement	\$0	\$0	\$45,462	\$45,000	\$60,000
Benches	\$0	\$1,169	\$0	\$0	\$0
Power Washer	\$0	\$0	\$0	\$3,000	\$0
6" Core Drill Rig	\$0	\$0	\$0	\$1,100	\$0
Motorized paint striper	\$0	\$0	\$0	\$10,800	\$0
Broom attachment - loader	\$0	\$0	\$0	\$5,000	\$0
Vehicular Equipment	\$21,121	\$0	\$39,548	\$0	\$0
Computer equipment/software	\$0	\$465	\$1,674	\$0	\$0
Stainless steel spreader	\$0	\$14,133	\$0	\$0	\$0
Land Acquisition-UPPR	\$0	\$0	\$115,000	\$0	\$0
Weed trimmer	\$0	\$0	\$400	\$350	\$350
Total	\$21,121	\$107,953	\$294,108	\$65,250	\$99,350

TRANSFERS
General Fund

This section of the budget is used to show the transfer of funds from the General Fund to other funds. It also accounts for any miscellaneous payments. The 2016 budget includes an increase in Retail Incentive Rebates due to an increase in businesses using the program. The miscellaneous line item is 6% of the 2015 general fund expenditures which is budgeted as a contingency for revenue shortfalls and unanticipated expenditures.

EXPENDITURE DETAIL					
Description	2012	2013	2014	2015	2015
TO SPECIAL REVENUE FUNDS					
EMS	\$315,631	\$368,936	\$352,777	\$512,130	\$536,144
Walking Trail Project	\$4,000	\$2,228	\$720	\$0	\$0
Senior Center	\$36,637	\$37,770	\$40,074	\$42,373	\$44,741
Swimming Pool	\$112,441	\$95,115	\$70,273	\$109,981	\$130,898
Tiblow Transit	\$20,653	\$27,545	\$24,862	\$14,603	\$33,634
Economic Development	\$0	\$0	\$0	\$0	\$8,991
Bonner Spgs Center City Contrib	\$18,144	\$20,977	\$24,656	\$33,000	\$50,000
Street Projects	\$276,922	\$250,428	\$129,276	\$366,978	\$267,451
TO ENTERPRISE FUNDS					
Wastewater	\$11,888	\$9,750	\$9,750	\$10,000	\$10,000
PAYMENTS					
Salary survey adjustments	\$0	\$0	\$0	\$30,000	\$0
Retail Incentives Rebate	\$99	\$11,033	\$25,420	\$40,000	\$50,000
Miscellaneous	\$0	\$0	\$0	\$642,150	\$525,000
Total	\$796,415	\$823,782	\$677,808	\$1,801,215	\$1,656,859

SOLIDWASTE
Enterprise Fund

The 2016 budget includes a rate increase from \$14.50 to \$15.00 assuming an increase in the solidwaste contract costs. The 2016 budget also includes \$50,000 for the dumpster screening grant program.

REVENUE SOURCE	2012	2013	2014	2015	2016
User charges	\$326,003	\$329,850	\$376,415	\$402,288	\$417,060
Penalties	\$4,197	\$4,456	\$4,800	\$4,200	\$4,200
Special Assessments	\$225	\$749	\$0	\$0	\$0
Misc revenue-recycling	\$280	\$292	\$147	\$300	\$150
Interest	\$355	\$190	\$206	\$200	\$100
Total	\$331,060	\$335,537	\$381,568	\$406,988	\$421,510

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$124,577	\$102,546	\$102,648	\$107,363	\$107,171
Projected Revenues	\$331,060	\$335,537	\$381,568	\$406,988	\$421,510
Total Funds Available	\$455,637	\$438,083	\$484,216	\$514,351	\$528,681
Less Fund Expenditures	\$353,091	\$335,435	\$376,853	\$407,180	\$472,477
Year End Cash Carry Over	\$102,546	\$102,648	\$107,363	\$107,171	\$56,204

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Contractual Services	\$322,591	\$324,804	\$366,353	\$396,180	\$410,977
Major Capital Items	\$0	\$131	\$0	\$0	\$50,000
Transfer to other funds	\$30,500	\$10,500	\$10,500	\$11,000	\$11,500
Total	\$353,091	\$335,435	\$376,853	\$407,180	\$472,477

	2012	2013	2014	2015	2016
Contractual Services					
Solidwaste contract	\$318,347	\$319,282	\$361,421	\$391,191	\$405,938
Lake of Forest refuse payment	\$2,964	\$2,964	\$2,964	\$2,964	\$2,964
Printing/publication exp	\$0	\$0	\$0	\$30	\$30
Equipment rental	\$345	\$343	\$342	\$345	\$345
Office/Computer/Copier Supplies	\$204	\$0	\$0	\$0	\$0
Retail Incentives Rebate	\$0	\$340	\$497	\$500	\$500
Collection losses	\$731	\$1,875	\$1,129	\$1,150	\$1,200
Total	\$322,591	\$324,804	\$366,353	\$396,180	\$410,977
Major Capital Items					
Dumpster Screening-Grant Prog	\$0	\$0	\$0	\$0	\$50,000
Trash receptacles	\$0	\$131	\$0	\$0	\$0
Total	\$0	\$131	\$0	\$0	\$50,000
Transfer to other funds					
General	\$30,500	\$10,500	\$10,500	\$11,000	\$11,500
Total	\$30,500	\$10,500	\$10,500	\$11,000	\$11,500

STORM WATER
Enterprise Fund

There are no significant changes in the 2016 budget.

REVENUE SOURCE	2012	2013	2014	2015	2016
Stormwater fees	\$89,448	\$90,243	\$90,693	\$90,000	\$90,500
Penalties	\$1,065	\$1,116	\$1,060	\$925	\$900
Fees in Lieu of detention	\$71	\$0	\$0	\$0	\$0
Interest	\$447	\$432	\$521	\$450	\$450
Total Revenue	\$91,031	\$91,791	\$92,274	\$91,375	\$91,850
BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$151,544	\$194,193	\$188,157	\$224,329	\$130,053
Projected Revenues	\$91,031	\$91,791	\$92,274	\$91,375	\$91,850
Total Funds Available	\$242,575	\$285,984	\$280,431	\$315,704	\$221,903
Less Fund Expenditures	\$48,382	\$97,827	\$56,102	\$185,651	\$185,726
Ending Balance, Dec 31st	\$194,193	\$188,157	\$224,329	\$130,053	\$36,177
EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Contractual Services	\$28,421	\$67,884	\$35,676	\$157,500	\$157,560
Commodities	\$0	\$745	\$598	\$8,300	\$8,300
Transfers	\$19,961	\$29,198	\$19,828	\$19,851	\$19,866
Total	\$48,382	\$97,827	\$56,102	\$185,651	\$185,726
EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Contractual Services					
Design engineering	\$0	\$0	\$0	\$10,000	\$10,000
Permit fees	\$0	\$0	\$0	\$0	\$60
Street Sweeper Lease	\$14,714	\$0	\$0	\$0	\$0
Equipment maint/repairs	\$1,699	\$398	\$0	\$2,000	\$2,000
Collection Losses	\$178	\$456	\$332	\$500	\$500
Storm water system maint	\$11,830	\$67,030	\$35,344	\$145,000	\$145,000
Total	\$28,421	\$67,884	\$35,676	\$157,500	\$157,560
Commodities					
Equip. Replacement parts	\$0	\$724	\$598	\$1,300	\$1,300
Storm water repair supplies	\$0	\$21	\$0	\$7,000	\$7,000
Total	\$0	\$745	\$598	\$8,300	\$8,300
Transfers					
Transfer to 2009-1 Temp Note	\$0	\$9,455	\$0	\$0	\$0
Transfer to Debt Serv-Front St	\$19,961	\$19,743	\$19,828	\$19,851	\$19,866
Total	\$19,961	\$29,198	\$19,828	\$19,851	\$19,866

Enterprise Fund

The 2016 budget increases user charges by 8% beginning April 2016. The budget includes the purchase of an air handler, replacement of Clarifier #2, a security camera, Lei Valley Lift station upgrades, and Headworks Screening upgrades.

Personnel Schedule		
<u>Permanent</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Utility Director	0.5	\$44,946
Superintendent	0.5	\$36,952
Chief Plant Operator	1	\$56,778
Plant Operator II	1	\$49,218
Maintenance Worker II	1	\$32,886
Maintenance Worker I	1	\$32,180
Administrative Assistant	0.4	\$15,543
Total	5.4	\$268,503

REVENUE SOURCE	2012	2013	2014	2015	2016
User charges	\$1,343,331	\$1,317,431	\$1,378,751	\$1,470,000	\$1,590,000
Sewer surcharges	\$52,801	\$42,186	\$34,909	\$40,000	\$40,000
Sewer impact fees	\$70,580	\$78,025	\$53,130	\$50,000	\$50,000
Penalties	\$13,708	\$14,067	\$13,990	\$15,000	\$15,000
Interest	\$2,288	\$1,696	\$1,573	\$1,700	\$1,700
Trfr from 134th St Reloc-Gen	\$0	\$595	\$634	\$0	\$0
Trfr from Gen Fd-Dev Fees	\$11,888	\$9,750	\$9,750	\$10,000	\$10,000
Trfr from 134th St Swr Relocate	\$0	\$0	\$2,165	\$0	\$0
Reimbursed Expenses	\$9,252	\$1,377	\$2,869	\$0	\$0
Cancel prior year encumb	\$1,102	\$2,729	\$1,963	\$0	\$0
Miscellaneous permits	\$0	\$0	\$35	\$0	\$0
Miscellaneous revenue	\$35	\$0	\$1,386	\$0	\$0
Total	\$1,504,985	\$1,467,856	\$1,501,155	\$1,586,700	\$1,706,700

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$896,228	\$875,567	\$877,290	\$731,867	\$662,263
Projected Revenues	\$1,504,985	\$1,467,856	\$1,501,155	\$1,586,700	\$1,706,700
Total Funds Available	\$2,401,213	\$2,343,423	\$2,378,445	\$2,318,567	\$2,368,963
Less Fund Expenditures	\$1,525,646	\$1,466,133	\$1,646,578	\$1,656,304	\$1,858,944
Year End Cash Carry Over	\$875,567	\$877,290	\$731,867	\$662,263	\$510,019

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Personnel Services	\$292,695	\$327,885	\$310,904	\$363,545	\$385,333
Contractual Services	\$360,993	\$419,949	\$399,848	\$413,848	\$406,357
Commodity Items	\$48,877	\$39,942	\$39,857	\$45,600	\$42,000
Major Capital Items	\$250,943	\$122,617	\$205,544	\$197,350	\$385,000
Transfer to Other Funds	\$572,138	\$555,740	\$690,425	\$635,961	\$640,254
Total	\$1,525,646	\$1,466,133	\$1,646,578	\$1,656,304	\$1,858,944

Enterprise Fund

EXPENDITURE DETAIL					
Personnel Services	2012	2013	2014	2015	2016
Full time wages	\$190,197	\$200,245	\$206,417	\$247,662	\$268,503
Part time wages	\$7,460	\$3,897	\$426	\$0	\$0
Overtime	\$14,008	\$13,264	\$21,869	\$12,000	\$15,000
Excess sick leave payout	\$4,528	\$0	\$0	\$1,153	\$0
End of Employment payout	\$0	\$31,271	\$0	\$0	\$0
Employee benefits	\$76,502	\$79,208	\$82,192	\$102,730	\$101,830
Total	\$292,695	\$327,885	\$310,904	\$363,545	\$385,333
Contractual Services					
Postage/deliveries	\$111	\$199	\$21	\$150	\$150
Telephone/mobile/pagers	\$4,527	\$5,037	\$5,691	\$4,500	\$5,000
Mileage/car allowance	\$84	\$19	\$0	\$100	\$100
Claims	\$414	\$0	\$571	\$0	\$0
Prof dev/dues/travel/subs	\$1,923	\$3,744	\$3,222	\$3,750	\$3,700
Engineering	\$4,932	\$2,530	\$9,192	\$3,000	\$5,000
Insurance	\$14,192	\$22,437	\$15,906	\$18,198	\$16,407
Medical services	\$166	\$158	\$320	\$250	\$200
Railroad Lease	\$500	\$0	\$0	\$0	\$0
Wastewater samples	\$9,722	\$9,635	\$11,247	\$10,000	\$10,000
Legal services	\$0	\$0	\$474	\$200	\$200
Computer Service Maint	\$355	\$332	\$303	\$400	\$400
Grinder pump maintenance	\$17,615	\$27,699	\$18,051	\$20,000	\$15,000
Printing/publication	\$962	\$265	\$152	\$1,000	\$500
Equipment rental	\$668	\$730	\$920	\$700	\$1,000
Vehicle maint/repairs	\$2,555	\$5,654	\$2,515	\$4,500	\$5,000
Equipment maint/repairs	\$4,252	\$5,417	\$2,400	\$5,000	\$4,000
Plant maintenance	\$2,022	\$24,021	\$16,408	\$10,000	\$15,000
Collection system maint	\$46,375	\$40,382	\$43,128	\$40,000	\$45,000
Bdg/grnds maint/repairs	\$5,348	\$6,044	\$7,169	\$6,200	\$6,500
Wholesale sewer - Jo Co	\$2,427	\$1,592	\$1,269	\$3,000	\$2,000
Uniform rentals	\$627	\$279	\$0	\$400	\$200
Telemetry maintenance	\$793	\$263	\$2,760	\$2,500	\$1,500
Franchise fees	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Collection losses	\$1,619	\$4,204	\$1,902	\$3,000	\$2,500
Sludge/screenings disposal	\$63,007	\$60,479	\$62,451	\$60,000	\$60,000
Utilities	\$103,215	\$124,088	\$138,185	\$140,000	\$140,000
Development agreement fees	\$23,776	\$19,500	\$25,500	\$20,000	\$20,000
Grinder pump replacements	\$31,806	\$38,241	\$13,091	\$40,000	\$30,000
Total	\$360,993	\$419,949	\$399,848	\$413,848	\$406,357
Commodity Items					
Office/computer/copier supplies	\$1,587	\$2,070	\$1,478	\$1,500	\$1,500
Plant maintenance supplies	\$4,456	\$3,680	\$2,941	\$3,000	\$3,000
Collection maint supplies	\$11,503	\$7,588	\$7,709	\$12,000	\$8,000
Building Maintenance Supplies	\$493	\$1,261	\$1,772	\$1,000	\$1,000
Safety equipment/supplies	\$1,365	\$1,514	\$205	\$1,200	\$1,000
Uniforms	\$925	\$2,205	\$1,625	\$1,200	\$1,500
Chemical/lab equip/supplies	\$13,256	\$9,665	\$12,824	\$12,000	\$12,000
Vehicle fuel	\$7,728	\$6,586	\$6,497	\$7,500	\$7,000
Equip Replacement parts	\$1,192	\$908	\$2,317	\$1,000	\$1,500
Vehicle supplies	\$0	\$0	\$0	\$0	\$1,000
UV equipment	\$5,191	\$3,266	\$1,490	\$4,000	\$3,500
Small equipment	\$1,181	\$1,199	\$999	\$1,200	\$1,000
Total	\$48,877	\$39,942	\$39,857	\$45,600	\$42,000

Enterprise Fund

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Major Capital Items					
K32 Sanitary sewer pipeline repair	\$195,553	\$0	\$0	\$0	\$0
Swingster road interceptor	\$0	\$0	\$122,490	\$8,350	\$0
Lei Valley Lift station upgrade	\$0	\$0	\$0	\$15,000	\$30,000
Vehicular Equipment	\$0	\$22,175	\$0	\$0	\$0
Laboratory Equipment	\$0	\$0	\$0	\$2,500	\$0
24" K32 Interceptor	\$0	\$0	\$0	\$25,000	\$0
Manhole Replacement	\$0	\$0	\$0	\$10,000	\$10,000
Air handler-WWTP	\$0	\$0	\$0	\$0	\$20,000
Headworks Operations facility	\$0	\$0	\$57,111	\$3,500	\$0
Headworks Screening upgrades	\$0	\$0	\$0	\$0	\$150,000
Computer equipment	\$0	\$388	\$1,396	\$1,500	\$0
Security Camera	\$0	\$0	\$0	\$0	\$5,000
Variable speed drives	\$9,200	\$5,723	\$0	\$0	\$0
Sewer Main Improvements	\$46,190	\$80,516	\$1,889	\$70,000	\$70,000
Pump & motors	\$0	\$8,910	\$14,000	\$50,000	\$10,000
Clarifier #2 replacement	\$0	\$0	\$0	\$0	\$80,000
Power Washer	\$0	\$0	\$0	\$1,500	\$0
Telemetry Upgrades	\$0	\$4,905	\$8,658	\$10,000	\$10,000
Total	\$250,943	\$122,617	\$205,544	\$197,350	\$385,000
Transfer to Other Funds					
Debt Service	\$543,123	\$523,705	\$566,169	\$589,461	\$590,554
Lift Station Rehab-CIP	\$0	\$0	\$91,256	\$0	\$0
General Fund-administrative	\$29,015	\$32,035	\$33,000	\$46,500	\$49,700
Total	\$572,138	\$555,740	\$690,425	\$635,961	\$640,254

The 2016 budget increases user charges by 2% beginning April 2016. Capital items include a pressure reducing valve for 126th St. and the purchase of a concrete saw. Also included in the 2016 budget are roof repairs on the operations building, replacement of the Forest St. waterline, and replacement of a 1999 F-250 truck.

