



Fiscal Year 2016-17
Budget



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2016-17 Proposed Budget

To: Mayor & Council
From: City Manager & Finance Director
Subject: 2016/17 Budget Proposal
Date: February 29, 2016

Introduction

The following information comprises the FY 16/17 budget. The annual budget establishes the priorities of the Mayor and City Council and serves as the spending plan to accomplish and work towards these goals. These goals include:

- Maintain a flat property tax rate (\$12.70);
- Continue to reduce debt (down \$10 million since 2013);
- Save for vital capital needs (\$470,000 budgeted for the first time for capital);
- Continue to fund valuable City programs and services

Process

The Finance Department prepared initial worksheets and, together with the City Manager, met with department heads the week of January 19, 2016.

After meeting individually with each department, adjustments were made to the worksheets, representing a working budget. This draft budget was presented to the City Council during a study session on February 11, 2016. A public hearing and adoption of the budget document took place at the March 7, 2016 City Council Meeting. An adopted budget must be submitted to the State Department of Management by March 15, 2016.

Budget Impacts

There are several significant impacts to the budget in FY 16/17. These include personnel costs of \$7,567,700 (including health insurance), utility costs of \$731,100, required debt service payments of \$3,357,500 and aging municipal facilities. Together, these costs account for approximately half of the overall budget. In 2013 these amounts totaled \$47 million (\$55 million including IMU). As you will see, the outstanding debt is now a little more than \$37 million. This positive movement is the result of key decisions made by the City Council during the last two years. On the next page is a breakout of all City debt.

City of Indianola Outstanding Debt as of January 2016 follows:

Debt Service	Issue Date	Original Amount	Purpose	Final Maturity	P&I Outstanding	FY 2017 Payments
2009B	August 2009	\$620,000	Municipal Bldg. Improvements	June 2018	\$230,730	\$79,875
2011A	January 2011	\$3,915,000	Advance Refunding (2002B, 2003, 2006A)	June 2018	\$832,000	\$186,100
2011C	October 2011	\$850,000	Street, Utility Impvts., and Park Equipment	June 2021	\$671,492	\$115,750
2011D	December 2011	\$700,000	Street & Sanitary Sewer Impvts.	June 2017	\$288,737	\$146,885
2012B	May 2012	\$3,875,000	Street Improvements, Various Purposes	June 2025	\$3,517,610	\$362,995
2013A	January 2013	\$1,865,000	Fire Truck, Dump Trucks, Park Improvements	June 2023	\$1,968,395	\$169,755
2013C	July 2013	\$2,070,000	Refunding of 2008 & 2009A GO Bonds	June 2020	\$1,952,200	\$467,000
2011E	December 2011	\$2,410,000	TIF – YMCA	June 2031	\$2,707,700	\$152,300
2012A	May 2012	\$4,580,000	TIF – YMCA	June 2029	\$5,141,900	\$577,370
2013B	January 2013	\$5,510,000	TIF – YMCA	June 2029	\$5,241,511	\$393,403
2009 – I&I Phase 1-3	May 2009	\$8,226,153	Sewer Improvements	June 2041	\$11,186,669	\$468,310
2013 – I&I Phase 4	April 2013	\$4,036,000	Sewer Improvements	June 2033	\$3,338,352	\$237,740
Total (without IMU)		\$38,657,153			\$37,077,298	\$3,357,483

Property Tax Rate

Tax related expenses and revenues are divided into three categories: Debt Service, General Fund and Trust & Agency (i.e. liability premiums and employee benefits). Debt Service has a separate tax rate designated solely to retire General Obligation Debt incurred for street paving, sewers, a fire truck and YMCA/Wellness Center. The General Fund tax rate has a statutory limit of \$8.10 and pays for operations and maintenance of police, fire, parks and recreation, library and administration, etc. Trust and Agency funds provide tax revenue alternatives outside the General Fund and are used for liability premiums and employee benefits only when the General Fund \$8.10 limit is met.

In FY 15/16, the three tax rates totaled \$12.70 and consisted of \$8.10 (general fund), \$1.75 (debt service) and \$2.85 (trust & agency). The rate for 16/17 is \$12.70 with a breakdown of \$8.10 general fund, \$2.95 trust & agency and \$1.65 debt service. The tax rate has been at \$12.70 since FY 14/15.

Rollback

Rollback is a term and calculation used to reduce taxable value of residential, commercial, industrial and agricultural properties. The rollback percentage is determined by the State of Iowa on a yearly basis. Residential is the category most affected by rollback. Over the past 2 years, commercial rollbacks reduced commercial taxable values by 10% whereas residential rollbacks increased by 1.23% (a 1/10 decrease from FY 15/16). This year a new multi-residential rollback was introduced and will continue over the next few years.

Originally, the purpose of the rollbacks were to keep residential property value consistent with agricultural property in order to prevent agriculture from assuming too much of the tax burden. When rollback percentages decrease, revenues decline because the taxable base is reduced. This can lead to decreases in revenue.

Rollbacks for the categories over the last five years follow:

	<u>16/17</u>	<u>15/16</u>	<u>14/15</u>	<u>13/14</u>	<u>12/13</u>	<u>11/12</u>	<u>10/11</u>
Residential	55.63%	55.73%	54.40%	52.81%	50.75%	48.52%	46.90%
Multi-Res	86.25%	90.00%	95.00%	100%	100%	100%	100%
Commercial	90.00%	90.00%	95.00%	100%	100%	100%	100%
Industrial	90.00%	90.00%	95.00%	100%	100%	100%	100%
Agricultural	46.11%	44.70%	43.40%	59.93%	57.50%	69.11%	66.30%

Taxable Valuation

The City's taxable valuations are the amounts the City applies its tax rate to, which results in the total tax revenue. For FY 16/17 the taxable valuation increased, by which results in the \$6,735,429 (1.42%) to \$481,746,187 (from \$475,010,758) due to commercial growth and offset

partially by the new Multi-Residential rollback. The goal of assessed value is to represent market value.

Economic development efforts also have an influence on the City's tax base. By attracting commercial, industrial and residential development, the tax base grows, which helps increase revenue to help fund municipal operations.

Tax Increment Finance Value

The city uses Tax Increment Finance as an economic tool to provide incentives for growth and development. TIF is derived by freezing the existing taxable value in an area and then capturing City, County and School tax revenue (excludes debt service) from the newly created value (increment). TIF funds are used to fund infrastructure, including: streets, water and sewer, as well as forgivable and/or low interest loans to industrial and business prospects that expand or develop in Indianola. Summercrest Hills, located at the NE portion of the City, is a good example. This area is in a TIF district and TIF revenues generated have been utilized to improve infrastructure and public facilities.

Taxable TIF value of \$59,727,678 in 16/17 is an increase from the FY 15/16 amount of \$52,745,764. Taxes from these amounts are used for economic development projects as noted above.

PILOT

Payment In Lieu of Taxes (PILOT) is a revenue source from non-tax paying entities (electric, water & sewer departments) that receive City services. PILOT contributions for FY 16/17 are based on a percentage of revenues and are shown in the following table:

Electric	\$670,100
Water	\$64,200
Sewer	\$138,800

Road Use Tax (RUT)

RUT funds are paid at a State estimated \$120.50 per capita and result in projected revenues of \$1,782,700 for Indianola in FY 16/17. This pays for the street department's operations & maintenance budget including snow removal, street repair/patching and street sweeping.

Sewer Utility

The Sewer department is an enterprise fund and is not supported by property taxes. Due to the age of the facility, and an increase in utilities, the costs continue to increase for the Wastewater Treatment Plant. Construction for a new facility is being pursued and is estimated to cost approximately \$25 million*. The City will continue to invest in repairs to the facility to keep it operational during the planning and eventual construction of the new plant.

** This is an estimate and is subject to change base upon requirements of the EPA and final construction costs.*

Reserves

The total FY 16/17 property tax fund balances are projected to end at \$3,168,700. These funds are important as they provide the City the ability to continue to provide services in the event of financial constraints due to unforeseen events. Additionally, maintaining an adequate fund balance helps maintain lower interest rates when needing to borrow. During the upcoming fiscal year the City Council plans to have discussions regarding the establishment of a formal reserve policy.

Staff Assistance

It is important to recognize the efforts of the staff of Indianola in preparation of this budget. The staff takes great pride in the work they do for the community and their commitment to being fiscally responsible is to be commended.

CITY BUDGET ESTIMATES
Re-estimated FY16 & FY17 Projections

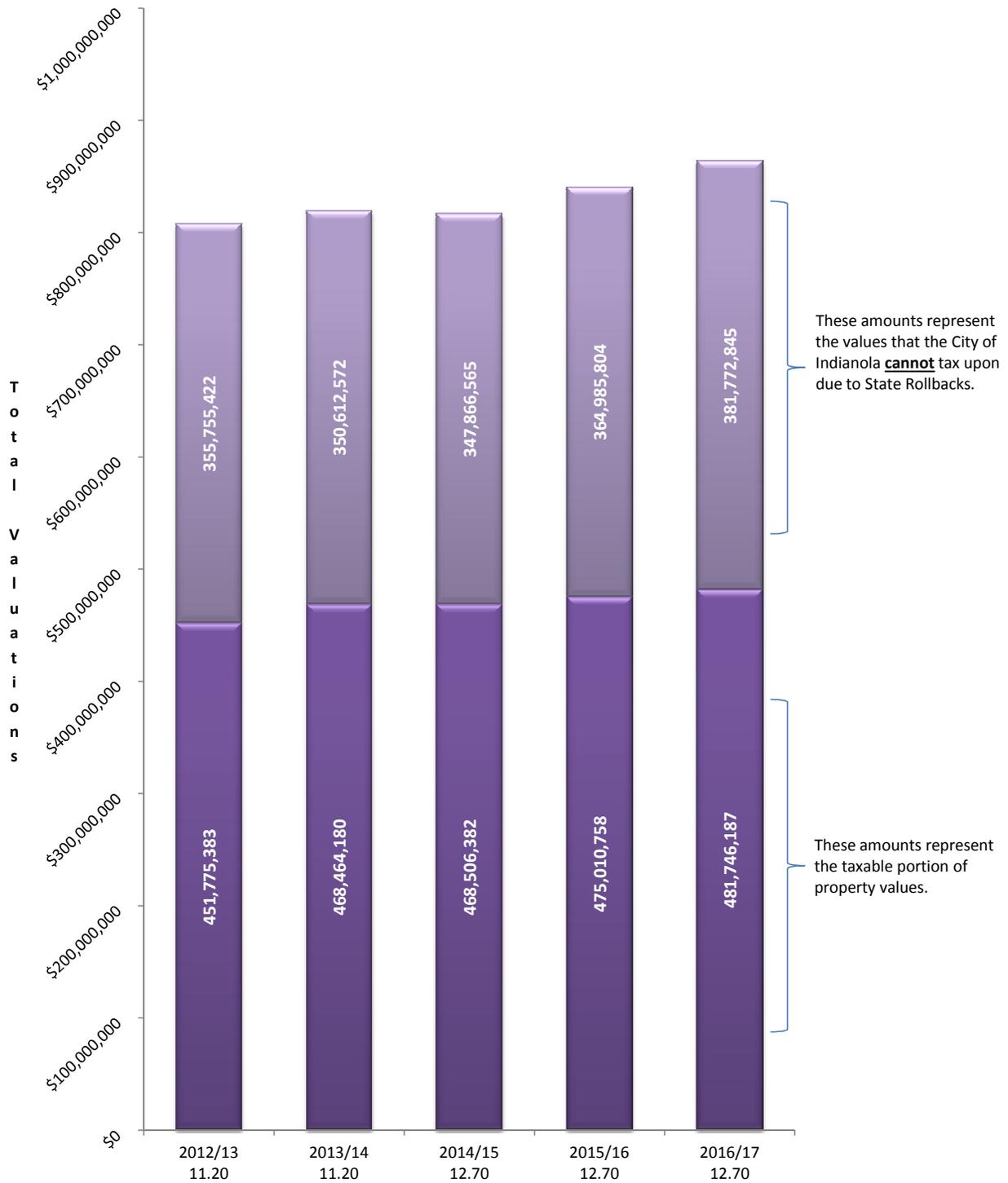
DEPTS	7/1/2015	RE-EST		RE-EST	7/1/2016	FY17		FY17	PROJECTED
	BEGIN	NON-TAX	FY16	EXPENSES	ENDING	NON-TAX	FY17	EXPENSES	ENDING
	BALANCE	REVENUE	TAXES		BALANCE	REVENUE	TAXES		BALANCE
001 GOVERNMENT	1,178,500	2,472,700		2,263,900	1,387,300	2,954,800		2,986,500	1,355,600
011 POLICE	502,500	306,000	2,279,100	2,566,000	521,600	388,600	2,357,200	2,744,000	523,400
015 FIRE	323,400	92,400	516,700	523,300	409,200	93,000	492,400	583,200	411,400
016 AMBULANCE	351,800	674,200	273,200	972,500	326,700	771,600	447,500	1,118,300	427,500
041 LIBRARY	17,600	113,500	394,000	522,300	2,800	97,200	445,400	537,700	7,700
042 PARK & REC	481,100	348,700	859,300	1,344,000	345,100	367,700	940,800	1,317,000	336,600
045 POOL	(30,400)	181,800	90,000	229,400	12,000	141,200	90,000	211,700	31,500
071 GENERAL FUND DEBT	55,600	-	96,100	76,800	74,900	-	80,000	79,900	75,000
SUBTOTAL	2,880,100	4,189,300	4,508,400	8,498,200	3,079,600	4,814,100	4,853,300	9,578,300	3,168,700

