

City of Independence

FY 2019 Budget



Independence, Kansas



City of Independence

Elected Officials

2018



Gary Hogsett
Commissioner



Leonhard Caflisch
Mayor



Louis Ysusi
Commissioner



City of Independence

Administrative Staff

City Manager	Craig Whitehead
City Attorney	Jeff Chubb
Assistant City Manager	Kelly Passauer
Safety/ADA/Code Enforce/IT Director	David Cowan
Finance Director	Mike Borovetz
Police Chief	Jerry Harrison
Fire/EMS Chief	Shawn Wallis
Public Works Director	Mike Passauer
Utilities Director	Terry Lybarger
Parks, Zoo, and Cemetery Director	Barb Beurskens



City of Independence

Organization Chart

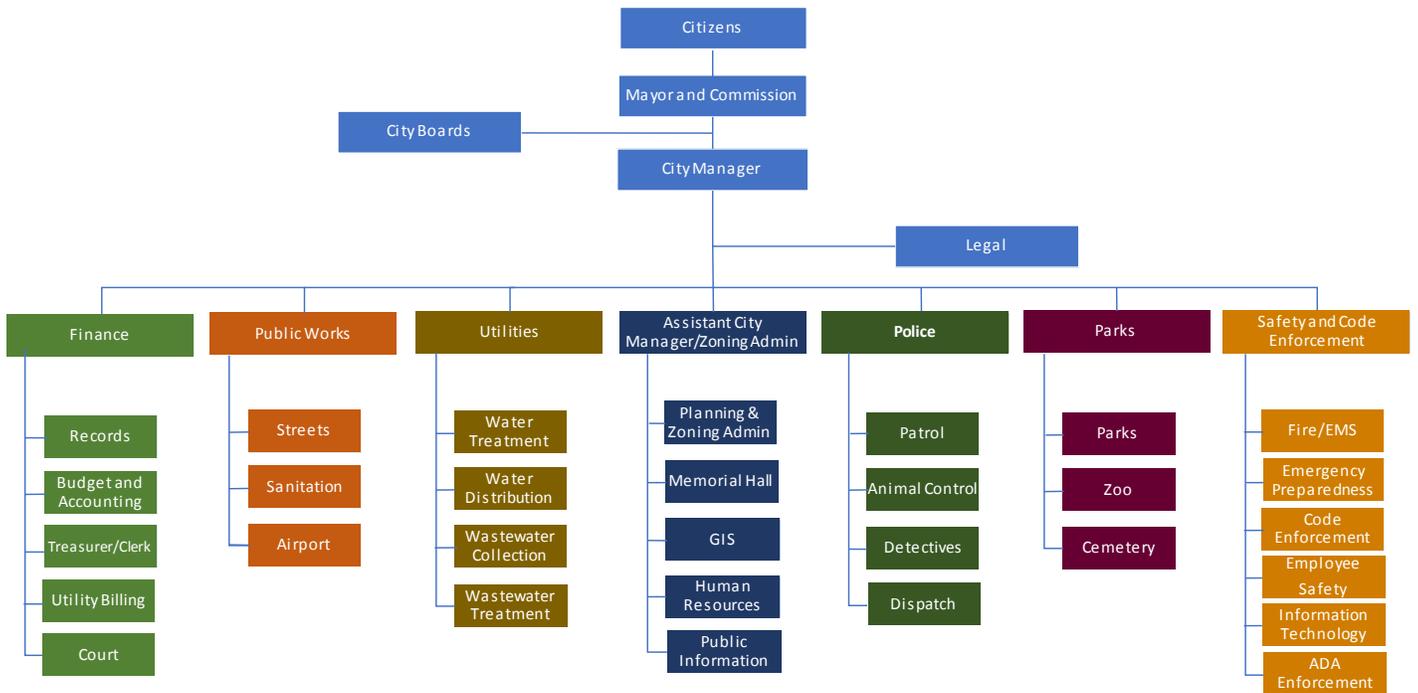


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FY 2019 Budget Summary



In analyzing the revenues/expenditures of the City, it is often helpful to see a consolidated budget. The following are all funds combined into one statement to see the entire workings of the City at a glance. This overview also allows the reader to grasp trends within the budget process.

Combined Funds

A synopsis of City-wide revenues and expenditures is as follows:

City of Independence FY 2019 Adopted Budget

Revenues	2018 Budget	2019 Budget	Variance Increase (Decrease)
General Fund	7,209,291	7,394,299	\$ 185,008
Water/Wastewater Fund	5,398,290	5,732,456	334,166
Sanitation Fund	1,227,500	1,229,194	1,694
Airport Fund	606,000	657,000	51,000
Special Use Sales Tax Fund	1,931,000	2,426,873	495,873
Economic Dev/Transportation Fund	559,300	334,300	(225,000)
Industrial Fund	27,500	27,500	-
Educational Sales Tax Fund	1,931,000	1,931,000	-
General Fund Employee Benefits Fund	893,811	809,521	(84,290)
Library Fund	266,718	265,507	(1,211)
Special Parks & Recreation Fund	30,000	42,083	12,083
Special Alcohol Fund	30,000	42,083	12,083
Liability Insurance Fund	103,240	105,000	1,760
Memorial Hall Tax Credit Fund	0	0	-
Quality of Life Sales Tax Fund	80,000	75,000	(5,000)
Bond and Interest Fund	942,232	1,144,471	202,239
TOTAL	21,235,882	22,216,287	980,405