Personnel Schedule		
Permanent	FTE Positions	2016 Wages
Utility Director	0.5	\$44,946
Superintendent	0.5	\$36,952
Chief Plant Operator	1	\$51,903
Utility Foreman	1	\$46,180
Distribution Operator	1	\$46,180
Operator I	1	\$40,776
Maintenance Worker III	1	\$39,586
Maintenance Worker II	1	\$32,621
Maintenance Worker I	1	\$30,351
Administrative assistant	0.4	\$15,543
Total	8.40	\$385,038

REVENUE SOURCE	2012	2013	2014	2015	2016
User charges	\$1,801,662	\$1,725,795	\$1,670,110	\$1,650,000	\$1,683,000
Penalties	\$15,972	\$16,776	\$16,711	\$15,000	\$15,000
Miscellaneous permits	\$825	\$925	\$600	\$1,000	\$1,000
Fees (notices, connects, meters)	\$47,750	\$64,925	\$51,816	\$50,000	\$50,000
Impact fees	\$60,835	\$71,680	\$35,415	\$60,000	\$60,000
Interest	\$4,196	\$3,401	\$3,274	\$3,500	\$3,500
Sale of property	\$0	\$1,775	\$0	\$0	\$0
Reimbursed expenses	\$12,459	\$7,018	\$3,154	\$0	\$0
Miscellaneous revenue	\$0	\$112,942	\$10,890	\$0	\$0
Cancel prior year encumb	\$2	\$32	\$2,330	\$0	\$0
Transfer from 134th St Reloc-Gen	\$0	\$1,784	\$584	\$0	\$0
Transfer from Nettleton Waterline	\$0	\$0	\$1,919	\$0	\$0
Total	\$1,943,701	\$2,007,053	\$1,796,803	\$1,779,500	\$1,812,500

BALANCE SHEET					
Beginning Balance, Jan 1st	\$1,419,472	\$1,587,491	\$1,611,471	\$1,655,789	\$1,032,880
Projected Revenues	\$1,943,701	\$2,007,053	\$1,796,803	\$1,779,500	\$1,812,500
Total Funds Available	\$3,363,173	\$3,594,544	\$3,408,274	\$3,435,289	\$2,845,380
Less Fund Expenditures	\$1,775,682	\$1,983,073	\$1,752,485	\$2,402,409	\$1,884,686
Year End Cash Carry Over	\$1,587,491	\$1,611,471	\$1,655,789	\$1,032,880	\$960,694

EXPENDITURE SUMMARY					
Personnel Services	\$491,950	\$542,906	\$430,762	\$540,754	\$557,763
Contractual Services	\$486,536	\$351,891	\$323,009	\$322,340	\$325,466
Commodity Items	\$358,351	\$404,568	\$305,780	\$283,500	\$267,750
Major Capital Items	\$32,768	\$274,607	\$220,152	\$718,600	\$167,000
Debt Service	\$0	\$0	\$0	\$28,066	\$56,132
Transfer to Other Funds	\$406,077	\$409,101	\$472,782	\$509,149	\$510,575
Total	\$1,775,682	\$1,983,073	\$1,752,485	\$2,402,409	\$1,884,686

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Full time wages	\$336,971	\$371,983	\$290,207	\$363,044	\$385,038
Part time wages	\$8,260	\$2,439	\$1,112	\$0	\$0
Overtime	\$14,574	\$14,823	\$7,793	\$10,000	\$10,000
End of employment leave payout	\$0	\$0	\$4,643	\$0	\$0
Employee benefits	\$132,145	\$153,661	\$127,007	\$167,710	\$162,725
Total	\$491,950	\$542,906	\$430,762	\$540,754	\$557,763
Contractual Services					
Postage/deliveries	\$1,472	\$910	\$1,480	\$1,500	\$1,500
Telephone/mobile/pagers	\$7,972	\$8,758	\$8,834	\$7,000	\$8,000
Setoff collection fees	\$910	\$903	\$909	\$1,000	\$1,000
Stub water service	\$0	\$3,220	\$0	\$0	\$0
Mileage	\$174	\$19	\$7	\$150	\$100
Claims	\$4,385	\$14,106	\$1,605	\$0	\$0
Prof dev/dues/travel/subsctps	\$7,153	\$5,898	\$3,967	\$6,000	\$6,000
Engineering	\$8,910	\$4,732	\$8,613	\$15,000	\$10,000
Eng Design/Cost analysis/Backwash	\$7,555	\$0	\$0	\$0	\$0
Hydrogeologist	\$1,292	\$100	\$1,668	\$2,500	\$2,000
Insurance	\$12,983	\$20,610	\$13,576	\$16,490	\$19,366
Medical services	\$510	\$474	\$968	\$500	\$500
Water Assurance District fee	\$3,812	\$3,686	\$3,439	\$4,000	\$4,000
Water samples	\$1,960	\$2,111	\$5,095	\$3,000	\$3,000
Legal/professional services	\$860	\$1,221	\$195	\$600	\$500
Computer Serv/Maintenance	\$1,088	\$1,550	\$1,332	\$1,000	\$1,500
Well maintenance	\$45,732	\$15,494	\$48,280	\$12,000	\$20,000
Printing/publication	\$1,144	\$1,749	\$1,224	\$2,000	\$1,500
Equipment rental	\$1,578	\$3,340	\$3,549	\$2,500	\$3,000
Vehicle maintenance/repairs	\$10,068	\$6,077	\$7,066	\$9,000	\$8,000
Equipment repairs	\$5,965	\$4,204	\$559	\$4,000	\$3,500
Plant maintenance	\$7,915	\$10,844	\$11,398	\$10,000	\$10,000
Distribution system maintenance	\$84,349	\$60,280	\$42,106	\$50,000	\$50,000
Building/grounds maint/repairs	\$4,388	\$6,560	\$4,110	\$5,600	\$5,000
Uniform Rentals	\$2,363	\$2,278	\$2,312	\$2,500	\$2,000
Telemetry maintenance	\$975	\$2,515	\$1,023	\$2,000	\$1,500
Franchise fees	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Collection losses	\$2,880	\$5,301	\$2,437	\$4,000	\$3,500
Kansas One Call	\$1,777	\$2,413	\$2,341	\$2,000	\$2,500
K7 Bridge waterline remove/repl	\$101,580	\$0	\$0	\$0	\$0
Sales&use/clean drinking wtr tax	\$8,025	\$7,227	\$7,089	\$8,000	\$7,500
Utilities	\$96,761	\$105,311	\$87,827	\$100,000	\$100,000
Total	\$486,536	\$351,891	\$323,009	\$322,340	\$325,466

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Commodity Items					
Office/computer/copier supplies	\$6,783	\$8,927	\$8,802	\$7,000	\$8,000
Consumer Educational materials	\$1,279	\$968	\$740	\$500	\$250
Plant maintenance supplies	\$3,978	\$3,938	\$2,880	\$4,000	\$4,000
Building Maintenance Supplies	\$1,987	\$1,958	\$844	\$2,000	\$2,000
Distribution maint supplies	\$37,546	\$38,178	\$27,787	\$30,000	\$30,000
Replacement meters	\$47,794	\$39,953	\$17,381	\$30,000	\$30,000
New development meters	\$11,369	\$14,759	\$20,141	\$18,000	\$15,000
Safety equipment / supplies	\$2,476	\$2,067	\$1,087	\$2,000	\$2,000
Uniforms / Clothing / PPE	\$3,902	\$2,767	\$3,542	\$2,500	\$3,000
Water purchases	\$146,813	\$201,893	\$131,910	\$100,000	\$80,000
Chemical/lab equip/supplies	\$63,704	\$63,048	\$63,506	\$60,000	\$65,000
Well Maintenance Supplies	\$1,222	\$582	\$3,981	\$2,000	\$2,000
Vehicle fuel	\$23,878	\$19,568	\$18,404	\$20,000	\$20,000
Equip Replacement Parts	\$1,009	\$2,814	\$1,934	\$1,500	\$1,500
Vehicle supplies	\$0	\$0	\$0	\$0	\$1,000
Small equipment/tools/supplies	\$4,611	\$3,148	\$2,841	\$4,000	\$4,000
Total	\$358,351	\$404,568	\$305,780	\$283,500	\$267,750
Major Capital Items					
Water main improvements	\$0	\$0	\$0	\$20,000	\$20,000
Water Plant Upgrades	\$0	\$5,297	\$6,213	\$10,000	\$10,000
Computer equipment	\$1,355	\$0	\$1,454	\$1,500	\$3,500
Lab Equipment	\$0	\$0	\$4,031	\$0	\$0
Telemetry-SCADA upgrades	\$0	\$48,395	\$0	\$0	\$0
Valve exerciser	\$6,383	\$0	\$0	\$0	\$0
Storage Tank Maintenance	\$0	\$0	\$0	\$200,000	\$0
Mixers for storage tanks	\$0	\$0	\$0	\$35,000	\$0
Well rehabilitation/upgrade	\$0	\$17,470	\$0	\$0	\$0
Trailer	\$0	\$0	\$5,390	\$0	\$0
Computer software	\$0	\$387	\$0	\$0	\$0
Park Ave Waterline	\$0	\$0	\$25,679	\$0	\$0
Kump Ave Waterline	\$0	\$0	\$21,151	\$0	\$0
130th St. Waterline	\$0	\$96,898	\$0	\$0	\$0
134th St. Pressure Reducing Valve (PRV)	\$0	\$16,698	\$0	\$32,000	\$0
142nd St PRV	\$0	\$0	\$7,512	\$6,000	\$0
126th St PRV	\$0	\$0	\$0	\$0	\$40,000
Pratt Waterline/138th St. PRV	\$0	\$0	\$78,933	\$0	\$0
Cornell Waterline	\$0	\$0	\$0	\$100,000	\$0
Emerson Waterline	\$0	\$0	\$0	\$50,000	\$0
Sheidley Waterline	\$0	\$0	\$0	\$200,000	\$0
Forest Waterline	\$0	\$0	\$0	\$0	\$20,000
Well pumps/motors/controls	\$0	\$28,361	\$18,741	\$20,000	\$15,000
Security Cameras	\$0	\$0	\$0	\$4,000	\$8,000
Pipeline Locator	\$0	\$0	\$3,092	\$0	\$0
Booster Station upgrades	\$0	\$61,101	\$1,851	\$10,000	\$8,000
Roof Repair	\$2,986	\$0	\$0	\$0	\$7,500
Concrete saw	\$0	\$0	\$0	\$0	\$5,000
Pressure Washer	\$37	\$0	\$0	\$2,100	\$0
Vehicular Equipment	\$22,007	\$0	\$46,105	\$28,000	\$30,000
Total	\$32,768	\$274,607	\$220,152	\$718,600	\$167,000

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Debt Service</u>					
KDHE Loan Payment	\$0	\$0	\$0	\$28,066	\$56,132
Total	\$0	\$0	\$0	\$28,066	\$56,132
<u>Transfer to Other Funds</u>					
Backwash Filter tank	\$0	\$0	\$4,200	\$0	\$0
Debt Service	\$319,032	\$313,001	\$371,257	\$369,649	\$361,475
General Fund-administrative	\$87,045	\$96,100	\$97,325	\$139,500	\$149,100
Total	\$406,077	\$409,101	\$472,782	\$509,149	\$510,575

BONNER POINTE TIF INCREMENT
Special Revenue

The Bonner Pointe TIF Increment Fund accounts for public revenues and expenditures related to the City's adopted Bonner Pointe Tax Increment Fund district. This district is located on the northeast corner of K-7 and Kansas Ave. The district was established on November 27, 2008.

REVENUE SOURCE	2012	2013	2014	2015	2016
TIF Increment - WY Co Ad Valorem Tax	\$115,096	\$116,920	\$175,470	\$225,000	\$240,000
Total Revenue	\$115,096	\$116,920	\$175,470	\$225,000	\$240,000

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$9,500	\$0	\$0	\$0	\$0
Projected Revenues	\$115,096	\$116,920	\$175,470	\$225,000	\$240,000
Total Funds Available	\$124,596	\$116,920	\$175,470	\$225,000	\$240,000
Less Fund Expenditures	\$124,596	\$116,920	\$175,470	\$225,000	\$240,000
Ending Balance, Dec 31st	\$0	\$0	\$0	\$0	\$0

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Contractual Services	\$124,596	\$116,920	\$175,470	\$225,000	\$240,000
Total	\$124,596	\$116,920	\$175,470	\$225,000	\$240,000

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Contractual Services					
City Administrative Fee	\$623	\$585	\$877	\$1,125	\$1,200
City TIF Application Fee	\$0	\$22,500	\$0	\$0	\$0
Developer Distribution	\$123,973	\$93,835	\$174,593	\$223,875	\$238,800
Total	\$124,596	\$116,920	\$175,470	\$225,000	\$240,000

Special Revenue

This fund accounts for sales tax generated by an additional 1% sales tax for the purpose of redevelopment of Bonner Springs Center located on the southwest corner of Kansas Ave. and K-7 Highway.