DEPTS	7/1/2015	RE-EST		RE-EST	7/1/2016	FY17		FY17	PROJECTED
	BEGIN	NON-TAX	FY16	EXPENSES	ENDING	NON-TAX	FY17	EXPENSES	ENDING
	BALANCE	REVENUE	TAXES		BALANCE	REVENUE	TAXES		BALANCE
99 Franchise Fees-MEC	368,200	90,000			458,200	90,000			548,200
110 Road Use Tax	1,099,500	1,817,300		1,849,300	1,067,500	1,782,700		1,707,900	1,142,300
115 YMCA Maintenance Obligations	93,100	100,000		40,000	153,100	100,000		40,000	213,100
125 TIF--Downtown	387,500		377,200	382,600	382,100		1,845,000	1,635,400	591,700
126 TIF--E Hwy 92	15,800		-	-	15,800		-	-	15,800
127 TIF--Hillcrest/Industrial	89,100		1,250,200	1,166,200	173,100		-	-	173,100
141 Library Special Revenue	36,100	11,200		19,800	27,500	16,700		22,000	22,200
142 Park & Rec Special Rev	134,400	25,000		75,000	84,400	25,000		75,000	34,400
160 Downtown Revolving Loan	64,100	1,500			65,600	1,500			67,100
161 Downtown Biz Plan	64,400	200,000		108,400	156,000	60,000		60,000	156,000
177 Police Forfeiture	19,900	10,000		10,000	19,900	20,000		20,000	19,900
190 Vehicle Reserve Fund	66,200	25,000		28,000	63,200	30,000		30,000	63,200
199 Police Retirement	100,900	1,700		12,500	90,100	1,500		12,500	79,100
200 Debt Service	1,275,300	1,771,900	923,600	2,770,800	1,200,000	1,593,200	893,400	2,591,800	1,094,800
301 Gen'l Fund Capital Projects	120,900		504,800	277,000	348,700	96,000	470,000	500,000	414,700
321 Street Capital Projects	(163,900)	205,300		39,900	1,500	50,000		60,000	(8,500)
344 Community Athletic Facility	6,000	5,000		5,000	6,000	5,000		5,000	6,000
353 Community Re-Development	(43,600)	75,000		75,000	(43,600)	75,000		75,000	(43,600)
650 Stormwater Utility	427,400	200,300		184,400	443,300	200,000		183,600	459,700
670 Recycling	77,500	216,800		205,500	88,800	217,200		215,500	90,500
820 Health Insurance	948,700	1,370,500		1,505,100	814,100	1,623,700		1,595,000	842,800
830 HRA	229,900	107,000		100,000	236,900	107,600		100,000	244,500
840 Flex/Short Term Disability	214,700	42,100		45,500	211,300	53,200		55,500	209,000
850 Liability Insurance Reserve	36,600	23,200		1,500	58,300	20,000		20,000	58,300
	5,668,700	6,298,800	3,055,800	8,901,500	6,121,800	6,168,300	3,208,400	9,004,200	6,494,300
610 Sewer O & M	290,500	1,687,200		1,393,700	584,000	1,653,600		1,653,600	584,000
710 Sewer Capital Projects	315,100	3,418,000		3,120,700	612,400	3,124,100		2,920,400	816,100
771 Sewer Reserve	114,300	-			114,300	-		-	114,300
781 Sewer Plant Imp	342,600	25,000		125,000	242,600	25,000		25,000	242,600
791 Sewer Revenue Bonds	265,300	732,200		732,200	265,300	699,000		699,000	265,300
Sub-Total Sewer	1,327,800	5,862,400	-	5,371,600	1,818,600	5,501,700	-	5,298,000	2,022,300
SUBTOTAL (THIS PAGE)	6,996,500	12,161,200	3,055,800	14,273,100	7,940,400	11,670,000	3,208,400	14,302,200	8,516,600
GRAND TOTAL	9,876,600	16,350,500	7,564,200	22,771,300	11,020,000	16,484,100	8,061,700	23,880,500	11,685,300

STATEWIDE TOTAL TAX RATE SURVEY 2015/16
Lowest to Highest

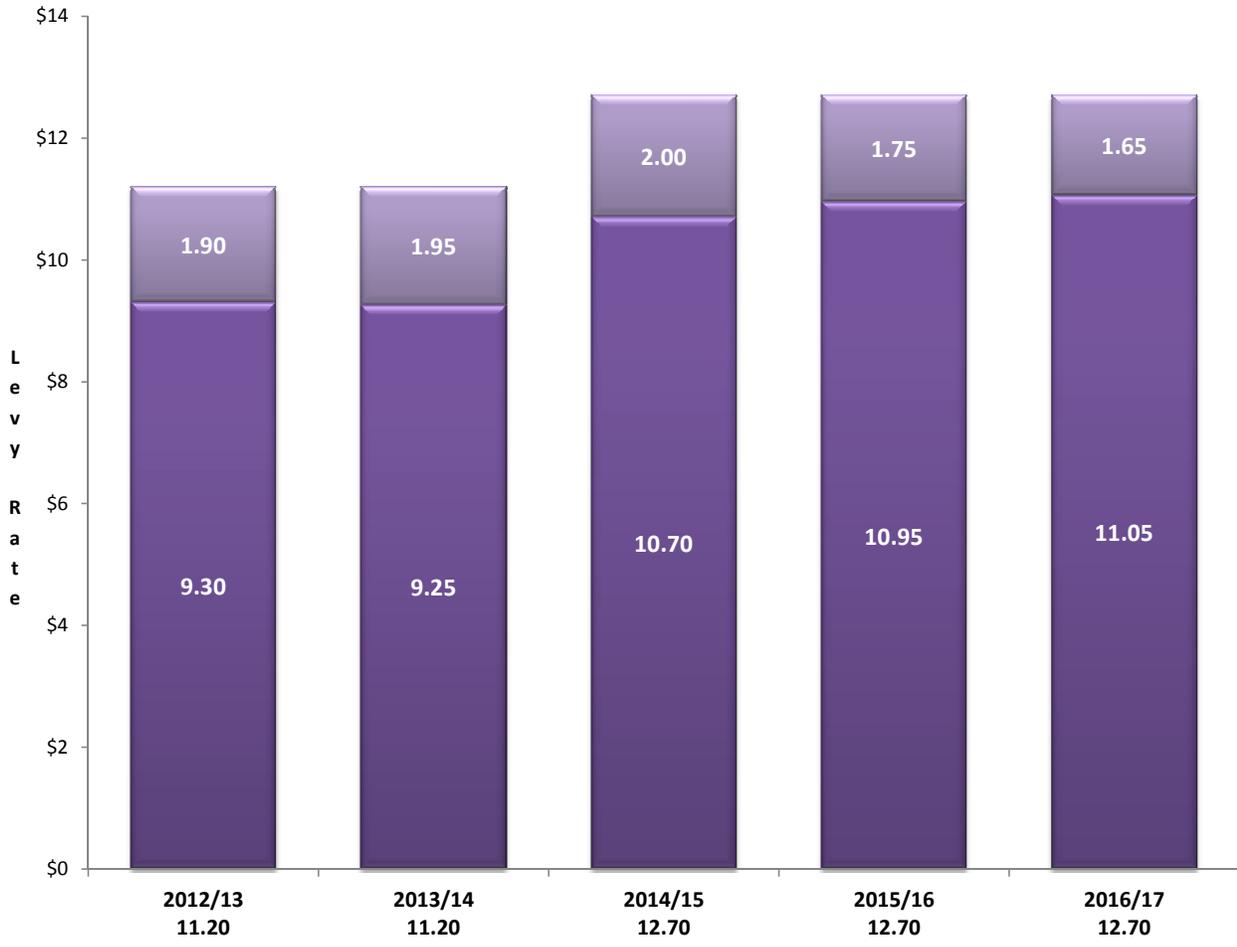
City	Population	Taxable Valuation	Gen. Fund	Debt Service	Tax Rate	Rank
POLK CITY	3,418	163,418,452	7.90000		7.90000	1
URBANDLAE	39,463	2,493,875,597	7.17000	2.15000	9.82000	2
ALTOONA	14,541	553,416,207	8.10000	0.39142	9.94369	3
CLIVE	15,447	1,181,605,317	7.16982	1,48214	9.98951	4
PELLA	10,352	444,212,495	8.10000	0.59918	10.20000	5
CLEAR LAKE	7,777	424,315,241	7.86548	0.65543	10.54051	6
AMES	58,965	2,444,958,642	5.77474	3.49047	10.62937	7
DUBUQUE	57,637	2,255,562,993	8.10000	0.11261	11.02590	8
NORTH LIBERTY	13,374	677,362,574	8.10000	1.11971	11.03264	9
JOHNSTON	17,278	1,153,061,942	7.70054	3.80000	11.50054	10
CEDAR FALLS	39,260	1,514,959,618	8.10000	0.59195	11.52796	11
CARROLL	10,103	466,908,265	8.10000	1.28846	11.58236	12
PLEASANT HILL	8,785	441,566,569	8.10000	1.14938	11.65000	13
ANKENY	45,582	2,385,879,154	6.89000	4.25000	11.85000	14
SPENCER	11,233	420,078,326	8.10000	0.98079	11.99151	15
WEST DES MOINES	56,609	4,052,638,912	8.10000	1.95283	12.00000	16
MT PLEASANT	8,668	266,318,837	8.09931	3.15149	12.18014	17
BETTENDORF	33,217	1,977,551,522	5.04127	5.00004	12.55000	18
INDIANOLA	14,782	475,010,758	8.10000	1.75000	12.70000	19
GRIMES	8,246	500,542,029	8.10000	3.41339	12.91377	20
WAUKEE	13,790	645,867,003	8.10000	3.32000	13.50000	21
LE MARS	9,826	320,817,912	8.10000	0.70019	13.50000	22
MASON CITY	28,079	1,026,092,831	8.10000	2.65228	13.51799	23
CORALVILLE	18,907	868,497,074	8.10000	2.12753	13.52771	24
MARION	34,768	1,372,569,351	8.10000	2.29472	13.58625	25
STORM LAKE	10,600	288,632,378	8.10000	1.10443	13.60660	26
DECORAH	8,127	298,176,503	8.10000	1.30391	13.80208	27
OSKALOOSA	11,463	337,152,034	8.10000	2.25000	13.84482	28
BONDURANT	3,860	140,150,373	8.10000	3.34610	13.93626	29
CRESTON	7,834	176,913,411	8.10000		13.94612	30
WAVERLY	9,874	366,616,994	8.10000	2.36742	14.04833	31
GRINNELL	9,218	263,131,340	8.10000	1.25674	14.42076	32
ADEL	3,682	112,741,966	8.10000	2.71485	14.55899	33
NEVADA	6,798	187,577,481	8.10000	1.29595	14.61800	34
MARSHALLTOWN	27,552	750,464,002	8.10000	3.38369	14.76257	35
CEDAR RAPIDS	126,326	5,978,853,402	8.10000	2.68605	15.21621	36
BOONE	12,661	344,999,492	8.10000	1.30481	15.62578	37
MUSCATINE	22,886	784,443,860	8.10000	2.79677	15.67209	38
NORWALK	8,945	326,025,888	8.10000	3.95955	15.69376	39
KEOKUK	10,780	316,949,606	8.10000	1.07940	15.70119	40
WASHINGTON	7,266	206,582,165	8.10000	3.91031	15.82079	41
CHARLES CITY	7,652	237,099,708	8.10000	1.64183	15.82909	42
BURLINGTON	25,663	677,305,796	8.10000	3.79790	15.93632	43
CLINTON	26,885	966,256,537	8.10000	2.30000	16.00689	44
FORT MADISON	11,051	269,636,495	8.10000	1.91573	16.07600	45
SIOUX CITY	82,684	2,274,505,570	8.10000	3.13435	16.11034	46
NEWTON	15,254	438,811,677	8.10000	1.50001	16.20000	47
ESTHERVILLE	6,360	143,792,266	8.10000	2.68880	16.50000	48
IOWA CITY	67,862	3,147,722,337	8.10000	3.92833	16.65096	49
WEBSTER CITY	8,070	199,748,404	8.10000	2.41079	16.76156	50
DAVENPORT	99,685	4,003,576,327	8.10000	2.15000	16.78000	51
ATLANTIC	7,112	205,957,322	8.10000	4.08261	16.79568	52
KNOXVILLE	7,313	186,572,288	8.10000	3.45327	16.81074	53
DES MOINES	203,433	6,531,346,569	8.10000	3.93000	16.92000	54
FAIRFIELD	9,464	296,212,394	8.10000	4.19948	17.07588	55
COUNCIL BLUFFS	62,230	2,461,535,598	8.10000	2.45000	17.75000	56
WATERLOO	68,406	2,218,783,803	8.10000	3.25937	17.76370	57
PERRY	7,702	137,487,557	8.10000	2.51160	17.87533	58
DENISON	8,298	184,049,391	8.10000	4.20482	18.04142	59
OELWEIN	6,415	130,439,178	8.10000	1.49450	18.12416	60
OTTUMWA	25,023	599,918,072	8.10000	3.18594	20.53040	61
FORT DODGE	25,206	636,375,682	8.10000	4.47022	20.94436	62

