

Sedalia *Missouri*



Fiscal Year 2016 Budget *April 1, 2015 Through March 31, 2016*

Stephen J. Galliher, Mayor

City Council Members

First Ward

James Cunningham
Jo Lynn Turley

Second Ward

Bonita Nash
Russell Driskell

Third Ward

Don Meier
Bob Cross

Fourth Ward

Tolbert Rowe
Larry Stevenson

City of Sedalia

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City of Sedalia, Missouri



Fiscal Year Ending March 31, 2016 Budget

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CITY OF SEDALIA

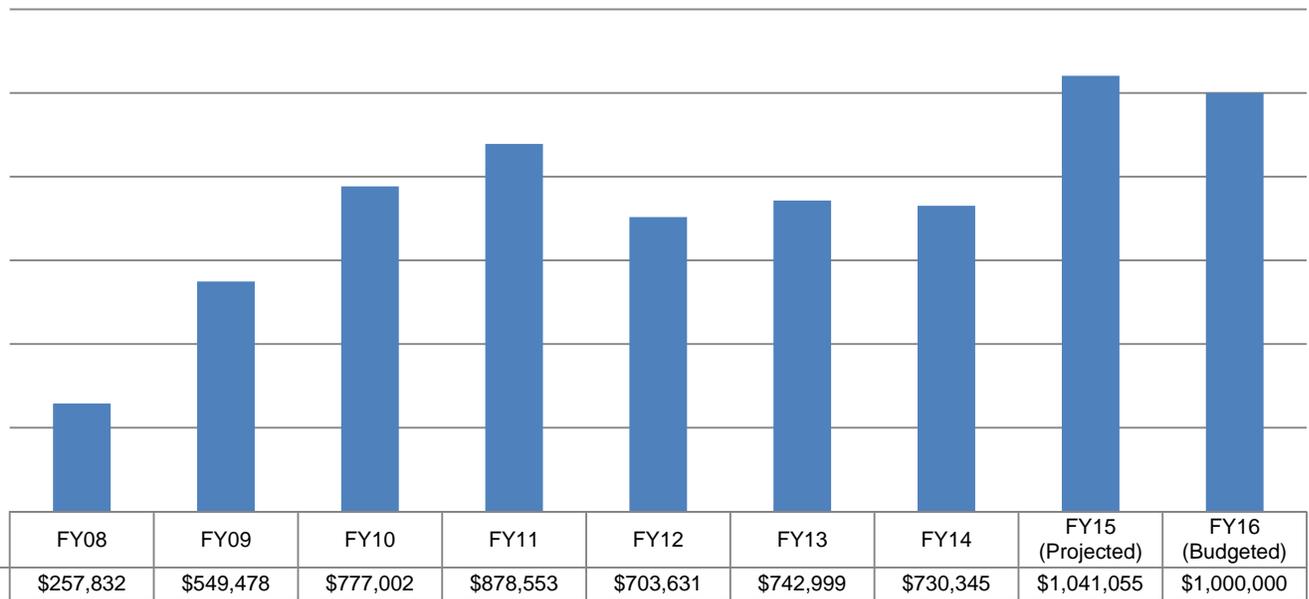
OFFICE OF THE CITY ADMINISTRATOR



To the Honorable Mayor Galliher and City Council Members:

This document is the Fiscal Year 2016 (FY16) budget approved by a unanimous City Council vote on March 16, 2015. It is the result of budget meetings between the Mayor, City Council and staff beginning in late 2014. Additionally, a budget team composed of the Mayor, City Administrator and the current and former Finance Directors managed the budget preparation. This document was finalized following a very strong year for sales tax revenue. Again this year, the City of Sedalia is able to continue the long-held tradition of maintaining a strong General Fund Balance, which is slightly below the maximum amount of the City’s policy which sets minimum and maximum fund balance standards. Municipal budgets are policy documents. The FY16 Sedalia city budget is no exception. With the approval of this document, the City will adopt many important policies. For example, by maintaining strong street repair funding again this year, a policy of strengthened street repairs has been made (see chart below). Many other policies, some of which will have an impact for years or even generations to come, are included with this FY16 budget.

Contracted Street Improvements / Overlay



Summary of the Budget

Exhibit 1 as shown on the next page provides an overview of the entire city budget by presenting such important line items as the General Fund expenditures vs. revenues; the General Fund anticipated balance; and the All-Funds anticipated revenues and anticipated expenditures. This table also shows the audited fund balances as of the end of the fiscal year 2014;

**EXHIBIT 1
Summary of the Budget
Fiscal Year 2016**

Fund	Audited	Projected	Anticipated	Anticipated	Anticipated	Anticipated	Fund Balance Policy	
	Fund Balance 3/31/14	Fund Balance 3/31/15	Revenues / Sources	Expenditures	Change	Fund Balance 3/31/16	Min. 25%	Max. 50%
10 General Fund	\$ 8,837,435	\$ 7,557,087	\$ 13,720,490	\$ 14,471,722	\$ (751,232)	\$ 6,805,855	\$ 3,430,123	\$ 6,860,245
15 Capital Improvements 2 Fund	3,524,658	2,792,951	1,894,081	2,514,415	(620,334)	2,172,617		
22 Library Fund	780,697	866,015	681,215	681,215	-	866,015		
23 Park Fund	1,907,173	1,989,176	2,499,050	2,499,050	-	1,989,176		
24 Central Business & Cultural Fund	40,195	54,089	43,196	47,800	(4,604)	49,485		
40 Capital Improvements Fund	245,780	3,530	1,070,817	1,070,817	-	3,530		
50 Midtown Special Allocation Fund	202,978	298,489	(13,555)	216,355	(229,910)	68,579		
61 Water Pollution Control Fund	28,775,757	27,723,390	6,120,021	5,786,539	333,482	28,056,872		
65 Sanitation Fund	N/A	N/A	1,481,584	1,481,584	-	-		
82 Fire Pension Fund	5,455,010	5,846,450	1,315,916	714,500	601,416	6,447,866		
83 Police Pension Fund	2,981,333	3,012,457	716,400	611,000	105,400	3,117,857		
Totals	\$ 52,751,016	\$ 50,143,633	\$ 29,529,216	\$ 30,094,998	\$ (565,782)	\$ 49,577,851		

Note: Sanitation Services were accounted for as part of the general fund through fiscal year ending March 31, 2015. Effective April 1, 2015 these services are accounted for in a separate enterprise fund.

61 Water Pollution Control - Capital Expenditures	\$ 4,482,590	\$ 20,659,640
65 Sanitation Fund Capital Expenditures		\$ 196,500

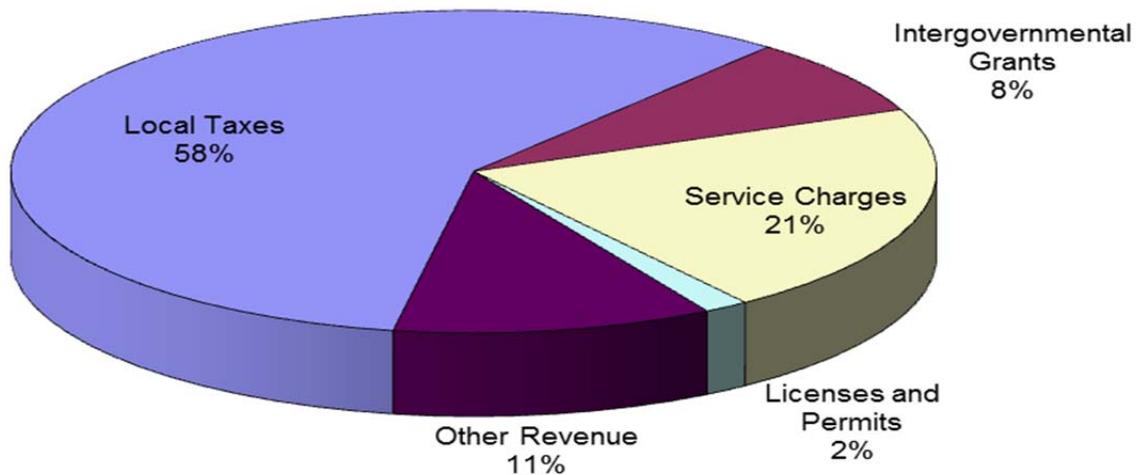
How Large Is The FY16 Budget?

What is the size of our budget? Is it \$29,529,216 (all-funds revenues)? Or is it \$30,094,998 (all-funds expenditures)? It is my belief that our budget can accurately be classified as \$29,529,216. The information on the next paragraph will explain the reasoning.

Revenues

The FY16 Sedalia budget can be considered to be a \$29,529,216 budget. This is based on the total and relatively stable all funds “Anticipated Revenues”. Because of this stability, it provides a good budget size gauge. As displayed in the graph below, the largest source of revenue for the City of Sedalia is local taxes. Revenues for FY16 are significantly improved when compared to last year, but we still are well behind earlier fiscal years. Additionally, it is staff’s concern that the revenue decline from previous years may not be over and lower revenue is the “new normal”.

Revenue Sources - Fiscal Year 2016 - All Funds



Expenditures

The FY16 budget anticipates “All Funds” expenditures totaling \$30,094,998. Many of the expenses associated with this total are a result of temporary costs with revenue streams to support them.

Fund Balances

Fund balances for the various funds, including the General Fund, are very important. Essentially, this is the amount that we anticipate being ahead at the end of the fiscal year after all expenditures are accounted for. It is an amount we will carry forward from one fiscal year to the next. It is notable that during FY14 the City approved its first-ever General Fund Balance policy. The GF fund balance cannot go below 25% and cannot go above 50% of anticipated revenues. Having a fund balance that is too high is just as unacceptable as one that is too low. In recent years the City intentionally spent down the GF Fund Balance to bring it into compliance with the new policy and to pay for much needed infrastructure, such as streets. In FY2016, Sedalia’s fund balance is approximately 49%. This remains exceptionally strong, which is a long held tradition in Sedalia.

The FY16 Budget will continue to carry debt service expenses

Debt service for several projects began with the FY14 budget while it continues for others:

- In the case of the Westside Fire Station (\$3.7 mil) and the Washington Street Viaduct (\$2 mil), the anticipated 20 year debt service began in FY14 and will come from Fund 15. The annual debt service varies slightly, but, for both projects, is generally about \$400,000 per year.
- During FY13-14, the historic Sedalia Public Library, a Carnegie building, was near collapse. The City Council, working closely with the Library Board, agreed to add the cost of the library repairs (\$1.5 mil) to the City’s COP issue which also included the fire station and viaduct. In April 2013, voters approved a property tax increase to cover the debt service for the library repairs. This property tax will support the entire library improvement debt service, relieving the Library and the City of these costs.
- An analysis of the above projects indicates there is enough coverage in Fund 15 to pay for the above projects.
- It is important to monitor the sales tax revenue source for Fund 15.
- Other projects with debt service, such as the \$30 million sewer project, continue. The debt service for the sewer project comes from enterprise funds.

Enterprise Funds

Enterprise funds receive revenue from fees. For example, Wastewater is an Enterprise Fund. So is Sanitation. It is important during FY16 to monitor the Enterprise Funds. Enterprise Funds should be self-supporting. If not, they will be propped up by the General Fund. When this happens, an unnecessary burden is placed on the General Fund. During FY16 steps should be taken to correct Enterprise Funds that are not self-supporting.

General Fund (10)**Revenues**

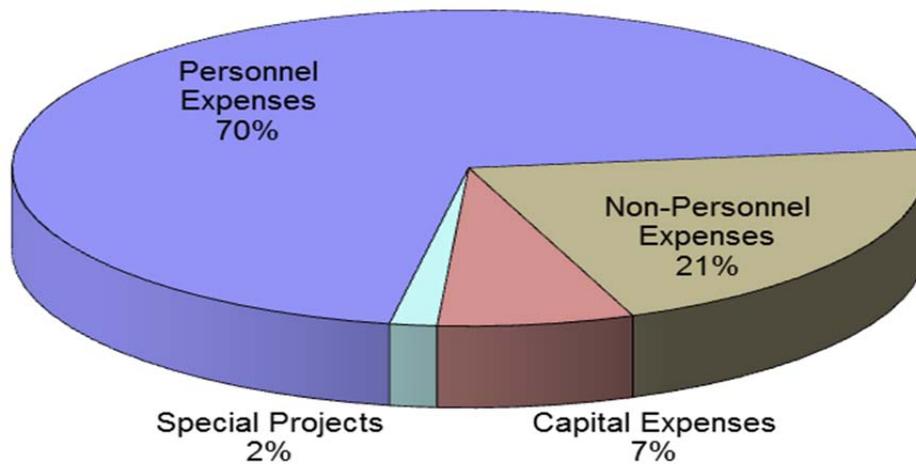
Revenue for the General Fund’s fiscal year 2016 is projected to be \$13,720,490. Even with Sedalia’s strong retail and industrial base, staff believes a more cautious approach toward revenue is a necessary approach to adopt.

Sales tax revenue is the largest source of revenue in the general fund, and we are projecting 4% sales tax revenue growth. This is up from last year’s 1% and a projected 0% growth the previous year in FY14. The tenuousness of revenue continues to be a major issue for the City’s budgetary process.

Expenditures

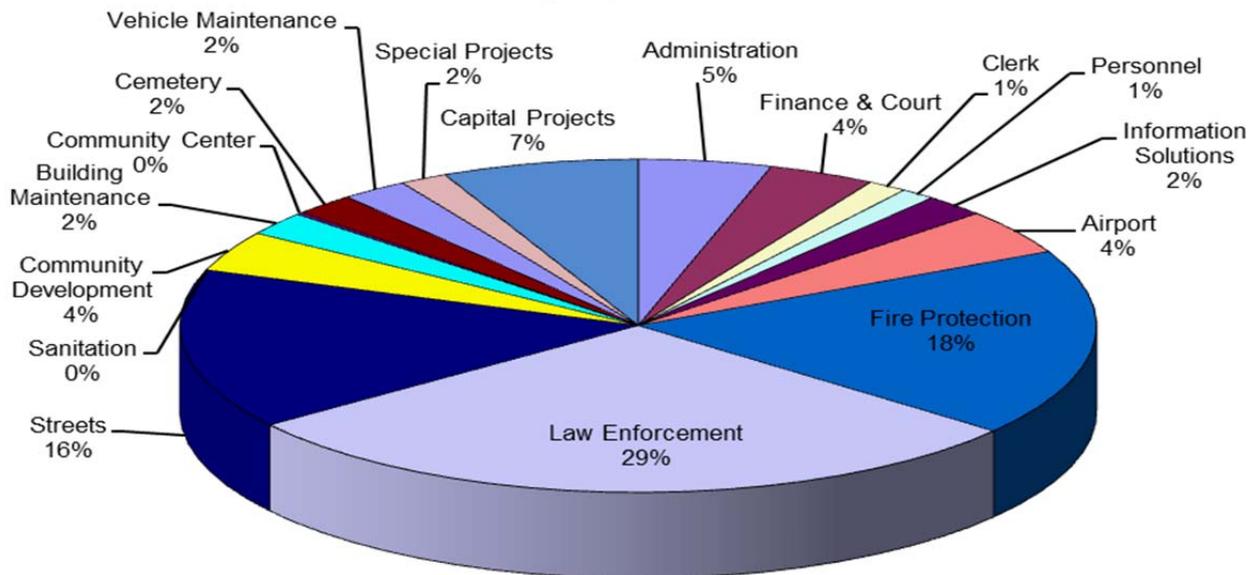
The FY16 budget anticipates General Fund expenditures totaling \$14,471,722. Again this year, the council approved a 2% step increase for employees who passed their evaluations. This increase continues the long-term plan outlined by the Pay-Study implemented in FY13. This is no guarantee the 2% will be possible in subsequent years. There are no increases in General Fund full-time staff size in FY16. And General Fund equipment purchases are significantly less than last year. In order to counteract increases in health insurance, the City is increasing its deductible from \$750 to \$1,000. Additionally, the City is continuing to offer an HSA health plan in order to begin phasing in lower costs. Also, during FY16, the City is continuing to provide \$100 per employee per month to its HSA members. It is quite possible that in future years the City will see the HSA replacing the PPO as the primary plan. As shown in the graphic below, personnel expenses continue to make up the major portion of the General Fund expenses. This will generally be the case in most if not all cities and service businesses in the U.S.

General Fund Expenditures - Fiscal Year 2016



Included in the planned General Fund expenditures are the special projects and capital expenditures. The chart below shows the breakdown of the General Fund by department.

**General Fund Expenditures - Fiscal Year 2016
by Department**



Revenues vs. Expenses

For over a generation, the City of Sedalia has a tradition of allowing the General Fund Anticipated Expenditures to exceed the Anticipated Revenues in each budget with the funds balancing by the end of the fiscal year because of strong revenues. However, with our recent history of lower revenues, we have started to move away from this practice. This year the difference between General Fund Revenues and expenditures is lower than it has been in about a generation: \$751,232. The budget practice now centers on managing the budget to keep the ending fund balance between 25% and 50% of revenues, in accordance with the fund balance policy adopted in FY14.

Sales Tax

Beginning with the first month of FY13 sales tax revenues began to decline. Instead of increasing during the past couple of years, that decline leveled out at the lower totals. But, FY15 saw an 8.6% increase in sales tax revenue. Consequently, during FY16 the City of Sedalia is projecting a 4% GROWTH in sales tax revenue. This follows last year’s 1% growth; 0% growth in FY14, 1.5% in FY13 and 2% in FY12. The 4% projection for FY16 is not being made in a vacuum. It was reached after researching economies at the national, state, and county levels as well as reviewing projections by the local economic development office.

How Strong is Sedalia’s General Fund Balance?

Although the FY16 budget anticipates a reduction in the General Fund balance, it still remains extraordinarily strong. The City’s new Fund Balance policy requires it not be below 25% and not above 50% of budgeted revenues. In 2016, the projected General Fund, Fund Balance is approximately 49% of budgeted revenues. City Councils and Managers must walk a fine line between fund balances that are too small and too large. If too small, the economy may be a factor, or there may not be enough budgetary discipline, or both. On the other hand, if the fund is too large, too few resources are being directed toward public services and infrastructure. In FY13, FY14 and especially in FY15 the City took some steps in the direction of addressing a number of long-delayed infrastructure projects. These are in addition to FY12’s substantial sewer project. Yet another perspective on this discussion is that in the current economic environment, when the state and national economies are tenuous, these uniquely large fund balances are a welcome safety net. There is yet another way to look at the City’s large General Fund reserves. In the most recent bond issuance, we received an S&P A+ credit rating. It is our understanding that the large General Fund balance and overall strong budget helped maintain that rating. A credit rating takes into account a complete community picture, not just the budget. Below is a recent history of Sedalia General Fund Balances:

Ending General Fund Balance	
Fiscal Year	Fund Balance
2008	7,585,617
2009	8,669,830
2010	8,797,562
2011	10,270,714
2012	10,604,404
2013	8,623,204
2014	8,837,435
2015 (Projected)	7,557,087
2016 (Budgeted)	6,805,855

Capital Improvement Fund (15)

The Capital Improvement Fund's primary source of revenue is designated sales tax dollars. This will be an important fund to monitor in FY16. Some of the significant expenses include the COP's debt service for the Fire Station, the Washington Street Bridge and some other capital expenses.