REVENUE SOURCE	2012	2013	2014	2015	2016
CID Sales Tax	\$58,446	\$61,440	\$63,019	\$100,000	\$100,000
Total Revenue	\$58,446	\$61,440	\$63,019	\$100,000	\$100,000

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$0	\$0	\$0	\$0	\$0
Projected Revenues	\$58,446	\$61,440	\$63,019	\$100,000	\$100,000
Total Funds Available	\$58,446	\$61,440	\$63,019	\$100,000	\$100,000
Less Fund Expenditures	\$58,446	\$61,440	\$63,019	\$100,000	\$100,000
Ending Balance, Dec 31st	\$0	\$0	\$0	\$0	\$0

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Contractual Services	\$58,446	\$61,440	\$63,019	\$100,000	\$100,000
Total	\$58,446	\$61,440	\$63,019	\$100,000	\$100,000

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Contractual Services					
City Administrative Fee	\$2,922	\$2,021	\$3,151	\$5,000	\$5,000
Admin Fee-Reimb petition fee	\$0	\$1,051	\$0	\$0	\$0
Developer Distribution	\$55,524	\$58,368	\$59,868	\$95,000	\$95,000
Total	\$58,446	\$61,440	\$63,019	\$100,000	\$100,000

This fund accounts for a city advance of CID funds to the developer of Bonner Springs Center based on a development agreement.

REVENUE SOURCE	2012	2013	2014	2015	2016
Transfer from General fund	\$18,144	\$20,977	\$24,656	\$33,000	\$50,000
Total Revenue	\$18,144	\$20,977	\$24,656	\$33,000	\$50,000

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$0	\$0	\$0	\$0	\$0
Projected Revenues	\$18,144	\$20,977	\$24,656	\$33,000	\$50,000
Total Funds Available	\$18,144	\$20,977	\$24,656	\$33,000	\$50,000
Less Fund Expenditures	\$18,144	\$20,977	\$24,656	\$33,000	\$50,000
Ending Balance, Dec 31st	\$0	\$0	\$0	\$0	\$0

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Contractual Services	\$18,144	\$20,977	\$24,656	\$33,000	\$50,000
Total	\$18,144	\$20,977	\$24,656	\$33,000	\$50,000

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Contractual Services					
City Contribution-Bonner Spgs Ctr	\$18,144	\$20,977	\$24,656	\$33,000	\$50,000
Total	\$18,144	\$20,977	\$24,656	\$33,000	\$50,000

Special Revenue

In January 2014, the City began collecting a ¼ cent sales tax for capital improvements. All sales and use taxes generated by this tax are placed in this Capital Improvement Sales Tax fund. The tax will expire December 31, 2023.

The 2016 budget includes a \$300,000 transfer to the Street Fund for street improvements. The budget also includes the construction of a trail along 130th Street between Nettleton and Swartz, the purchase a mower for the cemetery, a truck to replace a 1999 GMC pickup, cameras and fencing for facility security, and a portion of the cost of an electronic Welcome sign at K-7 and Speakers Rd.

REVENUE SOURCE	2012	2013	2014	2015	2016
City sales/use tax	\$0	\$0	\$413,559	\$506,250	\$467,500
Interest	\$0	\$0	\$149	\$450	\$350
Trfr from Cap Imp Fund	\$0	\$0	\$120	\$0	\$0
Total Revenue	\$0	\$0	\$413,828	\$506,700	\$467,850

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$0	\$0	\$0	\$63,728	\$119,828
Projected Revenues	\$0	\$0	\$413,828	\$506,700	\$467,850
Total Funds Available	\$0	\$0	\$413,828	\$570,428	\$587,678
Less Fund Expenditures	\$0	\$0	\$350,100	\$450,600	\$535,000
Ending Balance, Dec 31st	\$0	\$0	\$63,728	\$119,828	\$52,678

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Major Capital	\$0	\$0	\$0	\$150,600	\$235,000
Transfer to Other Funds	\$0	\$0	\$350,100	\$300,000	\$300,000
Total	\$0	\$0	\$350,100	\$450,600	\$535,000

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Major Capital					
Asphalt pad for Salt Barn	\$0	\$0	\$0	\$0	\$0
Rock Wall Repair-City Hall	\$0	\$0	\$0	\$6,000	\$0
Skid Steer Loader tracks	\$0	\$0	\$0	\$6,000	\$0
Mower	\$0	\$0	\$0	\$12,000	\$12,000
Rock Hammer for Mini Excavator	\$0	\$0	\$0	\$6,000	\$0
Vehicles	\$0	\$0	\$0	\$0	\$45,000
Facility Security	\$0	\$0	\$0	\$0	\$8,000
130th Street Trail	\$0	\$0	\$0	\$0	\$160,000
Electronic Welcome signs	\$0	\$0	\$0	\$0	\$10,000
Records Management System	\$0	\$0	\$0	\$120,600	\$0
Total	\$0	\$0	\$0	\$150,600	\$235,000
Transfers to Other Funds					
Transfer to Emerg Svc Capital	\$0	\$0	\$50,100	\$0	\$0
Transfer to Street Projects	\$0	\$0	\$300,000	\$300,000	\$300,000
Total	\$0	\$0	\$350,100	\$300,000	\$300,000

DEBT SERVICE
Special Revenue

The Debt Service Fund is used to pay for the City's outstanding long term debt. Revenue sources are tied to projects and expenditures within specific funds/departments in the City. All debt paid in the debt service fund is general obligation debt. A portion of this debt is funded by utility and sales tax transfers as well as special assessment revenue collected through taxes.

REVENUE SOURCE	2012	2013	2014	2015	2016
Ad Valorem	\$417,044	\$430,640	\$343,683	\$293,578	\$303,799
Motor vehicle tax	\$54,025	\$56,295	\$60,876	\$45,515	\$35,233
Payment in lieu of tax	\$12,785	\$13,295	\$13,546	\$5,482	\$6,557
Recreational vehicle tax	\$382	\$374	\$376	\$220	\$172
Heavy vehicle tax	\$578	\$397	\$486	\$254	\$112
Commercial vehicle tax	\$0	\$0	\$0	\$0	\$1,618
Watercraft tax	\$0	\$0	\$0	\$0	\$368
Delinquent tax	\$20,673	\$17,067	\$11,322	\$0	\$0
Neighborhood revitalization rebates	\$0	\$0	\$0	(\$15,129)	(\$13,756)
Total City Taxes	\$505,487	\$518,068	\$430,289	\$329,920	\$334,103
Special assessments	\$124,644	\$189,824	\$132,285	\$125,000	\$125,000
Interest	\$2,407	\$1,631	\$1,234	\$1,300	\$1,200
Accrued Interest	\$306	\$0	\$0	\$0	\$0
Transfer from Wastewater	\$543,123	\$523,705	\$566,169	\$589,461	\$590,554
Transfer from Water	\$319,032	\$313,001	\$371,257	\$369,649	\$361,475
Transfer from Library Sales Tax	\$429,840	\$387,471	\$837,280	\$423,825	\$464,609
Transfer from Library Project	\$0	\$49,060	\$0	\$0	\$0
Transfer from Wolf Creek Sewer	\$0	\$13,614	\$0	\$0	\$0
Transfer from 2014 A-Bond		\$0	\$5,999	\$0	\$0
Transfer from 2012 -2 Temp Note	\$0	\$0	\$453	\$0	\$0
Transfer from 2009 A-Bond	\$191,601	\$0	\$0	\$0	\$0
Transfer from 2009-1 Temp Note	\$141,260	\$0	\$0	\$0	\$0
Transfer from Storm Sewer	\$19,961	\$19,743	\$19,828	\$19,851	\$19,866
Transfer from Emergency Services Sales Tax	\$75,439	\$268,044	\$268,501	\$263,822	\$263,240
Transfer from Aquatic Facility Sales Tax	\$442,168	\$1,294,760	\$0	\$0	\$0
Total Other Revenue	\$2,289,781	\$3,060,853	\$2,203,006	\$1,792,908	\$1,825,944
Total All Sources	\$2,795,268	\$3,578,921	\$2,633,295	\$2,122,828	\$2,160,047

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$221,916	\$326,169	\$365,518	\$266,221	\$209,881
Projected Revenues	\$2,795,268	\$3,578,921	\$2,633,295	\$2,122,828	\$2,160,047
Total Funds Available	\$3,017,184	\$3,905,090	\$2,998,813	\$2,389,049	\$2,369,928
Less Fund Expenditures	\$2,691,015	\$3,539,572	\$2,732,592	\$2,179,168	\$2,265,796
Ending Balance, Dec 31st	\$326,169	\$365,518	\$266,221	\$209,881	\$104,132

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Debt Service	\$2,691,015	\$3,539,572	\$2,732,592	\$2,179,168	\$2,265,796
Total	\$2,691,015	\$3,539,572	\$2,732,592	\$2,179,168	\$2,265,796

EXPENDITURE DETAIL	2012	2013	2014	2015	2016
Debt Service					
Principal	\$1,925,000	\$2,825,000	\$2,069,553	\$1,600,000	\$1,700,000
Interest	\$766,015	\$714,572	\$591,733	\$579,168	\$515,796
Temp Note Payoff	\$0	\$0	\$71,306	\$0	\$0
Cash Basis Reserve	\$0	\$0	\$0	\$0	\$50,000
Total	\$2,691,015	\$3,539,572	\$2,732,592	\$2,179,168	\$2,265,796

DRUG & ALCOHOL
Special Revenue

The Drug and Alcohol fund receives revenue from a liquor drink tax. This fund accounts for 1/3 of the liquor drink tax received by the City. Revenues from this fund pay for services or programs whose principal purpose is drug and alcohol abuse prevention, education, detoxification, and intervention.

REVENUE SOURCE	2012	2013	2014	2015	2016
Liquor Tax	\$50,560	\$56,525	\$57,276	\$55,000	\$55,000
Interest	\$395	\$252	\$236	\$225	\$200
Total City Taxes	\$50,955	\$56,777	\$57,512	\$55,225	\$55,200

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$160,173	\$145,193	\$129,508	\$120,330	\$90,155
Projected Revenues	\$50,955	\$56,777	\$57,512	\$55,225	\$55,200
Total Funds Available	\$211,128	\$201,970	\$187,020	\$175,555	\$145,355
Less Fund Expenditures	\$65,935	\$72,462	\$66,690	\$85,400	\$67,650
Ending Balance, Dec 31st	\$145,193	\$129,508	\$120,330	\$90,155	\$77,705

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Contractual Services	\$13,135	\$13,497	\$5,440	\$25,000	\$25,000
Transfer to Other Funds	\$52,800	\$58,965	\$61,250	\$60,400	\$42,650
Total	\$65,935	\$72,462	\$66,690	\$85,400	\$67,650

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Contractual Services					
Salvation Army	\$10,000	\$10,000	\$0		
Project Graduation	\$0	\$362	\$410		
Wy. Mental Health	\$3,135	\$3,135	\$3,135		
BSHS - Navigator Curriculum	\$0	\$0	\$1,895		
Total	\$13,135	\$13,497	\$5,440	\$25,000	\$25,000
Transfer to Other Funds					
DARE Festival	\$2,000	\$4,640	\$5,000	\$0	\$0
General Fund -- DARE	\$50,800	\$54,325	\$56,250	\$60,400	\$42,650
Total	\$52,800	\$58,965	\$61,250	\$60,400	\$42,650

ECONOMIC DEVELOPMENT

Special Revenue

The Economic Development budget has been funded with revenue generated through Industrial Revenue Bond (IRB) origination fees and a portion of petition and application fees generated by Economic Development Incentives. Because no fees are anticipated in 2016, the 2016 budget includes a transfer from the General Fund in revenue.

REVENUE SOURCE	2012	2013	2014	2015	2016
Industrial Revenue Bond (IRB) Origination fee	\$10,000	\$750	\$0	\$12,850	\$0
IRB Closing fee	\$0	\$0	\$0	\$450	\$0
TIF Application fees	\$0	\$13,500	\$0	\$0	\$0
Interest	\$37	\$34	\$18	\$0	\$0
Transfer from General Fund	\$0	\$0	\$0	\$0	\$8,991
Total Revenue	\$10,037	\$14,284	\$18	\$13,300	\$8,991

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$11,147	\$11,946	\$15,138	\$2,906	\$3,954
Projected Revenues	\$10,037	\$14,284	\$18	\$13,300	\$8,991
Total Funds Available	\$21,184	\$26,230	\$15,156	\$16,206	\$12,945
Less Fund Expenditures	\$9,238	\$11,092	\$12,250	\$12,252	\$12,945
Ending Balance, Dec 31st	\$11,946	\$15,138	\$2,906	\$3,954	\$0

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Contractual Services	\$8,161	\$10,475	\$11,608	\$11,452	\$12,045
Commodity Items	\$1,077	\$617	\$642	\$800	\$900
Total	\$9,238	\$11,092	\$12,250	\$12,252	\$12,945

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Contractual Services					
Postage/deliveries	\$1	\$28	\$14	\$25	\$25
Mileage	\$89	\$127	\$73	\$200	\$150
Prof Dev/travel/dues/subscriptions	\$2,688	\$4,067	\$5,011	\$4,227	\$4,700
Boards & local meetings	\$175	\$279	\$111	\$200	\$200
Membership dues - Wyandotte Development Inc	\$4,000	\$4,000	\$5,000	\$5,000	\$5,000
Business Appreciation Luncheon	\$91	\$436	\$379	\$500	\$500
Economic Development Activities	\$15	\$388	\$0	\$100	\$150
Equipment maintenance	\$77	\$0	\$0	\$0	\$120
Marketing and advertising	\$1,025	\$1,150	\$1,020	\$1,200	\$1,200
Total	\$8,161	\$10,475	\$11,608	\$11,452	\$12,045
Commodity Items					
Office supplies/copier	\$530	\$219	\$244	\$400	\$400
Demographic reports	\$547	\$398	\$398	\$400	\$500
Total	\$1,077	\$617	\$642	\$800	\$900

Special Revenue

The 2016 budget includes software maintenance for the new Records Management System along with a computer purchase.