Taxable Valuations

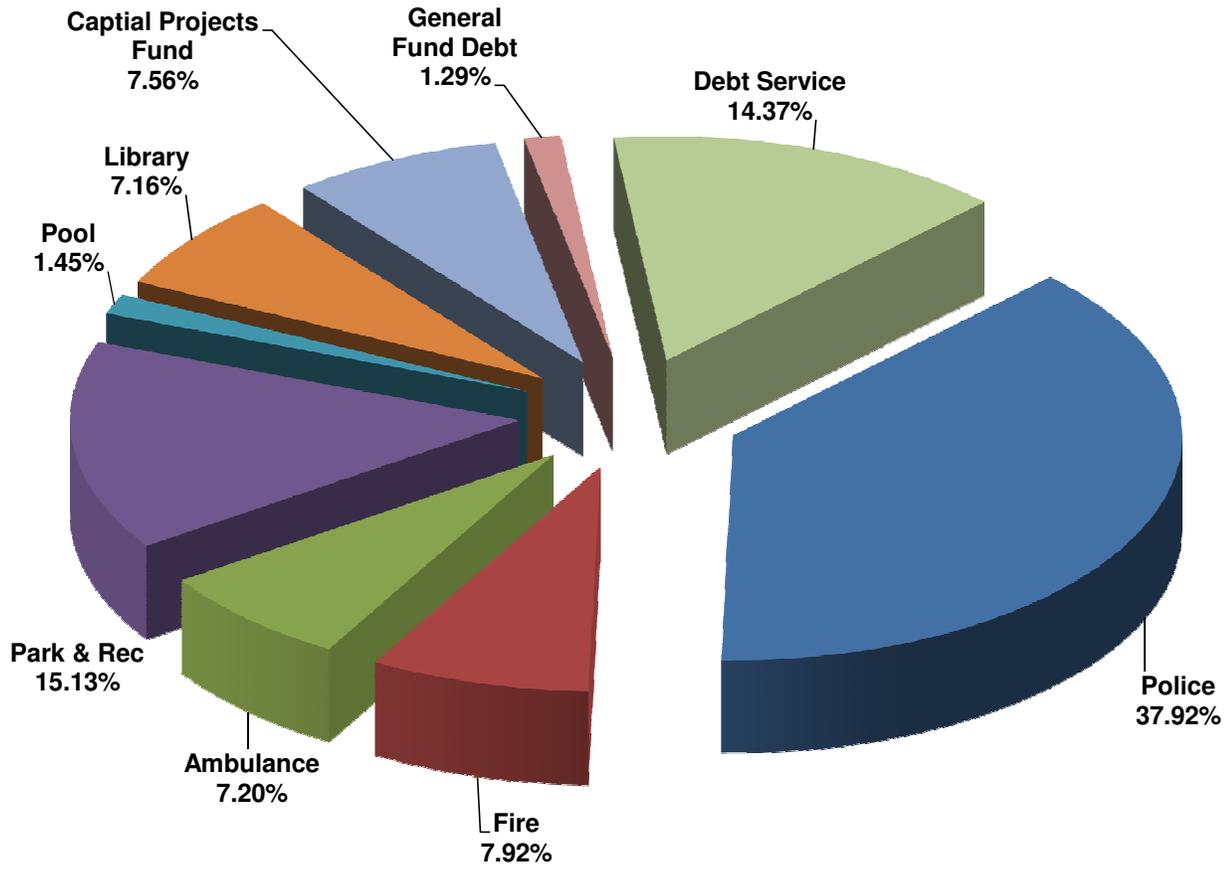


Tax Rate Comparisons

■ General Fund ■ Debt Service

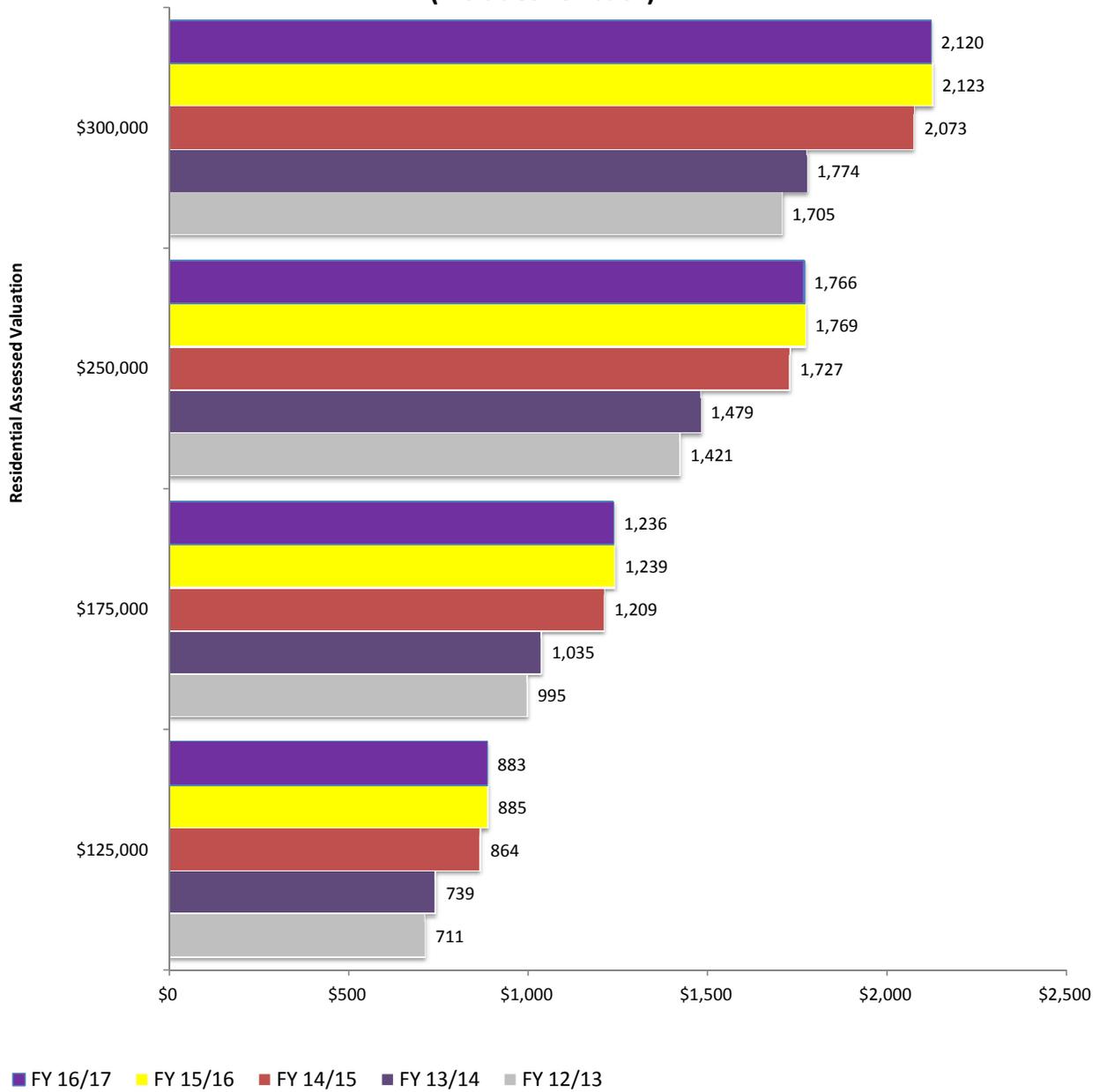


**FY 2016/17 General Fund
& Debt Service Revenue
Tax Distribution
(Non-Enterprise Funds)**



Annual Taxes Paid

FY15/16 & Proposed FY16/17 (includes rollback)



City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
City Clerk	Cigarette Permit	\$75.00	Per Year	
City Clerk	Refuse Hauling Permit	\$150.00	Per Packer	
City Clerk	Refuse Hauling Permit	\$100.00	Units Other than Packer	
City Clerk	Bike Night Fee	\$750.00	Per Event to Lease Squire (April-September)	
City Clerk	Bike Night Fee	\$80.00	Per Event to Sweep the Square	
City Clerk	Transient Merchant	\$20.00	Per Day Per Person	
Community Dev.	Electrical Permit Fee	\$80.00	Basic Overhead Fee with New Service Connection	Additional Fees based on # of meters, circuits, openings, fixed appliances, motors, etc.
Community Dev.	Electrical Permit Fee	\$120.00	Basic Underground Fee with New Service Connection	
Community Dev.	Mechanical Permit Fee	\$25.00	Basic Fee	Additional Fees based on installation, relocation or replacement of furnances, appliances, cooling units, boiler, air handling unit, ventilation fan, and gas piping
Community Dev.	Plumbing Permit Fee	\$25.00	Basic Fee	Additional Fees based on each plumbing fixture.
Community Dev.	Administration Fees - Nuisance Compliance	\$20.00-\$50.00		
Community Dev.	Banner Application	\$25.00	Additional \$2.00 per banner	
Community Dev.	Board of Adjustment Hearing	\$100.00		
Community Dev.	Driveway Permit	\$20.00		
Community Dev.	Final Plat Review	\$100.00	Additional \$10.00 for each lot in excess of 10	
Community Dev.	Planting in Parking Permit	\$5.00		
Community Dev.	Plat of Survey	\$25.00		
Community Dev.	Preliminary Plat Review	\$150.00	Additional \$10.00 for each lot in excess of 10	
Community Dev.	Property Pin Locate Fee	\$50.00		
Community Dev.	Rezoning Request	\$200.00		
Community Dev.	Sewer Permit	\$20.00		
Community Dev.	Sign Permit (24 sq. ft. or less)	\$25.00		
Community Dev.	Sign Permit (25-100 sq. ft.)	\$50.00		
Community Dev.	Sign Permit (100+ sq. ft.)	\$75.00	Additional \$0.20 per sq. ft. over 100	
Community Dev.	Sign Permit - Temporary Sign	\$25.00-\$30.00		
Community Dev.	Sign Fee Exemption Request	\$30.00		
Community Dev.	Sign Code Appeal Procedure	\$30.00		
Community Dev.	Site Plan Review (one acre or less)	\$50.00		
Community Dev.	Site Plan Review (more than one acre)	\$100.00		
Community Dev.	Water Inspection	\$40.00		
Community Dev.	Water Permit	\$15.00		
Community Dev.	Alley Closing Fee	\$200.00-\$400.00	Per 1/2 block	
Community Dev.	Complaint Abatement Fee Receipts	Contractor Fee		
Community Dev.	Street Bond Permit	\$5.00	Per square foot	
Community Dev.	Electric Service Fees	\$60.00	Overhead	
Community Dev.	Electric Service Fees	\$100.00	Underground	
Community Dev.	Electric Service Fees	\$35.00	Temporary Construction	
Community Dev.	Electric Meter	\$100.00		
Community Dev.	Water Connection	\$150.00		
Community Dev.	Meter Connection	\$50.00	Additional \$270.00 - 5/8 meter and \$360.00 - 3/4 meter	
Community Dev.	Construction Water	\$35.00		
Community Dev.	Sewer Inspection	\$100.00-\$200.00		
Community Dev.	Sewer Tap Fee	TBD	Dependent upon sewer connection fee	
Community Dev.	Building Permit Fees	\$30.00		Total valuation of \$1.00 - \$500.00
Community Dev.	Building Permit Fees	\$30.00	for the 1st \$500.00 plus \$1.75 for each additional \$100.00 or fraction thereof, to and including \$2000.00	Total valuation of \$501.00 - \$2,000.00
Community Dev.	Building Permit Fees	\$50.00	for the 1st \$2,000.00 plus \$9.00 for each additional \$1,000.00 or fraction thereof to and including \$25,000.00	Total valuation of \$2,001.00 - \$25,000.00
Community Dev.	Building Permit Fees	\$276.00	for the 1st \$25,000.00 plus \$8.00 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	Total valuation of \$25,001.00 - \$50,000.00
Community Dev.	Building Permit Fees	\$457.00	for the 1st \$50,000.00 plus \$6.25 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	Total valuation of \$50,001.00 - \$100,000.00
Community Dev.	Building Permit Fees	\$738.00	for the 1st \$100,000.00 plus \$5.25 for each additional \$1,000.00 or fraction thereof, to and including \$500,000.00	Total valuation of \$100,001.00 - \$500,000.00

City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
Community Dev.	Building Permit Fees	\$2,703.00	for the 1st \$500,000.00 plus \$4.00 for each additional \$1,000.00 or fraction thereof, to and including \$1,000,000.00	Total valuation of \$500,001.00 - \$1,000,000.00
Community Dev.	Building Permit Fees	\$4,546.00	for the 1st \$1,000,000.00 plus \$3.00 for each additional \$1,000.00 or fraction thereof	Total valuation of \$1,000,001.00 and up
Community Dev.	Inspections outside of normal business hours (minimum charge, two hours)	\$20.00	Per hour	
Community Dev.	Re-inspection fees assessed under provisions of Section 305(g)	\$20.00	Per hour	
Community Dev.	Inspections for which no fee is specifically indicated (minimum charge, one-half hour)	\$20.00	Per hour	
Community Dev.	Additional plan review required by changes, additions or revisions to approved plans (minimum charge, one-half hour)	\$20.00	Per hour	
Community Dev.	Temporary Sign Permit	\$25.00	For the first 10 day period, \$5.00 additional for 10 additional days (must be consecutive)	
Community Dev.	Temporary Sign Permit	\$25.00	For a 3 day period	
Police Department	Report Fee	\$5.00	Per copy	
Police Department	Trip Sheets	\$0.50	Per page	
Police Department	Color Photos	\$5.00	Per sheet	
Police Department	Color Photos on Compact Disc	\$20.00	Per disc	
Police Department	Videos & Recordings on CD	\$20.00	Per disc	
Fire Department	EMS Billing Fee	\$35.00/Report	(Billings for other agencies)	
Fire Department	Transport Fee	\$575.00	BLS Care	
Fire Department	Transport Fee	\$682.00	ALS Care	
Fire Department	Transport Fee	\$988.00	ALS 2 Care	
Fire Department	Treatment Fee	\$200.00	Does not include transport (treatment only)	
Fire Department	Treatment Fee	\$200.00	ALS Tier	
Fire Department	Loaded Mileage Transport Fee	\$12.00	Per loaded mile	
Fire Department	Burn Permit	\$35.00		
Fire Department	Pyrotechnic Special Effects	\$35.00		
Fire Department	Construction Permit for Fire Alarm	\$35.00		
Fire Department	Construction Permit for Fire Pump	\$35.00		
Fire Department	Above Ground Installation of Flammable Liquids/Flammable Gas Tanks	\$50.00		
Library	Lost or Damaged Materials	\$1.00	Missing barcode	
Library	Lost or Damaged Materials	\$2.50-\$9.00	Missing/Damaged cases for audio or audiobooks	
Library	Lost or Damaged Materials	\$1.50-\$3.00	DVD & music CD's	
Library	Lost or Damaged Materials	\$3.00	Lost inserts	
Library	Lost or Damaged Materials	TBD	Check with Library Director	
Library	Lost or Damaged Materials	\$2.00	Lost library card	
Library	Lost or Damaged Materials	\$2.00	Torn page	
Library	Photocopies	\$0.15	Per page	
Library	Computer Printouts	\$0.15	Per page	
Library	Processing Fee	\$7.50		
Library	Fines	\$0.15	Per day for printed materials - max of \$7.50	
Library	Fines	\$0.50	Per day for DVD's - max of \$7.50	
Library	Meeting room reservation	\$25.00	For 4 hours, \$5.00/hour thereafter	
Library	Used Books	\$2.00	Hardcover	
Library	Used Books	\$1.00	Paperback	
Memorial Pool	Daily Pool Admission (half off after 5pm)	\$4.00	Per resident ages 3-18	Non-resident ages 3-18 - \$5.00
Memorial Pool	Daily Pool Admission (half off after 5pm)	\$4.50	Per resident ages 19-59	Non-resident ages 19-59 - \$5.50
Memorial Pool	Daily Pool Admission (half off after 5pm)	\$4.00	Per resident ages 60+	Non-resident ages 60+ - \$5.00
Memorial Pool	Tot Splash Time	\$2.00	Per person	
Memorial Pool	Adult Lap Swim	\$2.00	Per person or free w/season pass	
Memorial Pool	Open Nigh Swim	\$2.00	Per person or free w/season pass	
Memorial Pool	Doggie Dive	\$8.00	For residents	Non-resident - \$10.00
Memorial Pool	Mighty Minnows Swim Lessons (Ages 9 months - 5 years)	\$21.50	Per resident	Non-resident - \$26.50
Memorial Pool	Red Cross Swim Lessons (Ages 5+)	\$35.00	Per resident	Non-resident - \$40.00
Memorial Pool	Punch Card Passes	\$40.00	Per resident - 10 swims	Non-resident - 10 swims - \$50.00
Memorial Pool	Punch Card Passes	\$80.00	Per resident - 20 swims	Non-resident - 20 swims - \$100.00
Memorial Pool	Season Pool Passes	\$69.00	1 person - Indianola resident (20% discount for early bird - April 4-29)	\$80.00 - 1 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Season Pool Passes	\$122	2 person - Indianola resident (20% discount for early bird - April 4-29)	\$142 - 2 person - non-resident (20% discount for early bird - April 4-29)