Library (22)

The Library Fund is anticipating \$681,215 in revenues and \$681,215 in expenditures, with an anticipated fund balance of \$866,015. The library budget is approved by the library board. The library is funded primarily from property taxes, including an added property tax to pay for structural improvements to the historic Carnegie Building that was approved by voters in April 2013.

Parks (23)

Anticipated revenues for the Park Fund are \$2,499,050 with expenditures totaling \$2,449,050. These numbers are very similar to last fiscal year. The fund balance is anticipated to be \$1,989,176. The largest source of revenue for the Parks Department is the 3/8th cent sales tax that is used for capital improvements and operating expenses. The Park Board approves the Park budget. There are no immediate financial plans for a community center, as of this writing.

Central Business and Cultural District (24)

The CBCD receives its revenue from an additional property tax that is levied on the property within its district. Revenues continue to remain fairly constant. In FY16, anticipated revenues are \$43,196 with expenditures expected to be \$47,800 and an anticipated ending fund balance of \$49,485.

Capital Improvements Fund (40)

The Capital Projects Fund represents grant funds received by the City, primarily through the State, for various capital improvements along with the related expenditures.

Midtown Special Allocation Fund (TIF) (50)

This is the sixth year of the Midtown Tax Increment Financing (TIF) District. In FY16 it is anticipated that this TIF district will see expenditures of \$216,355. It should be noted that in late FY15 the TIF board voted to approve project changes to the downtown TIF, including the addition of improvements to the Trust building and the demolition of the Broadway Arms.

Water Pollution Control (61)

The Water Pollution Control (WPC) Fund can be considered in two categories: the operational budget and the capital budget. The operational budget anticipates \$6,120,021 in revenues and anticipates \$5,786,539 in expenditures. The major source of revenue for this fund is the sanitary sewer charges. The other category of the WPC fund is the capital improvement budget. The primary source of revenue for this fund is the sales tax collected for capital improvement projects. During FY11, the City issued Certificates of Participation to fund improvements to the wastewater system. Work on this project is well underway.

Perpetual Trust Funds

The City maintains two perpetual/trust funds. These funds are: fire pension and police pension.

Fire Pension Fund – This fund is used to finance the Sedalia Fire Department retirement plan. Beginning in FY13, the City Council voted to take on a large part of the financial responsibility of this fund.

Police Pension Fund – This fund receives revenue from a tax levied on real and personal property. The funds are used to finance the Sedalia Police Department's retirement plan. The City Council agreed in

FY14 to begin helping to make up the fund shortfall. In FY15 and FY16, that amount of that assistance increased substantially.

Summary

The FY16 budget continues to remain strong. It is a budget that presents a combination of conservative revenue projections with a somewhat healthier sales tax revenue growth coupled with expenditures that have been slimmed down from last year's infrastructure updating. It is a budget that continues to maintain an exceptionally healthy General Fund Balance. The FY16 budget is a document that continues a multi-year debt service program. In FY13 the City conducted a long-delayed pay study with the goal of making Sedalia comparable in pay to select cities beginning in FY13. Such a study is frequently conducted in other cities and helps maintain a more stable workforce. In the FY14, FY15 and FY16 budgets a 2% step increase was included which continues the recommendations of the pay study. Of course, the economy will determine if this will be possible in future years.

The large unknown factors impacting this budget and every municipal budget in Missouri are the State, Federal, and regional economies. Another related unknown factor is legislation coming out of the Missouri legislature that may negatively impacts municipal budgets. It is important that we monitor these developments. It also is important that we systematically monitor city revenues and expenditures. An especially worrisome issue to watch closely is city revenues. They went up in FY15, but overall are down substantially when compared to the past several years. This development could, very well, put a burden on future budgets creating an environment for fewer expenditures. Another budgetary goal is to continue decreasing the difference between the General Fund Anticipated Revenues and Anticipated Expenses. In FY16 the City General Fund Balance remains exceptionally strong following the adoption of a fund balance policy requiring an ending balance of no less than 25% and no more than 50% of revenues. In FY16 we are at approximately 49%. In the meantime, although it is wise to be financially conservative and cautious, the City of Sedalia must move forward with our budgetary efforts to strengthen community services and infrastructure. This Fiscal Year 2016 budget attempts to reach both of those goals.

Respectfully submitted,



Gary Edwards, City Administrator



City of Sedalia

Vision

"Dynamic life and comfortable living in Greater Missouri"

Mission

The City of Sedalia is committed to meeting the needs of our community through professional leadership and operational excellence.

We deliver efficient, quality municipal services, create opportunities for growth and protect the quality of life which has made our community a desirable place to live.

Our Priority is S.E.R.V.I.C.E.

Strong Budget

The City of Sedalia will provide a strong annual budget that meets citizen service needs as well as enforcing the requirements of the fund balance ordinance and assuring the community's economic stability.

Economic Growth

Sedalia will promote all areas of economic development, including industrial / manufacturing and retail. A strong infrastructure system must be an integral part of Sedalia's economic development.

Residential Neighborhoods

Residential areas throughout Sedalia will be safe, diverse, and sanitary for all of our citizens and will have well-maintained neighborhoods that instill a sense of pride and community. The City will strive to constantly maintain and improve our City's appearance.

Vibrant Downtown

The City will support efforts for an historic and well maintained downtown with a permanent combination of professional, commercial, residential and public uses. The City supports efforts to address building safety in the downtown area.

Ideas for the Future

The City will provide and regularly update long-term and short-term strategic planning decisions that benefit Sedalia's quality of life.

Citizen Health and Safety

The City of Sedalia will provide for the health and safety of its citizens and visitors in the areas of police and fire protection and within all services offered.

Employee Excellence

The City of Sedalia honors its employees as both the greatest asset of the City and the foundation for the quality of our organization. The City supports employee development so that City services remain strong and state-of-art.

Strategic Plan Summary

Short-Term Highest Priorities

- A-1 Construct Infrastructure Improvements
(Streets, Curbs, Sidewalks)
- B-1 Pursue Police Station Evaluation Of Costs & Next Steps
- C-1 Continue To Fund Police Pension
- D-1 Continue To Pursue “Clean Up Sedalia”
Demolition Of Dangerous Structures / Housing
Rental Inspection Program
- E-1 Continue To Support & Focus On Retail Recruitment
- E-2 Consider Placing Use Tax On The Ballot In 2015

Long-Term Highest Priorities

- A-1 Construct Additional Infrastructure Improvements
(Streets, Curbs, Sidewalks)
Main & Oak Grove
Main & State Fair
10th & Winchester
- B-1 Consider Establishing Storm Water District
(Conduct Research To Evaluate Next Steps)
- C-1 Continue City-Wide Commercial & Residential Development
- D-1 Continue Downtown Buildings & Revitalization
- D-2 Identify / Evaluate Strategies For Police & Fire Department Needs
Recruitment / Retention Incentives
Academies / Training
- D-3 Consider Next Steps To Construct A Community Center

Exhibit 2

Revenue Estimate by Source – All Operating Funds Fiscal Year 2016

Revenue Estimates		
Local Taxes		
Property Tax	\$ 2,953,115	10.0%
Payment In-Lieu-Of Taxes (PILOT)	1,315	0.0%
Sales Tax	11,762,699	39.8%
Franchise Tax	2,367,665	8.0%
Cigarette Tax	99,848	0.3%
Total Local Taxes	\$ 17,184,642	58.2%
Intergovernmental Transfers		
State Gasoline Tax	\$ 564,159	1.9%
State Vehicle Sales Tax	173,769	0.6%
Motor Vehicle Fees	89,137	0.3%
Financial Institution Tax	16,801	0.1%
State Library Aid	10,055	0.0%
County Sales Tax Share	365,400	1.2%
Grants	1,072,201	3.6%
Total Intergovernmental Grants	\$ 2,291,523	7.8%
Service Charges		
Sanitary Sewer Fees	\$ 4,609,628	15.6%
Sewer Connection Fees	407	0.0%
Sanitation Fees	1,328,823	4.5%
Community Center Fees	19,540	0.1%
Cemetery Operating Fees	77,018	0.3%
Airport Fees	7,172	0.0%
Park Program Fees	240,658	0.8%
Library Fees	10,500	0.0%
Total Service Charges	\$ 6,293,747	21.3%
Licenses and Permits		
Merchants Licenses	\$ 254,315	0.9%
Liquor License	28,375	0.1%
Insurance Licenses	45,641	0.2%
Building Permits	85,652	0.3%
Liquid Waste Hauler Permits	45,903	0.2%
Total Licenses and Permits	\$ 459,885	1.6%
Other Revenues		
Court Fines	\$ 148,452	0.5%
Court Training Fees	7,775	0.0%
Donations	32,490	0.1%
Rental Income	68,770	0.2%
Interest Income	120,680	0.4%
Build America Bonds Interest Credit	656,638	2.2%
Cemetery Lot Sales	31,730	0.1%
Compost Sales	30,754	0.1%
Airport Fuel Sales	410,261	1.4%
Street Cuts	4,000	0.0%
Property Sales	62,090	0.2%
Miscellaneous Income	105,267	0.4%
Pension Employer Contributions	406,816	1.4%
Pension Investment Income	1,213,700	4.1%
Total Other Revenues	\$ 3,299,420	11.2%
TOTAL ALL REVENUES	\$ 29,529,216	100.0%

Exhibit 3**Assessed Valuation & Tax Levy Summary**

Total Property Assessed Valuation		
Calendar Year		Valuation
2005	\$	193,385,686
2006	\$	199,823,926
2007	\$	229,115,062
2008	\$	229,080,302
2009	\$	227,449,059
2010	\$	240,084,357
2011	\$	254,163,775
2012	\$	252,612,495
2013	\$	258,298,713
2014	\$	247,787,123

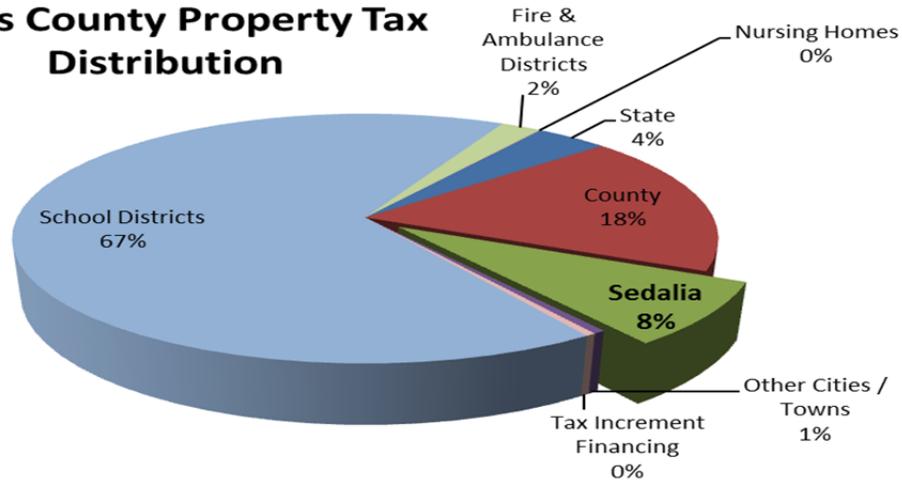
Property Tax Levy History		
Calendar Year	Tax Rate / \$100	Taxes Levied
2005	\$ 0.9897	\$ 1,749,473
2006	\$ 0.9990	\$ 1,844,491
2007	\$ 0.8967	\$ 1,934,260
2008	\$ 0.9060	\$ 1,967,063
2009	\$ 0.9190	\$ 1,966,540
2010	\$ 0.9190	\$ 2,021,963
2011	\$ 0.9209	\$ 2,266,411
2012	\$ 0.9290	\$ 2,237,267
2013	\$ 1.0054	\$ 2,440,890
2014	\$ 1.0495	\$ 2,532,716

Property Tax Levy Rates History										
Purpose	Calendar Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund	0.4644	0.4674	0.4209	0.4250	0.4295	0.4295	0.4295	0.4295	0.4358	0.4565
Fire Pension	0.0500	0.0500	0.0450	0.0454	0.0459	0.0459	0.0459	0.0459	0.0466	0.0488
Police Pension	0.0908	0.0914	0.0823	0.0831	0.0840	0.0840	0.0840	0.0840	0.0853	0.0894
Park Fund	0.1615	0.1625	0.1464	0.1478	0.1494	0.1494	0.1494	0.1494	0.1516	0.1588
Library Fund	0.2230	0.2277	0.2021	0.2047	0.2102	0.2102	0.2121	0.2121	0.2161	0.2260
Library Temporary	-	-	-	-	-	-	-	-	0.0700	0.0700
Total Tax Levy	0.9897	0.9990	0.8967	0.9060	0.9190	0.9190	0.9209	0.9209	1.0054	1.0495

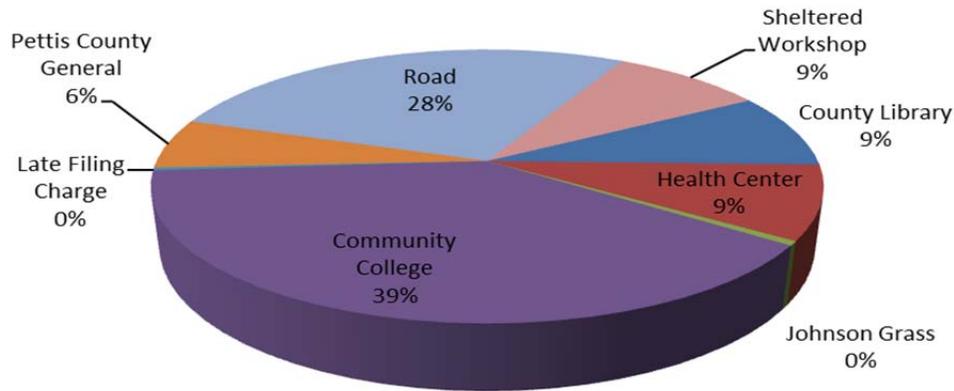
Exhibit 3 (Continued)

Assessed Valuation & Tax Levy Summary

Pettis County Property Tax Distribution



County Property Tax Breakdown



Sedalia Property Tax Breakdown

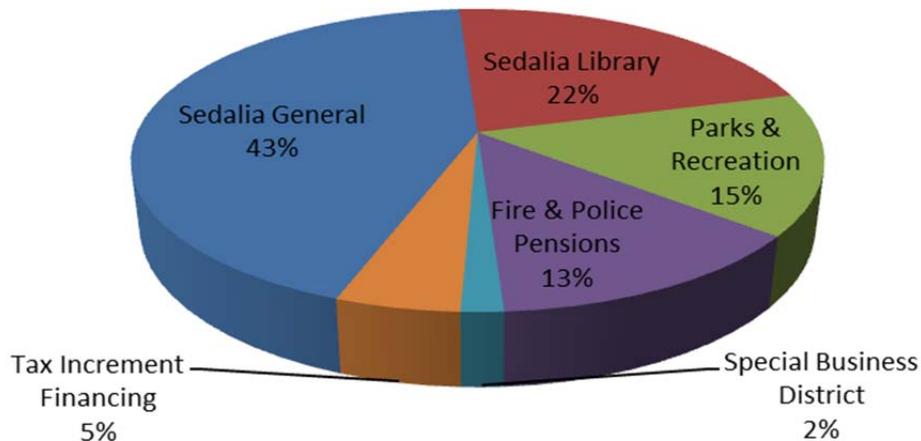


Exhibit 4**Debt Service Requirements**

2007 Leasehold Certificates of Participation				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 6,514,545.00
2016	\$ 460,000.00	\$ 208,312.50	\$ 668,312.50	5,846,232.50
2017	490,000.00	209,912.50	699,912.50	5,146,320.00
2018	520,000.00	189,822.50	709,822.50	4,436,497.50
2019	555,000.00	167,982.50	722,982.50	3,713,515.00
2020	585,000.00	144,395.00	729,395.00	2,984,120.00
2021	620,000.00	119,240.00	739,240.00	2,244,880.00
2022	660,000.00	91,960.00	751,960.00	1,492,920.00
2023	1,430,000.00	62,920.00	1,492,920.00	\$ -
Totals	\$ 5,320,000.00	\$ 1,194,545.00	\$ 6,514,545.00	

2008 Department Of Natural Resources Energy Loan				
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding
				\$ 278,032.24
2016	\$ 30,898.00	\$ -	\$ 30,898.00	247,134.24
2017	30,898.00	-	30,898.00	216,236.24
2018	30,898.00	-	30,898.00	185,338.24
2019	30,898.00	-	30,898.00	154,440.24
2020	30,898.00	-	30,898.00	123,542.24
2021	30,898.00	-	30,898.00	92,644.24
2022	30,898.00	-	30,898.00	61,746.24
2023	30,898.00	-	30,898.00	30,848.24
2024	30,848.24	-	30,848.24	\$ -
Totals	\$ 278,032.24	\$ -	\$ 278,032.24	