Personnel Schedule		
Full Time	FTE	2016 Wages
Director/Paramedic	1	\$77,362
Paramedics	3	\$103,646
EMTs	3	\$64,034
	7	\$245,042
Part time	FTE	
Paramedics/EMT's	0.25	\$11,000
Total	0.25	\$11,000
Volunteer	# Volunteers	
Volunteers	25	\$40,000
Total	25	\$40,000
Total	32.25	\$296,042

REVENUE SOURCE	2012	2013	2014	2015	2016
Ambulance fees	\$174,796	\$156,113	\$180,730	\$175,000	\$180,000
Total fees	\$174,796	\$156,113	\$180,730	\$175,000	\$180,000
Reimbursed expenses	\$0	\$71	\$1,695	\$0	\$0
Total other sources	\$0	\$71	\$1,695	\$0	\$0
Transfer from General Fund	\$315,631	\$368,936	\$352,777	\$512,130	\$536,144
Total General Fund Subsidy	\$315,631	\$368,936	\$352,777	\$512,130	\$536,144
Total All Sources	\$490,427	\$525,120	\$535,202	\$687,130	\$716,144

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$0	-\$288	\$0	\$0	\$0
Projected Revenues	\$490,427	\$525,120	\$535,202	\$687,130	\$716,144
Total Funds Available	\$490,427	\$524,832	\$535,202	\$687,130	\$716,144
Less Fund Expenditures	\$490,715	\$524,832	\$535,202	\$687,130	\$716,144
Year End Cash Carry Over	(\$288)	\$0	\$0	\$0	\$0

Special Revenue

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Personnel Services	\$371,664	\$402,079	\$408,455	\$551,544	\$567,722
Contractual Services	\$68,762	\$72,865	\$79,768	\$84,496	\$92,572
Commodity Items	\$47,886	\$48,412	\$46,979	\$51,090	\$55,350
Major Capital Items	\$2,403	\$1,476	\$0	\$0	\$500
Total	\$490,715	\$524,832	\$535,202	\$687,130	\$716,144
EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Full time salary	\$176,623	\$179,771	\$188,051	\$240,952	\$245,042
Part time salary	\$5,792	\$10,776	\$9,045	\$10,000	\$11,000
Volunteer pay	\$17,850	\$12,984	\$14,980	\$40,000	\$40,000
Overtime	\$71,927	\$85,712	\$84,359	\$91,000	\$116,000
Excess sick leave payout	\$4,157	\$5,150	\$6,926	\$8,107	\$0
End of Employment leave payout	\$0	\$4,303	\$0	\$0	\$0
Employee benefits	\$95,315	\$103,383	\$105,094	\$161,485	\$155,680
Total	\$371,664	\$402,079	\$408,455	\$551,544	\$567,722
Contractual Services					
Postage/deliveries	\$538	\$276	\$885	\$600	\$600
Telephone/mobile/pagers	\$4,185	\$3,800	\$3,868	\$4,000	\$4,000
Collection fees	\$3,294	\$2,902	\$3,396	\$3,600	\$4,000
Mileage	\$0	\$6	\$0	\$0	\$0
Prof dev/travel/dues/subsripts	\$3,291	\$5,088	\$4,318	\$6,299	\$8,499
Software licensing	\$1,456	\$1,100	\$1,440	\$1,200	\$1,200
Software maintenance agree-RMS	\$0	\$0	\$0	\$0	\$2,750
Insurance	\$3,833	\$6,078	\$4,095	\$4,397	\$4,523
Medical services	\$1,217	\$1,163	\$1,187	\$1,500	\$1,000
Medical director	\$10,800	\$10,800	\$10,800	\$10,800	\$11,400
Billing services	\$14,021	\$12,607	\$14,483	\$16,000	\$16,000
Medical waste disposal	\$897	\$315	\$321	\$500	\$500
Vehicle maint/repairs	\$1,362	\$1,863	\$3,910	\$3,000	\$5,000
Equipment maint/repairs	\$7,096	\$9,945	\$11,822	\$13,600	\$13,600
Building/grounds maint/repairs	\$3,952	\$1,776	\$2,459	\$2,000	\$2,500
Utilities	\$12,820	\$15,146	\$16,784	\$17,000	\$17,000
Total	\$68,762	\$72,865	\$79,768	\$84,496	\$92,572
Commodity Items					
Office/computer/copier supplies	\$4,309	\$5,041	\$6,072	\$5,000	\$5,000
Maintenance/repair supplies	\$1,469	\$906	\$585	\$1,500	\$1,700
Uniforms	\$4,403	\$5,375	\$3,193	\$5,000	\$7,000
Awards/food/open house	\$863	\$464	\$377	\$850	\$850
Medical supplies	\$24,859	\$25,413	\$25,006	\$25,000	\$27,000
Vehicle fuel/supplies	\$10,521	\$9,456	\$10,078	\$12,000	\$12,000
Oxygen	\$1,462	\$1,757	\$1,668	\$1,740	\$1,800
Total	\$47,886	\$48,412	\$46,979	\$51,090	\$55,350
Major Capital Items					
Medical equipment	\$2,403	\$0	\$0	\$0	\$0
Communications equipment	\$0	\$1,476	\$0	\$0	\$0
Computer	\$0	\$0	\$0	\$0	\$500
Total	\$2,403	\$1,476	\$0	\$0	\$500

EMERGENCY SERVICES CAPITAL**Special Revenue**

In October 2003, the city began collecting a 10 year ¼ cent sales tax for emergency services capital. The Emergency Services Capital fund is used to purchase capital items for the police, fire, and ambulance departments. In November 2012 following an affirmative public vote, the tax was extended for an additional 10 years. The tax will continue through September 2023.

REVENUE SOURCE	2012	2013	2014	2015	2016
City sales tax	\$448,392	\$471,746	\$497,849	\$506,250	\$467,500
Interst	\$1,073	\$477	\$561	\$500	\$250
Transfer from Cap Improv Sales Tax	\$0	\$0	\$50,100	\$0	\$0
Miscellaneous Revenue	\$0	\$14,408	\$0	\$0	\$0
Total Revenue	\$449,465	\$486,631	\$548,510	\$506,750	\$467,750

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$333,251	\$358,654	\$249,948	\$176,053	\$347,999
Projected Revenues	\$449,465	\$486,631	\$548,510	\$506,750	\$467,750
Total Funds Available	\$782,716	\$845,285	\$798,458	\$682,803	\$815,749
Less Fund Expenditures	\$424,062	\$595,337	\$622,405	\$334,804	\$735,986
Ending Balance, Dec 31st	\$358,654	\$249,948	\$176,053	\$347,999	\$79,763

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Capital Items	\$348,623	\$327,293	\$353,904	\$70,982	\$472,746
Transfer to Other Funds	\$75,439	\$268,044	\$268,501	\$263,822	\$263,240
Total	\$424,062	\$595,337	\$622,405	\$334,804	\$735,986

EMERGENCY SERVICES CAPITAL**Special Revenue**

EXPENDITURE DETAIL					
Capital	2012	2013	2014	2015	2016
Ambulance					
AED Equipment	\$0	\$40,000	\$0	\$0	\$0
Autopulse batteries	\$1,725	\$3,300	\$0	\$3,300	\$0
Computer Equipment	\$4,880	\$1,454	\$9,400	\$0	\$0
Radios upgrades	\$24,093	\$0	\$0	\$2,314	\$0
Hot Water Heater-EMS facility	\$0	\$0	\$3,328	\$0	\$0
Radios equipment	\$0	\$0	\$0	\$0	\$0
Svc Agreem/cots/loading sys	\$0	\$10,689	\$0	\$0	\$0
Cots	\$0	\$25,229	\$0	\$0	\$0
Cot loading system	\$0	\$38,976	\$1,320	\$0	\$0
Fire					
Computer	\$6,612	\$7,320	\$0	\$0	\$0
Jaws/Rescue equipment	\$0	\$0	\$0	\$0	\$0
Radio Upgrades	\$0	\$0	\$0	\$1,567	\$0
Auto door openers	\$0	\$8,102	\$0	\$0	\$0
Multi gas detection equipment	\$0	\$1,614	\$0	\$0	\$0
Bay lighting	\$0	\$599	\$0	\$0	\$0
Air Bags	\$7,504	\$0	\$0	\$0	\$0
Command Vehicle initial repairs	\$1,244	\$5,141	\$0	\$0	\$0
Autos	\$0	\$47,827	\$0	\$0	\$0
Lease payments on aerial truck	\$157,404	\$104,937	\$0	\$0	\$0
Police					
AED Equipment	\$0	\$0	\$0	\$0	\$0
Halligan Tool/Entry kit	\$0	\$0	\$0	\$0	\$0
Digital equipment	\$0	\$0	\$0	\$2,184	\$0
Vehicle Lightbars	\$0	\$0	\$0	\$0	\$0
Bail out bags	\$0	\$3,298	\$936	\$0	\$0
Radars	\$1,500	\$0	\$0	\$0	\$0
Tazers	\$0	\$0	\$10,366	\$0	\$0
Vehicular Equipment	\$101,627	\$28,712	\$59,759	\$58,037	\$0
Computers	\$24,470	\$95	\$0	\$3,240	\$0
Records Management System	\$0	\$0	\$0	\$0	\$0
Load Bearing vests	\$0	\$0	\$7,628	\$0	\$0
Property Acquisition	\$0	\$0	\$260,710	\$0	\$0
Building renovation supplies	\$0	\$0	\$457	\$0	\$0
Tire deflating devices	\$0	\$0	\$0	\$340	\$0
In Car video system	\$16,755	\$0	\$0	\$0	\$0
Other					
Generator	\$809	\$0	\$0	\$0	\$0
Emergency servies capital	\$0	\$0	\$0	\$0	\$472,746
Total	\$348,623	\$327,293	\$353,904	\$70,982	\$472,746
Transfer to Other Funds					
Transfer to Debt Service	\$75,439	\$268,044	\$268,501	\$263,822	\$263,240
Total	\$75,439	\$268,044	\$268,501	\$263,822	\$263,240

LIBRARY Special Revenue

Personnel Schedule		
<u>Permanent</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Director	1	\$58,483
Assistant Director	1	\$44,576
Librarian	1	\$32,692
(3) Coordinator	3	\$91,899
Subtotal	6	\$227,650
<u>Part Time</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
(5) Library Assistants	2.125	\$56,097
Subtotal	2.125	\$56,097
Total	8.125	\$283,747

REVENUE SOURCE	2012	2013	2014	2015	2016
City ad valorem	\$285,277	\$298,715	\$311,964	\$337,551	\$351,829
Motor vehicle tax	\$34,467	\$38,768	\$42,285	\$41,310	\$40,511
Payment in lieu of tax	\$8,797	\$9,224	\$12,293	\$6,304	\$7,594
Delinquent tax	\$14,577	\$11,601	\$8,144	\$0	\$0
Heavy vehicle tax	\$285	\$273	\$331	\$230	\$128
Recreational vehicle tax	\$236	\$258	\$261	\$200	\$197
Commercial motor veh tax	\$0	\$0	\$0	\$0	\$1,860
Watercraft tax	\$0	\$0	\$0	\$0	\$423
Neighborhood Revital. Rebate	\$0	\$0	\$0	(\$17,395)	(\$15,931)
Undistributed taxes by City	(\$9,321)	\$8,664	(\$2,620)	\$0	\$0
Total City Taxes	\$334,318	\$367,503	\$372,658	\$368,200	\$386,611
State aid	\$3,112	\$2,953	\$2,660	\$2,660	\$2,346
Grants	\$8,028	\$6,062	\$5,270	\$5,000	\$5,000
Patron charges	\$21,072	\$20,887	\$20,359	\$18,700	\$18,700
Donations	\$7,476	\$6,765	\$3,918	\$5,000	\$5,000
Interest	\$582	\$377	\$247	\$300	\$300
Reimbursements/Misc	\$473	\$1,922	\$756	\$0	\$0
County Library tax	\$129,025	\$138,057	\$154,624	\$162,355	\$174,533
Total Other Revenue	\$169,768	\$177,023	\$187,834	\$194,015	\$205,879
Total All Sources	\$504,086	\$544,526	\$560,492	\$562,215	\$592,490

LIBRARY
Special Revenue

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$83,382	\$62,539	\$56,754	\$44,795	\$23,054
Projected Revenues	\$504,086	\$544,526	\$560,492	\$562,215	\$592,490
Total Funds Available	\$587,468	\$607,065	\$617,246	\$607,010	\$615,544
Less Fund Expenditures	\$524,929	\$550,311	\$572,451	\$583,956	\$592,490
Ending Balance, Dec 31st	\$62,539	\$56,754	\$44,795	\$23,054	\$23,054

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Personnel Services	\$320,763	\$339,812	\$360,623	\$381,980	\$379,708
Contractual Services	\$102,804	\$107,088	\$109,077	\$108,476	\$119,611
Commodity Items	\$99,736	\$94,025	\$97,647	\$91,500	\$93,171
Major Capital Items	\$1,626	\$5,386	\$5,104	\$2,000	\$0
Transfer to Capital Improvement	\$0	\$4,000	\$0	\$0	\$0
Total	\$524,929	\$550,311	\$572,451	\$583,956	\$592,490

LIBRARY
Special Revenue

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Personnel Services</u>					
Full time wages	\$176,536	\$185,742	\$193,268	\$224,817	\$227,650
Part time wages	\$73,244	\$78,947	\$80,063	\$60,574	\$56,097
End of Employment Payout	\$0	\$0	\$4,257	\$0	\$0
Overtime	\$3,254	\$1,481	\$3,055	\$0	\$0
Employee benefits	\$67,729	\$73,642	\$79,980	\$96,589	\$95,961
Total	\$320,763	\$339,812	\$360,623	\$381,980	\$379,708
<u>Contractual Services</u>					
Postage	\$2,197	\$1,977	\$2,124	\$2,000	\$2,000
Service/Bank charges	\$325	\$348	\$316	\$500	\$500
Telephone/ internet	\$9,411	\$2,946	\$3,442	\$6,000	\$4,048
Insurance	\$6,258	\$9,860	\$7,088	\$7,600	\$9,282
Repair/Service	\$5,708	\$1,735	\$405	\$1,500	\$3,680
Elevator Service Contract	\$2,107	\$2,536	\$2,233	\$2,166	\$2,306
Promotional materials/printing	\$492	\$0	\$176	\$500	\$500
Prof. Dev./dues/subscrip/ travel	\$3,869	\$3,988	\$4,010	\$3,660	\$3,660
Mileage	\$319	\$380	\$276	\$400	\$400
Building maintenance	\$13,932	\$17,040	\$14,632	\$18,000	\$18,000
Landscaping/mowing	\$9,112	\$6,906	\$8,248	\$8,000	\$8,480
Utilities	\$32,015	\$37,863	\$43,667	\$36,000	\$43,462
Miscellaneous - building expenses	\$1,885	\$2,555	\$1,881	\$1,100	\$4,081
Imagination Destination	\$0	\$0	\$1,877	\$0	\$0
Computer consultant	\$8,302	\$12,012	\$11,502	\$14,000	\$12,000
Copier lease	\$5,319	\$5,329	\$5,644	\$5,300	\$5,462
Security/Fire Monitoring	\$672	\$840	\$654	\$850	\$850
Testing (Fire/Sprinkler/Backflow)	\$881	\$773	\$902	\$900	\$900
Total	\$102,804	\$107,088	\$109,077	\$108,476	\$119,611

LIBRARY
Special Revenue

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Commodity Items</u>					
Print materials-Books/Mag/newspapers	\$38,962	\$39,650	\$35,162	\$37,100	\$38,271
Media-Video/CDs/Audio/DVDs/Ebooks	\$20,841	\$10,870	\$22,074	\$17,800	\$18,300
Lost items reimbursement	\$454	\$487	\$42	\$500	\$500
Comp software/Automation/Courier service	\$12,067	\$12,222	\$12,683	\$9,900	\$9,900
Office/computer supplies	\$13,588	\$15,317	\$11,521	\$14,200	\$14,200
Summer Reading (prizes, services)	\$8,893	\$9,403	\$8,551	\$8,000	\$8,000
Programming (children's, adults)	\$3,391	\$4,926	\$5,976	\$3,000	\$3,000
Promotional Materials	\$417	\$341	\$554	\$0	\$0
Outreach Programs	\$549	\$410	\$811	\$500	\$500
Volunteer Dinner	\$574	\$399	\$273	\$500	\$500
Total	\$99,736	\$94,025	\$97,647	\$91,500	\$93,171
<u>Major Capital Items</u>					
Computer equipment	\$1,626	\$3,767	\$4,431	\$2,000	\$0
Memorial Bench	\$0	\$1,619	\$673	\$0	\$0
Total	\$1,626	\$5,386	\$5,104	\$2,000	\$0
<u>Transfer to Other Funds</u>					
Capital Improvement	\$0	\$4,000	\$0	\$0	\$0
Total	\$0	\$4,000	\$0	\$0	\$0

LIBRARY SALES TAX
Special Revenue

In January 2007, the city began collecting a ¼ cent sales tax to fund the construction of a library facility. All sales and use taxes generated by this tax are placed in this Library Sales Tax fund. The ¼ cent tax will expire December 31, 2016. Transfers are made from this fund to the Debt Service fund when bond payments are due on the Library. In 2014, a portion of the bonds were redeemed early.