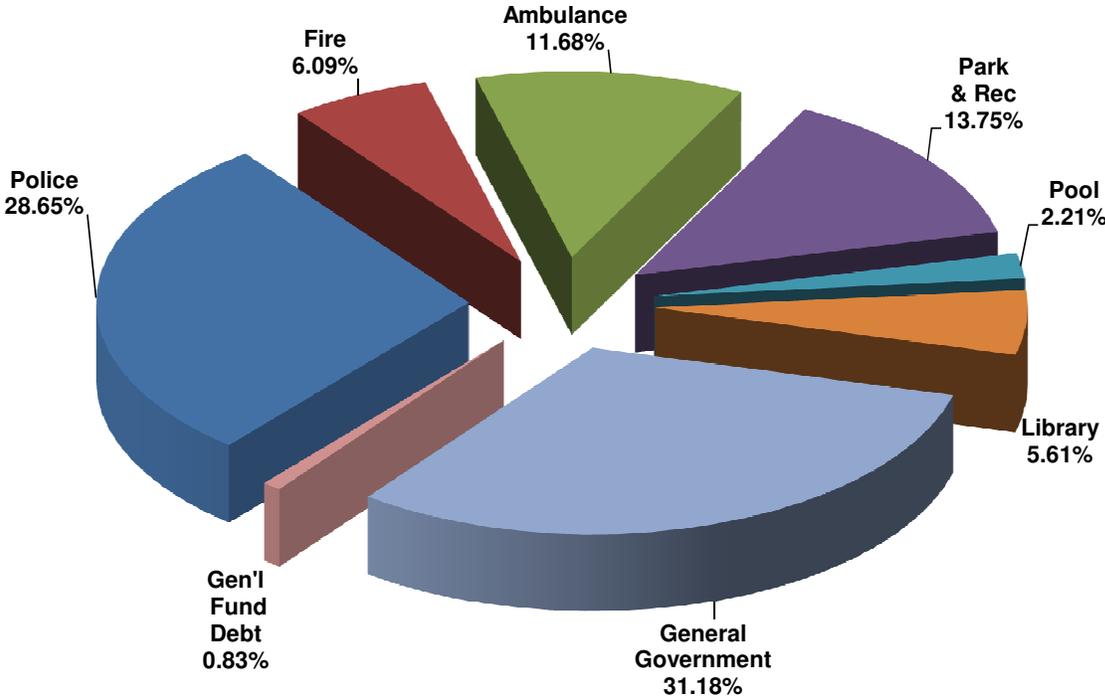
City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
Memorial Pool	Season Pool Passes	\$132	3 person - Indianola resident (20% discount for early bird - April 4-29)	\$154 - 3 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Season Pool Passes	\$142	4 person - Indianola resident (20% discount for early bird - April 4-29)	\$166 - 4 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Season Pool Passes	\$152	5 person - Indianola resident (20% discount for early bird - April 4-29)	\$178 - 5 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Season Pool Passes	\$10.00	Each additional resident	\$12.00 each additional non-resident
Memorial Pool	Pool Party Rental	\$325.00	Entire pool	
Memorial Pool	Pool Party Rental	\$240.00	Large pool only	
Memorial Pool	Pool Party Rental	\$150.00	Shallow pool only	
Memorial Pool	Mermaid, Princess & Superhero Pool Party	\$15.00	Includes 1 child & 1 adult	
Parks & Recreation	Special Needs Dances	\$3.00		
Parks & Recreation	Daddy Daughter Date Night	\$10.00	Non-resident - \$12.50	
Parks & Recreation	Indoor Playdates	\$1.00		
Parks & Recreation	Flashlight Easter Egg Hunt	\$6.00	Non-resident - \$7.50	
Parks & Recreation	Mad Science Workshops	\$29.00	Non-resident - \$34.00	
Parks & Recreation	Mad Science Camps	\$79.00-\$139.00	Non-resident - \$84.00-\$144.00	
Parks & Recreation	Bricks 4 Kidz Workshops	\$15.00	Non-resident - \$18.75	
Parks & Recreation	Bricks 4 Kidz Academy	\$119.00	Non-resident - \$124.00	
Parks & Recreation	Lego Robotics Lab	\$36.00-\$40.00	Non-resident - \$41.00-\$45.00	
Parks & Recreation	Nature Explorers	\$35.00	Non-resident - \$40.00	
Parks & Recreation	Horseback Rides	\$26.50	Non-resident - \$31.50	
Parks & Recreation	Junior Police Academy	\$23.00	Non-resident - \$28.00	
Parks & Recreation	Junior Fire Academy	\$17.50	Non-resident - \$22.00	
Parks & Recreation	Go! For Launch Rocket Camp	\$99.00	Non-resident - \$104.00	
Parks & Recreation	Magicamp	\$30.00	Non-resident - \$35.00	
Parks & Recreation	Kids Cooking	\$15.00	Non-resident - \$18.75	
Parks & Recreation	Babysitting Clinic	\$26.00	Non-resident - \$31.00	
Parks & Recreation	Adult Dance Classes	\$44.00	Non-resident - \$49.00	
Parks & Recreation	Car Care Clinic	\$10.00	Non-resident - \$12.50	
Parks & Recreation	iPad Workshops	\$10.00	Non-resident - \$12.50	
Parks & Recreation	Beginning Vegetable Gardening	\$9.00	Non-resident - \$11.25	
Parks & Recreation	Starting Plants from Seeds	\$5.00	Non-resident - \$6.25	
Parks & Recreation	Composting 101	\$5.00	Non-resident - \$6.25	
Parks & Recreation	Think Spring Garden Seminar	\$45.00		
Parks & Recreation	Garden Art	\$20.00-\$40.00		
Parks & Recreation	Senior Trips	\$8.00-\$25.00	Non-resident - \$10.00-\$30.00	
Parks & Recreation	Youth Softball Leagues	\$67.00-\$88.00	Non-resident - \$72.00-\$93.00	
Parks & Recreation	Adult Slowpitch Leagues	\$400-\$470/team		
Parks & Recreation	T-Ball Instruction	\$22.00	Non-resident - \$27.00	
Parks & Recreation	T-Ball League	\$33.00	Non-resident - \$38.00	
Parks & Recreation	British Soccer Camp	\$135.00		
Parks & Recreation	Youth Soccer Leagues	\$54.00-\$65.00	Non-resident - \$59.00-\$70.00	
Parks & Recreation	Youth Tennis Lessons	\$29.00	Non-resident - \$34.00	
Parks & Recreation	Youth Volleyball League	\$48.00	Non-resident - \$53.00	
Parks & Recreation	Pee Wee Nerf Football	\$23.00	Non-resident - \$28.00	
Parks & Recreation	Youth Flag Football League	\$44.00	Non-resident - \$49.00	
Parks & Recreation	Youth Basketball League	\$52.00	Non-resident - \$57.00	
Parks & Recreation	Adult Basketball League	\$165.00/team		
Parks & Recreation	Chicometrics	\$36.00	Non-resident - \$41.00	
Parks & Recreation	Tae Kwon Do	\$37.00-\$44.00	Non-resident - \$42.00-\$49.00	
Parks & Recreation	Little Dragons Tae Kwon Do	\$25.00	Non-resident - \$30.00	
Parks & Recreation	Buxton Room Rental	\$200.00/day		
Parks & Recreation	Conf & Arts/Craft Room - Non-Profits	\$5.50/hr	Non-resident - \$9.00/hr	
Parks & Recreation	Conf & Arts/Craft Room - For-Profits	\$11.00/hr	\$14.50/hr	
Parks & Recreation	Park Shelters	\$5.00/hr	Non-resident - \$6.00/hr	
Parks & Recreation	Pickard Camping	\$12.00/day		
Parks & Recreation	Buxton Gazebo	\$35.00/day		
Parks & Recreation	Amphitheater - General Public	\$65.00-\$100.00	Non-resident - \$95.00-\$130.00	
Parks & Recreation	Amphitheater - Church/Non-Profits	\$50.00-\$85.00	Non-resident - \$70.00-\$105.00	
Parks & Recreation	Softball Field Practice	\$10.00/75 minutes		
Parks & Recreation	Adult Softball Field	\$75.00/day		
Parks & Recreation	Youth Softball Field	\$60.00/day		
Parks & Recreation	Dog Park Pass	\$25.00/year		
Parks & Recreation	Recreation Equipment	\$0.50-\$10.00/day		
Parks & Recreation	Cross Country Course	\$100.00/day		
Sewer	Wastewater Sample	\$25.00/day		
Sewer	Normal Cleaning of Sewer Lines	\$1.25/foot		
Sewer	Televise Lines with DVD Report	\$1.25/foot		
Sewer	Jet/Vac Lines with 2 Laborers	\$225.00/hour	Minimum 1 hour per call	

City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
Sewer	Jet/Vac Lines with 2 Laborers Overtime	\$260.00/hour	Minimum 1 hour per call	
Sewer	Camera Van	\$195.00/hour	Minimum 1 hour per call	
Sewer	Camera Van Overtime	\$230.00/hour	Minimum 1 hour per call	
Sewer	Service Truck	\$175.00/hour	Minimum 1 hour per call	
Sewer	Labor	\$40.00/hour	Minimum 1 hour per call	
Sewer	Labor Overtime	\$60.00/hour	Minimum 1 hour per call	

FY 2016/17 General Fund
Department Expenditure Budgets



City of Indianola Employee Salaries

Position	Base Salary		
	Minimum	Maximum	
Full-Time			
Accountant	46,362	60,900	
Accounts Payable	36,638	44,534	per CBA
Accounts Receivable	36,638	44,534	per CBA
Childrens Services Librarian	37,759	48,746	
City Clerk	60,557	81,277	
City Manager	110,000	150,000	per contract
Community Dev. Office Manager	37,759	48,746	
Deputy Chief of Training	61,687	71,157	
Director of Community Development	72,766	93,635	
Director of Finance & Admin.	92,848	107,637	
Director of Information Technology	66,530	85,674	
EMS Billing Clerk	28,517	37,013	
Fire Chief	92,848	107,637	
Firefighter/Paramedic (6)	46,547	59,146	per CBA
Heavy Equipment Operator	49,607	54,691	per CBA
Horticulturist	44,665	49,243	per CBA
Inspector	51,484	66,302	
IT Technical Services Assistant	37,759	48,746	
Library Director	66,530	85,674	
Library Technical Services Asst.	31,098	40,328	
Library Teen/Adult Services	37,759	48,746	
Light Equipment Operator (3)	40,464	44,613	per CBA
Medium Equipment Operator (2)	44,665	49,243	per CBA
Park Technician I	40,464	44,613	per CBA
Park Technician III	44,665	49,243	per CBA
Parks & Recreation Director	71,951	81,277	
Parks Superintendent	46,362	60,900	
Police Captain	76,236	88,628	
Police Chief	79,706	103,280	
Police Clerical (full-time)	30,128	34,877	per CBA
Police Detective (2)	46,547	59,146	per CBA
Police Lieutenant	71,951	81,277	
Police Office Manager	37,759	48,746	
Police Officer (12)	46,547	59,146	per CBA
Police Sergeant (3)	61,687	71,157	
Recreation Office Manager	31,098	40,328	
Recreation Public Marketing Coord.	34,846	45,177	
Recreation Superintendent	46,362	60,900	
Street Superintendent	66,530	85,674	
Wastewater Operator - Grade I	41,504	45,653	per CBA
Wastewater Operator - Grade II	46,645	53,834	per CBA
Wastewater Operator - Grade III	51,306	59,229	per CBA
Wastewater Superintendent	72,766	93,635	
Part-Time			
Library Assistants (part-time) (4)	11.781/hr.	15.246/hr.	
Part-time Clerk I	14.951/hr.	19.388/hr.	
Police Clerical (part-time) (2)	13.707/hr.	16.556/hr.	per CBA
Recreation Activity Coord. (part-time)	14.955/hr.	18.166/hr.	per CBA
Recreation Clerical Asst. (part-time)	11.777/hr.	14.304/hr.	per CBA
Recreation Coordinator (part-time)	14.955/hr.	18.166/hr.	per CBA



Section 1

General Government

Funds

General Government

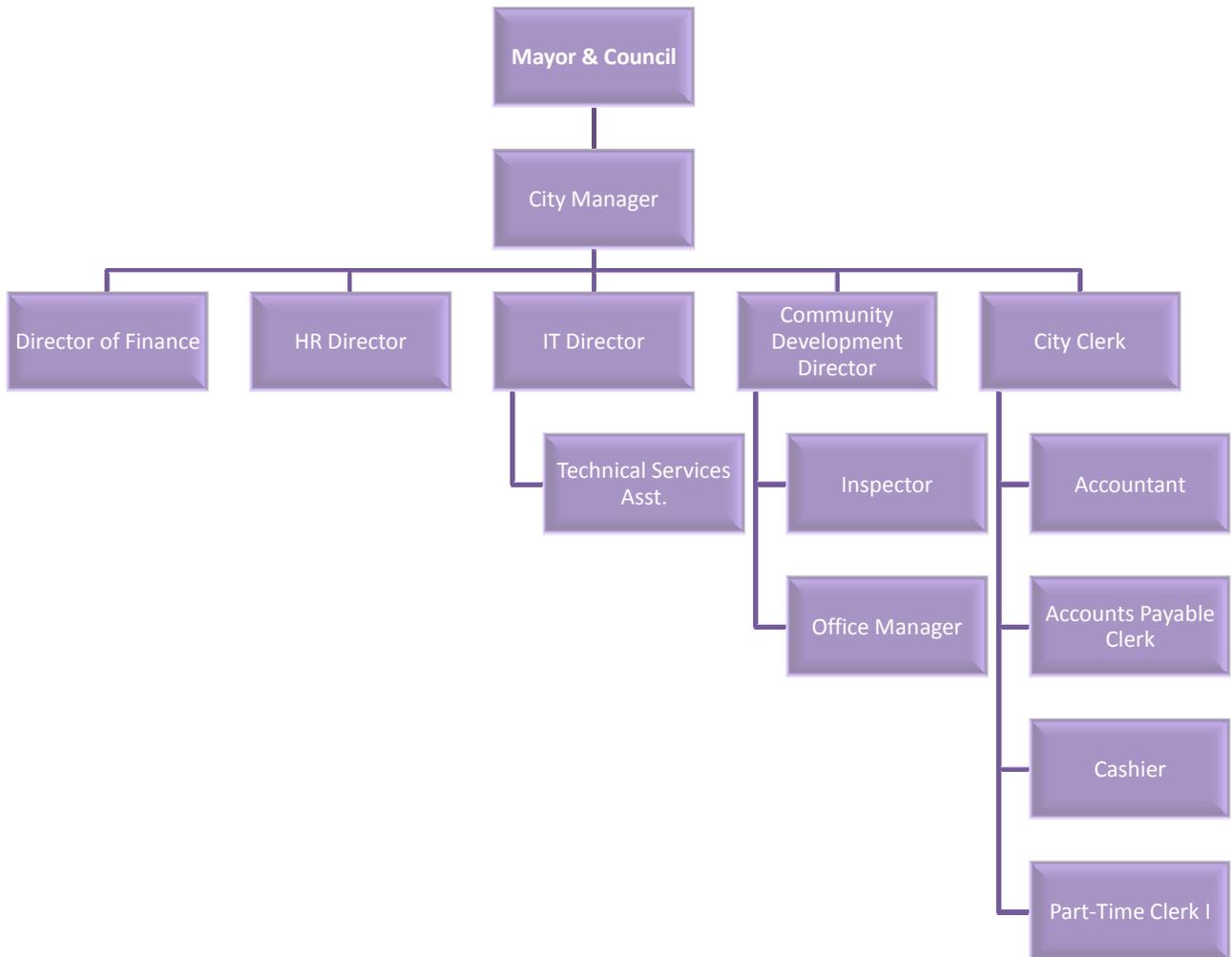
This fund consists of several departments including: Community Development, Mayor & Council, City Manager, City Clerk/Finance, Public Information & Technology, Human Resources and General Government/City Hall. This budget also funds the activities of Economic Development, Brush Facility, Community Betterment and Street Lighting.