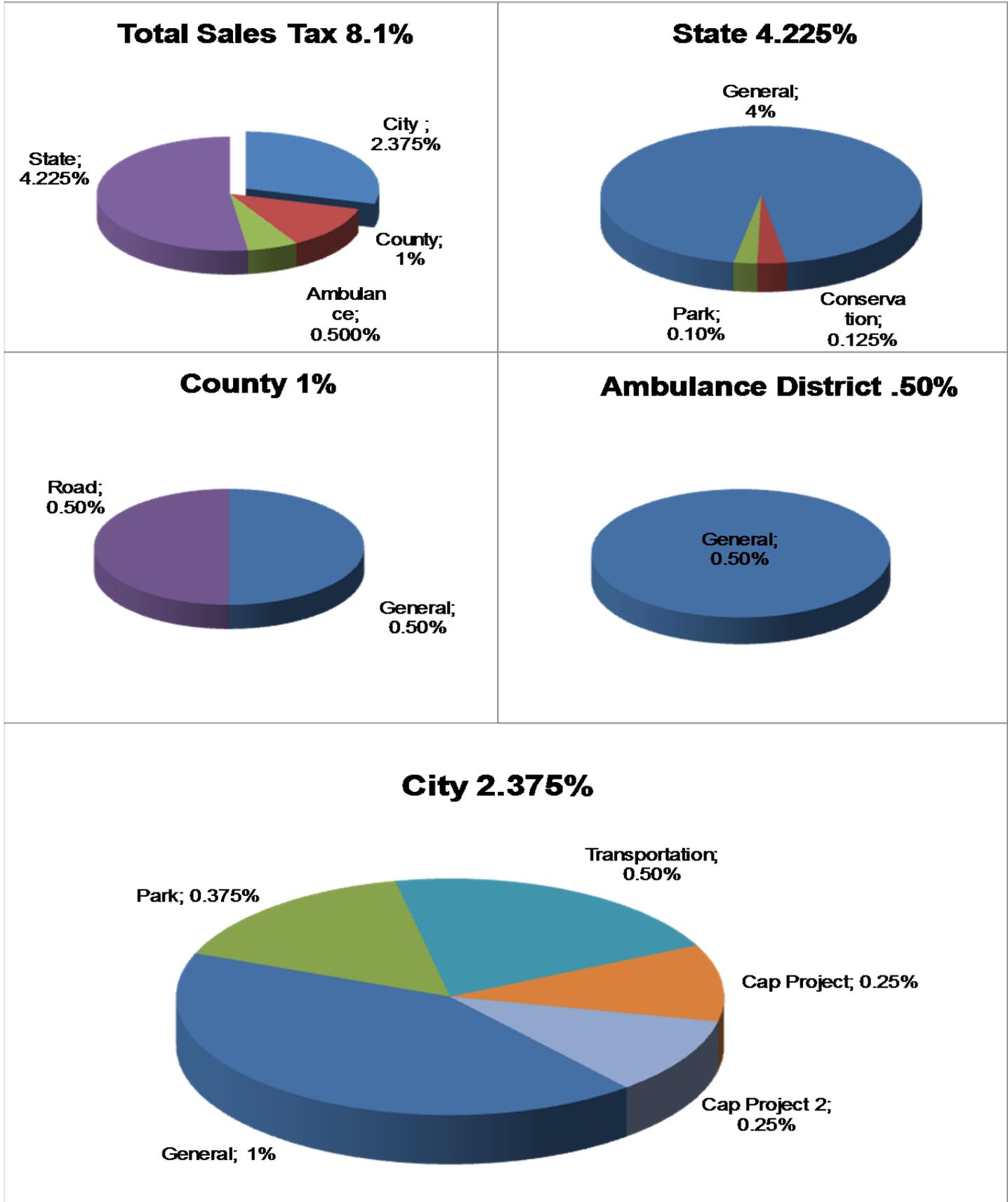
Exhibit 4 (Continued)**Debt Service Requirements**

2010 Leasehold Certificates of Participation						
Fiscal Year	Principal	Interest	Build America Bonds	Total	Bonds & Interest Outstanding	
					\$	52,578,104.66
2016	\$ 1,055,000.00	\$ 2,157,467.50	\$ (707,583.62)	\$ 2,504,883.88		50,073,220.78
2017	1,085,000.00	2,125,367.50	(707,583.62)	2,502,783.88		47,570,436.90
2018	1,125,000.00	2,086,592.50	(707,583.62)	2,504,008.88		45,066,428.02
2019	1,165,000.00	2,037,782.50	(699,645.62)	2,503,136.88		42,563,291.14
2020	1,205,000.00	1,982,507.50	(683,050.37)	2,504,457.13		40,058,834.01
2021	1,245,000.00	1,921,847.50	(664,895.87)	2,501,951.63		37,556,882.38
2022	1,295,000.00	1,855,631.25	(645,066.19)	2,505,565.06		35,051,317.32
2023	1,345,000.00	1,779,617.50	(621,538.76)	2,503,078.74		32,548,238.58
2024	1,405,000.00	1,692,462.50	(592,361.88)	2,505,100.62		30,043,137.96
2025	1,465,000.00	1,599,187.50	(559,715.63)	2,504,471.87		27,538,666.09
2026	1,530,000.00	1,497,260.00	(524,041.01)	2,503,218.99		25,035,447.10
2027	1,605,000.00	1,385,967.50	(485,088.63)	2,505,878.87		22,529,568.23
2028	1,680,000.00	1,269,350.00	(444,272.50)	2,505,077.50		20,024,490.73
2029	1,760,000.00	1,147,230.00	(401,530.50)	2,505,699.50		17,518,791.23
2030	1,840,000.00	1,019,430.00	(356,800.50)	2,502,629.50		15,016,161.73
2031	1,930,000.00	883,665.00	(309,282.75)	2,504,382.25		12,511,779.48
2032	2,020,000.00	739,490.00	(258,821.50)	2,500,668.50		10,011,110.98
2033	2,120,000.00	588,380.00	(205,933.00)	2,502,447.00		7,508,663.98
2034	2,225,000.00	429,787.50	(150,425.63)	2,504,361.87		5,004,302.11
2035	2,330,000.00	263,530.00	(92,235.51)	2,501,294.49		2,503,007.62
2036	2,445,000.00	89,242.50	(31,234.88)	2,503,007.62	\$	-
Totals	\$ 33,875,000.00	\$ 28,551,796.25	\$ (9,848,691.59)	\$ 52,578,104.66		

2012 Leasehold Certificates of Participation						
Fiscal Year	Principal	Interest	Total	Bonds & Interest Outstanding		
				\$	8,605,920.16	
2016	\$ 330,000.00	\$ 183,010.02	\$ 513,010.02		8,092,910.14	
2017	335,000.00	176,410.02	511,410.02		7,581,500.12	
2018	340,000.00	169,710.02	509,710.02		7,071,790.10	
2019	340,000.00	162,910.02	502,910.02		6,568,880.08	
2020	345,000.00	156,110.02	501,110.02		6,067,770.06	
2021	360,000.00	148,347.52	508,347.52		5,559,422.54	
2022	365,000.00	139,347.52	504,347.52		5,055,075.02	
2023	380,000.00	129,310.02	509,310.02		4,545,765.00	
2024	390,000.00	118,385.00	508,385.00		4,037,380.00	
2025	400,000.00	106,685.00	506,685.00		3,530,695.00	
2026	410,000.00	94,685.00	504,685.00		3,026,010.00	
2027	425,000.00	82,385.00	507,385.00		2,518,625.00	
2028	435,000.00	69,635.00	504,635.00		2,013,990.00	
2029	450,000.00	56,585.00	506,585.00		1,507,405.00	
2030	460,000.00	43,085.00	503,085.00		1,004,320.00	
2031	475,000.00	29,285.00	504,285.00		500,035.00	
2032	485,000.00	15,035.00	500,035.00	\$	-	
Totals	\$ 6,725,000.00	\$ 1,880,920.16	\$ 8,605,920.16			

Exhibit 5

Sales Tax Rates Breakdown



General Fund (10)

Revenues & Expenditures

Revenue Estimate					
10	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Local Taxes					
401-00	Real Estate Tax	\$ 808,634	\$ 810,000	\$ 830,488	\$ 847,098
402-00	Personal Property Tax	300,650	300,000	270,692	267,985
403-00	County Surcharge	96,268	96,000	96,000	96,000
404-00	Interest & Penalties on Property Tax	46,479	40,000	40,000	36,000
405-00	Payment In-Lieu-Of Taxes (PILOT)	635	600	600	600
406-00	Railroad & Utilities	43,253	55,000	46,779	47,715
407-00	Financial Institution Tax	12,795	12,000	11,335	11,335
408-00	Sales Tax - General	4,579,482	4,594,000	4,860,534	5,054,955
408-01	Sales Tax - Transportation	2,195,104	2,207,450	2,330,731	2,423,960
409-00	Electric & Gas Franchise Tax	1,776,332	1,700,000	1,755,681	1,729,346
410-00	Telephone Franchise Tax	594,655	610,000	545,786	491,207
411-00	Cable Television Utility Franchise	95,964	95,000	189,911	100,762
412-00	Cigarette Tax	105,118	113,000	102,936	99,848
	Total Local Taxes	\$ 10,655,369	\$ 10,633,050	\$ 11,081,472	\$ 11,206,811
State Taxes, Miscellaneous Grants					
425-00	State Gas Tax	\$ 542,686	\$ 550,000	\$ 555,822	\$ 564,159
426-00	State Vehicle Sales Tax	149,457	145,000	171,201	173,769
427-00	State Fee Increase	92,658	92,000	90,038	89,137
428-00	PD Grant	38,044	-	5,000	-
429-00	Tree Grant	10,000	10,000	10,000	10,000
430-00	State Recycle Grant	29,325	-	35,624	25,722
431-00	Police OT Reimbursement	24,546	36,500		114,474
	Total Intergovernmental TRF	\$ 886,716	\$ 833,500	\$ 867,684	\$ 977,261
Service Fees					
451-00	Sanitation Fees *	\$ 1,203,753	\$ 1,200,000	\$ 1,230,392	\$ -
452-00	Community Center Fees	19,985	17,000	19,540	19,540
453-00	Cemetery Operation Fees	81,918	74,000	79,400	77,018
454-00	Cemetery Lot Sales	24,975	26,000	28,050	28,331
454-01	Lot Sales Columbarium	5,950	4,000	2,700	2,781
454-02	Columbarium Engraving	1,500	1,000	600	618
455-00	Airport Fees	10,964	8,200	5,738	7,172
456-00	Airport Fuel Sales	338,656	380,000	270,209	410,261
	Total Service Fees	\$ 1,687,701	\$ 1,710,200	\$ 1,636,629	\$ 545,721

Revenue Estimate - Continued

10	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Licenses, Permits					
457-00	Merchants Licenses	\$ 38,696	\$ 39,000	\$ 38,287	\$ 38,287
458-00	Liquor License	29,050	27,000	28,375	28,375
459-00	Merchants Permits	213,413	213,000	216,028	216,028
460-00	Fire Insurance License Tax	45,641	40,000	45,641	45,641
462-00	Building Permits	87,605	100,000	66,640	66,640
463-00	Electrical Permits	12,924	15,000	9,686	9,686
464-00	Plumbing Permits	5,439	6,000	6,894	6,894
465-00	Mechanical Permits	4,048	5,000	2,432	2,432
466-00	Street Cuts	12,000	10,000	4,000	4,000
467-00	Liquid Waste Hauler Permits	-	-	-	-
Total Licenses, Permits		\$ 448,816	\$ 455,000	\$ 417,983	\$ 417,983
Fines, Rental, Miscellaneous					
490-00	Municipal Court Fines	\$ 170,447	\$ 200,000	\$ 148,452	\$ 148,452
491-00	Police Training Fees	6,978	6,000	5,794	5,794
492-00	Crime Victim Comp Fees	649	650	536	536
493-00	Clerk Training Fees	1,754	2,000	1,445	1,445
494-00	Rental Income	28,653	28,500	37,385	37,385
495-00	Rental Income Hangers	20,825	18,000	27,385	27,385
496-00	Interest Income	23,241	30,000	26,698	28,033
496-01	Interest Income Sick Leave	375	400	286	300
505-01	Pet License	3,573	5,000	3,874	3,874
506-02	Animal Shelter Donations	-	-	-	32,490
507-00	Miscellaneous Income	33,933	40,000	52,557	52,557
508-00	False Alarm Fees	1,025	1,000	2,125	2,125
509-00	Miscellaneous Delinquent Property Tax	-	20,000	-	-
510-00	Miscellaneous Revenue - Insurance	74,751	65,000	-	-
511-00	Misc Surplus Property Sales	66,866	25,000	62,090	62,090
513-99	KCP&L Earnest Money	216,000	-	-	-
514-00	Fed Dissaster Reimbursements	10,861	-	-	-
515-00	PD Seizure	17,360	-	26,477	26,477
516-00	Rail Road Washington St Bridge	362,000	-	-	-
517-00	Source Water Protection	303	-	228	-
Total Fines, Rental, Miscellaneous		\$ 1,039,594	\$ 441,550	\$ 395,331	\$ 428,942
Contributions To/From					
551-00	(To) / From Library Fund	\$ -	\$ -	\$ (24,960)	\$ -
554-00	(To) / From Capital Project Fund (40)	8,000	-	-	-
556-00	(To) / From WPC Fund (61)	275,000	275,000	275,000	296,534
556-05	(To) / From Sanitation Fund (65)	-	-	-	\$ (152,761)
557-00	(To) / From Cemetery Fund (81)	321,115	-	-	-
Total Transfers		\$ 604,115	\$ 275,000	\$ 250,040	\$ 143,773
TOTAL REVENUE		\$ 15,322,311	\$ 14,348,300	\$ 14,649,139	\$ 13,720,490

Note: Sanitation Services were accounted for as part of the general fund through fiscal year ending March 31, 2015. Effective April 1, 2015 these services are accounted for in a separate enterprise fund.

Expenditure Summary					
Function:		General Government			
Fund:		General			
Department:		Administration			
Activity:		Administration			
Fund / Dept. No.:		10-05			
10-05	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 392,527	\$ 325,710	\$ 319,621	\$ 325,650
102-00	Overtime	-	-	250	250
105-00	Lagers	58,706	54,720	53,738	53,773
106-00	Social Security	29,592	24,920	24,470	24,931
107-00	Employee Insurance	48,114	41,250	40,899	41,053
107-10	Insurance - EAP	3,620	3,500	3,621	3,500
108-00	Worker's Compensation	704	1,020	504	529
Total Personnel Services		\$ 533,263	\$ 451,120	\$ 443,104	\$ 449,687
Non-Personnel Services					
213-00	Advertising	\$ 1,181	\$ 500	\$ 1,250	\$ 500
214-00	Printing	993	1,000	1,600	1,500
215-00	Postage	377	500	350	400
216-00	Telephone	12,216	6,500	10,675	8,182
217-00	Electric	6,334	5,200	4,808	6,000
221-00	Small Tools & Equipment	-	50	-	-
222-02	Vehicle & Equipment Repairs & Parts	646	1,000	250	600
222-04	Office Equipment Repairs & Parts	-	150	100	100
223-00	Radio Repairs and Service	237	200	1,363	1,400
224-00	General Insurance	14,545	10,400	13,217	13,103
225-00	Maintenance Agreements	481	-	520	525
227-00	Dues & Subscriptions	11,010	12,180	9,000	10,995
229-00	Travel And Meals	10,292	7,850	10,015	7,550
229-01	IT Travel & Training	2,122	-	-	-
230-01	Legal & Professional - Accounting	11,848	16,000	8,000	14,000
230-02	Legal & Professional - IT Midwest CompuTech	7,126	-	-	-
230-05	Legal & Professional - Miscellaneous	16,718	15,000	11,039	13,000
236-00	Training And Education	9,117	7,500	5,968	5,500
237-00	Economic Development	122,000	125,000	125,000	127,000
241-00	Miscellaneous	4,585	6,100	5,500	3,000
241-02	Miscellaneous - Mayor	5,179	3,000	4,440	5,000
242-00	Gasoline and Oil	2,571	2,700	2,716	2,800
244-04	Office / Janitorial / Other Supplies	6,690	5,000	3,710	5,300
244-05	IT Tools / Cables / Supplies / CDs / Other	422	-	-	-
256-00	Adjustment Claims and Damages	-	3,000	-	3,000
258-00	Safety Program	3,214	3,000	500	1,000
258-02	Source Water Protection	300	-	-	-
Total Non-Personnel Services		\$ 250,204	\$ 231,830	\$ 220,020	\$ 230,455
TOTAL EXPENDITURES		\$ 783,467	\$ 682,950	\$ 663,124	\$ 680,142

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Administration			
Activity:	Administration			
Fund / Dept. No.:	10-05			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Elected</u>				
Mayor	9,600 / year	1	1	1
Council Member	4,800 / year	8	8	8
Municipal Judge	20,000 / year	1	1	1
Total Elected		<u>10</u>	<u>10</u>	<u>10</u>
<u>Full-time</u>				
City Administrator		1	1	1
City Attorney	26	1	1	1
Senior Administrative Assistants	14	2	2	2
Total Full Time		<u>4</u>	<u>4</u>	<u>4</u>
<u>Part-time</u>				
Total Part Time		<u>0</u>	<u>0</u>	<u>0</u>

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Finance
Activity:	General Finance, Payroll, Accounts Payable, Munic
Fund / Dept. No.:	10-06

10-06	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 242,237	\$ 303,270	\$ 308,003	\$ 293,390
102-00	Overtime	-	-	500	510
105-00	Lagers	38,382	46,920	51,829	48,494
106-00	Social Security	18,425	23,200	23,601	22,483
107-00	Employee Insurance	36,520	47,120	46,523	45,880
108-00	Worker's Compensation	481	730	486	477
Total Personnel Services		\$ 336,045	\$ 421,240	\$ 430,942	\$ 411,235
Non-Personnel Services					
213-00	Advertising	\$ 908	\$ 700	\$ 1,255	\$ 950
214-00	Printing	1,736	2,000	2,500	2,100
215-00	Postage	7,206	8,000	8,011	8,000
216-00	Telephone	5,096	5,500	6,532	5,529
217-00	Electric	2,540	2,850	2,545	2,750
221-00	Small Tools & Equipment	690	100	350	150
222-04	Office Equipment Repairs & Parts	-	200	222	200
224-00	General Insurance	2,494	2,600	2,618	2,903
225-00	Maintenance Agreements	695	800	604	604
227-00	Dues & Subscriptions	415	415	415	415
229-00	Travel And Meals	1,756	3,800	1,700	4,100
230-01	Legal & Professional	9,318	11,070	10,192	11,532
230-02	Legal & Professional - Court Interpreter	568	750	572	750
230-04	Legal & Professional - Property Tax Fee	85,180	85,000	85,000	89,000
230-05	Legal & Professional - Miscellaneous	877	-	364	500
236-00	Training And Education	175	300	200	-
236-01	Training And Education - Court Clerks	1,534	1,800	973	1,700
241-00	Miscellaneous	413	100	1,808	1,900
244-04	Office / Janitorial / Other Supplies	2,065	2,300	2,009	2,200
Total Non-Personnel Services		\$ 123,666	\$ 128,285	\$ 127,870	\$ 135,283
TOTAL EXPENDITURES		\$ 459,711	\$ 549,525	\$ 558,812	\$ 546,518

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Finance			
Activity:	General Finance, Payroll, Accounts Payable, Court			
Fund / Dept. No.:	10-06			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Finance Director	25	1	1	1
Accounting Technician	13	3	3	3
Court Supervisor	12	1	1	1
Court Clerk	11	1	1	1
Finance/Court Assistant	11	1	1	1
Total Full Time		7	7	7