REVENUE SOURCE	2012	2013	2014	2015	2016
City sales/use tax	\$448,392	\$471,746	\$497,849	\$506,250	\$467,500
Interest	\$1,248	\$1,015	\$556	\$325	\$100
Total Revenue	\$449,640	\$472,761	\$498,405	\$506,575	\$467,600

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$613,553	\$633,353	\$718,644	\$379,769	\$462,519
Projected Revenues	\$449,640	\$472,761	\$498,405	\$506,575	\$467,600
Total Funds Available	\$1,063,193	\$1,106,114	\$1,217,049	\$886,344	\$930,119
Less Fund Expenditures	\$429,840	\$387,470	\$837,280	\$423,825	\$930,119
Ending Balance, Dec 31st	\$633,353	\$718,644	\$379,769	\$462,519	\$0

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Capital Items	\$0	\$0	\$0	\$0	\$465,510
Transfer to Other Funds	\$429,840	\$387,470	\$837,280	\$423,825	\$464,609
Total	\$429,840	\$387,470	\$837,280	\$423,825	\$930,119

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Capital Items					
Capital Outlay	\$0	\$0	\$0	\$0	\$465,510
Total	\$0	\$0	\$0	\$0	\$465,510
Transfer to Other Funds					
Transfer to Debt Service	\$429,840	\$387,470	\$837,280	\$423,825	\$464,609
Total	\$429,840	\$387,470	\$837,280	\$423,825	\$464,609

PARK DEDICATION
Special Revenue

Revenues in the Park Dedication fund are generated by a park impact fee collected with each new residential building permit. No expenditures are budgeted for 2016.

REVENUE SOURCE	2012	2013	2014	2015	2016
Impact fees	\$11,000	\$19,000	\$5,000	\$4,000	\$5,000
Interest	\$56	\$58	\$95	\$40	\$100
Total Revenue	\$11,056	\$19,058	\$5,095	\$4,040	\$5,100

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$15,070	\$26,126	\$45,184	\$50,279	\$54,319
Projected Revenues	\$11,056	\$19,058	\$5,095	\$4,040	\$5,100
Total Funds Available	\$26,126	\$45,184	\$50,279	\$54,319	\$59,419
Less Fund Expenditures	\$0	\$0	\$0	\$0	\$0
Ending Balance, Dec 31st	\$26,126	\$45,184	\$50,279	\$54,319	\$59,419

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Contractual Services	\$0	\$0	\$0	\$0	\$0
Major Capital	\$0	\$0	\$0	\$0	\$0
Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Contractual Services</u>					
Engineering Design	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
<u>Major Capital</u>					
North Park development	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
<u>Transfer to Other Funds</u>					
Transfer to Soccer Field	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0

RECREATION PROGRAMS**Special Revenue**

The Recreation Programs fund accounts for several miscellaneous recreation programs as well some capital purchases for the Parks & Recreation department. The 2016 budget includes capital purchases which include replacement of a mower, partial cost of a playground at the front of Lions Park, security cameras at the community center, and replacement of an AED at the community center.

Personnel Schedule

Seasonal	FTE Positions	2016 Wages
Summer Youth Recreation Coordinator	n/a	\$12,000
Summer Youth Recreation Asst. Coordinator	n/a	\$6,000
Summer Youth Recreation Assistant (12)	n/a	\$72,000
Total	0.0	\$90,000

REVENUE SOURCE	2012	2013	2014	2015	2016
Tumbling/dance	\$4,239	\$2,737	\$3,811	\$4,000	\$6,000
Fitness Challenge	\$0	\$0	\$250	\$150	\$0
Youth activities	\$95	\$78	\$0	\$0	\$2,000
Adult activities	\$1,145	\$1,250	\$495	\$1,500	\$2,500
Educational activities	\$3,701	\$1,963	\$530	\$3,500	\$9,000
Family activities	\$780	\$892	\$977	\$1,000	\$7,000
Summer youth camp	\$54,328	\$81,796	\$92,800	\$120,000	\$135,000
Toddle time	\$616	\$268	\$236	\$500	\$500
Concession Sales	\$0	\$560	\$35	\$0	\$0
Cancellation Fees	\$50	\$30	\$50	\$0	\$0
Reimbursed expenses	\$115	\$15	\$0	\$0	\$0
Interest	\$0	\$0	\$53	\$0	\$0
Donations	\$0	\$0	\$1,000	\$0	\$0
Youth Volleyball Fees	\$8,128	\$8,780	\$11,328	\$9,000	\$12,000
Total Other Revenue	\$73,197	\$98,369	\$111,565	\$139,650	\$174,000
Total All Sources	\$73,197	\$98,369	\$111,565	\$139,650	\$174,000

RECREATION PROGRAMS**Special Revenue**

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$14,350	\$21,863	\$32,130	\$61,884	\$66,919
Projected Revenues	\$73,197	\$98,369	\$111,565	\$139,650	\$174,000
Total Funds Available	\$87,547	\$120,232	\$143,695	\$201,534	\$240,919
Less Fund Expenditures	\$65,684	\$88,102	\$81,811	\$134,615	\$213,380
Ending Balance, Dec 31st	\$21,863	\$32,130	\$61,884	\$66,919	\$27,539

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Personnel Services	\$48,137	\$59,594	\$63,811	\$89,940	\$105,180
Contractual Services	\$9,127	\$8,267	\$7,267	\$26,650	\$25,650
Commodity Items	\$3,765	\$6,356	\$6,042	\$12,000	\$33,800
Capital Items	\$0	\$8,333	\$0	\$0	\$40,600
Youth Volleyball Personnel	\$0	\$330	\$0	\$675	\$0
Youth Volleyball	\$4,655	\$5,222	\$4,691	\$5,350	\$8,150
Total	\$65,684	\$88,102	\$81,811	\$134,615	\$213,380

RECREATION PROGRAMS**Special Revenue**

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Summer Youth Rec Wages	\$43,466	\$53,868	\$55,251	\$80,000	\$90,000
Employee Benefits	\$4,671	\$5,726	\$7,191	\$9,940	\$10,044
Educational-Babysitting class wages	\$0	\$0	\$0	\$0	\$600
Educational-Babysitting class benefits	\$0	\$0	\$0	\$0	\$67
Tumbling Wages	\$0	\$0	\$1,265	\$0	\$4,020
Tumbling Benefits	\$0	\$0	\$104	\$0	\$449
Total	\$48,137	\$59,594	\$63,811	\$89,940	\$105,180
Contractual Services					
Special events	\$0	\$121	\$438	\$500	\$3,000
Summer youth programs/camp	\$4,072	\$5,167	\$4,620	\$20,000	\$20,000
Tumbling/dance	\$3,133	\$2,235	\$1,505	\$3,500	\$0
Educational activities	\$1,922	\$708	\$704	\$2,400	\$2,400
Family activities	\$0	\$36	\$0	\$250	\$250
Total	\$9,127	\$8,267	\$7,267	\$26,650	\$25,650
Commodity Items					
Adult activity supplies	\$152	\$78	\$698	\$300	\$2,500
Summer youth programs/camp	\$1,771	\$3,103	\$1,657	\$9,000	\$11,000
Family activity supplies	\$511	\$700	\$530	\$600	\$6,000
Special event supplies	\$1,331	\$2,475	\$1,924	\$1,800	\$5,000
Fitness Challenge supplies	\$0	\$0	\$1,116	\$0	\$0
Youth activity supplies	\$0	\$0	\$0	\$0	\$2,000
Sponsorship banners/plaques	\$0	\$0	\$0	\$0	\$0
Toddle Time Supplies	\$0	\$0	\$117	\$300	\$300
Educational supplies	\$0	\$0	\$0	\$0	\$7,000
Total	\$3,765	\$6,356	\$6,042	\$12,000	\$33,800
Capital Items					
Mower	\$0	\$0	\$0	\$0	\$16,000
Lions Park-Playground/rubber surface	\$0	\$0	\$0	\$0	\$10,000
CommCtr-AED	\$0	\$0	\$0	\$0	\$2,600
CommCtr-Security Camera	\$0	\$0	\$0	\$0	\$12,000
CommCtr-Gym Curtains	\$0	\$5,076	\$0	\$0	\$0
CommCtr-Gym pads	\$0	\$3,257	\$0	\$0	\$0
Total	\$0	\$8,333	\$0	\$0	\$40,600

RECREATION PROGRAMS
Special Revenue

EXPENDITURE DETAIL					
Youth Volleyball	2012	2013	2014	2015	2016
Personnel Svc					
Summer Youth Rec wages	\$0	\$306	\$0	\$600	\$0
Employee benefits	\$0	\$24	\$0	\$75	\$0
Total	\$0	\$330	\$0	\$675	\$0
Youth Volleyball					
Umpires	\$1,684	\$1,694	\$1,526	\$1,500	\$3,000
Printing/Publication	\$228	\$0	\$0	\$200	\$200
Concession supplies for resale	\$0	\$293	\$0	\$0	\$0
Tournament Expenses	\$0	\$0	\$0	\$200	\$200
Recreation supplies	\$0	\$237	\$259	\$250	\$250
Uniforms	\$2,743	\$2,998	\$2,906	\$3,200	\$4,500
Total	\$4,655	\$5,222	\$4,691	\$5,350	\$8,150

RISK MANAGEMENT
Special Revenue

The Risk Management fund is used for occurrences which are otherwise not budgeted or covered by the City's insurance policies. All available funds are budgeted each year, but are spent only when needed. The intent is to fund unexpected claims not covered by insurance and for payment of deductibles as well as build up adequate reserves so that in the future insurance premiums can be reduced by having higher deductibles. No revenue transfers have been budgeted since 2009.

REVENUE SOURCE	2012	2013	2014	2015	2016
Reimbursed expenses	\$15,697	\$23,023	\$20,359	\$0	\$0
Interest	\$406	\$281	\$280	\$200	\$250
Total Revenue	\$16,103	\$23,304	\$20,639	\$200	\$250

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$140,715	\$146,774	\$138,291	\$136,170	\$131,370
Projected Revenues	\$16,103	\$23,304	\$20,639	\$200	\$250
Total Funds Available	\$156,818	\$170,078	\$158,930	\$136,370	\$131,620
Less Fund Expenditures	\$10,044	\$31,787	\$22,760	\$5,000	\$131,620
Ending Balance, Dec 31st	\$146,774	\$138,291	\$136,170	\$131,370	\$0

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Contractual Services	\$7,522	\$27,537	\$20,060	\$5,000	\$131,620
Capital	\$2,522	\$4,250	\$2,700	\$0	\$0
Total	\$10,044	\$31,787	\$22,760	\$5,000	\$131,620

RISK MANAGEMENT
Special Revenue

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Contractual Services</u>					
Payment of claims	\$1,000	\$0	\$19,882	\$5,000	\$131,620
Fence Repair 12401 Kaw Break in	\$0	\$680	\$0	\$0	\$0
Equipment Rental	\$0	\$13,100	\$0	\$0	\$0
Vehicle maintenance/repairs	\$1,522	\$12,455	\$0	\$0	\$0
Traffic Signal Maintenance	\$0	\$1,302	\$0	\$0	\$0
Medical Services	\$0	\$0	\$178	\$0	\$0
Legal Services	\$5,000	\$0	\$0	\$0	\$0
Total	\$7,522	\$27,537	\$20,060	\$5,000	\$131,620
<u>Capital</u>					
School flasher light	\$0	\$4,250	\$0	\$0	\$0
Decorative Street Lights	\$0	\$0	\$2,700	\$0	\$0
Decorative Lights	\$2,522	\$0	\$0	\$0	\$0
Total	\$2,522	\$4,250	\$2,700	\$0	\$0

SENIOR CENTER

Special Revenue

There are no significant changes in the 2016 budget.

Personnel Schedule		
<u>Permanent</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Director	0.75	\$30,386
	<u>0.75</u>	<u>\$30,386</u>

REVENUE SOURCE	2012	2013	2014	2015	2016
Wy. Co. Social Services	\$6,450	\$6,450	\$6,450	\$6,450	\$6,450
Reimbursed/Misc Expenses	\$10	\$75	\$25	\$0	\$0
Transfer from General Fund	\$36,637	\$37,770	\$40,074	\$42,373	\$44,741
Total	\$43,097	\$44,295	\$46,549	\$48,823	\$51,191

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$0	(\$30)	\$0	\$0	\$0
Projected Revenues	\$43,097	\$44,295	\$46,549	\$48,823	\$51,191
Total Funds Available	\$43,097	\$44,265	\$46,549	\$48,823	\$51,191
Less Fund Expenditures	\$43,127	\$44,265	\$46,549	\$48,823	\$51,191
Ending Balance, Dec 31st	(\$30)	\$0	\$0	\$0	\$0

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Personnel Services	\$36,538	\$38,685	\$39,559	\$41,343	\$43,361
Contractual Services	\$4,498	\$4,528	\$5,238	\$5,180	\$5,530
Commodity Items	\$2,091	\$1,052	\$1,752	\$2,300	\$2,300
Total	\$43,127	\$44,265	\$46,549	\$48,823	\$51,191

SENIOR CENTER
Special Revenue

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Personnel Services</u>					
Wages	\$26,693	\$27,912	\$27,900	\$28,728	\$30,386
Employee benefits	\$9,845	\$10,773	\$11,659	\$12,615	\$12,975
Total	\$36,538	\$38,685	\$39,559	\$41,343	\$43,361
<u>Contractual Services</u>					
Postage	\$338	\$316	\$224	\$300	\$300
Telephone, mobile, pagers	\$504	\$499	\$508	\$550	\$550
Mileage	\$0	\$0	\$0	\$100	\$100
Professional development	\$37	\$9	\$11	\$0	\$0
Meals for day trips	\$649	\$450	\$530	\$480	\$480
Printing/publication exp	\$1,046	\$1,063	\$1,037	\$1,300	\$1,300
Equipment maint/ repairs	\$0	\$47	\$285	\$150	\$150
Utilities	\$1,924	\$2,144	\$2,643	\$2,300	\$2,650
Total	\$4,498	\$4,528	\$5,238	\$5,180	\$5,530
<u>Commodity Items</u>					
Office supplies	\$422	\$323	\$349	\$500	\$500
Operating materials	\$1,669	\$729	\$1,403	\$1,800	\$1,800
Total	\$2,091	\$1,052	\$1,752	\$2,300	\$2,300

SIDEWALK ESCROW
Special Revenue

The Sidewalk Escrow fund accounts for the collection of sidewalk escrow fees from property owners in lieu of required sidewalk construction. The expenditure of fees may be used for any sidewalk improvements in the City.