General Government consists of the following positions:

	Filled	Authorized	Vacant
Full-Time	12	12	0
Part-Time	1	1	0

General Government

Organizational Chart



General Government

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Community Development - Dept. 1700						
Expenses						
	Salaries	180,716	185,472	191,600	206,800	205,300
	Benefits	74,724	76,238	84,000	86,500	91,700
	Education/Dues/Memberships	3,996	560	5,100	1,100	4,800
	Repair/Maintenance/Utilities	1,183	1,116	2,600	1,000	1,600
	Contractual Services	11,992	14,587	13,300	16,000	14,200
	Materials/Supplies/Miscellaneous	4,216	3,047	6,300	2,900	4,900
	Capital Outlay	1,202	1,079	1,700	300	1,700
Total Expenses		278,029	282,099	304,600	314,600	324,200
Community Development - Dept. 1700						
Revenues						
	Permits	142,320	110,633	108,800	172,600	132,000
	Fees/Fines/Reimbursements	9,024	11,555	6,000	6,500	8,800
	Miscellaneous	15	1	100	0	100
	Transfer In					
	Road Use Tax Fund	56,500	58,200	61,000	61,000	64,800
	Sewer Fund	56,500	58,200	61,000	61,000	64,800
Total Revenues		264,359	238,589	236,900	301,100	270,500

Community Development conducts all building related inspections; reviews site plans; administers the zoning code; assists with plans/specs for city projects; negotiates/obtains easements; negotiates D&D (Dangerous & Dilapidated) property purchases, and nuisance abatements.

General Government

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Street Lighting - Dept. 2300						
Expenses						
	Utilities	144,120	156,783	145,000	163,000	168,000
Total Expenses		144,120	156,783	145,000	163,000	168,000

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended
Brush Facility - Dept. 2900						
Expenses						
	Salaries	12,223	12,144	13,100	10,700	13,700
	Benefits	1,980	2,226	3,100	2,500	3,300
	Education/Dues/Memberships	0	245	200	0	200
	Repair/Maintenance/Utilities	20,259	17,358	15,000	15,000	15,000
	Materials/Supplies/Miscellaneous	10	1,417	700	700	700
Total Expenses		34,472	33,390	32,100	28,900	32,900
Brush Facility - Dept. 2900						
Revenues						
	Brush Facility Fees	22,844	20,740	20,000	19,400	21,000
Total Revenues		22,844	20,740	20,000	19,400	21,000

The brush facility is where residents can take their yard waste for a minimal fee. Revenues are generated by gate fees.

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Community Betterment - Dept. 5100						
Expenses						
	Payments to other agencies	27,859	43,247	45,000	45,000	45,000
	City Clean Up	0	750	0	0	0
	Keep Indianola Beautiful *	6,000	12,000	6,000	0	6,000
	Fine Arts Commission	0	0	3,000	0	3,000
Total Expenses		33,859	55,997	54,000	45,000	54,000
Community Betterment - Dept. 5100						
Revenues						
	Property Taxes	0	0	226,000	0	0
	Hotel/Motel Tax	17,238	18,751	22,000	25,400	22,000
	Bike Night Revenues	4,500	3,750	3,000	3,000	3,000
Total Revenues		21,738	22,501	251,000	28,400	25,000

General Government

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	Recommended Budget
Economic Development - Dept. 5200						
Expenses						
	Economic Development	30	29,456	250,000	250,000	600,000
	WCEDC	50,000	50,000	50,000	12,000	25,000
Total Expenses		50,030	79,456	300,000	262,000	625,000
Economic Development - Dept. 5200						
Revenues						
	Property Taxes	0	0	0	226,000	226,000
	Hotel/Motel Tax	34,475	37,502	44,000	50,900	55,000
	TIF Transfer & Loan Reimbursement	0	0	25,000	0	425,000
Total Revenues		34,475	37,502	69,000	276,900	706,000

Economic Development funds the City's economic development efforts.

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Mayor & Council - Dept. 6100						
Expenses						
	Salaries	16,800	16,800	16,800	17,300	16,800
	Benefits	1,665	1,592	2,900	1,800	2,700
	Education/Dues/Memberships	1,072	2,773	6,800	800	2,800
	Contractual Services	346	154	600	700	600
	Materials/Supplies/Miscellaneous	1,197	273	700	300	700
	Capital Outlay	818	0	200	2,700	700
Total Expenses		21,898	21,592	28,000	23,600	24,300
Mayor & Council - Dept. 6100						
Revenues						
Total Revenues		50	20	0	0	0

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
City Manager - Dept. 6150						
Expenses						
	Salaries	152,757	143,560	143,600	115,000	153,900
	Benefits	46,972	46,369	49,800	35,300	53,000
	Education/Dues/Memberships	5,615	5,456	4,300	2,300	2,500
	Repair/Maintenance/Utilities	283	18	200	0	200
	Contractual Services	84	84	300	0	300
	Materials/Supplies/Miscellaneous	169	450	600	900	600
Total Expenses		205,880	195,937	198,800	153,500	210,500
City Manager - Dept. 6150						
Revenues						
	Transfer In	125,400	129,000	136,000	136,000	140,400
Total Revenues		125,400	129,000	136,000	136,000	140,400

General Government

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
City Clerk/Finance Department - Dept. 6200						
Expenses						
	Salaries	301,320	324,236	340,100	364,200	359,800
	Benefits	141,970	148,668	161,500	173,700	164,900
	Education/Dues/Memberships	4,202	2,749	3,300	3,100	4,300
	Repair/Maintenance/Utilities	22,481	18,453	17,000	9,200	12,000
	Contractual Services	11,676	37,609	16,000	25,900	18,500
	Materials/Supplies/Miscellaneous	38,045	29,440	40,500	38,600	42,100
	Capital Outlay	3,665	0	17,000	7,100	15,000
Total Expenses		523,359	561,155	595,400	621,800	616,600
City Clerk/Finance Department - Dept. 6200						
Revenues						
	Transfer In	410,600	439,100	458,000	458,000	468,600
Total Revenues		410,600	439,100	458,000	458,000	468,600

This department's duties include budgeting/finance, record keeping, payroll, utility billing, accounts payable and other general administrative functions (i.e. recycling, issuing licenses and permits).

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Public Information & Technology - Dept. 6210						
Expenses						
	Salaries	61,398	63,943	66,200	71,200	117,100
	Benefits	19,778	20,435	22,200	24,000	51,500
	Education/Dues/Memberships	1,518	1,829	5,800	1,600	3,450
	Repair/Maintenance/Utilities	459	494	1,500	100	1,400
	Contractual Services	7,657	7,052	8,000	12,000	5,600
	Newsletter	20,880	19,218	24,000	24,100	26,000
	Materials/Supplies/Miscellaneous	13,062	6,628	7,800	10,200	4,450
	Capital Outlay	8,582	16,722	17,000	17,000	20,000
Total Expenses		133,334	136,321	152,500	160,200	229,500
Public Information & Technology - Dept. 6210						
Revenues						
	Cable Franchise Fees	72,631	75,872	82,000	74,700	75,000
	Transfer In	53,500	58,300	59,200	59,100	96,500
Total Revenues		126,131	134,172	141,200	133,800	171,500

General Government

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Human Resources/Risk Management - Dept. 6250						
Expenses						
	Salaries	74,204	75,794	77,700	84,200	84,900
	Benefits	30,382	30,731	32,900	35,100	36,300
	Education/Dues/Memberships	1,313	3,196	2,600	700	2,600
	Materials/Supplies/Miscellaneous	193	197	700	0	700
Total Expenses		106,092	109,918	113,900	120,000	124,500
Human Resources/Risk Management - Dept. 6250						
Revenues						
	Transfer In	81,300	81,900	85,800	85,800	93,300
Total Revenues		81,300	81,900	85,800	85,800	93,300

All HR issues (including labor negotiations, discipline, health insurance, employee surveys, etc.) are conducted by this department. Risk Management includes all auto, property, and liability claims, renewals and inventory.

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
General Government/Municipal Building - Dept. 6500 & 9100						
Expenses						
	Repair/Maintenance/Utilities	98,281	48,251	65,000	72,200	70,000
	Includes:					
	CH Repair/Maintenance	48,762	8,190	22,000	35,600	27,000
	CH Utilities	49,519	40,061	43,000	36,600	43,000
	Contractual Services	283,413	254,208	251,300	217,300	232,200
	Includes by not limited to:					
	Audit Fees	8,925	9,325	15,000	4,000	15,000
	Publishing Costs	11,863	10,076	15,000	10,200	15,000
	Liability Insurance	32,546	9,384	30,200	47,600	30,200
	Janitorial Services	53,126	52,878	53,000	52,900	53,000
	Legal Fees (Bonds/City Attorney)	101,694	90,839	76,100	57,600	58,000
	Membership Dues/Fees	4,378	9,667	5,000	0	5,000
	Misc. Contractual	70,881	53,271	57,000	45,000	56,000
	Materials/Supplies/Miscellaneous	24,698	37,569	36,800	10,800	12,800
	Capital Outlay	20,625	20,798	30,000	40,000	30,000
	Transfer Out	26,000	26,000	36,000	31,000	36,000
Total Expenses		453,017	386,826	419,100	371,300	381,000
General Government/Municipal Building - Dept. 6500 & 9100						
Revenues						
	Franchise Fees - MEC	67,200	0	0	0	0
	Miscellaneous	38,741	24,698	25,000	55,300	7,000
	Transfer In - PILOT water/electric	349,500	370,900	440,800	392,200	477,300
	Transfer In - Sewer	128,900	138,800	90,200	138,800	90,200
	Transfer In - IMU Franchise Fees	3,222	6,228	0	8,200	10,000
Total Revenues		587,563	540,626	556,000	594,500	584,500

General Government

Fund 001 - General Government		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Government Property - Dept. 9500						
Expenses						
	Transfer Out	210,333	73,333	100,000	0	196,000
Total Expenses		210,333	73,333	100,000	0	196,000
Government Property - Dept. 9500						
Revenues						
	Licenses/Permits	21,769	21,691	18,400	21,300	18,400
	Interest	135,554	141,351	150,000	146,800	150,000
	YMCA Rent	133,333	193,403	200,000	230,400	245,600
	Court Fines/Miscellaneous	138,377	64,541	65,000	38,700	60,000
Total Revenues		429,033	420,986	433,400	437,200	474,000

Fund #001 Summary				FY 2016		FY 2017
	Beginning Fund Balance			1,178,500		1,387,300
	Total Departmental Revenues			2,472,700		2,954,800
	Total Departmental Expenses			(2,263,900)		(2,986,500)
	Ending Fund Balance			1,387,300		1,355,600

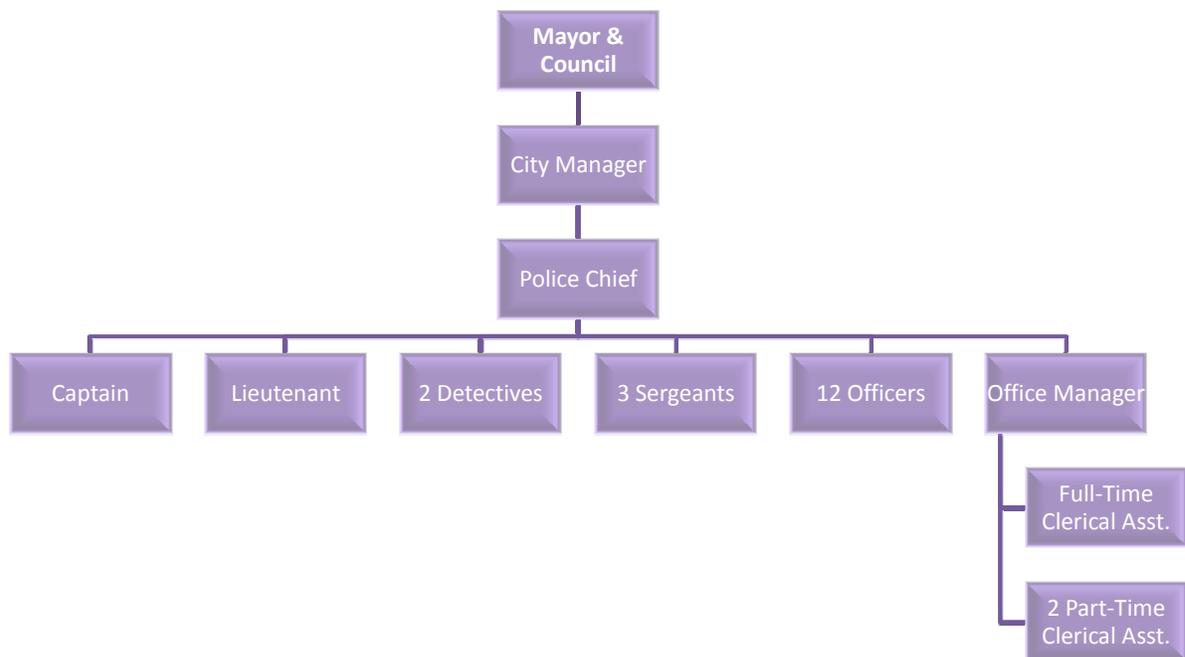
Police Department

The Police Department consists of the following positions:

	Filled	Authorized	Vacant
Full-Time	21	22	1
Part-Time	2	2	0

Police Department

Organizational Chart



Police Department

Fund 011 - Police Department		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Police - Dept. 1100						
Expenses						
Salaries		1,373,852	1,350,980	1,435,600	1,490,700	1,547,100
Benefits		750,278	752,205	780,400	801,800	809,500
Education/Dues/Memberships		12,689	18,570	16,600	7,700	16,600
Repair/Maintenance/Utilities		13,512	17,588	34,100	25,700	34,100
Contractual Services		79,547	100,601	104,200	97,500	103,600
Included but not limited to:						
Liability Insurance		17,198	19,178	20,500	33,700	20,500
Animal Control/Humane Society		28,953	28,953	36,000	29,000	36,000
Materials/Supplies/Miscellaneous		50,016	41,952	74,000	31,300	74,000
Includes Vehicle Operating Supplies		37,943	27,711	50,000	24,400	50,000
Capital Outlay		61,128	15,998	25,000	27,500	55,000
Total Expenses		2,341,022	2,297,894	2,469,900	2,482,200	2,639,900
Police - Dept. 1100						
Revenues						
Property Taxes		2,143,881	2,299,719	2,279,100	2,279,100	2,357,200
PILOT		260,000	274,500	286,000	286,000	305,600
Grants/Reimbursements		8,819	9,785	4,500	4,500	64,500
Charges for Service		1,455	1,909	1,000	1,000	1,000
Fees/Fines/Reimbursements/Misc.		17,788	11,549	5,000	2,000	5,000
Transfer In		12,500	12,500	12,500	12,500	12,500
Total Revenues		2,444,443	2,609,962	2,588,100	2,585,100	2,745,800

Fund 011 - Police Department		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Police - Dispatch/Radio - Dept. 1111						
Expenses						
Repair/Maintenance/Utilities		3,246	3,715	8,000	4,200	8,000
Contractual Services (County)		59,700	79,600	81,400	79,600	81,400
Materials/Supplies/Miscellaneous		0	1,230	1,700	0	1,700
Capital Outlay		1,040	10,850	13,000	0	13,000
Total Expenses		63,986	95,395	104,100	83,800	104,100

Fund #011 Summary				FY 2016	FY 2017
Beginning Fund Balance				502,500	521,600
Total Departmental Revenues				2,585,100	2,745,800
Total Departmental Expenses				(2,566,000)	(2,744,000)
Ending Fund Balance				521,600	523,400

Included in the FY 16/17 expenditures is \$100,000 for the hire of 1 additional officer.