Expenditure Summary					
Function:		General Government			
Fund:		General			
Department:		City Clerk			
Activity:		Central Records, Risk Management			
Fund / Dept. No.:		10-07			
10-07	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 83,497	\$ 84,370	\$ 84,692	\$ 86,716
101-40	Salaries - Part Time	19,939	21,315	21,388	21,899
105-00	Lagers	13,189	14,175	14,228	14,308
106-00	Social Security	7,792	8,085	8,115	8,309
107-00	Employee Insurance	12,192	12,920	13,015	12,949
108-00	Worker's Compensation	171	200	167	176
Total Personnel Services		\$ 136,780	\$ 141,065	\$ 141,604	\$ 144,358
Non-Personnel Services					
212-00	Elections	\$ 12,660	\$ 13,000	\$ 13,952	\$ 34,000
213-00	Advertising	156	300	527	530
214-00	Printing	5,503	5,800	4,493	5,600
215-00	Postage	181	250	155	200
216-00	Telephone	3,190	3,200	4,112	3,533
217-00	Electric	1,268	1,500	1,303	1,400
220-00	Leased Equipment	1,398	1,500	1,365	1,650
221-00	Small Tools & Equipment	-	100	-	-
222-04	Office Equipment Repairs & Parts	233	600	400	500
224-00	General Insurance	1,161	1,250	1,130	1,272
225-00	Maintenance Agreements	695	775	604	725
227-00	Dues & Subscriptions	205	275	273	275
229-00	Travel And Meals	2,803	3,170	2,800	3,568
230-05	Legal & Professional	339	1,500	1,500	2,080
236-00	Training And Education	150	-	-	-
241-00	Miscellaneous	3	100	60	100
244-04	Office / Janitorial / Other Supplies	960	1,000	175	1,000
Total Non-Personnel Services		\$ 30,905	\$ 34,320	\$ 32,849	\$ 56,433
TOTAL EXPENDITURES		\$ 167,685	\$ 175,385	\$ 174,453	\$ 200,791

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	City Clerk			
Activity:	Central Records, Risk Management			
Fund / Dept. No.:	10-07			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
City Clerk	19	1	1	1
Deputy City Clerk	14	1	1	1
Total Full Time		2	2	2
<u>Part-time</u>				
Switchboard Operators		2	2	2
Total Part Time		2	2	2

Expenditure Summary					
Function:		General Government			
Fund:		General			
Department:		Personnel			
Activity:		Personnel, Employee Records			
Fund / Dept. No.:		10-08			
10-08	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 100,430	\$ 101,800	\$ 102,182	\$ 104,624
105-00	Lagers	15,913	17,100	17,166	17,263
106-00	Social Security	7,581	7,790	7,817	8,004
107-00	Employee Insurance	12,217	12,920	13,556	13,503
108-00	Worker's Compensation	169	290	161	170
Total Personnel Services		\$ 136,310	\$ 139,900	\$ 140,882	\$ 143,564
Non-Personnel Services					
213-00	Advertising	\$ -	\$ 50	\$ -	\$ 400
214-00	Printing	-	50	-	-
215-00	Postage	103	100	118	120
216-00	Telephone	3,354	3,200	3,660	3,117
217-00	Electric	847	1,000	800	900
221-00	Small Tools & Equipment	428	1,100	240	1,000
222-04	Office Equipment Repairs & Parts	-	50	-	-
224-00	General Insurance	1,705	1,750	1,476	1,136
227-00	Dues & Subscriptions	238	600	337	585
229-00	Travel And Meals	1,456	2,035	1,862	1,875
230-05	Legal & Professional	4,619	5,100	6,617	6,695
236-00	Training And Education	391	3,150	1,506	3,150
241-00	Miscellaneous	68	150	-	3,350
244-04	Office / Janitorial / Other Supplies	921	850	2,095	2,150
258-02	Educational Stipends	7,299	10,000	3,254	8,000
Total Non-Personnel Services		\$ 21,429	\$ 29,185	\$ 21,965	\$ 32,478
TOTAL EXPENDITURES		\$ 157,739	\$ 169,085	\$ 162,847	\$ 176,042

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Personnel			
Activity:	Personnel, Employee Records			
Fund / Dept. No.:	10-08			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Personnel Director	23	1	1	1
Personnel Specialist	16	1	1	1
Total Full Time		<u>2</u>	<u>2</u>	<u>2</u>
<u>Part-time</u>				
Total Part Time		<u>0</u>	<u>0</u>	<u>0</u>

Expenditure Summary

Function:	General Government				
Fund:	General				
Department:	Information Technology				
Activity:	Computers, Network Engineering and Support				
Fund / Dept. No.:	10-09				
10-09	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ -	\$ 84,145	\$ 84,467	\$ 86,486
102-00	Overtime - Non Scheduled	-	-	-	500
105-00	Lagers	-	14,140	14,190	14,353
106-00	Social Security	-	6,440	6,462	6,654
107-00	Employee Insurance	-	12,920	13,014	12,949
108-00	Worker's Compensation	-	240	133	141
Total Personnel Services		\$ -	\$ 117,885	\$ 118,267	\$ 121,083
Non-Personnel Services					
213-00	Advertising	\$ -	\$ 750	\$ -	\$ 200
214-00	Printing	-	200	-	100
215-00	Postage	-	100	5	50
216-00	Telephone	-	4,500	4,200	3,455
217-00	Electric	-	1,000	900	900
221-00	Small Tools & Equipment	-	-	-	1,500
222-04	Office Equipment Repairs & Parts	-	2,500	-	8,000
224-00	General Insurance	-	1,800	463	1,951
225-00	Maintenance Agreements & Licenses	-	158,425	157,300	159,585
227-00	Dues & Subscriptions	-	325	300	325
229-00	Travel And Meals	-	4,600	1,200	450
230-05	Legal & Professional	-	11,000	2,500	10,000
236-00	Training And Education	-	6,500	5,500	5,350
241-00	Miscellaneous	-	1,000	500	500
244-04	Office / Janitorial / Other Supplies	-	1,500	1,500	500
244-05	IT Tools, Cables, Supply	-	850	600	-
Total Non-Personnel Services		\$ -	\$ 195,050	\$ 174,968	\$ 192,866
TOTAL EXPENDITURES		\$ -	\$ 312,935	\$ 293,235	\$ 313,949
Note: Information Technology expenditures were included in the Administration department until FY15					

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Information Technology			
Activity:	Computers			
Fund / Dept. No.:	10-09			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
IT Manager	20	1	1	1
PC/Network Support Specialist	13	1	1	1
Total Full Time		<u>2</u>	<u>2</u>	<u>2</u>
<u>Part-time</u>				
Total Part Time		<u>0</u>	<u>0</u>	<u>0</u>

Expenditure Summary					
Function:		General Government			
Fund:		General			
Department:		Airport			
Activity:		Airport Maintenance, Fuel Sales			
Fund / Dept. No.:		10-11			
10-11	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
101-00	Salaries	\$ 109,566	\$ 110,900	\$ 109,720	\$ 113,990
101-40	Salaries - Part Time	22,590	21,100	17,539	17,959
102-00	Overtime	1,088	1,300	3,108	1,530
105-00	Lagers	17,480	18,850	18,955	19,061
106-00	Social Security Taxes	9,526	10,200	9,973	10,211
107-00	Employee Insurance	19,354	20,570	21,125	20,576
108-00	Worker's Compensation	4,962	5,000	5,472	5,771
Total Personnel Services		\$ 184,566	\$ 187,920	\$ 185,892	\$ 189,097
Non-Personnel Services					
213-00	Advertising	\$ 149	\$ 1,000	\$ 169	\$ 700
214-00	Printing	44	60	43	200
215-00	Postage	110	125	115	125
216-00	Telephone	3,626	3,500	3,500	4,000
217-00	Electric	11,312	11,500	11,500	11,700
221-00	Small Tools & Equipment	438	400	350	400
222-02	Vehicle & Equipment Repairs & Parts	5,206	3,200	6,000	3,500
222-04	Office Equipment Repairs & Parts	87	100	100	100
222-05	Building & Grounds Maintenance	8,294	5,000	7,500	5,000
223-00	Radio Repairs and Service	4,303	1,200	1,700	2,000
224-00	General Insurance	9,933	9,725	8,352	9,351
227-00	Dues & Subscriptions	594	375	400	540
229-00	Travel and Meals	1,341	1,005	1,000	685
236-00	Training And Education	119	200	200	200
241-00	Miscellaneous	4,589	750	1,300	750
242-00	Gasoline and Oil	6,004	5,500	6,000	6,000
243-00	Tires And Tubes	-	500	501	1,500
244-04	Office / Janitorial / Other Supplies	2,930	2,500	2,500	2,500
246-00	Cost of Fuel Sales	330,186	300,000	263,451	400,000
246-01	Cost of Catering Sales	634	600	-	300
248-00	Uniforms	493	500	300	300
Total Non-Personnel Services		\$ 390,392	\$ 347,740	\$ 314,981	\$ 449,851
TOTAL EXPENDITURES		\$ 574,958	\$ 535,660	\$ 500,873	\$ 638,948

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Airport			
Activity:	Airport Maintenance, Fuel Sales			
Fund / Dept. No.:	10-11			
			Number of Employees	
Personnel Position	Salary / Grade	Current	Proposed	Approved
<u>Full-time</u>				
Airport Director	20	1	1	1
Airport Attendants	10	2	2	2
Total Full Time		3	3	3
<u>Part-time</u>				
Airport Attendant		1	1	1
Total Part Time		1	1	1

Expenditure Summary					
Function:		Public Safety			
Fund:		General			
Department:		Fire			
Activity:		Fire Suppression, Fire Prevention, Administration			
Fund / Dept. No.:		10-12			
10-12	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 1,730,663	\$ 1,750,225	\$ 1,785,772	\$ 1,825,673
102-00	Overtime - Non Scheduled	53,522	56,100	60,000	56,100
102-02	Overtime - Scheduled	14,700	15,500	16,500	16,500
104-00	Firemen's Retirement	254,519	238,765	238,763	196,816
106-00	Social Security	19,319	18,710	21,436	21,828
107-00	Employee Insurance	242,723	256,200	268,714	256,669
108-00	Worker's Compensation	90,616	90,355	102,585	107,706
Total Personnel Services		\$ 2,406,062	\$ 2,425,855	\$ 2,493,770	\$ 2,481,291
Non-Personnel Services					
211-00	Car Allowance	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400
213-00	Advertising	152	150	417	500
214-00	Printing	261	250	149	250
215-00	Postage	140	150	200	175
216-00	Telephone	10,091	11,685	12,569	15,385
217-00	Electric	13,407	13,500	16,500	16,500
218-00	Gas	9,057	7,000	11,258	11,258
221-00	Small Tools & Equipment	5,764	5,000	5,000	5,000
222-02	Vehicle & Equipment Repairs & Parts	19,664	8,500	5,022	8,500
222-03	Portable Equipment Repairs & Parts	754	1,000	1,000	1,000
222-04	Office Equipment Repairs & Parts	219	300	-	250
222-05	Building & Grounds Maintenance	758	1,200	1,000	2,000
222-08	Annual Certifications	2,833	3,500	2,766	4,800
223-00	Radio Repairs & Services	5,198	6,000	5,144	6,000
224-00	General Insurance	24,338	25,000	23,929	25,933
225-00	Maintenance Agreements	345	700	1,010	1,000
227-00	Dues & Subscriptions	638	605	455	605
229-00	Travel And Meals	4,113	3,500	1,230	2,700
230-05	Legal & Professional - Miscellaneous	6,168	7,970	8,536	8,500
236-00	Training And Education	3,966	5,600	5,600	5,600
241-00	Miscellaneous	20	200	-	-
242-00	Gasoline and Oil	18,227	18,000	16,200	18,000
243-00	Tires And Tubes	1,890	3,500	3,228	3,500
244-04	Office / Janitorial / Other Supplies	7,266	6,000	5,125	6,000
244-05	Fire Prevention Supplies	832	1,200	1,441	1,200
244-06	Medical Supplies	2,311	2,000	747	1,500
244-11	Hazardous Material & Supplies	617	600	687	600
248-00	Uniforms	9,839	8,500	3,853	7,500
Total Non-Personnel Services		\$ 152,268	\$ 145,010	\$ 136,466	\$ 157,656
Other					
802-00	Donations Promotions	\$ (776)	\$ 776	\$ (500)	\$ -
802-03	Hazardous Material Recovery	(443)	793	500	-
Total Other		\$ (1,219)	\$ 1,569	\$ -	\$ -
TOTAL EXPENDITURES		\$2,557,111	\$2,572,434	\$2,630,236	\$2,638,947

Personnel Detail				
Function:	Public Safety			
Fund:	General			
Department:	Fire			
Activity:	Fire Suppression, Fire Prevention, Administration			
Fund / Dept. No.:	10-12			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
Full-time				
Fire Chief	26	1	1	1
Deputy Fire Chief	23	1	1	1
Battalion Chief	20	3	3	3
Fire Captain	18	6	6	6
Fire Inspector	17	2	2	2
Fire Driver / Engineer	16	12	12	12
Firefighter	14	16	16	16
Total Full Time		41	41	41
Part-time				
Total Part Time		0	0	0

Expenditure Summary

Function:	Public Safety
Fund:	General
Department:	Police
Activity:	Administration, Police Operations
Fund / Dept. No.:	10-13

10-13	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 2,253,865	\$ 2,315,650	\$ 2,145,036	\$ 2,464,822
101-02	Salaries - Clothing Allowance	38,830	38,900	41,000	41,000
101-40	Salaries - Part Time	13,145	17,215	43,634	18,440
101-60	Salaries - Seasonal	21,566	20,700	209,104	37,679
102-00	Overtime	83,691	134,130	115,000	117,300
103-00	Unemployment Taxes	-	300	-	-
105-00	Lagers	328,528	360,125	362,160	369,819
106-00	Social Security	178,488	190,310	195,364	204,962
107-00	Employee Insurance	357,975	387,420	398,685	406,511
108-00	Worker's Compensation	50,911	50,000	56,716	60,790
Total Personnel Services		\$ 3,326,999	\$ 3,514,750	\$ 3,566,697	\$ 3,721,321
Non-Personnel Services					
213-00	Advertising	\$ 1,959	\$ 3,000	\$ 2,328	\$ 3,000
214-00	Printing	1,802	3,500	2,373	3,000
215-00	Postage	1,720	3,500	2,158	3,000
216-00	Telephone	48,415	48,000	45,462	38,877
217-00	Electric	22,382	23,000	20,940	23,000
218-00	Gas	7,484	6,500	4,023	6,500
220-00	Leased Equipment	198	300	283	300
221-00	Small Tools & Equipment	5,850	3,000	890	2,000
222-02	Vehicle & Equipment Repairs & Parts	40,370	30,000	24,068	30,000
222-04	Office Equipment Repairs & Parts	-	500	500	500
223-00	Radio Repairs and Service	9,475	1,500	1,500	1,500
224-00	General Insurance	62,028	63,000	62,560	67,807
225-00	Maintenance Agreements	3,844	8,500	6,001	11,000
227-00	Dues & Subscriptions	2,209	5,000	1,877	5,680
229-00	Travel And Meals	289	1,500	718	1,900
230-05	Legal & Professional - Miscellaneous	16,002	18,000	9,475	15,000
236-00	Training And Education	9,855	28,000	26,104	24,225
236-01	Training And Education Travel/Meals	16,043	16,000	14,780	-
236-02	Training Supplies & Ammunition	9,642	10,000	9,451	10,000
238-00	Emergency Management	38,053	39,000	21,796	39,000
241-00	Miscellaneous	115	500	500	500
242-00	Gasoline and Oil	104,787	110,000	88,844	100,000
243-00	Tires And Tubes	5,950	7,000	7,000	7,000
244-04	Office / Janitorial / Other Supplies	6,984	7,000	6,021	7,000
244-05	Misc Evidence Supplies	4,603	5,000	4,291	5,000

Expenditure Summary					
Function:		Public Safety			
Fund:		General			
Department:		Police			
Activity:		Administration, Police Operations			
Fund / Dept. No.:		10-13			
10-13	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
248-00	Uniforms	12,805	10,000	14,000	12,000
248-01	Uniforms Equip Charge/Reimb	5,796	-	3,278	-
248-02	Uniforms - Other	-	-	-	3,000
248-03	Uniforms - Equipment Issue	-	-	60	-
251-00	Animal Control	33,545	36,000	36,000	35,000
251-01	Canine Expense	1,078	5,000	3,000	3,000
255-00	Special Investigations	-	2,500	-	2,500
255-02	Community Policing	4,632	3,500	3,500	3,500
Total Non-Personnel Services		\$ 477,915	\$ 498,300	\$ 423,781	\$ 464,789
Other Expenditures					
802-00	D.A.R.E. Receipts	\$ (18,102)	\$ -	\$ (15,575)	\$ -
802-02	IRS Seizure Rev/Exp	8,254	-	26,477	-
802-05	Future Project Receipts	(5,000)	-	(1,000)	-
803-00	D.A.R.E. Disbursements	8,453	-	6,561	-
812-01	Grant Jag Sed/Pettis	8,767	-	11,646	-
812-02	Grant Jag Recovery	-	-	5,000	-
Total Other Expenditures		\$ 2,372	\$ -	\$ 33,109	\$ -
TOTAL EXPENDITURES		\$ 3,807,286	\$ 4,013,050	\$ 4,023,587	\$ 4,186,110

Personnel Detail				
Function:	Public Safety			
Fund:	General			
Department:	Police			
Activity:	Administration, Police Operations			
Fund / Dept. No.:	10-13			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Police Chief	26	1	1	1
Police Commander - Criminal Investigation	21	1	1	1
Police Commander - Operational Support	21	1	1	1
Police Commander - Technical Support	21	1	1	1
Police Commander - Uniform Operations	21	1	1	1
Lieutenant	19	1	1	1
Sergeant - Criminal Investigation	19	1	1	1
Sergeant - Uniform Operations	19	6	6	6
Detective	15	2	2	2
Senior Police Officer	15	5	5	5
Police Officer	15	27	27	27
Senior Administrative Assistant	14	1	1	1
Records Supervisor	12	1	1	1
Animal Control Manager	16	1	1	1
Animal Control Assistant Manager	15	1	1	1
Animal Control Officer	11	2	2	2
Telecommunications Officer	12	8	8	8
Records Technician	11	3	3	3
Total Full Time		64	64	64
<u>Part-time</u>				
Crossing Guard		8	8	8
CSO		1	1	1
Total Part Time		9	9	9

Expenditure Summary

Function:	Public Works
Fund:	General
Department:	Street
Activity:	Street Maintenance, Storm Sewers
Fund / Dept. No.:	10-14