REVENUE SOURCE	2012	2013	2014	2015	2016
Sidewalk escrow fees	\$0	\$0	\$0	\$0	\$0
Interest	\$93	\$66	\$68	\$50	\$60
Total Revenue	\$93	\$66	\$68	\$50	\$60

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$34,193	\$34,286	\$34,352	\$34,420	\$34,470
Projected Revenues	\$93	\$66	\$68	\$50	\$60
Total Funds Available	\$34,286	\$34,352	\$34,420	\$34,470	\$34,530
Less Fund Expenditures	\$0	\$0	\$0	\$0	\$34,530
Ending Balance, Dec 31st	\$34,286	\$34,352	\$34,420	\$34,470	\$0

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Major Capital Items	\$0	\$0	\$0	\$0	\$34,530
Total	\$0	\$0	\$0	\$0	\$34,530

EXPENDITURE DETAILS	2012	2013	2014	2015	2016
Major Capital Items					
Sidewalks	\$0	\$0	\$0	\$0	\$34,530
Total	\$0	\$0	\$0	\$0	\$34,530

SOCCER
Special Revenue

The 2016 budget includes an increase in program fee revenue as well as increases in umpires and uniforms for possible increases in participation.

Personnel Schedule		
<u>Seasonal</u>	<u>PT People</u>	<u>2016 Wages</u>
Park Supervisor	1	\$1,000
Subtotal	<u>1</u>	\$1,000

REVENUE SOURCE	2012	2013	2014	2015	2015
Transfer from Special Parks	\$7,262	\$3,513	\$0	\$0	\$0
Total City Taxes	\$7,262	\$3,513	\$0	\$0	\$0
Soccer Program fees	\$10,841	\$12,665	\$17,080	\$17,000	\$20,000
Reimbursed Expenses	\$0	\$0	\$0	\$0	\$0
Cancellation Fees	\$20	\$40	\$10	\$0	\$0
Total Other Revenue	\$10,861	\$12,705	\$17,090	\$17,000	\$20,000
Total All Sources	\$18,123	\$16,218	\$17,090	\$17,000	\$20,000

BALANCE SHEET	2012	2013	2014	2015	2015
Beginning Balance, Jan 1st	\$0	\$0	\$0	\$6,206	\$5,701
Projected Revenues	\$18,123	\$16,218	\$17,090	\$17,000	\$20,000
Total Funds Available	\$18,123	\$16,218	\$17,090	\$23,206	\$25,701
Less Fund Expenditures	\$18,123	\$16,218	\$10,884	\$17,505	\$21,115
Ending Balance, Dec 31st	\$0	\$0	\$6,206	\$5,701	\$4,586

EXPENDITURE SUMMARY	2012	2013	2014	2015	2015
Personnel Services	\$819	\$738	\$439	\$1,005	\$1,115
Contractual Services	\$13,477	\$10,634	\$4,763	\$9,500	\$11,500
Commodity Items	\$3,827	\$4,846	\$5,682	\$7,000	\$8,500
Total	\$18,123	\$16,218	\$10,884	\$17,505	\$21,115

SOCCER
Special Revenue

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2015
<u>Personnel Services</u>					
Seasonal wages	\$733	\$675	\$377	\$900	\$1,000
Employee benefits	\$86	\$63	\$62	\$105	\$115
Total	\$819	\$738	\$439	\$1,005	\$1,115
<u>Contractual Services</u>					
Umpires	\$2,038	\$2,157	\$2,069	\$4,000	\$6,000
Printing/publication	\$201	\$206	\$32	\$0	\$0
Utilities	\$11,238	\$8,271	\$2,662	\$5,500	\$5,500
Total	\$13,477	\$10,634	\$4,763	\$9,500	\$11,500
<u>Commodity Items</u>					
Recreation supplies	\$355	\$874	\$1,349	\$800	\$1,000
Maintenance Supplies	\$396	\$182	\$337	\$500	\$500
Uniforms	\$3,076	\$3,790	\$3,996	\$5,700	\$7,000
Total	\$3,827	\$4,846	\$5,682	\$7,000	\$8,500

Special Revenue

The Special Parks and Recreation fund receives revenue from a liquor drink tax and uses it for parks and recreation programs and capital needs. This fund accounts for 1/3 of the liquor drink tax received by the City. The 2016 capital budget includes a sidewalk from field #2 to the concession stand at Lions Park and North Park improvements of a shelter and a swing set. Aquatic Park improvements include repairs to the deck and pads along with painting a portion of the pool. Also included in the 2016 budget is asphalt seal for the trail from Lions Park to South Park.

REVENUE SOURCE	2012	2013	2014	2015	2016
Liquor Tax	\$50,560	\$56,525	\$57,276	\$55,000	\$55,000
Interest	\$363	\$185	\$175	\$175	\$175
Misc Revenue	\$0	\$5,022	\$478	\$0	\$0
Total City Taxes	\$50,923	\$61,732	\$57,929	\$55,175	\$55,175

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$126,673	\$112,844	\$78,381	\$99,949	\$66,624
Projected Revenues	\$50,923	\$61,732	\$57,929	\$55,175	\$55,175
Total Funds Available	\$177,596	\$174,576	\$136,310	\$155,124	\$121,799
Less Fund Expenditures	\$64,752	\$96,195	\$36,361	\$88,500	\$88,420
Ending Balance, Dec 31st	\$112,844	\$78,381	\$99,949	\$66,624	\$33,379

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Major Capital Items	\$7,095	\$73,782	\$24,807	\$79,500	\$88,420
Transfer to Other Funds	\$57,657	\$22,413	\$11,554	\$9,000	\$0
Total	\$64,752	\$96,195	\$36,361	\$88,500	\$88,420

SPECIAL PARKS & RECREATION

Special Revenue

EXPENDITURE DETAIL					
Major Capital Items	2012	2013	2014	2015	2016
Comm. Ctr - kitchen/Sunflower Rm	\$5,510	\$632	\$0	\$0	\$0
Comm. Ctr - ambiance Sunflower Rm	\$0	\$9,385	\$0	\$0	\$0
Comm. Ctr - tables	\$1,585	\$0	\$0	\$0	\$0
Comm. Ctr - Gym windows	\$0	\$0	\$0	\$28,000	\$0
Comm. Ctr - Gym lighting	\$0	\$0	\$0	\$14,500	\$0
Comm. Ctr - Gym floor renovation	\$0	\$0	\$6,105	\$0	\$0
Comm. Ctr - Heating/cooling unit	\$0	\$0	\$7,895	\$0	\$0
Lions Park -- field #1 renovation	\$0	\$43,945	\$0	\$0	\$0
Lions Park - basketball court	\$0	\$7,271	\$3,275	\$0	\$0
Lions Park - dog park	\$0	\$1,742	\$0	\$0	\$0
Lions Park - sidewalk	\$0	\$0	\$0	\$0	\$11,000
Aquatic Park - zero depth slide	\$0	\$0	\$0	\$16,000	\$0
Aquatic Park - Float repairs	\$0	\$0	\$0	\$6,000	\$0
Aquatic Park - rep deck caulk/pads	\$0	\$0	\$0	\$0	\$19,000
Aquatic Park - paint pool shell-laplanes	\$0	\$0	\$0	\$0	\$4,000
North Park-shelter	\$0	\$0	\$0	\$0	\$35,100
North Park - swingset	\$0	\$0	\$0	\$0	\$11,320
Trail-asphalt seal	\$0	\$0	\$7,525	\$0	\$8,000
Trail Amenities	\$0	\$2,307	\$7	\$0	\$0
Mower with Attachments	\$0	\$2,500	\$0	\$0	\$0
Truck	\$0	\$0	\$0	\$15,000	\$0
3-Wheeler/groomer	\$0	\$6,000	\$0	\$0	\$0
Total	\$7,095	\$73,782	\$24,807	\$79,500	\$88,420
Transfer to Other Funds					
To Swimming Pool	\$4,681	\$18,900	\$11,554	\$9,000	\$0
To Walking Trail Project	\$45,714	\$0	\$0	\$0	\$0
To Soccer	\$7,262	\$3,513	\$0	\$0	\$0
Total	\$57,657	\$22,413	\$11,554	\$9,000	\$0

STREET PROJECTS

Special Revenue

The 2016 budget includes \$715,000 for street work.

REVENUE SOURCE	2012	2013	2014	2015	2016
State Highway Tax	\$189,902	\$186,059	\$192,844	\$184,000	\$184,000
County Highway tax	\$139,614	\$135,779	\$140,298	\$125,000	\$125,000
State Connecting Link	\$14,872	\$14,852	\$14,862	\$14,862	\$14,862
Interest	\$644	\$512	\$621	\$500	\$500
Transfer from Capital Improv Tax	\$0	\$0	\$300,000	\$300,000	\$300,000
Transfer from County Infrastructure	\$0	\$0	\$1,315	\$0	\$0
Transfer from General Fund	\$276,922	\$250,428	\$129,276	\$366,978	\$267,451
Total	\$621,954	\$587,630	\$779,216	\$991,340	\$891,813

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$171,868	\$187,185	\$284,013	\$200,447	\$277,687
Projected Revenues	\$621,954	\$587,630	\$779,216	\$991,340	\$891,813
Total Funds Available	\$793,822	\$774,815	\$1,063,229	\$1,191,787	\$1,169,500
Less Fund Expenditures	\$606,637	\$490,802	\$862,782	\$914,100	\$919,100
Ending Balance, Dec 31st	\$187,185	\$284,013	\$200,447	\$277,687	\$250,400

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Contractual Services	\$563,288	\$457,748	\$847,477	\$914,100	\$919,100
Commodity Items	\$0	\$0	\$15,304	\$0	\$0
Transfers out	\$43,349	\$33,054	\$1	\$0	\$0
Total	\$606,637	\$490,802	\$862,782	\$914,100	\$919,100

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Contractual Services					
Engineering	\$0	\$3,645	\$0	\$1,500	\$1,500
Engineering Design	\$0	\$14,148	\$0	\$0	\$0
Street Light Maintenance	\$10	\$868	\$6,278	\$600	\$600
Traffic signal maintenance	\$9,450	\$8,454	\$11,709	\$15,000	\$11,800
Operation GreenLight			\$0	\$0	\$3,200
Street Repairs	\$0	\$0	\$1,974	\$715,000	\$715,000
Chip & seal program	\$0	\$35,968	\$94,551	\$0	\$0
Mill & Overlay program	\$0	\$0	\$536,914	\$0	\$0
Concrete repairs	\$23,580	\$72,655	\$19,050	\$0	\$0
Recycle in Place	\$371,562	\$78	\$0	\$0	\$0
Kansas Ave Recycle in place	\$0	\$160,300	\$0	\$0	\$0
Street Lighting	\$158,307	\$161,632	\$177,001	\$180,000	\$185,000
Development agreement fees	\$379	\$0	\$0	\$2,000	\$2,000
Total	\$563,288	\$457,748	\$847,477	\$914,100	\$919,100
Commodity Items					
Opticom system	\$0	\$0	\$15,304	\$0	\$0
Total	\$0	\$0	\$15,304	\$0	\$0
Transfers Out					
Transfer to KLINK-Cedar/Gibbs	\$43,349	\$0	\$0	\$0	\$0
Transfer to K32 St Construction	\$0	\$33,054	\$1	\$0	\$0
Total	\$43,349	\$33,054	\$1	\$0	\$0

SUMMER BALL
Special Revenue

The 2016 budget includes infield renovation for field #1 at Lions Park along with the purchase of an AED for Lions Park concession.

Personnel Schedule		
<u>Seasonal</u>	<u>PT People</u>	<u>2016 Wages</u>
Field supervisors	1	\$1,800
Subtotal	1	\$1,800
<u>Concessions</u>		
Manager	1	\$1,500
Workers	3-4	\$1,200
Subtotal	5-6	\$2,700
Total	6-7	\$4,500

REVENUE SOURCE	2012	2013	2014	2015	2016
Ball Program fees	\$24,182	\$24,065	\$29,465	\$26,000	\$35,000
Sponsorship fees	\$1,725	\$1,425	\$1,865	\$1,800	\$2,000
Cancellation fees	\$0	\$0	\$40	\$0	\$0
Interest	\$0	\$0	\$20	\$0	\$0
Miscellaneous revenue	\$0	\$0	\$120	\$0	\$0
Reimbursed expenses	\$40	\$35	\$264	\$0	\$0
Concession revenue	\$6,267	\$3,630	\$5,383	\$6,100	\$6,500
Total Other Revenue	\$32,214	\$29,155	\$37,157	\$33,900	\$43,500

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$17,346	\$25,799	\$18,944	\$19,958	\$24,343
Projected Revenues	\$32,214	\$29,155	\$37,157	\$33,900	\$43,500
Total Funds Available	\$49,560	\$54,954	\$56,101	\$53,858	\$67,843
Less Fund Expenditures	\$23,761	\$36,010	\$36,143	\$29,515	\$66,850
Ending Balance, Dec 31st	\$25,799	\$18,944	\$19,958	\$24,343	\$993

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Personnel Services	\$6,421	\$7,859	\$9,259	\$6,940	\$9,450
Contractual Services	\$5,843	\$4,861	\$8,822	\$13,325	\$11,650
Commodity Items	\$9,997	\$9,890	\$10,462	\$9,250	\$13,150
Capital Items	\$1,500	\$13,400	\$7,600	\$0	\$32,600
Total	\$23,761	\$36,010	\$36,143	\$29,515	\$66,850

SUMMER BALL
Special Revenue

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Personnel Services</u>					
Seasonal wages	\$5,744	\$7,105	\$5,781	\$6,200	\$4,500
Umpire wages	\$0	\$0	\$2,599	\$0	\$4,000
Employee benefits	\$677	\$754	\$879	\$740	\$950
Total	\$6,421	\$7,859	\$9,259	\$6,940	\$9,450
<u>Contractual Services</u>					
Umpires	\$5,449	\$4,080	\$4,995	\$9,000	\$7,000
Permit/license fees	\$200	\$231	\$225	\$225	\$250
Equipment maint/repairs	\$0	\$341	\$0	\$200	\$200
Printing/publication	\$92	\$209	\$91	\$200	\$200
Utilities	\$0	\$0	\$3,361	\$3,500	\$3,800
League/tournament fees	\$102	\$0	\$150	\$200	\$200
Total	\$5,843	\$4,861	\$8,822	\$13,325	\$11,650
<u>Commodity Items</u>					
Ball equipment/supplies	\$1,899	\$2,682	\$1,567	\$1,500	\$2,500
Uniforms/Adult Tshirts	\$4,413	\$4,649	\$4,691	\$5,200	\$5,500
Maintenance supplies	\$1,194	\$1,178	\$1,314	\$1,300	\$1,300
Concession supplies	\$42	\$50	\$80	\$50	\$50
Concession supplies-resale	\$2,449	\$1,331	\$2,810	\$1,200	\$3,800
Total	\$9,997	\$9,890	\$10,462	\$9,250	\$13,150
<u>Major Capital Items</u>					
Air Conditioning	\$1,500	\$0	\$0	\$0	\$0
AED - concession stand	\$0	\$0	\$0	\$0	\$2,600
Field renovation (infield)	\$0	\$0	\$0	\$0	\$30,000
Resurfacing F#1 Spectator	\$0	\$13,400	\$0	\$0	\$0
Concession Roof repair	\$0	\$0	\$7,600	\$0	\$0
Total	\$1,500	\$13,400	\$7,600	\$0	\$32,600

SWIMMING POOL
Special Revenue

There are no significant changes in the Swimming Pool budget. Capital expenditures for the Aquatic Park are budgeted in other Parks and Recreation funds.