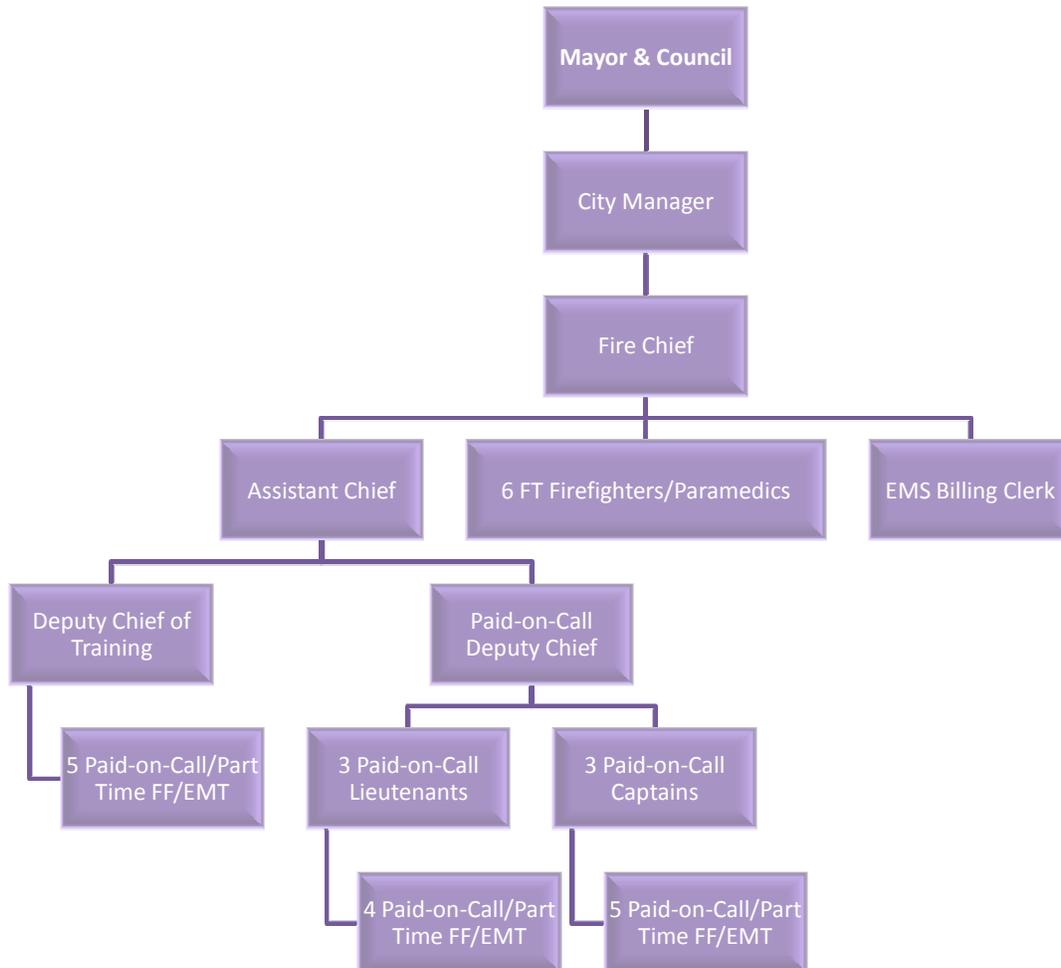
Fire Department

The Fire & Ambulance Departments consists of the following positions:

	Filled	Authorized	Vacant
Full-Time	9	9	0
Part-Time	17	17	0
Paid-on-Call	18	21	3

Fire & Ambulance Departments

Organizational Chart



Fire Department

Fund 015 - Fire Department		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Fire Department						
Expenses						
Salaries		269,797	194,230	210,600	222,500	252,600
Benefits		133,822	106,296	141,200	118,500	121,000
Education/Dues/Memberships		6,937	5,707	13,600	6,900	13,600
Repair/Maintenance/Utilities		19,864	32,491	26,700	36,900	45,000
Contractual Services		31,751	24,135	25,200	44,900	25,200
Included but not limited to:						
Liability Insurance		19,865	16,434	16,900	30,100	16,900
Materials/Supplies/Miscellaneous		82,659	69,086	85,800	76,100	99,800
Includes Vehicle Operating Supplies		11,894	18,231	16,000	9,400	16,000
Personal Protective Equipment		31,834	19,365	35,000	17,500	35,000
Capital Outlay		6,618	17,085	21,000	17,500	21,000
Storm Sirens		4,003	187	5,000	0	5,000
Total Expenses		555,451	449,217	529,100	523,300	583,200
Fire Department						
Revenues						
Property Taxes		364,520	524,307	520,300	591,600	496,600
Permits/License Fees		275	200	0	500	0
Charges for Service		9,251	8,938	7,600	17,100	7,600
Township Fire Service Fees		80,755	82,841	80,300	94,400	80,300
Fees/Fine/Reimbursements/Misc.		1,148	142	900	9,200	900
Sale of Vehicles		150,500	1,320	0	0	0
Total Revenues		606,449	617,748	609,100	712,800	585,400

Fund #015 Summary		FY 2016	FY 2017
Beginning Fund Balance		323,400	409,200
Total Departmental Revenues		609,100	585,400
Total Departmental Expenses		(523,300)	(583,200)
Ending Fund Balance		409,200	411,400

85% of firefighters salaries are paid with ambulance revenues due to calls for service.

<u>Calls for Service</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Fire	295	234	271	260
Ambulance	1460	1733	1782	1839
Total	1755	1965	2053	2099

Ambulance Department

Fund 016 - Ambulance		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Ambulance						
Expenses						
	Salaries	536,257	561,381	547,300	663,600	686,600
	Benefits	217,962	221,915	247,400	264,400	268,500
	Education/Dues/Memberships	8,708	3,644	11,200	2,700	11,200
	Repair/Maintenance/Utilities	4,952	4,941	9,500	8,000	8,300
	Contractual Services	8,152	12,573	16,800	15,700	17,300
	Included but not limited to:					
	Liability Insurance	4,575	3,304	5,900	7,700	5,900
	Medical/Physicals	1,250	2,600	4,800	5,300	4,800
	Materials/Supplies/Miscellaneous	73,004	73,356	78,100	57,700	78,100
	Includes					
	Vehicle Operating Supplies	23,499	24,639	21,000	17,300	21,000
	Capital Outlay	184,983	16,185	14,000	14,000	14,000
	Transfer Out	34,300	65,500	34,300	34,300	34,300
Total Expenses		1,068,318	959,495	958,600	1,060,400	1,118,300
Ambulance						
Revenues						
	Property Taxes	108,509	275,618	273,200	310,200	447,500
	Charges for Service	3,225	578	3,000	12,600	12,000
	Township Fire Service Fees	40,348	41,453	39,200	50,700	44,600
	Ambulance Fees	727,834	758,021	672,000	715,900	715,000
	Refunds/Reimbursements/Misc.	3,940	4,000	0	0	0
Total Revenues		883,856	1,079,670	987,400	1,089,400	1,219,100

Fund #016 Summary		FY 2016	FY 2017
	Beginning Fund Balance	351,800	326,700
	Total Departmental Revenues	947,400	1,219,100
	Total Departmental Expenses	(972,500)	(1,118,300)
	Ending Fund Balance	326,700	427,500

The Ambulance Department pays 85% of the Paramedic/Firefighter salaries & benefits due to call volume. Also, the department handles the ambulance billing for Carlisle, Norwalk, Martensdale and Melcher Dallas. The annual revenue from these communities offsets some of the staff costs. Ambulance fees provide most of this budget's revenue. Included in the FY 16/17 expenditures is \$100,000 yearly savings for the purchase of a new ambulance in FY 2018.

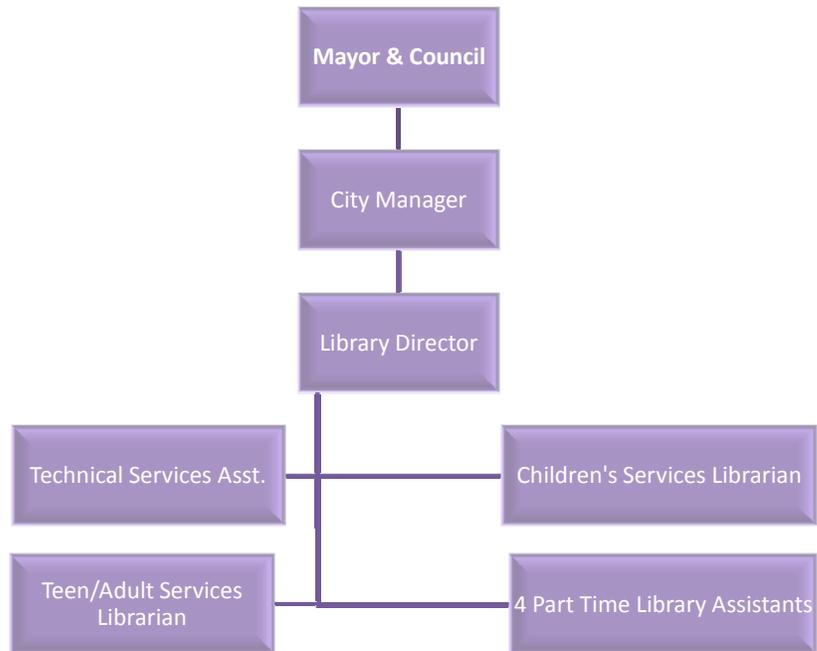
Library Department

The Library department consists of the following positions:

	Filled	Authorized	Vacant
Full-Time	4	4	0
Part-Time	4	4	0

Library Department

Organizational Chart



Library Department

Fund 041 - Library		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Library						
Expenses						
	Salaries	304,417	252,257	258,900	258,900	270,200
	Benefits	125,698	103,211	108,100	106,400	116,100
	Education/Dues/Memberships	2,750	670	200	600	900
	Repair/Maintenance/Utilities	29,656	29,926	33,400	30,700	33,400
	Contractual Services	58,757	47,618	53,500	52,500	46,800
	Included but not limited to:					
	Liability Insurance	8,078	4,093	6,100	5,700	5,400
	Janitorial Services	15,938	13,848	15,200	15,200	15,200
	Materials/Supplies/Miscellaneous	91,140	68,105	74,600	73,100	70,300
	Includes					
	Library Books/Periodicals	62,740	42,555	50,000	50,000	50,000
	Audio/Visual Materials	7,382	5,151	7,000	6,400	11,000
	Capital Outlay					0
Total Expenses		612,418	501,787	528,700	522,200	537,700
Library						
Revenues						
	Property Taxes	493,166	397,526	417,200	471,000	445,400
	Use of Money & Property - Rent	9,245	5,845	9,200	2,405	200
	County Payments	79,533	78,814	80,000	80,000	80,000
	Fees/Fines/Reimbursements/Misc.	22,690	19,100	22,300	15,700	17,000
Total Revenues		604,634	501,285	528,700	569,105	542,600
Fund #041 Summary						
	Beginning Fund Balance			17,600		2,800
	Total Departmental Revenues			507,500		542,600
	Total Departmental Expenses			(522,300)		(537,700)
	Ending Fund Balance			2,800		7,700

Parks & Recreation

The Parks & Recreation Departments consists of the following positions:

	Filled	Authorized	Vacant
Full-Time	8	8	0
Part-Time	3	3	0

Parks & Recreation Departments

Organizational Chart



Parks & Recreation

Fund 042 - Parks & Recreation		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Parks & Recreation - Dept. 4200						
Expenses						
	Salaries	190,932	197,503	208,400	512,000	345,100
	Benefits	129,782	120,522	122,200	180,500	141,900
	Education/Dues/Memberships	3,506	6,459	2,000	8,400	3,100
	Repair/Maintenance/Utilities	9,689	41,244	32,500	39,300	32,500
	Contractual Services	73,112	107,270	107,600	138,800	110,700
	Materials/Supplies/Miscellaneous	49,329	127,536	99,800	140,400	96,300
	Capital Outlay	153	18,466	13,900	28,400	13,900
Total Expenses		456,503	619,000	586,400	1,047,800	743,500
Parks & Recreation - Dept. 4200						
Revenues						
	Property Taxes	1,040,184	864,902	859,300	979,700	940,800
	Hotel/Motel Tax	17,238	18,751	18,000	25,400	18,000
	Use of Money & Property - Rent	17,670	42,524	43,000	40,000	46,300
	Charges for Services	67,481	136,848	159,100	142,300	148,600
	Miscellaneous	13,283	12,574	22,900	20,100	20,300
	Sale of Merchandise	61,158	101,478	105,400	100,200	100,400
	Non-Revenue Sources (sales tax)	2,979	1,914	3,900	3,900	3,900
	Transfer in from Pool	10,000	0	0	0	0
Total Revenues		1,229,993	1,178,991	1,211,600	1,311,600	1,278,300

Fund 042 - Parks & Recreation		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Parks - Dept. 4300						
Expenses						
	Salaries	230,183	222,348	223,360	223,360	240,200
	Benefits	107,901	100,495	112,215	110,315	121,600
	Education/Dues/Memberships	3,200	3,366	6,300	3,500	4,500
	Repair/Maintenance/Utilities	485	20,200	36,800	22,100	34,800
	Contractual Services	9,026	49,920	75,500	75,900	72,400
	Materials/Supplies/Miscellaneous	31,875	66,751	75,000	31,800	47,800
	Capital Outlay	0	1,500	5,500	78,100	5,500
	Transfer Out CAF	20,000	0	0	0	0
Total Expenses		402,670	464,580	534,675	545,075	526,800

Parks & Recreation

Fund 042 - Parks & Recreation		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Horticulture - Dept. 4320						
Expenses						
Salaries		8,379	0	24,640	24,640	21,500
Benefits		1,665	0	6,485	6,485	4,300
Education/Dues/Memberships		0	0	0	0	0
Repair/Maintenance/Utilities		0	0	0	0	0
Contractual Services		0	0	0	0	0
Materials/Supplies/Miscellaneous		5,169	0	20,000	20,000	20,900
Capital Outlay		5,615	0	0	0	0
Total Expenses		20,828	0	51,125	51,125	46,700
Parks - Dept. 4300						
Revenues						
Use of Money & Property - Rent		237	10,819	8,800	14,900	19,200
Charges for Services		3,702	3,131	0	0	3,000
Miscellaneous		6,839	14,908	500	7,900	8,000
Total Revenues		10,778	28,858	9,300	22,800	30,200

Fund #042 Summary				FY 2016	FY 2017
	Beginning Fund Balance			481,100	345,100
	Total Departmental Revenues			1,208,000	1,308,500
	Total Departmental Expenses			(1,344,000)	(1,317,000)
	Ending Fund Balance			345,100	336,600

The Recreation budget consists of athletic/recreation activities for the community including: youth football, basketball and softball; holiday and senior center programs. Instructors, referees, materials, supplies, uniforms and equipment are part of the budget as well.

The Parks Department maintains all park and trail areas in the City. The Parks budget includes improvements to parks and staff also provide maintenance for the Activity Center, City Hall grounds, Library, D&D properties & the Helipoint.