10-14	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 729,192	\$ 746,850	\$ 745,289	\$ 763,107
101-60	Salaries - Seasonal	6,555	28,000	18,000	18,000
102-00	Overtime	34,109	36,600	35,000	35,700
103-00	Unemployment Taxes	2,633	300	634	-
105-00	Lagers	114,212	131,620	131,088	131,803
106-00	Social Security	57,040	62,610	61,069	62,486
107-00	Employee Insurance	143,964	158,670	161,005	157,965
108-00	Worker's Compensation	33,951	34,500	39,216	41,327
Total Personnel Services		\$ 1,121,656	\$ 1,199,150	\$ 1,191,301	\$ 1,210,388
Non-Personnel Services					
213-00	Advertising	\$ 1,096	\$ 1,500	\$ 1,450	\$ 2,000
214-00	Printing	-	100	100	100
215-00	Postage	101	100	66	100
216-00	Telephone	5,481	6,000	5,117	7,976
217-00	Electric	12,687	14,000	12,555	13,500
217-01	Street & Traffic Lighting	420,909	425,000	427,616	451,000
218-00	Gas	8,896	7,000	10,081	10,585
220-00	Leased Equipment	1,520	2,000	1,600	1,600
221-00	Small Tools & Equipment	5,061	5,000	5,000	5,000
222-02	Vehicle & Equipment Repairs & Parts	100,400	95,000	95,000	77,000
222-04	Office Equipment Repairs & Parts	434	400	400	400
222-05	Building & Grounds Maintenance	13,607	7,000	9,000	9,000
222-06	Tree Trim, Grind & Removal	55,260	60,000	35,000	40,000
223-00	Radio Repairs and Service	1,898	1,000	600	1,000
224-00	General Insurance	50,579	53,550	45,621	51,585
225-00	Maintenance Agreements	2,400	2,400	2,400	2,400
227-00	Dues & Subscriptions	113	200	200	100
229-00	Travel And Meals	-	200	200	200
231-00	Storm Sewer	5,000	5,000	5,000	5,000
236-00	Training And Education	488	2,400	2,400	1,300
239-00	Transit	17,000	17,000	17,000	17,000
241-00	Miscellaneous	503	500	155	200
242-00	Gasoline and Oil	95,643	100,000	107,541	110,000
243-00	Tires And Tubes	10,666	15,000	15,000	15,000
244-04	Office / Janitorial / Other Supplies	5,298	5,500	5,975	5,500
244-07	Street & Construction Supplies	275,042	275,000	275,000	200,000
248-00	Uniforms	11,619	11,500	13,867	14,300
248-02	Uniforms - Other	3,278	3,600	3,600	3,600
Total Non-Personnel Services		\$ 1,104,979	\$ 1,115,950	\$ 1,097,542	\$ 1,045,446
TOTAL EXPENDITURES		\$2,226,635	\$2,315,100	\$2,288,844	\$2,255,834

Personnel Detail				
Function:	Public Works			
Fund:	General			
Department:	Street			
Activity:	Street Maintenance, Storm Sewers			
Fund / Dept. No.:	10-14			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Street Superintendent	20	1	1	1
Crew Supervisor	15	3	3	3
Program Specialist	14	1	1	1
Senior Equipment Operator	13	4	4	4
Equipment Operator	10	12	12	12
Public Works Maintenance Worker	10	2	2	2
Public Works Maintenance Technician	10	1	1	1
Total Full Time		24	24	24
<u>Part-time</u>				
Laborer - seasonal - 400 hours		5	5	5
Total Part Time		5	5	5

Expenditure Summary

Function:	Public Works
Fund:	General
Department:	Sanitation
Activity:	Trash Removal, Weed Control
Fund / Dept. No.:	10-15

10-15	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 552,206	\$ 570,630	\$ 572,427	
102-00	Overtime	-	8,200	8,400	
103-00	Unemployment Taxes	6,242	1,100	-	
105-00	Lagers	80,113	94,500	97,579	
106-00	Social Security	40,743	43,840	44,433	
107-00	Employee Insurance	122,367	134,085	136,246	
108-00	Worker's Compensation	37,567	37,700	36,693	
Total Personnel Services		\$ 839,238	\$ 890,055	\$ 895,779	\$ -
Non-Personnel Services					
213-00	Advertising	\$ 676	\$ 700	\$ 544	
214-00	Printing	432	700	683	
216-00	Telephone	641	700	700	
217-00	Electric	4,576	5,800	6,620	
218-00	Gas	6,221	4,500	3,500	
221-00	Small Tools & Equipment	1,063	1,400	1,400	
222-02	Vehicle & Equipment Repairs & Parts	33,702	36,000	34,000	
222-05	Bldg & Grounds Maintenance	3,892	3,000	2,905	
223-00	Radio Repairs & Service	315	450	450	
224-00	General Insurance	11,487	12,550	12,248	
236-00	Training And Education	584	600	1,250	
242-00	Gasoline and Oil	67,008	67,500	66,269	
243-00	Tires And Tubes	11,389	11,000	10,000	
244-04	Office / Janitorial / Other Supplies	2,920	3,750	3,500	
244-07	Supplies - Operating Materials	472	-	406	
248-00	Uniforms	9,286	9,100	9,475	
248-02	Uniforms Other	1,925	2,500	2,500	
252-03	Bad Debts	-	-	84	
253-00	Landfill Charges	316,706	300,000	300,000	
253-01	State Landfill Fees	21,512	21,000	17,737	
Total Non-Personnel Services		\$ 494,807	\$ 481,250	\$ 474,271	\$ -
TOTAL EXPENDITURES		\$ 1,334,045	\$ 1,371,305	\$ 1,370,051	\$ -

Note: Sanitation Services were accounted for as part of the general fund through fiscal year ending March 31, 2015. Effective April 1, 2015 these services are accounted for in a separate enterprise fund.

Expenditure Summary

Function:	Community Development
Fund:	General
Department:	Community Development
Activity:	Building Inspection, Planning/Zoning, Code Enforcement
Fund / Dept. No.:	10-16

10-16	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 299,147	\$ 340,885	\$ 342,248	\$ 350,430
105-00	Lagers	45,824	57,270	57,498	57,821
106-00	Social Security Taxes	20,786	26,080	26,182	26,808
107-00	Employee Insurance	46,382	57,355	58,378	57,416
108-00	Worker's Compensation	6,872	5,975	6,728	7,095
Total Personnel Services		\$ 419,011	\$ 487,565	\$ 491,033	\$ 499,571
211-00	Car Allowance	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800
213-00	Advertising	1,174	1,250	500	1,250
214-00	Printing	170	500	375	500
215-00	Postage	8,186	8,500	8,464	8,500
216-00	Telephone	8,157	8,500	11,945	10,145
217-00	Electric	2,962	3,100	2,968	3,100
221-00	Small Tools & Equipment	467	500	500	500
222-02	Vehicle & Equipment Repairs & Parts	1,444	1,500	2,060	1,500
223-00	Radio Repairs and Service	845	850	655	850
224-00	General Insurance	4,130	4,350	3,999	4,559
227-00	Dues & Subscriptions	1,449	2,200	2,054	2,105
229-00	Travel And Meals	1,282	2,710	2,311	2,710
230-03	Legal & Professional - Demolitions	3,811	8,000	2,659	5,000
230-05	Legal & Professional Miscellaneous	325	1,000	332	500
236-00	Training And Education	6,350	5,660	5,639	5,760
241-00	Miscellaneous	-	100	-	100
242-00	Gasoline and Oil	8,574	9,000	7,147	8,500
243-00	Tires and Tubes	391	250	-	250
244-04	Office / Janitorial / Other Supplies	5,125	5,000	5,000	5,000
236-01	Training Eductiona - Clean - up	-	-	-	2,000
Total Non-Personnel Services		\$ 61,642	\$ 69,770	\$ 63,408	\$ 69,629
TOTAL EXPENDITURES		\$ 480,653	\$ 557,335	\$ 554,441	\$ 569,200

Personnel Detail				
Function:	Community Development			
Fund:	General			
Department:	Community Development			
Activity:	Building Inspection, Planning/Zoning, Code Enforcement			
Fund / Dept. No.:	10-16			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Community Development Director	24	1	1	1
Chief Building Official	21	1	1	1
Housing Specialist	15	1	1	1
Building Inspector	16	3	3	3
Code Enforcement Officer	15	1	1	1
Administrative Assistant	12	1	1	1
Total Full Time		8	8	8
<u>Part-time</u>				
Total Part Time		0	0	0

Expenditure Summary					
Function:		Community Development			
Fund:		General			
Department:		Building Maintenance			
Activity:		City Facility Maintenance			
Fund / Dept. No.:		10-17			
10-17	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 173,670	\$ 180,370	\$ 174,258	\$ 178,424
101-40	Salaries - Part Time	8,134	8,200	8,592	8,798
102-00	Overtime	376	-	-	500
105-00	Lagers	25,210	30,240	30,719	30,974
106-00	Social Security	13,161	14,425	13,988	14,361
107-00	Employee Insurance	37,272	41,400	40,418	40,238
108-00	Worker's Compensation	5,104	5,500	5,151	5,447
Total Personnel Services		\$ 262,927	\$ 280,135	\$ 273,126	\$ 278,742
Non-Personnel Services					
216-00	Telephone	\$ 1,388	\$ 1,300	\$ 1,584	\$ 1,328
217-00	Electric	5,181	5,200	5,139	5,200
218-00	Gas	2,152	2,000	1,749	2,000
221-00	Small Tools & Equipment	262	400	350	400
222-02	Vehicle & Equipment Repairs & Parts	562	600	28	500
222-05	Bldg & Grounds Maintenance	22,292	24,000	20,731	22,000
223-00	Radio Repairs and Service	642	650	1,107	1,125
224-00	General Insurance	7,184	6,800	5,257	5,580
225-00	Maintenance Agreements	16,795	11,500	11,273	-
227-00	Dues & Subscriptions	-	-	-	6,984
242-00	Gasoline and Oil	3,630	3,500	2,864	3,500
243-00	Tires & Tubes	-	250	-	250
244-04	Office / Janitorial / Other Supplies	4,378	4,000	4,077	4,250
248-00	Uniforms	583	400	400	400
Total Non-Personnel Services		\$ 65,049	\$ 60,600	\$ 54,559	\$ 53,517
Capital Improvements					
	Public Wrks Fleet Maintenance Paint Ext	\$ 1,123	\$ -	\$ -	\$ -
Total Capital Improvements		\$ 1,123	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 329,099	\$ 340,735	\$ 327,685	\$ 332,259

Personnel Detail				
Function:	Community Development			
Fund:	General			
Department:	Building Maintenance			
Activity:	City Facility Maintenance			
Fund / Dept. No.:	10-17			
			Number of Employees	
Personnel Position	Salary / Grade	Current	Proposed	Approved
<u>Full-time</u>				
Building Maintenance Supervisor	19	1	1	1
Building Maintenance Worker	11	2	2	2
Senior Building Services Worker	9	2	2	2
Building Services Worker	8	1	1	1
Total Full Time		6	6	6
<u>Part-time</u>				
		1	1	1
Total Part Time		1	1	1

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Community Center
Activity:	Administration of Tenant Agencies
Fund / Dept. No.:	10-18

10-18	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Non-Personnel Services					
213-00	Advertising	\$ -	\$ -	\$ 384	\$ -
215-00	Postage	-	-	-	-
216-00	Telephone	272	300	293	260
217-00	Electric	10,437	10,000	10,217	10,000
218-00	Gas	14,606	10,000	14,572	14,500
221-00	Small Tools & Equipment	215	250	-	250
222-04	Office Equipment Repairs & Parts	-	-	-	-
222-05	Building & Ground Maintenance	2,412	1,500	7,982	3,518
224-00	General Insurance	2,686	2,400	2,524	2,675
225-00	Maintenance Agreements	1,002	400	416	400
241-00	Miscellaneous	-	-	-	-
242-00	Gasoline and Oil	-	-	-	-
244-04	Office / Janitorial / Other Supplies	1,711	1,500	2,100	1,500
248-00	Uniforms	-	200	-	200
Total Non-Personnel Services		\$ 33,341	\$ 26,550	\$ 38,488	\$ 33,303
TOTAL EXPENDITURES		\$ 33,341	\$ 26,550	\$ 38,488	\$ 33,303

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Community Center			
Activity:	Administration of Tenant Agencies			
Fund / Dept. No.:	10-18			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Total Full Time		0	0	0
<u>Part-time</u>				
Total Part Time		0	0	0

Expenditure Summary					
Function:		General Government			
Fund:		General			
Department:		Cemetery			
Activity:		Property Maintenance, Burial Service			
Fund / Dept. No.:		10-19			
10-19	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 165,644	\$ 167,430	\$ 168,074	\$ 172,092
101-60	Salaries - Seasonal	9,028	11,000	11,000	23,025
102-00	Overtime	1,766	3,200	2,000	2,040
103-00	Unemployment Taxes	-	500	-	-
105-00	Lagers	26,453	28,700	28,572	28,732
106-00	Social Security	12,441	13,900	13,852	15,083
107-00	Employee Insurance	31,260	31,750	32,133	32,100
108-00	Worker's Compensation	5,874	6,100	6,395	7,285
Total Personnel Services		\$ 252,466	\$ 262,580	\$ 262,027	\$ 280,356
Non-Personnel Services					
213-00	Advertising	\$ 128	\$ 400	\$ 385	\$ 400
214-00	Printing	623	300	382	300
215-00	Postage	48	70	90	90
216-00	Telephone	2,492	2,600	2,400	2,500
217-00	Electric	2,069	2,000	2,097	2,100
218-00	Gas	2,055	1,300	1,300	1,300
221-00	Small Tools & Equipment	1,342	3,000	2,840	3,500
222-02	Vehicle & Equip. Repairs & Parts	3,247	3,500	4,492	2,000
222-05	Building & Grounds Maintenance	1,517	3,150	3,032	3,000
224-00	General Insurance	4,459	4,650	4,346	4,626
227-00	Dues and Subscriptions	-	170	-	-
241-00	Miscellaneous	353	50	267	100
242-00	Gasoline and Oil	10,305	10,000	10,000	10,000
243-00	Tires & Tubes	525	1,500	615	615
244-04	Office / Janitorial / Other Supplies	434	500	500	500
246-02	Lots Bought Back	434	500	1,000	1,000
248-00	Uniforms	767	800	800	800
Total Non-Personnel Services		\$ 30,798	\$ 34,490	\$ 34,546	\$ 32,831
TOTAL EXPENDITURES		\$ 283,264	\$ 297,070	\$ 296,573	\$ 313,187

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Cemetery			
Activity:	Property Maintenance, Burial Service			
Fund / Dept. No.:	10-19			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Cemetery Director	16	1	1	1
Crew Leader	13	1	1	1
Senior Equipment Operator	13	1	1	1
Equipment Operator	10	2	2	2
Total Full Time		<u>5</u>	<u>5</u>	<u>5</u>
<u>Part-time</u>				
Laborer - seasonal - 1,040 hours		4	4	4
Total Part Time		<u>4</u>	<u>4</u>	<u>4</u>

Expenditure Summary

Function:	Public Works
Fund:	General
Department:	Vehicle Maintenance
Activity:	Vehicle Repair, Maintenance
Fund / Dept. No.:	10-20

10-20	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 176,427	\$ 179,100	\$ 177,151	\$ 181,386
102-00	Overtime	3,343	2,500	2,500	2,550
105-00	Lagers	27,073	30,510	30,181	30,349
106-00	Social Security	13,547	13,890	13,743	14,071
107-00	Employee Insurance	18,835	19,945	19,937	19,708
108-00	Worker's Compensation	4,940	5,500	4,303	4,538
Total Personnel Services		\$ 244,165	\$ 251,445	\$ 247,815	\$ 252,602
213-00	Advertising	\$ -	\$ 100	\$ 394	\$ -
214-00	Printing	(41)	100	-	-
215-00	Postage	1	100	52	100
216-00	Telephone	826	750	788	850
217-00	Electric	7,507	7,800	7,893	8,000
218-00	Gas	6,804	4,800	7,064	7,100
220-00	Leased Equipment	368	740	740	740
221-00	Small Tools & Equipment	7,922	8,000	8,000	8,000
222-02	Vehicle & Equipment Repairs & Parts	5,952	6,000	7,500	6,000
222-04	Office Equip Repairs & Parts	90	200	100	200
222-05	Building & Grounds Maintenance	2,164	3,000	3,000	2,500
223-00	Radio Repairs and Service	-	250	250	-
224-00	General Insurance	4,460	4,600	4,385	4,672
225-00	Maintenance Agreements	2,788	3,500	3,500	3,500
229-00	Travel and Meals	-	500	44	-
236-00	Training And Education	-	4,400	35	4,500
242-00	Gas & Oil	18,346	20,000	31,175	32,750
243-00	Tires And Tubes	1,262	1,500	1,200	1,650
244-04	Office / Janitorial / Other Supplies	1,081	1,000	1,000	1,000
248-00	Uniforms	2,911	3,000	3,027	3,200
248-02	Uniforms Other	643	900	-	900
803-00	Hazardous Tires, Oil, Etc	1,480	1,500	1,500	1,500
Total Non-Personnel Services		\$ 64,564	\$ 72,740	\$ 81,646	\$ 87,162
TOTAL EXPENDITURES		\$ 308,729	\$ 324,185	\$ 329,461	\$ 339,764

Personnel Detail				
Function:	Public Works			
Fund:	General			
Department:	Vehicle Maintenance			
Activity:	Vehicle Repair, Maintenance			
Fund / Dept. No.:	10-20			
			Number of Employees	
Personnel Position	Salary / Grade	Current	Proposed	Approved
<u>Full-time</u>				
Vehicle Maintenance Superintendent	19	1	1	1
Lead Mechanic	15	1	1	1
Mechanic	13	3	3	3
Total Full Time		5	5	5
<u>Part-time</u>				
Total Part Time		0	0	0

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Special Projects
Activity:	Equipment Replacement, Special Projects
Fund / Dept. No.:	10-25