Personnel Schedule		
<u>Seasonal - Pool</u>	<u># People</u>	<u>2016 Wages</u>
Managers - Pool	2	\$17,200
Deck Managers	2	\$24,400
Managers - Admissions	0.5	\$5,610
Lifeguards	40	\$92,500
Front Desk	8	\$14,000
Subtotal	52.5	\$153,710
Seasonal - Concession		
Manager	0.5	\$5,610
Laborers	8	\$8,900
Subtotal	8.5	\$14,510
Total	61	\$168,220

REVENUE SOURCE	2012	2013	2014	2015	2016
Transfer from Special Pks & Rec	\$4,681	\$18,900	\$11,554	\$9,000	\$0
Transfer from General Fund	\$112,441	\$95,115	\$70,273	\$109,981	\$130,898
Total City Taxes	\$117,122	\$114,015	\$81,827	\$118,981	\$130,898
Daily admissions	\$51,443	\$33,858	\$51,030	\$40,000	\$40,000
Season passes	\$40,282	\$28,531	\$30,869	\$50,000	\$50,000
Private rentals	\$2,575	\$1,800	\$2,278	\$1,500	\$2,000
10 Punch pass	\$0	\$80	\$2,305	\$1,500	\$2,000
Pool parties	\$0	\$0	\$1,200	\$0	\$1,000
Guard Start program	\$250	\$0	\$0	\$0	\$0
Aquatic programs	\$0	\$0	\$0	\$1,500	\$0
Special Programs	\$0	\$0	\$0	\$1,000	\$0
Swimming lessons	\$10,050	\$0	\$0	\$0	\$0
Group swim/dive lessons	\$0	\$7,195	\$10,535	\$10,000	\$10,000
Private swim lessons	\$908	\$715	\$1,190	\$600	\$600
Reimbursed expenses	\$0	\$692	\$274	\$0	\$350
Swim team fees	\$2,160	\$2,110	\$3,370	\$4,000	\$3,300
Swim team fundraising	\$0	\$0	\$47	\$0	\$0
Sale of Property	\$0	\$0	\$80	\$0	\$0
Swim team tshirt reimbursements	\$362	\$255	\$138	\$400	\$150
Lifeguard reimbursements	\$920	\$1,080	\$1,050	\$1,000	\$1,000
Miscellaneous revenue	\$8	\$337	\$0	\$0	\$0
Merchandise sales	\$261	\$414	\$476	\$400	\$400
Cancellation Fees	\$10	\$0	\$0	\$0	\$0
Concession sales	\$27,560	\$19,454	\$22,573	\$18,000	\$18,000
Total Other Revenue	\$136,789	\$96,521	\$127,415	\$129,900	\$128,800
Total All Sources	\$253,911	\$210,536	\$209,242	\$248,881	\$259,698

SWIMMING POOL
Special Revenue

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$0	\$0	\$0	\$0	\$0
Projected Revenues	\$253,911	\$210,536	\$209,242	\$248,881	\$259,698
Total Funds Available	\$253,911	\$210,536	\$209,242	\$248,881	\$259,698
Less Fund Expenditures	\$253,911	\$210,536	\$209,242	\$248,881	\$259,698
Ending Balance, Dec 31st	\$0	\$0	\$0	\$0	\$0

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Personnel Services	\$171,688	\$127,728	\$135,686	\$151,110	\$186,995
Contractual Services	\$41,376	\$45,573	\$36,852	\$59,491	\$41,173
Commodity Items	\$36,166	\$30,283	\$25,150	\$29,280	\$31,530
Major Capital Items	\$4,681	\$6,952	\$11,554	\$9,000	\$0
Total	\$253,911	\$210,536	\$209,242	\$248,881	\$259,698

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Personnel Services					
Seasonal wages	\$154,347	\$113,192	\$121,181	\$135,000	\$168,220
Employee benefits	\$17,341	\$14,536	\$14,505	\$16,110	\$18,775
Total	\$171,688	\$127,728	\$135,686	\$151,110	\$186,995
Contractual Services					
Postage/Deliveries	\$188	\$236	\$49	\$150	\$150
Telephone	\$964	\$898	\$936	\$1,000	\$1,000
Online Processing fees	\$0	\$0	\$75	\$0	\$100
Computer services	\$1,243	\$2,081	\$923	\$2,000	\$1,500
Credit card fees	\$1,112	\$1,076	\$1,113	\$1,000	\$1,100
Other refunds	\$40	\$0	\$0	\$0	\$0
Prof dev/travel/dues/subscript	\$2,110	\$1,089	\$145	\$350	\$450
Insurance	\$5,185	\$8,192	\$5,873	\$5,841	\$5,023
Contract services for programs	\$0	\$0	\$0	\$1,000	\$1,000
Permits	\$397	\$350	\$410	\$400	\$400
Medical services	\$148	\$74	\$0	\$150	\$150
Promotion/advertising	\$1,053	\$633	\$474	\$500	\$500
Printing/publication	\$772	\$0	\$702	\$800	\$800
Equipment maintenace/repair	\$3,694	\$7,640	\$911	\$2,000	\$2,000
Equipment rental	\$928	\$1,418	\$53	\$1,500	\$1,000
Building/grounds maint/repair	\$1,733	\$1,599	\$3,223	\$2,000	\$2,000
Renovate water slides	\$0	\$0	\$0	\$18,000	\$0
Swim team contractual services	\$534	\$0	\$0	\$1,800	\$2,000
Utilities	\$21,275	\$20,287	\$21,965	\$21,000	\$22,000
Total	\$41,376	\$45,573	\$36,852	\$59,491	\$41,173

SWIMMING POOL
Special Revenue

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
Commodity Items					
Office/computer/copier supplies	\$1,900	\$918	\$551	\$1,500	\$1,200
Maintenance/repair supplies	\$4,743	\$3,201	\$2,176	\$2,000	\$2,000
Concession supplies (non-resale)	\$289	\$3,581	\$2,383	\$100	\$1,000
Concession supplies for resale	\$16,720	\$14,438	\$13,208	\$15,000	\$15,000
Merchandise for resale	\$60	\$66	\$25	\$200	\$100
Safety equipment	\$645	\$249	\$522	\$500	\$1,500
Program supplies	\$25	\$0	\$160	\$200	\$200
Uniforms	\$1,749	\$1,732	\$1,580	\$2,000	\$2,000
Medical supplies	\$232	\$19	\$271	\$200	\$200
Swim team supplies	\$469	\$497	\$354	\$500	\$750
Chemical supplies	\$8,613	\$4,930	\$3,824	\$7,000	\$7,000
Small Tools	\$183	\$55	\$0	\$50	\$50
Recreation Supplies	\$508	\$587	\$96	\$0	\$500
Vehicle fuel/supplies	\$30	\$10	\$0	\$30	\$30
Total	\$36,166	\$30,283	\$25,150	\$29,280	\$31,530
Major Capital Items					
Umbrellas for lifeguards	\$432	\$0	\$266	\$0	\$0
Impeller for Pump	\$0	\$0	\$6,486	\$0	\$0
Chlorine Pump	\$0	\$0	\$589	\$0	\$0
Paint Shell of pool	\$0	\$0	\$3,213	\$2,000	\$0
Pool vaccum	\$0	\$0	\$1,000	\$0	\$0
Pool controller	\$0	\$3,363	\$0	\$0	\$0
Lounge chairs	\$4,249	\$0	\$0	\$6,500	\$0
Weld stainless steel gutters	\$0	\$285	\$0	\$0	\$0
Basketball hoop	\$0	\$1,406	\$0	\$0	\$0
Large umbrellas	\$0	\$0	\$0	\$500	\$0
Replace speakers	\$0	\$858	\$0	\$0	\$0
Lilly pad replacement	\$0	\$1,040	\$0	\$0	\$0
Total	\$4,681	\$6,952	\$11,554	\$9,000	\$0

TIBLOW TRANSIT
Special Revenue

The 2016 budget includes the purchase of a new van which will be funded 80% by KDOT.

Personnel Schedule		
<u>Permanent</u>	<u>FTE Positions</u>	<u>2016 Wages</u>
Part-time Drivers(5)	1	\$37,110
Dispatcher	0.62	\$15,338
Part time wages	1.62	\$52,448

REVENUE SOURCE	2012	2013	2014	2015	2016
Section 5311 Transportation	\$56,990	\$62,426	\$50,720	\$62,500	\$65,180
Section 5311 Transp-Van	\$0	\$0	\$0	\$0	\$48,000
Donations - fares	\$3,048	\$2,359	\$2,443	\$2,500	\$2,000
Sub-total	\$60,038	\$64,785	\$53,163	\$65,000	\$115,180
Donations - other	\$3,750	\$5,324	\$6,100	\$3,900	\$3,500
Grants	\$1,500	\$0	\$0	\$1,500	\$1,500
Sale of Property	\$0	\$0	\$875	\$0	\$0
Transfer from SenCtr Act.	\$0	\$0	\$1,332	\$1,225	\$1,300
Transfer from General Fund	\$20,653	\$27,545	\$24,862	\$14,603	\$33,634
Total Other Revenue	\$25,903	\$32,869	\$33,169	\$21,228	\$39,934
Total All Sources	\$85,941	\$97,654	\$86,332	\$86,228	\$155,114

BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$0	(\$44)	\$0	\$0	\$0
Projected Revenues	\$85,941	\$97,654	\$86,332	\$86,228	\$155,114
Total Funds Available	\$85,941	\$97,610	\$86,332	\$86,228	\$155,114
Less Fund Expenditures	\$85,985	\$97,610	\$86,332	\$86,228	\$155,114
Ending Balance, Dec 31st	(\$44)	\$0	\$0	\$0	\$0

EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Personnel Services	\$46,117	\$48,531	\$46,003	\$53,173	\$60,213
Contractual Services	\$21,589	\$19,507	\$15,138	\$14,455	\$16,301
Commodity Items	\$18,279	\$18,350	\$17,756	\$18,600	\$18,600
Major Capital Items	\$0	\$11,222	\$7,435	\$0	\$60,000
Total	\$85,985	\$97,610	\$86,332	\$86,228	\$155,114

TIBLOW TRANSIT
Special Revenue

EXPENDITURE DETAIL					
	2012	2013	2014	2015	2016
<u>Personnel Services</u>					
Part-time drivers	\$39,091	\$41,278	\$39,406	\$46,008	\$52,448
Overtime	\$0	\$0	\$14	\$0	\$0
Employee benefits	\$7,026	\$7,253	\$6,583	\$7,165	\$7,765
Total	\$46,117	\$48,531	\$46,003	\$53,173	\$60,213
<u>Contractual Services</u>					
Mobile phone	\$315	\$249	\$269	\$315	\$0
Mileage/Car Allowance	\$0	\$155	\$0	\$150	\$150
Claims	\$0	\$95	\$600	\$0	\$0
Professional development	\$343	\$247	\$390	\$425	\$525
Insurance & bonds	\$3,408	\$5,422	\$3,449	\$3,715	\$4,651
Medical services	\$240	\$551	\$832	\$250	\$375
Printing/publication	\$471	\$480	\$498	\$500	\$500
Vehicle repairs/maintenance	\$16,585	\$12,308	\$9,100	\$9,000	\$10,000
Equipment repairs/ maint.	\$227	\$0	\$0	\$100	\$100
Total	\$21,589	\$19,507	\$15,138	\$14,455	\$16,301
<u>Commodity Items</u>					
Uniforms	\$0	\$30	\$94	\$100	\$100
Vehicle fuel/ supplies	\$18,279	\$18,320	\$17,662	\$18,500	\$18,500
Total	\$18,279	\$18,350	\$17,756	\$18,600	\$18,600
<u>Major Capital Items</u>					
Van	\$0	\$11,222	\$7,435	\$0	\$60,000
Total	\$0	\$11,222	\$7,435	\$0	\$60,000

TOURISM
Special Revenue

Revenue in the Tourism fund is generated by a 4% transient guest tax. This fund is used to promote tourism. The 2016 budget includes an increase in billboard advertising to use two billboards rather than one. The purchase of a city entrance sign located at K-7 & Speaker Rd. is included in the 2016 budget.

Personnel Schedule					
<u>Permanent</u>	<u>FTE Positions</u>		<u>2016 Wages</u>		
Director	0.5		\$38,845		
Total	0.5		\$38,845		
REVENUE SOURCE	2012	2013	2014	2015	2016
Transient Guest Tax	\$88,103	\$88,300	\$95,294	\$90,000	\$90,000
Total City Taxes	\$88,103	\$88,300	\$95,294	\$90,000	\$90,000
Interest	\$423	\$334	\$337	\$330	\$330
Reimbursed Expenses	\$215	\$1,894	\$259	\$0	\$0
Miscellaneous revenue	\$687	\$0	\$725	\$0	\$0
Total Other Revenue	\$1,325	\$2,228	\$1,321	\$330	\$330
Total All Sources	\$89,428	\$90,528	\$96,615	\$90,330	\$90,330
BALANCE SHEET	2012	2013	2014	2015	2016
Beginning Balance, Jan 1st	\$141,979	\$156,348	\$167,121	\$164,906	\$128,271
Projected Revenues	\$89,428	\$90,528	\$96,615	\$90,330	\$90,330
Total Funds Available	\$231,407	\$246,876	\$263,736	\$255,236	\$218,601
Less Fund Expenditures	\$75,059	\$79,755	\$98,830	\$126,965	\$152,876
Ending Balance, Dec 31st	\$156,348	\$167,121	\$164,906	\$128,271	\$65,725
EXPENDITURE SUMMARY	2012	2013	2014	2015	2016
Personnel Services	\$23,505	\$23,088	\$46,815	\$48,455	\$52,791
Contractual Services	\$48,217	\$54,919	\$50,262	\$76,510	\$68,685
Commodities	\$1,948	\$1,748	\$1,753	\$2,000	\$1,400
Capital Items	\$1,389	\$0	\$0	\$0	\$30,000
Total	\$75,059	\$79,755	\$98,830	\$126,965	\$152,876