Memorial Pool

Fund 045 - Pool		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Pool						
Expenses						
	Salaries	61,446	58,200	70,000	91,700	87,000
	Benefits	8,329	6,778	9,100	11,000	10,500
	Education/Dues/Memberships	653	542	900	900	2,600
	Repair/Maintenance/Utilities	58,061	102,815	77,200	57,200	57,200
	Contractual Services	13,650	13,277	17,000	20,100	14,200
	Materials/Supplies/Miscellaneous	40,079	42,097	41,400	47,300	38,900
	Capital Outlay	575	170	1,300	1,200	1,300
Total Expenses		182,793	223,879	216,900	229,400	211,700
Pool						
Revenues						
	Property Taxes	78,649	90,124	90,000	104,100	90,000
	Pool/Locker Rental	5,176	2,757	4,800	4,100	3,700
	Pool Passes/Admissions/Program	117,336	120,425	109,600	78,100	116,500
	Concessions	8,805	17,631	16,500	25,700	21,000
Total Revenues		209,966	230,937	220,900	212,000	231,200
Fund #045 Summary						
	Beginning Fund Balance			(30,400)		12,000
	Total Departmental Revenues			271,800		231,200
	Total Departmental Expenses			(229,400)		(211,700)
	Ending Fund Balance			12,000		31,500

Included in the FY 16/17 expenditures for the Memorial Pool is \$15,000 to replace the circulation pump, \$12,000 to replace the diving board, \$7,000 to replace the padding near the lily pads, and \$5,000 to replace the tumble buckets.

General Fund Debt Service

Fund 071 - General Fund Debt Service		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
General Fund Debt Service						
Expenses						
	Principal/Interest Payments	159,547	78,795	78,800	76,800	79,900
Total Expenses		159,547	78,795	78,800	76,800	79,900
General Fund Debt Service						
Revenues						
	Property Taxes	118,543	96,209	72,500	83,600	80,000
Total Revenues		118,543	96,209	72,500	83,600	80,000
Fund #071 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			55,600		74,900
	Total Departmental Revenues			96,100		80,000
	Total Departmental Expenses			(76,800)		(79,900)
	Ending Fund Balance			74,900		75,000



Section 2

Special Revenues & Restricted Funds

Gas Franchise Fees

Fund #099 - Franchise Fees - MEC Summary		FY 2016	FY 2017
Beginning Fund Balance		368,200	458,200
Total Departmental Revenues		90,000	90,000
Total Departmental Expenses		0	0
Ending Fund Balance		458,200	548,200

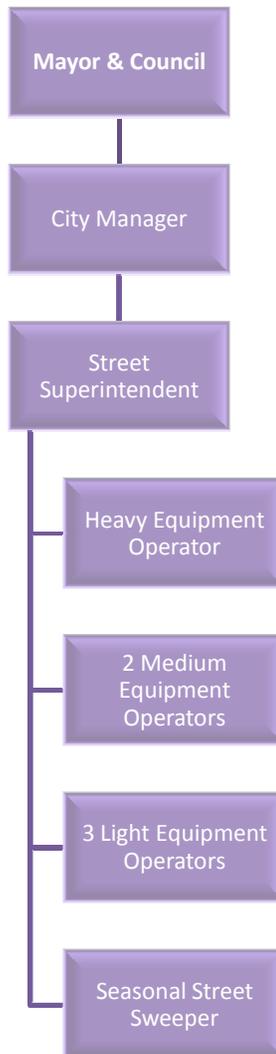
Street Department

The Street Department consists of the following positions:

	Filled	Authorized	Vacant
Full-Time	7	7	0
Part-Time	1	1	0

Street Department

Organizational Chart



Street Department

Fund 110 - Street		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Street - Dept. 2100						
Expenses						
	Salaries	386,674	372,864	407,900	417,700	433,700
	Benefits	204,209	211,869	224,900	219,850	237,400
	Education/Dues/Memberships	3,735	4,264	3,900	900	3,900
	Repair/Maintenance/Utilities	91,753	68,849	90,200	47,100	90,200
	Contractual Services	27,731	29,681	33,600	35,000	34,600
	Materials/Supplies/Miscellaneous	348,607	318,385	354,800	362,100	364,900
	Capital Outlay	519	3,000	325,000	325,000	221,000
	Department Contributions To:					
	Community Development	56,500	58,200	61,000	61,000	64,800
	Street Capital Fund	0	0	0	160,000	0
	City Manager	62,700	64,500	68,000	68,000	70,200
	City Clerk's Office	16,500	17,300	18,100	18,100	18,500
	Info & Technology	6,700	7,300	7,400	7,400	11,500
	Human Resources	27,100	27,300	28,600	28,600	31,100
	Safety Program	6,000	6,000	6,000	6,000	6,000
Total Expenses		1,238,728	1,189,512	1,629,400	1,756,750	1,587,800
Street - Dept. 2100						
Revenues						
	Road Use Taxes	1,476,038	1,537,069	1,456,000	1,781,231	1,781,200
	Miscellaneous	5,563	12,720	1,000	36,100	1,000
Total Revenues		1,481,601	1,549,789	1,457,000	1,817,331	1,782,200

Fund 110 - Street		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Snow Removal/Ice Control - Dept. 2500						
Expenses						
	Salaries	24,385	14,958	28,700	28,700	30,100
	Repair/Maintenance/Utilities	1,751	13,094	9,000	9,000	9,000
	Materials/Supplies/Miscellaneous	28,969	27,769	30,000	30,000	30,000
Total Expenses		55,105	55,821	67,700	67,700	69,100

Street Department

Fund 110 - Street		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Street Cleaning/Sweeping - Dept. 2700 & 2900						
Expenses						
Salaries		29,520	29,220	28,800	37,900	30,800
Benefits		4,452	4,228	4,800	6,300	5,200
Materials/Supplies/Miscellaneous		5,553	5,011	15,000	0	15,000
Total Expenses		39,525	38,459	48,600	44,200	51,000
Street Cleaning/Sweeping - Dept. 2700 & 2900						
Revenues						
Refunds/Reimbursements		400	1,765	500	300	500
Total Revenues		400	1,765	500	300	500
Fund #110 Summary						
				FY 2016		FY 2017
	Beginning Fund Balance			1,099,500		1,067,500
	Total Departmental Revenues			1,817,300		1,782,700
	Total Departmental Expenses			(1,849,300)		(1,707,900)
	Ending Fund Balance			1,067,500		1,142,300

Fund 110 consists of street operations and maintenance expenses and is funded from Road Use Tax (RUT). Property taxes are not used. Included in the FY 16/17 expenditures is \$35,000 to purchase a new 2016 truck, \$90,000 to purchase a new 2016 backhoe, \$25,000 to purchase a new air compressor and \$28,000 to purchase a new melter.

* Total amount for infrastructure is \$375,000.00

YMCA Maintenance Fund

Fund 115 - YMCA Maintenance Obligations	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
YMCA Maintenance Obligations					
Expenses					
YMCA Maintenance	25,275	8,310	40,000	1,500	40,000
Total Expenses	25,275	8,310	40,000	1,500	40,000
YMCA Maintenance Obligations					
Revenues					
Transfers In - YMCA Maintenance	53,333	73,333	100,000	100,000	100,000
Total Revenues	53,333	73,333	100,000	100,000	100,000
Fund #115 Summary			FY 2016		FY 2017
Beginning Fund Balance			93,100		153,100
Total Departmental Revenues			100,000		100,000
Total Departmental Expenses			(40,000)		(40,000)
Ending Fund Balance			153,100		213,100

Tax Increment Financing (TIF)

Fund 125 & 127 - Downtown/Hillcrest TIF		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Downtown/Hillcrest TIF						
Expenses						
	TIF Expenses	33,142	0	150,000	171,200	20,000
	TIF Obligations	0	0	0	0	425,000
	Transfer Out - WCEDC	0	0	0	0	25,000
	Transfer Out - TIF Projects	31,026	290,468	42,300	232,600	1,165,400
Total Expenses		64,168	290,468	192,300	403,800	1,635,400
Downtown/Hillcrest TIF						
Revenues						
	Property Taxes - TIF	432,526	309,518	377,200	377,200	1,845,000
Total Revenues		432,526	309,518	377,200	377,200	1,845,000
Fund #125 & #127 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			476,600		555,200
	Total Departmental Revenues			1,627,400		1,845,000
	Total Departmental Expenses			(1,548,800)		(1,635,400)
	Ending Fund Balance			555,200		764,800

In December 2015, City Council unified the downtown and Hillcrest Tax Increment Financing (TIF) districts. The revenue generated in the new combined TIF area is used to fund future developments.

Fund #126 - East 92 TIF Summary		FY 2016	FY 2017
	Beginning Fund Balance	15,800	15,800
	Total Departmental Revenues	0	0
	Total Departmental Expenses	0	0
	Ending Fund Balance	15,800	15,800

Library Department

Fund 141 - Library Special Revenue		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Library Special Revenue						
Expenses						
	Library Books & Periodicals	8,847	9,140	5,000	5,000	5,000
	Summer Reading Program	6,653	5,034	5,000	5,000	5,000
	Friends of the Library Expense	7,666	2,375	6,000	6,000	5,000
	Enrich Iowa	1,963	7,662	3,800	3,800	7,000
Total Expenses		25,129	24,211	19,800	19,800	22,000
Library Special Revenue						
Revenues						
	Interest	464	592	0	600	0
	Enrich Iowa	1,963	7,662	500	7,000	7,000
	Program Fees - Summer Reading	2,050	3,149	1,700	1,700	700
	Donations/Contributions	18,233	15,384	9,000	9,000	9,000
Total Revenues		22,710	26,787	11,200	18,300	16,700

Fund #141 Summary				FY 2016	FY 2017
	Beginning Fund Balance			36,100	27,500
	Total Departmental Revenues			11,200	16,700
	Total Departmental Expenses			(19,800)	(22,000)
	Ending Fund Balance			27,500	22,200

All revenue for the Library Special Revenue fund is from private donations and contributions. Tax dollars are not used to support this budget. Typical expenses include library books and summer reading programs.

Parks & Recreation

Fund 142 - Park & Recreation Special Revenue		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Park & Rec Special Revenue						
Expenses						
	Consignment Tickets	2,908	3,098	25,000	6,000	25,000
	Specialized Equipment	2,100	0	50,000	0	50,000
	Materials/Supplies/Miscellaneous	51,593	20,890	0	17,800	0
Total Expenses		56,601	23,988	75,000	23,800	75,000
Park & Rec Special Revenue						
Revenues						
	Misc Sales (Copies/Scrap/Etc.)	2,518	2,032	25,000	3,500	25,000
	Miscellaneous	29,337	40,653	0	24,600	0
Total Revenues		31,855	42,685	25,000	28,100	25,000
Fund #142 Summary						
	Beginning Fund Balance			134,400		84,400
	Total Departmental Revenues			25,000		25,000
	Total Departmental Expenses			(75,000)		(75,000)
	Ending Fund Balance			84,400		34,400

All revenue for Fund 142 is from fundraising and private donations, grants and other contributions. Tax dollars are not used to support this budget. Typical expenses include consignment tickets, key card program and specialized equipment.

Downtown Loan Fund Summary

Fund #160 - Downtown Loan Fund Summary				FY 2016	FY 2017
	Beginning Fund Balance			64,100	65,600
	Total Departmental Revenues			1,500	1,500
	Total Departmental Expenses			0	0
	Ending Fund Balance			65,600	67,100

Downtown Business Incentive Program

Fund 161 - Downtown Business Incentive Program		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Downtown BIZ Plan						
Expenses						
	Loan	0	86,770	25,000	50,000	25,000
	Grant	45,552	74,160	25,000	50,000	25,000
	Interest	9,429	8,445	10,000	8,400	10,000
	Total Expenses	54,981	169,375	60,000	108,400	60,000
Downtown BIZ Plan						
Revenues						
	Loan Payment	22,140	63,809	60,000	4,200	60,000
	Transfer In - TIF	0	200,000	0	0	0
	Total Revenues	22,140	263,809	60,000	4,200	60,000
Fund #161 Summary				FY 2016		FY 2017
	Beginning Fund Balance			64,400		156,000
	Total Departmental Revenues			200,000		60,000
	Total Departmental Expenses			(108,400)		(60,000)
	Ending Fund Balance			156,000		156,000

Police Department

Fund 177 Police Forfeiture Fund		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Police Forfeiture Fund						
Expenses						
	Specialized Equipment	0	0	10,000	10,000	20,000
Total Expenses		0	0	10,000	10,000	20,000
Police Forfeiture Fund						
Revenues						
	Refunds/Reimbursements	15,000	1,432	10,000	10,000	20,000
Total Revenues		15,000	1,432	10,000	10,000	20,000

Fund #177 Summary				FY 2016	FY 2017
	Beginning Fund Balance			19,900	19,900
	Total Departmental Revenues			10,000	20,000
	Total Departmental Expenses			(10,000)	(20,000)
	Ending Fund Balance			19,900	19,900

This fund contains forfeiture proceeds from seizures, etc. Under state law, funds cannot be used for general operating expenses.

Vehicle Reserve Fund

Fund #190 - Vehicle Reserve Fund Summary				FY 2016	FY 2017
	Beginning Fund Balance			66,200	63,200
	Total Departmental Revenues			25,000	30,000
	Total Departmental Expenses			(28,000)	(30,000)
	Ending Fund Balance			63,200	63,200

Included in the FY 16/17 expenditures is \$30,000 to replace 1 patrol vehicle.

Fund 199 Police Retirement Fund		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Police Retirement Fund						
Expenses						
	Transfer Out	12,500	12,500	12,500	12,500	12,500
Total Expenses		12,500	12,500	12,500	12,500	12,500
Police Retirement Fund						
Revenues						
	Interest	1,593	1,634	1,000	1,700	1,500
Total Revenues		1,593	1,634	1,000	1,700	1,500

Fund #199 Summary				FY 2016	FY 2017
	Beginning Fund Balance			100,900	90,100
	Total Departmental Revenues			1,700	1,500
	Total Departmental Expenses			(12,500)	(12,500)
	Ending Fund Balance			90,100	79,100

Debt Service

Fund 200 - Debt Service		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Debt Service						
Expenses						
	Principal Payments	2,255,000	1,710,000	2,405,000	2,405,000	2,250,000
	Interest Payments	639,972	439,312	355,800	355,800	321,800
	Fees	24,825	350	10,000	10,000	20,000
Total Expenses		2,919,797	2,149,662	2,770,800	2,770,800	2,591,800
Debt Service						
Revenues						
	Street Assessments	104,170	105,446	37,000	211,100	37,000
	Property Taxes	998,084	998,030	923,600	923,600	893,400
	Transfer In	79,177	0	65,000	0	94,900
	Transfer In - TIF	675,694	838,878	1,068,500	1,068,500	1,165,400
	Transfer In - Debt Service	841,000	729,300	492,300	492,300	295,900
	Miscellaneous	22,402	15,399	0	0	0
Total Revenues		2,720,527	2,687,053	2,586,400	2,695,500	2,486,600
Fund #200 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			1,275,300		1,200,000
	Total Departmental Revenues			2,695,500		2,486,600
	Total Departmental Expenses			(2,770,800)		(2,591,800)
	Ending Fund Balance			1,200,000		1,094,800

General Fund Capital Projects

Fund 301 General Fund Capital Projects		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
General Fund Capital Projects						
Expenses						
	Vehicles	0	163,000	0	195,000	0
	Capital Equipment	0	0	0	82,000	0
	Transfer Out GF Capital Projects	0	900,000	0	0	0
	Misc Contractual	37,668	255	500,000	0	500,000
	Wellness Center Project	1,992,608	14,452	0	0	0
	Other	2,928	1,987	0	0	0
Total Expenses		2,033,204	1,079,694	500,000	277,000	500,000
General Fund Capital Projects						
Revenues						
	Property Taxes	126,659	608,784	693,600	539,700	470,000
	Donations/Contributions	1,551,750	10,000	0	20,000	0
	Transfer In	7,033	0	0	0	96,000
Total Revenues		1,685,442	618,784	693,600	559,700	566,000
Fund #301 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			120,900		348,700
	Total Departmental Revenues			504,800		566,000
	Total Departmental Expenses			(277,000)		(500,000)
	Ending Fund Balance			348,700		414,700

Capital funds are used to fund large projects such buildings, roads, sidewalks and other infrastructure needs. Additionally, long-lived vehicles and equipment used in the performance of City services may be purchased with these funds.