10-25	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Non-Personnel Services					
230-06	Police Retirement Funding	\$ 37,000	\$ 100,000	\$ 100,000	\$ 210,000
230-08	Professional Services - Consultant	-	25,000	11,000	-
230-09	GIS Upgrade	-	2,500	2,500	-
230-13	City Zoning Code Update	20,000	-	-	-
230-14	Downtown Building Inspections	-	84,000	84,000	-
230-15	Cambridge Village Annexation	-	-	32,699	-
257-00	Agency Funding - SDDI	30,000	30,000	30,000	30,000
258-00	Chamber Public Svc Contracts	-	-	-	2,000
Total Non-Personnel Services		\$ 87,000	\$ 241,500	\$ 260,199	\$ 242,000
Capital Improvements					
IT					
230-11	GIS Pictometry	\$ 14,725	\$ 43,550	\$ 43,532	\$ 42,855
351-01	Computer Equipment	70,357	80,000	60,400	116,375
351-02	Conversions and Projects	77,400	83,000	36,422	40,000
351-03	Software and Licensing	-	9,700	9,700	30,000
351-04	Copiers, Printers and Supplies	11,276	10,000	4,424	1,500
Total IT		\$ 173,758	\$ 226,250	\$ 154,478	\$ 230,730
Airport					
351-12	Improvements - Taxi, Runway	\$ 4,450	\$ -	\$ -	\$ -
351-14	USDA Wildlife Assessment	-	17,000	8,500	8,500
351-15	Self Serve Avfuel Pump and Tank	3,265	10,000	52,880	-
351-16	Self Serve Avfuel Pump & Tank Loan Payoff	-	-	50,500	-
351-09	T-Hanger Overhead Door	-	-	-	2,000
351-10	Repaint "SEDALIA" T-Hangar Roof	-	-	-	700
351-11	Storm Shelter	-	-	-	3,000
Total Airport		\$ 7,715	\$ 27,000	\$ 111,880	\$ 14,200
Fire					
351-17	Radio Equipment	\$ 700	\$ 1,500	\$ 1,103	\$ 7,500
351-18	Turnout Gear	8,783	15,000	12,000	20,000
351-19	Ladder Trk #1 Repair	18,127	-	-	-
351-20	Hose	3,478	4,000	-	4,000
351-24	SCBA / Camera Repair/Tank	4,977	6,000	1,465	6,000
351-27	Furniture - Training Room	-	-	-	3,000
351-29	Valves/Nozzles	-	2,000	-	-
Total Fire		\$ 36,065	\$ 28,500	\$ 14,567	\$ 40,500

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Special Projects
Activity:	Equipment Replacement, Special Projects
Fund / Dept. No.:	10-25

10-25	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Police					
351-30	Police Cars	\$ 52,900	\$ 82,000	\$ -	\$ 78,000
351-31	Vehicle Conversion Cost	115	15,000	6,400	15,000
351-32	Sirens & Speakers	410	1,500	500	1,500
351-33	Cages	-	1,500	-	1,500
351-34	Light Bars, Etal	4,850	5,000	4,500	5,000
351-35	Vehicle Video Equipment	7,801	9,000	-	9,000
351-36	Radar	722	5,000	3,000	5,000
351-38	Portable / Hand Held Radios	-	2,500	-	2,500
351-39	Long / Hand Guns	-	1,000	-	5,000
351-41	Vests	3,990	7,000	2,000	7,000
351-42	Mag Lights, Chargers & Batteries	-	1,000	500	1,000
351-43	Cameras - Digital	(533)	1,000	500	200
351-44	Sting Unit	6,500	7,000	7,000	7,000
351-48	Training Equipment	-	3,500	-	1,500
351-52	Other Modules	-	-	5,000	-
351-58	Furniture	-	2,000	2,000	1,000
351-61	Camera / License / Monitoring	82	2,000	1,000	15,000
351-60	Radio Project	-	60,000	63,678	-
351-66	Guns - LTL - Tasers	-	2,400	2,400	2,400
Total Police		\$ 76,837	\$ 208,400	\$ 98,478	\$ 157,600
Street					
351-68	Crew Cab Pickup Truck with Spreader & Plow	\$ -	\$ 35,000	\$ 34,982	\$ -
351-72	Tractor w/brush hog + Finish mower	-	30,000	27,559	-
351-73	Backhoe Lease	15,348	15,350	15,348	31,000
351-74	Strrescape ADA Rails	-	60,000	50	30,000
351-75	Paint Sprayer for Street Striping	-	7,000	4,944	-
351-76	Loader Lease	15,617	15,620	15,617	-
351-78	Street Sweeper	-	240,000	223,700	-
351-80	Signage Reflectivity	7,867	20,000	29,817	20,000
351-81	Dump Truck	125,194	-	-	-
351-82	Crew Cab Pick Up Truck	-	28,000	24,057	-
351-83	Transport Van	9,500	-	-	-
351-69	Stainless Steel 10' Salt Spreaders	-	-	-	11,000
351-70	Plow and Spreader for 1 ton pickup	-	-	-	10,000
351-77	Sweeper and gutter broom for skid steer loader	-	-	-	5,000
351-85	Oil Distributor and chipper lease	-	-	-	18,000
Total Streets		\$ 173,526	\$ 450,970	\$ 376,074	\$ 125,000

Expenditure Summary

Function:	General Government
Fund:	General
Department:	Special Projects
Activity:	Equipment Replacement, Special Projects
Fund / Dept. No.:	10-25

10-25	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Sanitation					
351-86	Refuse Truck	\$ -	\$ 200,000	\$ 129,694	\$ -
351-87	Dumpster	27,177	30,000	23,699	-
351-88	Pick up Truck 1/2 Ton	-	28,000	24,068	-
351-94	Box Blade 8 ft	2,800	-	-	-
351-95	Welder	2,437	-	-	-
351-96	Floor Jack Hydraulic	722	-	-	-
Total Sanitation		\$ 33,136	\$ 258,000	\$ 177,461	\$ -
Cemetery					
351-90	Storm Shelter	\$ -	\$ 2,900	\$ 2,422	\$ -
351-91	Gate Entrances, Parking Spaces	-	6,000	5,582	-
351-93	Zero Turn Mowers	-	5,230	4,491	5,500
351-98	TraxPlus - Drivingplanks	3,000	-	-	-
Total Cemetery		\$ 3,000	\$ 14,130	\$ 12,495	\$ 5,500
Vehicle Maintenance					
351-99	Service Truck	\$ -	\$ -	\$ -	\$ 22,000
Total Vehicle Maintenance		\$ -	\$ -	\$ -	\$ 22,000
Improvements					
230-10	Demolitions	\$ 141,881	\$ 204,755	\$ 150,000	\$ 100,000
353-01	Street and Sanitation Office	32,626	-	-	-
353-02	Unanticipated Diaster	19,218	-	9,319	-
353-04	Cemetery Roads	49,678	-	-	-
353-05	Cemetery Imprv - Entry Sign	2,897	2,350	2,350	-
353-06	Municipal Plaza Repairs	-	50,000	-	10,000
353-07	Comm Ctr Roof Repair	-	55,000	54,480	-
353-08	City Gateway	-	12,000	12,000	-
353-11	Recycling Efforts	83,402	100,000	143,078	123,800
353-12	Council Chambers	-	25,000	25,000	-
353-13	Tree Replanting	10,000	20,000	5,000	22,500
353-14	Animal Shelter Project	-	-	6,670	-
353-30	Facility Imprv Trane DS	204,981	84,430	88,926	30,898
353-31	City Hall Improvements-Roof Replacement	-	25,000	-	-
353-32	Facility Imp Fire Roof	55,562	-	-	-
353-33	Cemetery Office Building	149,092	-	14,322	-
353-34	ST - Roof Cover for Salt Spreader	-	35,000	-	-
353-37	Street - 4 - Replacement windows	-	-	-	5,000
353-38	Street - Heating and Cooling systems	-	-	-	10,000
353-39	Smart Growth Committee Request for Trails Projec	-	-	-	5,000
353-40	VM Roof Replacement	-	-	-	100,000
353-41	Fire - Central Station Updates	-	-	-	2,000
Total Improvements		\$ 749,337	\$ 613,535	\$ 511,145	\$ 409,198
Total Capital Expenditures		\$ 1,253,374	\$ 1,826,785	\$ 1,456,579	\$ 1,004,728
TOTAL EXPENDITURES		\$ 1,340,374	\$ 2,068,285	\$ 1,716,778	\$ 1,246,728

Note: Sanitation Services were accounted for as part of the general fund through fiscal year ending March 31, 2015. Effective April 1, 2015 these services are accounted for in a seperate enterprise fund.

Personnel Detail				
Function:	General Government			
Fund:	General			
Department:	Special Activities			
Activity:	Equipment Replacement, Special Projects			
Fund / Dept. No.:	10-25			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Total Full Time		0	0	0
<u>Part-time</u>				
Total Part Time		0	0	0

Capital Improvement Projects Fund II (15) Revenues & Expenditures

Revenue Estimate					
15	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Local Taxes					
408-00	Sales Tax - Capital Improvements #2	\$ 1,144,476	\$ 1,148,100	\$ 1,214,824	\$ 1,263,417
408-02	Sales Tax - Capital Improvements #1	222,000	222,000	222,000	222,000
408-04	Sales Tax - County Share	365,400	365,400	365,400	365,400
409-00	Electric & Gas Utility Franchise Tax	45,000	45,000	45,000	46,350
Total Local Taxes		\$ 1,776,876	\$ 1,780,500	\$ 1,847,224	\$ 1,897,167
Other					
494-00	Rental Income & Land Leases	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
496-00	Interest Income	5,745	5,500	6,106	6,411
496-02	Interest Income 10 COP DS	2,981	55	4,387	4,387
496-03	Interest Income 07 COP DS	81	60	82	82
516-00	COP 2012 Interest Income	859	-	50	-
Total Other		\$ 13,666	\$ 9,615	\$ 14,625	\$ 14,881
Contributions To / From					
550-00	(To) / From General Fund (10)	\$ 40,000	\$ -	\$ -	\$ -
554-00	(To) / From Capital Projects (40)	-	40,000	40,000	(17,966)
556-00	(To) / From WPC Capital Fund (61)	-	300,000	300,000	-
Total Contributions To / From		\$ 40,000	\$ 340,000	\$ 340,000	\$ (17,966)
TOTAL REVENUE		\$ 1,830,542	\$ 2,130,115	\$ 2,201,849	\$ 1,894,081

Expenditure Summary					
Function:		Public Works			
Fund:		Capital Projects II			
Department:					
Activity:		Internal, 1/4% Capital Improvements, Sales Tax			
Fund / Dept. No.:		15-32			
15-32	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Non-Personnel Services					
230-01	Legal & Accounting	\$ 2,982	\$ 3,100	\$ 3,262	\$ -
230-02	Legal & Professional - Engineering	51,341	50,000	50,000	50,000
230-06	Tourism-Scott Joplin	9,000	10,000	9,500	9,500
234-00	Debt Service on COP's	1,165,237	805,435	1,210,430	1,225,835
235-00	Fiscal Agent Fees	3,733	3,000	3,761	-
Total Non-Personnel Services		\$ 1,232,293	\$ 871,535	\$ 1,276,953	\$ 1,285,335
Capital Improvements					
351-01	Fire Platform Ladder Truck	\$ 899,235	\$ -	\$ -	\$ -
353-02	Katy Trail Match	-	-	-	26,880
353-31	Traffic Signal Reimbursement	32,900	-	-	-
353-33	Parking Lot Improvements - Downtown	3,264	30,000	-	-
353-34	Street Scape	45,431	-	-	-
353-04	Cemetery Roads	-	44,000	44,000	45,000
353-05	City Gateways	-	12,000	12,000	-
353-36	Storm Drainage Projects	-	10,000	-	100,000
353-37	Sidewalk Replacement Project	80,000	125,000	118,000	50,000
353-38	Construction Fund Fire Station	2,751,385	453,930	428,128	-
353-39	Construction Fund Bridge	1,328,225	481,598	3,420	-
353-40	Construction Fund Library	686,560	-	-	-
353-62	Various Street Improvement Projects	730,345	1,041,000	1,041,055	1,000,000
363.63	School Zone Flashing Lights	-	10,000	10,000	7,200
Total Capital Improvements		\$ 6,557,345	\$ 2,207,528	\$ 1,656,603	\$ 1,229,080
TOTAL EXPENDITURES		\$7,789,638	\$3,079,063	\$2,933,556	\$2,514,415

Library Fund (22) Revenues & Expenditures

Revenue Estimate					
22	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Local Taxes					
401-00	Real Estate Tax	\$ 320,559	\$ 320,600	\$ 336,020	\$ 336,020
401-01	Real Estate Tax-Temp	103,837	91,375	104,077	104,077
402-00	Personal Property Tax	96,854	96,900	90,550	90,550
402-02	Personal Property Tax-Temp	31,373	27,600	28,047	28,047
403-00	County Surcharge	47,695	50,200	47,700	47,700
403-01	County Surtax-Temp	15,009	425	15,000	15,000
405-00	Payment In-Lieu-Of Taxes (PILOT)	417	320	415	415
406-00	Railroad & Utilities	21,437	33,370	21,500	21,500
406-01	Railroad & Utilities-Temp	6,943	9,790	7,000	7,000
407-00	Financial Institution Tax	3,641	3,640	3,197	3,197
Total Local Taxes		\$ 647,765	\$ 634,220	\$ 653,506	\$ 653,506
Intergovernmental					
431-00	LSTA Grant	\$ 13,796	\$ 7,500	\$ 7,500	\$ -
432-00	Grant	296	-	296	296
433-00	State Aid	10,055	10,055	10,055	10,055
434-00	Performers Tax - Books	507	-	4,240	2,858
Total Intergovernmental		\$ 24,654	\$ 17,555	\$ 22,091	\$ 13,209
Service Fees					
468-00	Library Fees	\$ 10,292	\$ 10,500	\$ 10,500	\$ 10,500
Total Service Fees		\$ 10,292	\$ 10,500	\$ 10,500	\$ 10,500
Other					
496-00	Interest Income	\$ 3,272	\$ 3,500	\$ 3,000	\$ 3,000
507-00	Miscellaneous Income	614	-	908	-
510-00	Miscellaneous Income - Insurance Proceeds	29,191	-	29,191	-
514-00	Contributions	1,075	-	1,000	1,000
Total Other		\$ 34,152	\$ 3,500	\$ 34,099	\$ 4,000
Contributions To / From					
550-00	(To) / From General Fund (10)	\$ -	\$ -	\$ 24,960	\$ -
Total Contributions To / From		\$ -	\$ -	\$ 24,960	\$ -
TOTAL REVENUE		\$ 716,863	\$ 665,775	\$ 745,156	\$ 681,215

Expenditure Summary

Function:	Library Services
Fund:	Library Services
Department:	
Activity:	Book Loans, Outreach Activities, Education Progra
Fund / Dept. No.:	22-35

22-35	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 195,858	\$ 192,640	\$ 186,474	\$ 222,773
101-40	Salaries - Part Time	33,392	35,221	33,719	25,700
102-00	Overtime	204	-	-	-
105-00	Lagers	41,685	44,678	45,544	54,408
106-00	Social Security	16,253	17,432	16,609	18,848
107-00	Employee Insurance	42,230	43,915	38,185	51,747
108-00	Worker's Compensation	363	400	322	400
110-00	Vacation Pay Unpaid	311	-	-	-
Total Personnel Services		\$ 330,296	\$ 334,286	\$ 320,853	\$ 373,876
Non-Personnel Services					
213-00	Advertising	\$ 711	\$ 200	\$ 345	\$ 350
214-00	Printing	169	200	200	200
215-00	Postage	1,392	1,400	900	1,400
216-00	Telephone	2,916	1,750	2,055	2,100
217-00	Electric	12,482	12,000	11,290	12,500
218-00	Gas	7,438	8,000	5,550	6,200
219-00	Water	2,010	1,200	725	1,000
221-00	Small Tools	-	50	400	200
222-04	Office Equip. Repair	-	50	-	101
222-05	Building Maint. And Repair	11,932	9,500	14,050	12,000
224-00	General Insurance	15,714	15,725	16,096	16,500
225-00	Maintenance Agreements	11,468	10,500	10,500	12,000
227-00	Dues/Subscriptions	460	450	750	750
229-00	Travel and Meals	705	1,000	575	1,000
230-00	Legal and Accounting	306	300	334	350
234-00	Debt Service	108,735	104,413	104,413	108,113
236-00	Training and Education	115	100	77	100
241-00	Misc.	13,037	1,500	1,750	1,750
242-00	Gas/Oil	40	100	25	100
244-01	Binding	147	200	125	150
244-02	Periodicals	5,957	6,500	6,500	7,000
244-03	Books	35,430	45,000	42,500	45,500
244-04	Office Supplies	2,363	3,000	3,000	3,000
244-05	Library Supplies	3,007	3,000	3,000	3,000
244-06	Janitorial Supplies	1,939	2,500	2,000	2,500
244-07	Computer Software	21,944	22,500	36,007	30,252
244-08	Children's Dept.	1,121	2,000	1,500	2,000
245-00	Audio Visual	6,094	7,000	7,150	7,465
260-04	LSTA Grant Expense	21,296	-	-	-
260-06	Performers Tax -- Books	507	-	2,858	-
Total Non-Personnel Services		\$ 289,435	\$ 260,138	\$ 274,675	\$ 277,580

Expenditure Summary

Function:	Library Services
Fund:	Library Services
Department:	
Activity:	Book Loans, Outreach Activities, Education Program
Fund / Dept. No.:	22-35

22-35	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Capital Improvements					
351-00	Equipment-Bookshelves	\$ 12,853	\$ 2,000	\$ 1,442	\$ 2,000
351-01	Equipment-Comp/Security Sys	5,795	15,000	1,500	5,733
353-00	Improv.-Bldg Exterior	31,492	27,176	16,274	11,013
353-01	Improv.-Bldg Interior	2,958	27,175	33,919	11,013
353-02	Improv. - Elevator/Air Conditioner	-	-	11,175	-
Total Capital Improvements		\$ 53,098	\$ 71,351	\$ 64,310	\$ 29,759
TOTAL EXPENDITURES		\$ 672,829	\$ 665,775	\$ 659,838	\$ 681,215

Personnel Detail

Function:	Library Services
Fund:	Library Services
Department:	
Activity:	Book Loans, Outreach Activities, Education Program
Fund / Dept. No.:	22-35

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Library Director	17	1	1	1
Adult Services Librarian	4	0	1	1
Children's Librarian	7	1	1	1
Technical Services Librarian	5	1	1	1
Office Manager	2	1	1	1
Circulation Supervisor	1	1	1	1
Custodian	1	1	1	1
Total Full Time		6	7	7
<u>Part-time</u>				
Outreach Librarian		1	0	0
Library Clerk		6	6	6
Total Part Time		7	6	6

Parks & Recreation Fund (23) Revenues & Expenditures

Revenue Estimate					
23	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Local Taxes					
401-00	Real Estate Tax	\$ 281,296	\$ 280,000	\$ 288,420	\$ 292,748
402-00	Personal Property Tax	104,586	104,000	94,164	93,222
403-00	County Surcharge	33,481	36,000	33,467	33,467
405-00	Payment In-Lieu-Of Taxes (PILOT)	221	-	-	-
406-00	Railroad & Utilities	15,043	18,000	16,269	16,432
408-00	Sales Tax - Park Improvements	1,645,486	1,654,750	1,747,633	1,817,538
Total Local Taxes		\$ 2,080,113	\$ 2,092,750	\$ 2,179,953	\$ 2,253,407
Service Charges					
469-00	Swimming Pool Receipts	\$ 128,998	\$ 150,000	\$ 125,299	\$ 125,299
470-00	Recreation Class Fees	52,670	32,000	51,932	51,932
471-00	Athletic League Fees	49,252	46,000	39,055	39,055
472-00	Rental Fees	24,231	17,000	24,372	24,372
Total Service Charges		\$ 255,151	\$ 245,000	\$ 240,658	\$ 240,658
Other					
496-00	Interest Income	\$ 2,823	\$ 2,000	\$ 3,107	\$ 3,262
496-01	Interest Sales Tax	-	2,000	-	-
507-00	Miscellaneous Income	1,584	3,700	845	845
514-00	Contributions	500	-	1,755	878
Total Other		\$ 4,907	\$ 7,700	\$ 5,707	\$ 4,985
TOTAL REVENUE		\$ 2,340,171	\$ 2,345,450	\$ 2,426,318	\$ 2,499,050