TOURISM
Special Revenue

EXPENDITURE DETAIL					
Personnel Services	2012	2013	2014	2015	2016
Wages	\$16,016	\$17,000	\$34,422	\$35,443	\$38,845
Excess sick leave payout	\$2,707	\$1,292	\$2,769	\$2,852	\$3,126
Employee benefits	\$4,782	\$4,796	\$9,624	\$10,160	\$10,820
Total	\$23,505	\$23,088	\$46,815	\$48,455	\$52,791
<u>Contractual Services</u>					
Postage	\$939	\$3,847	\$3,032	\$1,700	\$1,700
Professional development/training/travel	\$110	\$35	\$333	\$700	\$600
Mileage	\$151	\$92	\$129	\$150	\$150
KCK Chamber dues	\$760	\$775	\$790	\$805	\$805
Scarecrow event	\$452	\$450	\$450	\$450	\$200
Marble Days	\$500	\$500	\$748	\$750	\$750
Printing/Publication	\$0	\$0	\$120	\$0	\$0
Equipment maint/repairs	\$29	\$0	\$0	\$30	\$30
KS Travel Guide - Ads/listings	\$3,643	\$3,275	\$4,395	\$4,500	\$4,600
TIAK Membership dues	\$300	\$300	\$300	\$300	\$300
Tour Kansas Dues	\$35	\$50	\$50	\$50	\$50
Hotel Brochure distribution	\$3,516	\$4,922	\$4,922	\$5,500	\$6,000
Computer Service/Maintenance	\$0	\$16	\$0	\$0	\$50
KCRDA partnership dues	\$650	\$650	\$650	\$700	\$700
Trade shows	\$0	\$0	\$0	\$375	\$750
City brochure (design and printing)	\$0	\$1,853	\$3,728	\$4,000	\$4,200
Subsidy for 4th of July Celebration	\$1,000	\$2,000	\$1,000	\$2,000	\$2,000
I-70 Association dues & marketing	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Marketing & promotion	\$12,267	\$15,464	\$13,056	\$14,000	\$15,000
Billboard Advertising	\$6,240	\$5,980	\$0	\$6,000	\$12,000
City web site	\$98	\$0	\$2,150	\$500	\$500
City restaurant guide	\$1,350	\$1,560	\$1,571	\$1,500	\$1,700
Tiblow Days Celebration	\$3,845	\$3,155	\$4,197	\$4,200	\$4,200
CVB Partnership - Tourism Celebration	\$240	\$280	\$280	\$300	\$300
KCCVB Dues	\$250	\$250	\$350	\$250	\$350
GKCAA Membership Dues	\$0	\$250	\$0	\$250	\$250
Candy Cane Lighting	\$0	\$1,275	\$1,409	\$1,400	\$1,400
Board and local meetings	\$54	\$64	\$67	\$100	\$100
Ad design fees	\$1,720	\$1,710	\$1,481	\$2,000	\$2,000
Special Projects (to be determined)	\$7,068	\$3,166	\$2,054	\$21,000	\$5,000
Total	\$48,217	\$54,919	\$50,262	\$76,510	\$68,685
<u>Commodities</u>					
Maps	\$670	\$0	\$0	\$700	\$0
Office supplies/copier costs	\$1,278	\$1,748	\$1,753	\$1,300	\$1,400
Total	\$1,948	\$1,748	\$1,753	\$2,000	\$1,400
<u>Capital Items</u>					
Reinstall City Entrance Sign	\$1,389	\$0	\$0	\$0	\$0
New City Entrance Sign at K7-Speaker	\$0	\$0	\$0	\$0	\$30,000
Total	\$1,389	\$0	\$0	\$0	\$30,000

CITY OF BONNER SPRINGS, KANSAS

BUDGET GUIDE

The purpose of the budget guide is to assist the public and City Council in understanding the way the City budget is prepared, adopted, implemented and amended. It provides information about the citizens' rights to get involved in the budget process, and shows how to exercise that right. Some of the constraints placed upon the City in regard to the budget and financial operations are highlighted. The budget guide also provides an overview of the types of information presented in the budget document and how that information is formatted.

What Is A Budget?

The budget is one of the most important processes a City Council engages in on a continuing basis. The budget is, first of all, a policy document and operations plan. It establishes the activities and projects that the City is going to pursue and provides a plan of organization for implementing those activities. Staffing and resource levels are set.

The budget is also a financial plan. It identifies financial resources and ties those resources to specific activities. A comparison of prior years' activities is usually included. Finally, the budget serves as a communication device to the public about the planned activities of the City. The budget consists of the operating budget which identifies the necessary resources to complete the activities planned for the year, and projects that effect those decisions.

Budget Process

Preparation and implementation of the City's budget is a year-round process, although this process attracts the most attention during the summer just prior to setting the level of property taxes for the following year. Although the City of Bonner Springs uses a single-year approach, some cities use a multi-year approach to budgeting. This enables cities to identify future effects of current decisions in a more timely manner. City budgets often present actual figures for prior years, a budgeted figure for the current year and for the next year. In arriving at next year's budget, City staff works to determine anticipated needs and reviews prior expenditures.

In Bonner Springs, the Finance Team (City Manager and Budget & Finance Director) meet with each Department Head who has already prepared an initial budgetary estimate based on their projection of needs within the Department's scope of responsibility. Each line item is discussed and adjusted to fit next year's projections. The City Manager's approach in these meetings is to make certain the Department Head has adequate justification for increasing budget requests based on a detailed scope of work or specific need to purchase items. Similarly, there needs to be justification for maintaining an existing line item budget level if historically the funds have not been used. Finally, the City Manager reviews areas which may need more funding to fit into priorities for the community based upon his perceptions, management experience, and especially City Council priorities. The final budget requests are submitted to the City Council which may further refine items based on input from the general public and community leaders, as well as the formal budget hearing.

Throughout the budget year, interim financial reports are generated during the course of implementing and monitoring the program of work. Reports detailing budgetary performance by minor and major item are provided to all Department Heads and the City Manager. The budget may be amended by the City Council at any time during the budget year by publishing a notice and holding a public hearing on the amendment. Amendments may be used to expend unanticipated revenues, however, taxes may not be increased through a budget amendment.

During the budget process the City Manager makes it clear to each Department Head that should an unfunded and unforeseen emergency arise which requires an increase in budget expenditure the City Council will be approached and a recommendation made for increasing the budget authority. The City tries to maintain sufficient levels of reserves or cash carry over in specific funds to cover such emergencies.

Financial Operations and Structure

The City's accounting system is established to conform to requirements of State Law and good financial management practices. The City has established the minimum number of funds necessary to ensure that all receipts are expended for legally permitted or required purposes. Expenditure categories are generally classified by department, category (personnel, contractual, commodity, etc.) and line item (salaries, utilities, office supplies, etc.) For the purpose of management control, and for showing the total cost of a particular activity, expenditures are shown by department or function. For the purpose of showing compliance with restrictions on the use of funds, expenditures are also shown by fund. The budget document breaks expenditures down to the line item level of detail. Major categories include:

Personnel Services: These are salary and wages, overtime, employee liability costs, etc.

Contractual Services: Services the City buys, such as electricity, telephone, insurance, rentals, etc.

Commodity Items: Tangible supplies the City buys (i.e. office supplies, street & sidewalk materials, etc.).

Major Capital Items: Major items such as equipment, buildings, and vehicles, that are a significant investment but that are still appropriate to fund out of current revenue.

Transfer to Other Funds: Money which is to be transferred out of one fund and into another.

Debt Service: This is the principal and interest payment on our outstanding debt.

The City receives revenues from a wide variety of sources. A general classification of revenues is provided below.

Property Taxes. Taxes levied on the value of property. The amount of the tax depends on the assigned value (assessed valuation) of the property and on the tax rate established by the City.

County, State and Federal Aid. Revenues received from other governments that are not specifically attributable to a particular service that the City has provided, although the City may be restricted as to how the money may be spent.

Sales and Use Taxes. Tax levied by the City on the value of a sale. These have been authorized by election and are collected by the state for the City. The City currently levies a 1 3/4 cent sales tax which means for every \$1.00 spent on taxable items within the City, 1 3/4¢ is generated in revenue for the City.

Interest on Investment. Interest the City earns on money it temporarily invests.

Service Charges. This includes revenue the City collects from specific services provided to another party. Examples are water service charges, special assessments, license fees, rental of facilities, etc.

Franchise Fees. These are fees that the City charges other entities for the use of City owned right-of-way. (i.e. Cable TV, telephone, electric and gas companies, etc.).

Municipal Court Fines. These are fines levied by the judge of the municipal court for infractions of the law.

Cash Balances From Prior Year. This is money that has been left over from the prior year operations. This money is often used to maintain an adequate level of cash reserves for emergencies but portions are also budgeted for expenditure in future year to help reduce reliance on other funding sources.

Miscellaneous Revenues. This is a category for anything that is not included in any of the above categories.

Fund Accounting

The use of Fund Accounting is one of the major differences between governmental and commercial accounting. It requires separate record keeping for each individual Fund. Each Fund operates as a self contained entity with its own revenue sources, expenses, assets, liabilities and fund balance. Even though the actual cash is kept in one bank account, a separate accounting is kept of all Funds by the use of a computerized accounting system. Expenditures and revenues by Fund are shown in the budget document.

Departments

Operationally, the City is divided into a number of departments, activities or programs. A department is generally responsible to one Department Head and performs a related group of services. One example would be a Parks and Recreation Department, which usually takes care of all public parks and recreational facilities in a City. A department's employees are who actually delivers the service to the citizen, therefore a department is the most important portion of the budget document. A department may draw on the financial resources of one or more Funds.

Basis of Accounting

All City funds, except for the Enterprise Funds, are reported on the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Expenditures are recognized in the fiscal year in which the liability has been incurred, whether or not the money has actually been spent. In simple terms, revenues are not recognized by the City until they are actually received, while expenditures are recognized as soon as a commitment to buy is made (i.e. an order is placed).

The Enterprise Funds are reported on the accrual basis of accounting, except for the recording of some fixed assets. This basis of accounting measures revenue when it is earned and becomes measurable. For example, water revenues are recognized at the time the bill is prepared, instead of when it is paid. Expenses are recognized when incurred, which means when the material or services are received and the amount due becomes known.

Financial Audit

Each year the City's financial system and activity is audited by an independent public accountant. The audit is prepared according to Generally Accepted Auditing Standards and the Kansas Minimum Standard Audit Program. The final audit is presented to the City Council, the Municipal Accounting section of the Kansas Department of Administration and other regulatory or oversight bodies as required.

Legal Restrictions and Provisions Relating to Budgeting

The City is subject to a number of requirements imposed by state law and by local policy that either restrict the activity of the City or provide the public with certain rights. Some of these extend beyond the budget process but are particularly important with regard to that process. These are discussed below.

Budget law. The City is required to establish a budget of planned expenditures for every fund, except for capital project funds for which debt has been issued. The budget law also prohibits the City from expending an amount that exceeds the amount budgeted for that Fund. The City may, without violation of the budget law, transfer budget authority within Funds from department to department or between items of expenditure. As mentioned earlier, the Fund budgets may be amended by following the procedure prescribed for original adoption of the budget, although no additional taxes may be levied through such amendment.

The budget law also prescribes a minimum procedure that the City must follow in order to adopt the budget. The law requires that the City hold a public hearing prior to adopting the budget. This hearing must have been publicized by public notice in the official City newspaper at least ten days prior to the date set for the hearing.

Cash Basis Law. The Kansas Cash Basis Law prohibits cities from creating an indebtedness (any financial obligation) unless there is money on hand in the proper fund with which to pay the indebtedness.

Limit on Indebtedness. Kansas law limits the long term debt (Bonds and Temporary Notes) outstanding to a maximum of 30% of assessed valuation. Assessed value for the purposes of establishing the debt limit includes the value assigned to motor vehicles. Motor vehicles are not included in the assessed value for the purposes of establishing the mill levy. Debt issued for the purposes of storm or sanitary sewers for City utilities are not subject to the limit. In addition, debt issued under some statutes may be specifically exempt by the authorizing legislation.

Open Meetings. Generally, any time a quorum of the City Council meets for the purpose of conducting or discussing business, the meeting must be open to the public. State law provides for specific instances in which the City Council may go into executive session (non-public meeting), but no binding decisions may be made in closed session.

The City of Bonner Springs prepares an agenda for all meetings and tries to provide at least twenty-four hours notice of any meeting to all news media. The public is encouraged to attend and participate in all City Council meetings pursuant to the rules of order. Regularly scheduled meetings are held on the second and fourth Monday of the month at 7:30 p.m. in the City Council Chambers at City Hall. Special meetings, work sessions or changes in the place or time of regular meetings will be announced in advance through normal news media channels.

Kansas Open Records Act. The Kansas Open Records Act provides that, unless specifically exempted by law or court ruling, all public records are open to public inspection. The basic policy is that the public has a right to public records unless that right has been limited by state or federal law. Access may be charged if substantial amounts of staff time are required to provide access. Copies of records can be provided for a nominal fee. If a record is requested and access is denied, a specific reason for denial must be given.

GLOSSARY OF BUDGET TERMS

Appropriation. An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriation Ordinance.

Assessed Value. A value set upon real estate or other property by the County Assessor and the State as a basis for levying ad valorem property taxes.

Beginning Balance. The beginning balance is the residual funds brought forward from the previous fiscal year (unencumbered cash balance).

Bonds. Bonds are debt instruments which require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining the interest rate.

Budget. A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In practice, the term "budget" is used in two ways. Sometimes it designates the financial plan presented for adoption and sometimes it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the Governing Body.

Capital Funds. Resources derived from issuance of bonds for specific purposes related to Federal project grants, and participation from other agencies used to finance capital expenditures.

Capital Improvement Program (CIP). The Capital Improvement Program is a plan for capital expenditures needed to maintain and expand the public infrastructure. It projects the infrastructure needs for a set number of years (usually five) and is updated annually to reflect the latest priorities, cost estimates, or changing financial strategies. The first year of the adopted Capital Improvement Program becomes the Annual Capital Budget.

Major Capital Item. Items costing more than \$2,000 and having a useful life of more than two years.

Commodity Items. Consumable goods such as office supplies, small tools, fuel, etc., used by the City. Commodities also include repair and replacement parts and materials that are not of a capital nature.

Contractual Services. Services provided to the City by firms, individuals, or other City departments.

Debt Service. Payment of interest and principal on an obligation resulting from the issuance of bonds.

Encumbrance. A reservation of funds to cover purchase orders, contracts or other funding commitments which are yet to be fulfilled. The budget basis of accounting considers an encumbrance to be the equivalent of an expenditure.

Enterprise Funds. Funds which are accounted for in a manner similar to a private business enterprise. Usually the governmental entity intends for enterprise funds to fully recover their costs (including depreciation) through user fees. The City of Bonner Springs has four Enterprise Funds: Solid Waste, Storm Water, Wastewater and Water.

Expenditures. Refers to current cash operating expenses and encumbrances.

Full-Time Equivalent. A part-time position converted to the decimal equivalent of a full-time position based on 2,080 work hours/ year. For example, a part-time person working 20 hours/week is equal to .5 of a full-time position.

Fund. An independent governmental accounting entity with a self-balancing group of accounts, including assets, liabilities and fund balance.

General Purpose Funds. Funds supported by taxes and fees that have unrestricted use.

Grant. A contribution by one government unit or funding source to another. The contribution is usually made to aid in the support of a specified function, i.e., library materials, drug enforcement, but it is sometimes for general purposes.

In-Lieu of Property Taxes. An amount which may be charged to enterprise operations equal to the real and personal property taxes that would be due to the City on plant and equipment if the enterprise operation was a for-profit private company. Used as a justification for making a transfer of funds to the General Fund.

Operating Funds. Resources derived from reoccurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

Resources. Total funds available for appropriation including estimated revenues, fund transfers, beginning balances.

Salary Savings. Savings realized while a position is vacant until a new employee is hired.

Transfers. Transfers are the authorized exchanges of cash or other resources between funds. The transfer of resources between funds is not recorded as revenues to the fund receiving or expenditures to the fund providing.

Tax Increment Financing. Tax Increment Financing is a tool which pledges future gains in taxes to finance the current improvements which will result in those gains. The TIF is designed to channel funding toward improvements in areas where development/redevelopment may not otherwise occur. When an area is developed or redeveloped, there is an increase in the value of the property. The increased site value and investment creates more taxable property, which increases tax revenues. The increased tax revenues are the "tax increment." TIFs pledge the future increased revenue for repayment of eligible costs associated with the improvements.

Tax Levy. The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.