Street Fund Capital Projects

Fund 321 - Street Capital Projects		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Street Capital Projects						
Expenses						
	Nuisance & Abatement Expense	3,650	6,184	10,000	6,700	10,000
	Sidewalk Construction/Repairs	8,345	0	15,000	33,000	15,000
	Hwy 65/69 Expenses	199,682	4,885,454	0	6,900	35,000
	2011-12 Street Paving	388,069	79,623	0	0	0
Total Expenses		599,746	4,971,261	25,000	46,600	60,000
Street Capital Projects						
Revenues						
	State Grants	0	2,828,145	0	0	0
	Assessments	5,352	11,218	19,000	9,100	19,000
	Transfers In	0	900,000	0	160,000	0
	Refunds/Reimbursements/Misc.	10,111	3,175	6,000	36,200	31,000
Total Revenues		15,463	3,742,538	25,000	205,300	50,000
Fund #321 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			(163,900)		1,500
	Total Departmental Revenues			205,300		50,000
	Total Departmental Expenses			(39,900)		(60,000)
	Ending Fund Balance			1,500		(8,500)

Community Athletic Facility

Fund #344 - Community Athletic Facility Summary				FY 2016		FY 2017
	Beginning Fund Balance			6,000		6,000
	Total Departmental Revenues			5,000		5,000
	Total Departmental Expenses			(5,000)		(5,000)
	Ending Fund Balance			6,000		6,000

Community Re-Development

Fund 353 Community Re-Development		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Community Re-Development						
Expenses						
	Property Purchase	220,413	64,520	75,000	75,000	75,000
	Total Expenses	220,413	64,520	75,000	75,000	75,000
Community Re-Development						
Revenues						
	Sale of Property	24,650	75,000	75,000	75,000	75,000
	Total Revenues	24,650	75,000	75,000	75,000	75,000
Fund #353 Summary				FY 2016		FY 2017
	Beginning Fund Balance			(43,600)		(43,600)
	Total Departmental Revenues			75,000		75,000
	Total Departmental Expenses			(75,000)		(75,000)
	Ending Fund Balance			(43,600)		(43,600)

Stormwater Utility

Fund 650 - Stormwater Utility		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Stormwater Utility						
Expenses						
	Repair/Maintenance	0	0	120,000	120,000	120,000
	Materials/Supplies	0	0	3,000	3,000	3,000
	Transfer Out - Debt Service	62,500	61,900	61,900	61,400	60,600
Total Expenses		62,500	61,900	184,900	184,400	183,600
Stormwater Utility						
Revenues						
	SWU Service Fees	200,715	202,715	195,000	200,300	200,000
Total Revenues		200,715	202,715	195,000	200,300	200,000
Fund #650 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			427,400		443,300
	Total Departmental Revenues			200,300		200,000
	Total Departmental Expenses			(184,400)		(183,600)
	Ending Fund Balance			443,300		459,700

Recycling Fund

Fund 670 - Recycling		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Recycling						
Expenses						
	Recycling	180,978	184,323	191,500	187,400	197,000
	Transfer Out - City Clerk's Office	16,500	17,300	18,100	18,100	18,500
Total Expenses		197,478	201,623	209,600	205,500	215,500
Recycling						
Revenues						
	Recycling Service Fees	213,046	215,938	217,200	216,800	217,200
Total Revenues		213,046	215,938	217,200	216,800	217,200
Fund #670 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			77,500		88,800
	Total Departmental Revenues			216,800		217,200
	Total Departmental Expenses			(205,500)		(215,500)
	Ending Fund Balance			88,800		90,500

Insurance Funds

Fund 820 - Health Insurance (Self-funded)		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Health Insurance						
Expenses						
	Health Insurance	1,472,769	1,400,047	1,450,000	1,480,000	1,517,000
	Misc. Contractual	10,588	32,415	7,000	25,000	27,000
	Dental Insurance	0	0	0	22,700	45,400
	Vision Insurance	0	0	0	2,800	5,600
Total Expenses		1,483,357	1,432,462	1,457,000	1,530,500	1,595,000
Health Insurance						
Revenues						
	Employee Co-Pays	70,593	76,164	61,300	108,200	72,900
	COBRA Health Insurance	0	0	6,000	30,000	50,300
	Health Insurance Premiums	1,201,213	1,161,844	1,284,100	1,208,200	1,418,000
	Refunds/Reimbursements	157,085	70,714	0	24,100	0
	Dental Insurance Premiums	0	0	0	1,600	75,100
	Vision Insurance Premiums	0	0	0	0	7,400
Total Revenues		1,428,891	1,308,722	1,351,400	1,372,100	1,623,700
Fund #820 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			948,700		814,100
	Total Departmental Revenues			1,370,500		1,623,700
	Total Departmental Expenses			(1,505,100)		(1,595,000)
	Ending Fund Balance			814,100		842,800

This is a self-funded pool where premiums are paid in and claims/administrative fees are paid out. Maintaining a fund balance is

Fund 830 - Health Reimbursement Account		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
HRA						
Expenses						
	HRA - Department Contributions	13,154	7,489	100,000	100,000	100,000
	HRA - Claims	70,705	99,200	0	83,500	0
Total Expenses		83,859	106,689	100,000	183,500	100,000
HRA						
Revenues						
	Transfer In - HRA	107,625	106,450	106,900	107,000	107,600
Total Revenues		107,625	106,450	106,900	107,000	107,600
Fund #830 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			229,900		236,900
	Total Departmental Revenues			107,000		107,600
	Total Departmental Expenses			(100,000)		(100,000)
	Ending Fund Balance			236,900		244,500

These funds represent a City liability of unspent HRA funds for employees.

Insurance Funds

Fund 840 - Flex/Short Term Disability		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Flex/Short Term						
Expenses						
	Flex - Medical	34,044	32,681	40,000	40,000	40,000
	Flex - Short Term	19,046	21,563	5,500	5,500	15,500
Total Expenses		53,090	54,244	45,500	45,500	55,500
Flex/Short Term						
Revenues						
	Transfer In	17,398	16,732	18,100	16,300	18,200
	Refunds/Reimbursements	31,558	28,215	35,000	25,800	35,000
Total Revenues		48,956	44,947	53,100	42,100	53,200
Fund #840 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			214,700		211,300
	Total Departmental Revenues			42,100		53,200
	Total Departmental Expenses			(45,500)		(55,500)
	Ending Fund Balance			211,300		209,000

Fund 840 is the City's self-funded short-term disability fund.

Fund 850 - Liability Insurance Reserves		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Liability Insurance Reserves						
Expenses						
	Insurance Claims/Deductibles	6,414	108,440	1,750	14,700	20,000
Total Expenses		6,414	108,440	1,750	14,700	20,000
Liability Insurance Reserves						
Revenues						
	Refunds/Reimbursements	2,500	0	0	0	18,800
	Claims/Settlements/Misc.	2,302	171,543	1,800	600	1,200
Total Revenues		4,802	171,543	1,800	600	20,000
Fund #850 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			36,600		58,300
	Total Departmental Revenues			23,200		20,000
	Total Departmental Expenses			(1,500)		(20,000)
	Ending Fund Balance			58,300		58,300



Section 3

Enterprise Funds

Sewer Department

The Sewer Department consists of the following positions:

	Filled	Authorized	Vacant
Full-Time	6	6	0

Sewer Department

Organizational Chart



Sewer Department

Fund 610 - Sewer		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Sewer - Dept. 8300						
Expenses						
	Salaries	409,740	396,193	394,400	357,400	381,300
	Benefits	195,243	197,998	201,600	139,600	195,300
	Education/Dues/Memberships	7,506	4,581	7,300	3,900	7,300
	Repair/Maintenance/Utilities	11,716	9,162	10,500	7,900	8,200
	Contractual Services	49,337	60,545	53,000	76,000	52,000
	Materials/Supplies/Miscellaneous	18,390	11,585	21,000	13,800	19,900
	I&I Reimbursement	31,697	9,637	40,000	4,600	30,000
	Sales & Use Tax	32,887	32,620	38,900	33,200	38,900
	Department Contributions To:					
	PILOT	128,900	138,800	138,800	138,800	138,800
	Community Development	56,500	58,200	61,000	61,000	64,800
	City Manager	62,700	64,500	68,000	68,000	70,200
	City Clerk's Office	110,200	115,600	120,500	120,500	123,300
	Info & Technology	6,700	7,300	7,400	7,400	16,100
	Human Resources	27,100	27,300	28,600	28,600	31,100
	Safety Program	6,000	6,000	6,000	6,000	6,000
Total Expenses		1,154,616	1,140,021	1,197,000	1,066,700	1,183,200

Fund 610 - Sewer		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Sewer Collections/Distribution - Dept. 8325						
Expenses						
	Repair/Maintenance/Utilities	72,015	74,478	122,000	99,400	141,000
	Contractual Services	9,759	5,984	10,000	7,400	10,000
	Materials/Supplies/Miscellaneous	17,105	6,704	23,800	6,800	12,000
Total Expenses		98,879	87,166	155,800	113,600	163,000

Sewer Department

Fund 610 - Sewer		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Sewer Plant - Dept. 8350						
Expenses						
	Membership Dues/Subscriptions	1,952	1,809	1,700	2,600	1,700
	Repair/Maintenance/Utilities	187,994	200,756	269,500	180,700	230,000
	Contractual Services	65,172	86,063	62,600	19,300	37,600
	Materials/Supplies/Miscellaneous	35,332	36,454	35,600	10,800	35,600
	Capital Outlay	3,823	949	2,500	0	2,500
Total Expenses		294,273	326,031	371,900	213,400	307,400
Sewer - Dept. 8300						
Revenues						
	Transfer In - Sewer	1,691,000	1,687,200	1,724,700	1,724,700	1,653,600
Total Revenues		1,691,000	1,687,200	1,724,700	1,724,700	1,653,600

Fund #610 Summary				FY 2016		FY 2017
	Beginning Fund Balance			290,500		584,000
	Total Departmental Revenues			1,687,200		1,653,600
	Total Departmental Expenses			(1,393,700)		(1,653,600)
	Ending Fund Balance			584,000		584,000

Fund 610 is an enterprise fund and therefore is not funded by property taxes. This fund covers the general operation and

Sewer Department

Fund 710 - Sewer Capital Projects		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Sewer Capital						
Expenses						
	I&I Phase I-IV	1,524,774	154,866	0	0	0
	Wastewater Treatment Plant	26,804	507,479	100,000	275,000	175,000
	Sewer Mains/Lift Stations	72,510	0	30,000	59,800	230,000
	North Plant Projects	8,659	1,778	0	0	0
	Vehicles	0	25,325	0	1,200	0
	Miscellaneous	21,735	5,638	0	7,100	0
	Transfer Out to Sewer O&M	1,691,000	1,687,200	1,724,700	1,724,700	1,653,600
	Transfer Out to Sewer Equipment	25,000	25,000	25,000	25,000	25,000
	Transfer Out to Debt Service/Bonds	1,380,700	1,161,600	1,027,900	1,027,900	836,800
Total Expenses		4,751,182	3,568,886	2,907,600	3,120,700	2,920,400
Sewer Capital						
Revenues						
	Use of \$ & Prop. (Interest & Land Rent)	52,548	77,575	62,000	55,300	52,000
	Charges for Service	3,017,182	2,912,146	2,963,000	2,907,300	2,963,000
	Special Assessments	35,165	156,060	135,000	38,000	37,900
	Miscellaneous/Sales Tax/Etc.	1,456,507	250,260	68,000	387,900	68,000
	Administrative Fees/Misc.	47,943	32,107	3,200	29,500	3,200
Total Revenues		4,609,345	3,428,148	3,231,200	3,418,000	3,124,100
Fund #710 Summary				FY 2016	FY 2017	
	Beginning Fund Balance			315,100		612,400
	Total Departmental Revenues			3,418,000		3,124,100
	Total Departmental Expenses			(3,120,700)		(2,920,400)
	Ending Fund Balance			612,400		816,100

Fund 710 is an enterprise fund and therefore is not funded by property taxes. Revenues to this fund are provided by user fees.

Sewer Department

Fund 771 - Sewer Reserve		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Sewer Reserve						
Fund #771 Summary				FY 2016		FY 2017
	Beginning Fund Balance			114,300		114,300
	Total Departmental Revenues			0		0
	Total Departmental Expenses			0		0
	Ending Fund Balance			114,300		114,300

Fund 781 - Sewer Equipment Reserve Fund		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Sewer Equipment						
Expenses						
	Equipment	49,736	0	25,000	0	25,000
	Total Expenses	49,736	0	25,000	0	25,000
Sewer Equipment						
Revenues						
	Transfer In - Sewer Equipment Reserve	25,000	25,000	25,000	25,000	25,000
	Total Revenues	25,000	25,000	25,000	25,000	25,000
Fund #781 Summary				FY 2016		FY 2017
	Beginning Fund Balance			342,600		242,600
	Total Departmental Revenues			25,000		25,000
	Total Departmental Expenses			(125,000)		(25,000)
	Ending Fund Balance			242,600		242,600

Fund 791 - Sewer Revenue Bonds		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Re- Estimated	FY 2017 Recommended Budget
Sewer Bonds						
Expenses						
	Bonds Payments	677,863	694,596	705,500	494,645	699,000
	Total Expenses	677,863	694,596	705,500	494,645	699,000
Sewer Bonds						
Revenues						
	Transfer In - Sewer Rev. Bonds	810,000	732,200	705,500	705,500	699,000
	Total Revenues	810,000	732,200	705,500	705,500	699,000
Fund #791 Summary				FY 2016		FY 2017
	Beginning Fund Balance			265,300		265,300
	Total Departmental Revenues			732,200		699,000
	Total Departmental Expenses			(732,200)		(699,000)
	Ending Fund Balance			265,300		265,300

FISCAL YEAR 16/17 GRAND TOTALS

GRAND TOTAL				FY 2016		FY 2017
	Beginning Fund Balance			9,876,600		11,020,000
	Total Departmental Revenues			23,914,700		24,545,800
	Total Departmental Expenses			(22,771,300)		(23,880,500)
	Ending Fund Balance			11,020,000		11,685,300