Expenditure Summary

Function:	Parks & Recreation
Fund:	Park
Department:	Park
Activity:	Park Maintenance, Recreation, Supervision
Fund / Dept. No.:	23-40

23-40	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 451,917	\$ 540,000	\$ 560,353	\$ 573,750
101-40	Salaries - Part Time	106,058	125,000	115,000	115,000
101-50	Salaries - Rec Instructors	21,730	15,000	15,000	15,000
101-60	Salaries - Seasonal	103,878	125,000	120,000	120,000
102-00	Overtime	6,327	10,200	8,000	8,160
103-00	Unemployment Taxes	2,697	12,000	4,218	4,500
105-00	Lagers	69,524	90,605	93,729	94,251
106-00	Social Security	51,347	62,305	62,604	63,641
107-00	Employee Insurance	72,830	96,190	94,333	85,898
108-00	Worker's Compensation	14,768	16,000	18,627	19,493
Total Personnel Services		\$ 901,076	\$ 1,092,300	\$ 1,091,865	\$ 1,099,693
Non-Personnel Services					
211-00	Car Allowance	\$ 10,350	\$ 11,800	\$ 11,800	\$ 11,800
213-00	Advertising	11,892	14,000	12,000	13,000
214-00	Printing	981	3,000	2,000	2,600
215-00	Postage	2,741	3,500	3,500	3,500
216-00	Telephone	14,153	15,000	15,000	15,000
217-00	Electric	130,847	122,000	125,000	132,000
218-00	Gas	19,782	20,000	20,000	20,000
219-00	Water	20,474	18,000	20,000	20,000
220-00	Leased Equipment	20,029	20,000	20,000	20,000
221-00	Small Tools & Equipment	7,434	10,000	10,000	10,000
222-02	Vehicle Equip Repairs & Parts	25,221	19,500	20,000	19,500
222-04	Office Equip Reprs & Parts	7,445	2,000	1,000	2,000
222-05	Bldg & Grounds Maintenance	66,530	60,000	60,000	60,000
222-07	Pool Maintenance & Repairs	9,325	20,000	15,000	20,000
223-00	Radio Repairs and Service	3,418	7,000	7,000	7,000
224-00	General Insurance	31,952	31,000	26,000	28,000
225-00	Maintenance Agreements	12,040	3,000	6,000	6,000
227-00	Dues & Subscriptions	2,047	2,000	4,000	2,000
228-00	Concessions	31,151	35,000	26,000	32,000
229-00	Travel And Meals	6,122	8,000	8,000	8,000
230-00	Legal & Professional	33	50	-	-
230-01	Legal & Accounting	646	800	700	800
230-07	Legal & Professional - Security Service	9,782	8,000	10,000	10,000
236-00	Training And Education	4,630	6,000	5,000	5,000
241-00	Miscellaneous	1,843	3,000	4,000	3,000
242-00	Gasoline and Oil	35,377	35,000	31,000	33,700
243-00	Tires & Tubes	3,391	2,500	2,800	2,500

Expenditure Summary

Function:	Parks & Recreation
Fund:	Park
Department:	Park
Activity:	Park Maintenance, Recreation, Supervision
Fund / Dept. No.:	23-40

23-40	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
244-41	Supplies - Janitor	9,268	11,000	11,000	9,300
244-42	Supplies - Office	4,487	5,000	5,000	5,000
244-43	Supplies - Pool Chemicals	30,052	38,000	39,000	39,000
244-44	Supplies - Shop	8,386	9,000	14,000	10,000
244-45	Supplies - Recreation	26,317	26,000	26,000	26,000
244-46	Supplies - Landscape	11,983	11,000	9,000	14,000
244-47	Supplies - Turf Management	25,473	26,000	30,000	30,000
244-48	Supplies - Site Amenities	8,768	10,000	10,000	13,000
244-49	Supplies - Ballfield Material	21,320	17,000	15,000	17,000
244-50	Supplies - Trees	11,415	7,000	12,000	10,000
244-51	Supplies - Ballfield Lights	7,006	7,000	17,600	8,000
244-52	Supplies - Other	6,527	11,000	8,000	10,000
248-00	Uniforms	6,745	7,000	7,000	7,000
254-42	Special Events	21,822	25,000	18,000	18,000
254-46	Tumbling	379	2,000	1,000	2,000
254-47	Officials - Adult Volleyball	6,570	11,000	7,500	7,500
254-48	Officials - Adult Softball	15,595	16,000	16,000	16,000
254-49	Officials - Youth Tennis	-	2,000	-	2,000
254-50	Officials - Youth Sports Camps	17,311	23,000	18,000	19,000
Total Non-Personnel Services		\$ 729,060	\$ 744,150	\$ 729,900	\$ 750,200
Capital Improvements					
351-00	Equipment	\$ 70,398	\$ 35,000	\$ 36,290	\$ 23,000
353-00	Improvements	493,935	224,000	236,260	376,157
353-01	Stadium Payment	-	250,000	250,000	250,000
Total Capital Improvements		\$ 564,333	\$ 509,000	\$ 522,550	\$ 649,157
TOTAL EXPENDITURES		\$2,194,469	\$2,345,450	\$2,344,315	\$2,499,050

Personnel Detail				
Function:	Parks & Recreation			
Fund:	Park			
Department:	Park			
Activity:	Park Maintenance, Recreation, Supervision			
Fund / Dept. No.:	23-40			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Parks & Recreation Director	23	1	1	1
Parks Superintendent	19	1	1	1
Recreation Superintendent	19	1	1	1
Assistant Parks Superintendent	17	1	1	1
Recreation Supervisor	17	1	1	1
Senior Administrative Assistant	14	1	1	1
Administrative Assistant	12	1	1	1
Park Maintenance Tech III	13	3	3	3
Park Maintenance Tech II	12	3	3	3
Park Maintenance Tech I	11	1	1	1
Landscape Supervisor / Secretary	4	1	1	1
Total Full Time		<u>15</u>	<u>15</u>	<u>15</u>
<u>Part-time</u>				
Pool Employees		30	30	30
Recreation Instructors		6	6	6
Handicap Instructor		1	1	1
Landscaper		2	2	2
Laborer - seasonal		8	8	8
Total Part Time		<u>47</u>	<u>47</u>	<u>47</u>

Central Business & Cultural Fund (24) Revenues & Expenditures

Revenue Estimate					
24	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Local Taxes					
401-00	Real Estate Tax	\$ 39,411	\$ 39,500	\$ 40,285	\$ 40,889
407-00	Financial Institution Tax	248	250	2,236	2,270
Total Local Taxes		\$ 39,659	\$ 39,750	\$ 42,521	\$ 43,159
Intergovernmental					
435-00	MoDOT Amtrak Lobby	\$ 1,659	\$ -	\$ -	\$ -
Total Intergovernmental		\$ 1,659	\$ -	\$ -	\$ -
Other					
496-00	Interest Income	\$ 27	\$ 25	\$ 38	\$ 38
507-00	Miscellaneous Revenue	1,458	3,075	-	-
Total Other		\$ 1,485	\$ 3,100	\$ 38	\$ 38
TOTAL REVENUE		\$ 42,803	\$ 42,850	\$ 42,559	\$ 43,196

Expenditure Summary

Function:
 Fund: Central Business & Cultural District
 Department:
 Activity: Downtown Improvements
 Fund / Dept. No.: 24-45

24-45	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Non-Personnel Services					
217-00	Electric - Parking Lot Lights	\$ 1,646	\$ 1,650	\$ 1,650	\$ 2,000
222-05	Buildings & Grounds Maintenance	2,778	5,000	1,240	3,000
230-01	Legal & Professional Fees	169	180	75	100
241-01	Downtown Sedalia Façade	65	10,000	-	10,000
241-03	SDDI Agency Agreement	17,200	19,200	19,200	19,200
244-04	Office / Janitorial / Other Supplies	1,500	-	-	-
247-00	MoDOT Grant	1,659	-	-	-
Total Non-Personnel Services		\$ 25,017	\$ 36,030	\$ 22,165	\$ 34,300
Capital Improvements					
353-01	Improvements - Projects	\$ 4,000	\$ 2,500	\$ 1,500	\$ 13,500
353-02	Banners	-	5,000	5,000	-
Total Capital Improvements		\$ 4,000	\$ 7,500	\$ 6,500	\$ 13,500
TOTAL EXPENDITURES		\$ 29,017	\$ 43,530	\$ 28,665	\$ 47,800

Capital Improvement Projects Fund (40) Revenues & Expenditures

Revenue Estimate					
40	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Intergovernmental TRF					
435-00	MoDot- Runway Project	\$ -	\$ 3,500,000	\$ 3,169,281	\$ 330,719
436-00	MoDOT - Air Mstr Plan / 09-020A-1	7,407	-	-	-
437-00	MoDOT - AirMstr Plan / 10-020A-1	70,437	-	-	-
438-00	MoDOT - Streetscape Ph III STP	-	284,280	-	120,000
439-00	CDBG Grant - Streetscape Ph II (2007-DT-01)	-	-	-	228,132
440-00	MoDOT - Safe Routes to School	39,478	246,355	143,468	-
441-00	Home Repair Opportunity (HeRO) Program	12,568	-	88,000	-
507-05	MoDOT - Streetscape Ph III TE Grant	46,901	240,000	-	240,000
507-08	Pioneer Trails Regional Planning Commission	50,286	-	-	-
Total Intergovernmental TRF		\$ 227,077	\$ 4,270,635	\$ 3,400,749	\$ 918,851
Other					
496-00	Interest Income	\$ 398	\$ -	\$ -	\$ -
Total Other		\$ 398	\$ -	\$ -	\$ -
Contributions To / From					
550-00	(To) / From General Fund (10)	\$ (8,000)	\$ -	\$ -	\$ -
555-00	(To) / From Capital Project 2 Fund (15)	(40,000)	(40,000)	(40,000)	17,966
558-00	(To)/From TIF	-	-	-	134,000
Total Contributions To / From		\$ (48,000)	\$ (40,000)	\$ (40,000)	\$ 151,966
TOTAL REVENUE		\$ 179,475	\$ 4,230,635	\$ 3,360,749	\$ 1,070,817

Expenditure Summary

Function:	Public Works
Fund:	Capital Projects
Department:	
Activity:	CDBG, STP, State Airport
Fund / Dept. No.:	40-70

40-70	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Non-Personnel Services					
230-00	Legal & Professional - Misc Professional Fees	\$ 506	\$ -	\$ 553	\$ 560
230-27	Legal & Professional - Airport Entitl / Master Plan	300	-	-	-
230-28	Legal & Professional - Safe Routes to School	-	3,000	-	-
230-29	Legal & Professional - Airport Runway Design	76,898	-	-	-
247-03	Home Repair Opportunity (HeRO) Program	36,290	-	3,605	-
247-04	CDBG Grant - MoPAC 2004-PF-15	21,223	-	-	-
247-05	MODOT Enhancement 5700-506	50,286	-	-	-
247-06	Streetscape Engineering Ph III	-	18,000	-	-
Total Non-Personnel Services		\$ 185,503	\$ 21,000	\$ 4,158	\$ 560
Capital Improvements					
352-01	MoDOT - Airport Entitlement (45/65-020A)	\$ -	\$ 275,000	\$ -	\$ -
353-25	MoDOT - Safe Routes to School	162,407	185,000	141,103	-
353-26	MoDOT - STP - Engineer Ave. (5711-502)	-	175,000	-	-
353-28	MoDOT - Streetscape Ph I (5700-507)	-	660,000	32,738	-
353-29	Streetscape Ph III Construction	-	-	-	722,132
435-00	MoDot - Runway Project	-	-	3,425,000	348,125
Total Capital Improvements		\$ 162,407	\$ 1,295,000	\$ 3,598,841	\$ 1,070,257
TOTAL EXPENDITURES		\$ 347,910	\$ 1,316,000	\$ 3,602,999	\$ 1,070,817

Midtown Special Allocation Fund (50) Revenues & Expenditures

Revenue Estimate					
50	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Intergovernmental TIF					
401-00	Incremental Real Property Taxes	\$ 90,953	\$ 91,000	\$ 118,389	\$ 120,165
Total Local Taxes		\$ 90,953	\$ 91,000	\$ 118,389	\$ 120,165
Other					
496-00	Interest Income	\$ 193	\$ 100	\$ 267	\$ 280
Total Other		\$ 193	\$ 100	\$ 267	\$ 280
Contributions To / From					
554-00	(To) / From Capital Project #1 Fund (40)	\$ -	\$ -	\$ -	\$ (134,000)
Total Contributions To / From		\$ -	\$ -	\$ -	\$ (134,000)
TOTAL REVENUE		\$ 91,146	\$ 91,100	\$ 118,656	\$ (13,555)

Expenditure Summary					
Function:		Public Works - Downtown Redevelopment			
Fund:		Midtown Special Allocation Fund			
Department:					
Activity:		Downtown Redevelopment / Improvement			
Fund / Dept. No.:		50-80			
50-80	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Non-Personnel Services					
230-05	Misc. Professional Services	\$ -	\$ -	\$ 18,000	\$ 20,000
258-00	Redevelopment Expenses	613	-	1,500	-
Total Non-Personnel Services		\$ 613	\$ -	\$ 19,500	\$ 20,000
Capital Improvements					
350-01	Streetscape Improvements	\$ -	\$ 134,000	\$ -	\$ -
351-02	Broadway Arms Demolition	-	-	-	50,000
351-03	Trust Building Stabilization	-	-	3,645	146,355
Total Capital Improvements		\$ -	\$ 134,000	\$ 3,645	\$ 196,355
TOTAL EXPENDITURES		\$ 613	\$ 134,000	\$ 23,145	\$ 216,355

Water Pollution Control Fund (61) Revenues & Expenditures

Revenue Estimate					
61	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Local Taxes					
408-00	Sales Tax - Capital Improvements	\$ 875,042	\$ 857,402	\$ 943,105	\$ 980,829
Total Local Taxes		\$ 875,042	\$ 857,402	\$ 943,105	\$ 980,829
Service Charges					
460-00	Sanitary Sewer Charges	\$ 4,179,272	\$ 4,230,000	\$ 4,190,571	\$ 4,609,628
461-00	Sewer Connection Fees	8	-	407	407
463-00	Compost Fees	21,486	25,000	30,151	30,754
467-00	Liquid Waste Hauler Permit	36,663	35,000	45,002	45,903
Total Service Charges		\$ 4,237,429	\$ 4,290,000	\$ 4,266,131	\$ 4,686,691
Other					
496-00	Interest Income	\$ 11,529	\$ 10,500	\$ 4,524	\$ 4,524
496-01	Interest Income Sick Leave	22	-	-	-
496-04	Interest Income Restr/Replace	2,468	2,000	2,142	2,142
496-05	Interest Income Sales Tax	1,474	2,000	5,709	5,709
496-06	Interest Income 10 COP DS	8,318	5,000	62,511	62,511
496-07	COP 2010B Babs Interest Subsid	651,331	651,000	656,284	656,638
507-00	Miscellaneous Revenue	15,510	17,000	17,511	17,511
Total Other		\$ 690,652	\$ 687,500	\$ 748,681	\$ 749,035
Contributions To / From					
550-00	(To) / From General Fund	\$ -	\$ (275,000)	\$ (275,000)	\$ (296,534)
555-00	(To) / From Capital Project # 2 Fund (15)	(275,000)	(300,000)	(300,000)	-
Total Contributions To / From		\$ (275,000)	\$ (575,000)	\$ (575,000)	\$ (296,534)
TOTAL REVENUE		\$ 5,528,123	\$ 5,259,902	\$ 5,382,917	\$ 6,120,021

Expenditure Summary

Function:	Health
Fund:	Water Pollution Control
Department:	Operations
Activity:	Wastewater Collection and Treatment
Fund / Dept. No.:	61-50

61-50	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 653,626	\$ 786,300	\$ 729,612	\$ 806,384
101-10	Salaries-Stand By	8,925	10,000	12,000	12,240
102-00	Overtime Non Scheduled	24,770	25,000	27,500	28,050
102-02	Overtime Scheduled	4,279	5,000	1,000	1,020
105-00	Lagers	102,717	132,100	129,379	139,870
106-00	Social Security	51,669	60,150	58,914	64,849
107-00	Employee Insurance	112,100	139,250	139,810	158,501
108-00	Worker's Compensation	11,458	12,420	13,328	15,362
Total Personnel Services		\$ 969,544	\$ 1,170,220	\$ 1,111,543	\$ 1,226,276
Non-Personnel Services					
211-00	Car Allowance	\$ 3,400	\$ 3,400	\$ 3,487	\$ 3,400
213-00	Advertising	2,827	1,000	955	1,000
214-00	Printing	829	75	791	750
215-00	Postage	664	550	1,834	550
216-00	Telephone - Municipal Building	6,637	6,000	6,613	6,520
216-70	Telephone - WPC North Plant	1,731	1,700	2,433	3,199
216-71	Telephone - WPC Central	995	1,000	1,177	2,616
216-72	Telephone - WPC Southeast Plant	602	600	623	2,170
216-74	Telephone - WPC Shop	987	1,000	1,456	950
216-75	Telephone - WPC Laboratory	960	1,000	883	860
216-76	Telephone - WPC Composte	1,080	1,000	960	1,000
217-00	Electric - Municipal Building	1,693	2,000	1,696	1,700
217-70	Electric - WPC North Plant	34,061	32,500	39,651	32,500
217-71	Electric - WPC Central Plant	112,686	120,000	127,800	128,000
217-72	Electric - WPC Southeast Plant	102,849	103,000	107,325	108,000
217-73	Electric - WPC Pump Stations	31,476	33,000	32,513	33,000
217-74	Electric - WPC Shop	3,471	3,500	4,165	4,000
217-75	Electric- WPC Laboratory	2,965	3,500	-	-
217-76	Electric-WPC Composte	7,247	7,500	8,480	8,500
218-00	Gas - Municipal Building	-	6,000	-	-
218-70	Gas - WPC North Plant	13,487	10,000	10,595	11,000
218-71	Gas - WPC Central Plant	5,233	3,700	3,983	4,000
218-73	Gas - WPC Pump Stations	320	400	321	350
218-74	Gas - WPC Gas Shop	5,226	2,000	1,804	1,900
218-75	Gas - WPC Laboratory	831	600	617	650
221-00	Small Tools & Equipment	1,119	1,250	1,000	1,000
222-02	Vehicle & Equipment Repairs & Parts	28,946	15,000	30,000	20,000
222-04	Office Equipment Repairs & Parts	30	150	100	100
222-05	Building & Grounds Maintenance	34	250	526	250

Expenditure Summary

Function:	Health
Fund:	Water Pollution Control
Department:	Operations
Activity:	Wastewater Collection and Treatment
Fund / Dept. No.:	61-50

61-50	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
222-70	North Plant	9,494	10,000	7,000	5,000
222-71	Central Plant	20,297	20,000	18,000	15,000
222-72	Southeast Plant	24,800	30,000	30,000	20,000
222-73	Pump Station	16,573	13,000	10,000	15,000
222-74	Collection System	60,795	60,000	60,000	60,000
222-75	Laboratory	1,908	2,000	2,500	1,000
222-76	Compost Repairs	2,913	6,000	10,000	8,000
223-00	Radio Repairs and Service	1,609	-	-	-
224-00	General Insurance	44,891	42,310	38,625	43,693
227-00	Dues & Subscriptions	11,687	13,100	13,100	12,430
229-00	Travel And Meals	761	700	2,000	2,000
230-01	Legal and Accounting	1,402	1,665	1,665	1,665
230-02	L&P-Alliance Water Resources	243,221	273,295	273,295	281,470
230-03	Tree Grinding	37,600	40,000	41,600	60,000
230-04	Utility Locates	-	25,000	22,000	25,000
230-05	Legal & Professional - Laboratory Analysis	44,899	25,000	22,000	23,000
234-01	DS Cop 2010a Interest Exp	82,370	129,290	129,287	105,675
234-02	DS Cop 2010b Interest Exp	1,429,598	2,021,670	1,365,384	1,365,030
234-03	COP 2010b BABS Interest Exp	651,331	651,330	656,284	656,638
236-00	Training And Education	1,055	3,325	3,100	3,590
240-00	Depreciation Expenses	1,300,773	1,056,000	1,056,000	1,300,000
240-06	Amortization of Cop10 Premium	(3,860)	-	-	-
240-07	Amortiation of Cop 10 Discount	18,350	-	-	-
240-08	Amortization of Cop 10 Insurance	19,937	-	-	-
241-00	Miscellaneous	3,514	-	-	-
242-00	Gasoline and Oil	56,641	60,000	57,840	60,000
243-00	Tires And Tubes	4,789	8,500	8,500	6,000
244-04	Office / Janitorial / Other Supplies	7,538	7,000	7,000	7,000
244-07	Street & Construction Materials	15,915	10,000	10,301	10,000
244-70	Supplies - North Plant	12,678	10,000	14,281	9,000
244-71	Supplies - Central Plant	28,042	20,000	15,799	17,000
244-72	Supplies - Southeast Plant	17,876	15,000	13,171	14,200
244-73	Supplies - Pump Stations	706	500	6,180	2,000
244-74	Supplies - Collection System	13,046	12,000	18,000	12,000
244-75	Supplies - Laboratory	11,671	20,000	24,900	20,000
244-76	Supplies - Compost	999	1,250	2,381	1,500
248-02	Uniforms - Other	-	1,000	109	1,750
248-70	Uniforms - North Plant	1,473	500	980	1,236
248-71	Uniforms - Central Plant	549	1,510	2,353	2,990
248-72	Uniforms - Southeast Plant	1,475	1,000	943	2,472
248-74	Uniforms - WPC Shop	4,829	5,030	4,784	6,380

Expenditure Summary					
Function:		Health			
Fund:		Water Pollution Control			
Department:		Operations			
Activity:		Wastewater Collection and Treatment			
Fund / Dept. No.:		61-50			
61-50	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
252-01	Permit Fees	2,815	80	-	80
258-00	Safety Program	411	500	-	4,500
Total Non-Personnel Services		\$ 4,579,757	\$ 4,959,230	\$ 4,341,151	\$ 4,560,264
Capital Improvements					
351-XX	Equipment - Operating				
	See Listing	\$ -	\$ -	\$ 500,000	\$ -
	Tandem Dump Truck	194	-	-	-
	Backhoe Lease	12,713	12,715	12,713	-
	Comp Dog	-	7,000	4,612	-
	Camera with Pro Track Crawler	-	25,000	24,542	-
	Service Pick Up Truck	-	23,000	23,693	-
	Manhole Lining Equipment with Supplies	-	30,000	30,000	-
	Main Street West Lift Station Pump Upgrade	-	20,000	20,000	-
	North Digesters & Valve Rehab	-	-	217,030	-
	Total Equipment Improvement	\$ 12,907	\$ 117,715	\$ 832,590	\$ -
353-XX	Building/Facility Improvements				
	Roof Replacement- WPC Shop	\$ -	\$ -		\$ -
	Storm Drainage Project	544	100,000	100,000	-
	Compost Road Imprv		50,000	50,000	-
	Total Building/Facility Improvement	\$ 544	\$ 150,000	\$ 150,000	\$ -
Total Capital Improvements		\$ 13,451	\$ 267,715	\$ 982,590	\$ -
TOTAL EXPENDITURES		\$5,562,752	\$6,397,165	\$6,435,284	\$5,786,539

Expenditure Summary

Function:	Health
Fund:	Water Pollution Control
Department:	
Activity:	Capital Projects
Fund / Dept. No.:	61-51

61-51	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Capital Improvements					
351-XX	Equipment - Operating				
	Tandem Dump Truck	\$ 194	\$ -	\$ -	\$ -
	Backhoe Lease	12,713	12,715	12,713	12,715
	Comp Dog	-	7,000	4,612	7,000
	Camera with Pro Track Crawler	-	25,000	24,542	-
	Service Pick Up Truck	-	23,000	23,693	25,000
	Manhole Lining Equipment with Supplies	-	30,000	30,000	-
	Main Street West Lift Station Pump Upgrade	-	20,000	20,000	-
	North Digesters & Valve Rehab	-	-	217,030	-
	Wheel Loader Lease - Compost	-	-	-	27,137
	Camera Tractor Unit	-	-	-	8,000
	Bulldozer Cleaning Head	-	-	-	5,000
	Compost Conveyor	-	-	-	50,000
	Skid Steer	-	-	-	60,000
	Total Equipment Improvement	\$ 12,907	\$ 117,715	\$ 332,590	\$ 194,852
353-XX	Building/Facility Improvements				
	Storm Drainage Project	\$ 544	\$ 100,000	\$ 100,000	\$ -
	Compost Road Imprv	-	50,000	50,000	-
	Lift Station Upgrade - Menards Area	-	-	-	20,000
	North Channel Grinder	-	-	-	75,000
	SE Mixer Replacement	-	-	-	20,000
	SE Skimming Trough Repair	-	-	-	20,000
	SE Headworks Electrical Rehabilitation	-	-	-	20,000
	Effluent Composite Sampler With Shed - North Pla	-	-	-	10,000
	North sludge pump replacement	-	-	-	10,000
	2 VFDs for Southeast Raw Sewage Lift Station	-	-	-	25,000
	Phase 1A Electric Pole Bracing through KCP&L	-	-	-	45,000
	Collection system repair	-	-	-	155,000
	Collection Improvements Proj 1A	-	-	500,000	3,064,788
353-08	COP 2010b - Construction - DNR AOC	101,173	6,500,000	3,500,000	17,000,000
	Total Building/Facility Improvement	\$ 101,177	\$ 6,650,000	\$ 4,150,000	\$ 20,464,788
Total Capital Improvements		\$ 114,624	\$ 6,767,715	\$ 4,482,590	\$ 20,659,640
TOTAL EXPENDITURES		\$ 114,624	\$ 6,767,715	\$ 4,482,590	\$ 20,659,640

Personnel Detail				
Function:	Health			
Fund:	Water Pollution Control			
Department:	Operations			
Activity:	Wastewater Collection and Treatment			
Fund / Dept. No.:	61-50			
Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Public Works Director	25	1	1	1
Public Works Project Manager	18	1	1	1
Senior Engineering Technician	17	1	1	1
Crew Supervisor	15	2	2	2
Permit Environmental Control Specialist	15	1	1	1
Wastewater Plant Operator II	15	2	2	2
Plant Maintenance Mechanic	15	1	1	1
Compost Operator	15	1	1	1
Senior Equipment Operator	13	1	2	2
Lab Technician	13	1	1	1
Wastewater Plant Operator I	12	4	4	4
Maintenance Assistant	12	0	1	1
Equipment Operator	10	5	5	5
Total Full Time		<u>21</u>	<u>23</u>	<u>23</u>
<u>Part-time</u>				
Total Part Time		<u>0</u>	<u>0</u>	<u>0</u>

Sanitation Solid Waste Fund (65) Revenues & Expenditures

Revenue Estimate					
	Description	FY2014 Actual	FY2015 Approved Budget	FY2015 Projected Budget	FY2016 Adopted Budget
65					
	Service Charges				
	451-00 Sanitation Fees	\$ 1,203,753	\$ 1,200,000	\$ 1,230,392	\$ 1,328,823
	Total Service Charges	\$ 1,203,753	\$ 1,200,000	\$ 1,230,392	\$ 1,328,823
	Contributions To / From				
	550-00 (To) / From General Fund	\$ -	\$ -	\$ -	\$ 152,761
	Total Contributions To / From	\$ -	\$ -	\$ -	\$ 152,761
	TOTAL REVENUE	\$ 1,203,753	\$ 1,200,000	\$ 1,230,392	\$ 1,481,584
Note: Sanitation Services were accounted for as part of the general fund through fiscal year ending March 31, 2015. Effective April 1, 2015 these services are accounted for in a separate enterprise fund.					

Expenditure Summary

Function: Public Works
Fund: Sanitation Solid Waste
Department: Sanitation
Activity: Trash Removal
Fund / Dept. No.: 65-15

65-15	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Personnel Services					
101-00	Salaries	\$ 552,206	\$ 570,630	\$ 572,427	\$ 586,113
102-00	Overtime	-	8,200	8,400	6,200
103-00	Unemployment Taxes	6,242	1,100	-	-
105-00	Lagers	80,113	94,500	97,579	97,732
106-00	Social Security	40,743	43,840	44,433	45,312
107-00	Employee Insurance	122,367	134,085	136,246	133,269
108-00	Worker's Compensation	37,567	37,700	36,693	38,532
Total Personnel Services		\$ 839,238	\$ 890,055	\$ 895,779	\$ 907,158
Non-Personnel Services					
213-00	Advertising	\$ 676	\$ 700	\$ 544	\$ 700
214-00	Printing	432	700	683	1,000
216-00	Telephone	641	700	700	1,060
217-00	Electric	4,576	5,800	6,620	6,500
218-00	Gas	6,221	4,500	3,500	4,500
221-00	Small Tools & Equipment	1,063	1,400	1,400	1,400
222-02	Vehicle & Equipment Repairs & Parts	33,702	36,000	34,000	34,000
222-05	Bldg & Grounds Maintenance	3,892	3,000	2,905	3,200
223-00	Radio Repairs & Service	315	450	450	450
224-00	General Insurance	11,487	12,550	12,248	13,732
236-00	Training And Education	584	600	1,250	1,500
240-00	Depreciation	-	-	-	75,000
242-00	Gasoline and Oil	67,008	67,500	66,269	68,875
243-00	Tires And Tubes	11,389	11,000	10,000	11,000
244-04	Office / Janitorial / Other Supplies	2,920	3,750	3,500	3,200
244-07	Supplies - Operating Materials	472	-	406	-
248-00	Uniforms	9,286	9,100	9,475	9,759
248-02	Uniforms Other	1,925	2,500	2,500	2,500
252-03	Bad Debts	-	-	84	-
253-00	Landfill Charges	316,706	300,000	300,000	314,000
253-01	State Landfill Fees	21,512	21,000	17,737	22,050
Total Non-Personnel Services		\$ 494,807	\$ 481,250	\$ 474,271	\$ 574,426
TOTAL EXPENDITURES		\$ 1,334,045	\$ 1,371,305	\$ 1,370,051	\$ 1,481,584

Note: Sanitation Services were accounted for as part of the general fund through fiscal year ending March 31, 2015.
Effective April 1, 2015 these services are accounted for in a separate enterprise fund.

Expenditure Summary

Function: Public Works
 Fund: Sanitation Solid Waste
 Department: Sanitation
 Activity: Capital Expenditures
 Fund / Dept. No.: 65-51

65-51	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
Capital Improvements					
351-86	Refuse Truck	\$ -	\$ 200,000	\$ 129,694	\$ -
351-87	Dumpster	27,177	30,000	23,699	-
351-88	Pick up Truck 1/2 Ton	-	28,000	24,068	-
351-90	Leachate in Old Lادfill Repair	-	-	-	100,000
351-94	Box Blade 8 ft	2,800	-	-	3,500
351-95	Welder	2,437	-	-	-
351-96	Floor Jack Hydraulic	722	-	-	-
351-97	Skid Steer	-	-	-	60,000
351-98	Dumpsters	-	-	-	20,000
351-99	(2) Overhead Doors & Walk in Door - Sanitation	-	-	-	13,000
Total Capital Improvements		\$ 33,136	\$ 258,000	\$ 177,461	\$ 196,500
TOTAL EXPENDITURES		\$ 33,136	\$ 258,000	\$ 177,461	\$ 196,500

Note: Sanitation Services were accounted for as part of the general fund through fiscal year ending March 31, 2015. Effective April 1, 2015 these services are accounted for in a separate enterprise fund.

Personnel Detail

Function: Public Works
 Fund: Sanitation Solid Waste
 Department: Sanitation
 Activity: Trash Removal
 Fund / Dept. No.: 65-15

Personnel Position	Salary / Grade	Number of Employees		
		Current	Proposed	Approved
<u>Full-time</u>				
Sanitation Superintendent	19	1	1	1
Crew Supervisor	15	1	1	1
Administrative Assistant	12	1	1	1
Senior Equipment Operator	13	5	5	5
Public Works Service Worker	8	12	12	12
Total Full Time		20	20	20
<u>Part-time</u>				
Total Part Time		0	0	0

Note: Sanitation Services were accounted for in the general fund through fiscal year ending March 31, 2015. Effective April 1, 2015 these services are accounted for in a separate enterprise fund.

Fiduciary Funds (81,82, & 83) Revenues & Expenditures

Revenue Estimate					
Fund	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
81 CEMETERY PERPETUAL FUND					
Contributions To / From					
555-00	(To) / From General Fund (10)	\$ (321,115)	\$ -	\$ -	\$ -
Total Contributions To/From		\$ (321,115)	\$ -	\$ -	\$ -
Total Cemetery Perpetual Fund		\$ (321,115)	\$ -	\$ -	\$ -
82 FIRE PENSION FUND					
Local Taxes					
401-00	Real Estate Taxes	\$ 86,467	\$ 89,000	\$ 88,633	\$ 92,000
402-00	Property Taxes	32,148	36,000	28,937	36,000
403-00	County Surcharges	10,280	8,900	11,600	12,500
405-00	Payment In-Lieu-Of Taxes (PILOT)	68	75	100	100
406-00	Railroad & Utilities	4,618	7,500	6,000	6,000
Total Local Taxes		\$ 133,581	\$ 141,475	\$ 135,270	\$ 146,600
Other					
496-00	Interest Income	\$ 212,772	\$ 220,000	\$ 194,000	\$ 220,000
497-00	Unrealized gain/loss	747,940	835,000	465,000	750,000
507-00	Miscellaneous Revenue	527	400	2,700	2,500
500-00	Employer Contribution	253,804	261,500	238,763	196,816
Total Other		\$ 1,215,043	\$ 1,316,900	\$ 900,463	\$ 1,169,316
Total Fire Pension Fund		\$ 1,348,624	\$ 1,458,375	\$ 1,035,733	\$ 1,315,916
83 POLICE PENSION FUND					
Local Taxes					
401-00	Real Estate Taxes	\$ 158,276	\$ 161,000	\$ 162,373	\$ 170,000
402-00	Property Taxes	58,847	62,847	53,011	60,000
403-00	County Surcharges	18,827	19,800	19,800	21,000
405-00	Payment In-Lieu-Of Taxes (PILOT)	124	135	200	200
406-00	Railroad & Utilities	8,459	14,000	13,500	14,000
Total Local Taxes		\$ 244,533	\$ 257,782	\$ 248,884	\$ 265,200
Other					
496-00	Interest Income	\$ 36,087	\$ 45,000	\$ 50,000	\$ 56,000
497-00	Unrealized gain/loss	179,917	200,000	184,138	182,000
500-00	Employer Contribution	37,000	100,000	100,000	210,000
507-00	Miscellaneous Revenue	3,336	3,000	2,900	3,200
Total Other		\$ 256,340	\$ 348,000	\$ 337,038	\$ 451,200
Total Police Pension		\$ 500,873	\$ 605,782	\$ 585,922	\$ 716,400
TOTAL REVENUE - PERPETUAL FUNDS		\$ 1,528,382	\$ 2,064,157	\$ 1,621,655	\$ 2,032,316

Expenditure Summary

Function:	Trust Funds
Fund:	Fire Retirement / Police Retirement
Department:	
Activity:	Perpetual Care
Fund / Dept. No.:	82-60 / 83-65

	Description	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Projected Budget	FY 2016 Adopted Budget
82-60					
	Non-Personnel Services				
	224-01 Disability Insurance	\$ 32,632	\$ 35,000	\$ 32,350	\$ 34,000
	235-00 Fiscal Agent Fees	47,373	45,000	50,500	52,000
	241-00 Miscellaneous	14,902	16,500	14,563	16,500
	249-00 Pension Expenses	629,000	640,500	535,714	600,000
	250-00 Pension Refunds	-	10,000	11,166	12,000
	Total Non-Personnel Services	\$ 723,907	\$ 747,000	\$ 644,293	\$ 714,500
	TOTAL FIRE PENSION FUND	\$ 723,907	\$ 747,000	\$ 644,293	\$ 714,500
83-65					
	Non-Personnel Services				
	235-00 Fiscal Agent Fees	\$ 24,245	\$ 25,000	\$ 24,738	\$ 25,000
	241-00 Miscellaneous	7,467	9,000	7,060	9,000
	249-00 Pension Expenses	498,897	578,600	521,000	575,000
	250-00 Pension Refunds	299	2,000	2,000	2,000
	Total Non-Personnel Services	\$ 530,908	\$ 614,600	\$ 554,798	\$ 611,000
	TOTAL POLICE PENSION FUND	\$ 530,908	\$ 614,600	\$ 554,798	\$ 611,000