Expenditures	2018 Budget	2019 Budget	Variance Increase (Decrease)
General Fund	7,209,291	7,394,299	\$ 185,008
Water/Wastewater	5,372,204	5,483,215	111,011
Sanitation	1,136,170	1,229,194	93,024
Airport	589,509	589,509	0
Special Use Sales Tax	1,559,169	2,426,873	867,704
Economic Dev/Transportation	559,300	334,300	(225,000)
Industrial	27,500	27,500	-
Educational Sales Tax Fund	1,931,000	1,931,000	-
General Fund Employee Benefits Fund	893,811	809,521	(84,290)
Library Fund	266,718	265,507	(1,211)
Special Parks & Recreation Fund	30,000	38,000	8,000
Special Alcohol Fund	30,000	30,000	-
Liability Insurance Fund	92,981	93,010	29
Memorial Hall Tax Credit Fund	197,341	0	(197,341)
Quality of Life Sales Tax Fund	80,000	75,000	(5,000)
Bond and Interest Fund	889,444	1,144,471	255,027
TOTAL	\$ 20,864,439	\$ 21,871,400	\$ 1,006,961

Capital Improvement Program

FY 2019 – FY 2024



Capital Improvements and Projects

Capital assets are all tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Examples of capital assets are land improvement, buildings, vehicles and equipment, etc.

Long range planning for capital improvements continues to be a priority for the City. Conservative budgetary constraints have meant that the capital replacement program has evolved into a program that addresses the greatest needs first.

It is the intention of the City to annually look at capital expenditures and continue to spread capital improvement funds among multiple departments to try to meet the most urgent needs.

Major areas targeted by the City for capital improvements include streets, water and sewer infrastructure and City recreational areas.

The City's road system continues to deteriorate due to weather conditions, a high average age, and street cuts from necessary repairs to water and wastewater infrastructure below the pavement.

In 2012, the City approved a one-percent Special Use Sales Tax (SUST) to further fund capital improvements and help offset property tax/debt service in the General Fund. This special sales tax, which expires in 2022, provides about \$1.9 million annually, which is divided equally for improvements and projects in four areas:

- 25% – Debt Payment/Mill Levy Support
- 25% – Building and Facility Improvements
- 25% – Street and Sidewalk Improvements
- 25% – American with Disabilities Act (ADA) Improvements

The FY 2018 Capital Budget appropriates over \$729 thousand SUST funds to complete a variety of projects, including street, sidewalk, ADA, and park improvements.

Capital Improvement Program Summary

The City of Independence’s FY 2019 – FY 2024 Capital Improvement Program (CIP) plans for over \$27 million over the six-year period. Year one funding for FY 2019 totals almost \$4.9 million. All other subsequent year funding requests total nearly \$22.2 million. Projects for the FY 2019 – FY 2024 CIP include street and sidewalks, water and wastewater, vehicle and equipment purchases for public health and safety, and park improvements. See Figure 1 below for exact amounts.

Figure 1. Six Year Capital Improvement Program by Program/Category

Program	Adopted FY 2019	FY 2020	FY 2021	Programmed FY 2022	FY 2023	FY 2024	TOTAL	%
Vehicles	605,800	506,800	410,800	420,421	879,421	205,000	3,028,242	11.2
Equipment	349,800	392,000	90,000	58,000	39,000	35,000	963,800	3.5
Projects	3,318,075	7,712,275	2,253,875	2,843,775	2,575,075	1,558,175	20,261,250	74.9
Streets	610,000	500,000	500,000	400,000	400,000	400,000	2,810,000	10.4
TOTAL	4,883,675	9,111,075	3,254,675	3,722,196	3,893,496	2,198,175	27,063,292	100.0

Capital Improvement Development Process

The City views itself as primarily a service organization. The City, therefore, continually seeks a balance between maintaining operational needs and seeking remedies to cover expenses for needed infrastructure, aging fleet and equipment.

During the budget process, departments submit reasonable goals for capital requests that balance the need to keep up with replacing equipment, capital improvements and capital projects, while also being realistic about the City’s ability to meet all requested capital needs with limited funding.

Revenue is a main driver of what will be funded in the capital budget. While the City strives to meet all budgetary needs, unless the City can find ways to generate additional revenues, the capital projects budget is generally conservative. This does not mean, however, that department heads are encouraged, through budgetary requests, to understate the needs of their respective departments.

Priority capital projects and improvements are those that:

- Have their own funding source
- Remedy safety issues
- Are necessary for the continuation of the City’s core services

Upcoming budgetary hurdles include major water and wastewater projects:

- Water treatment facility upgrade (\$200,000 annual loan repayment)
- Replace Channel Monster with a mechanical bar screen (\$500,000)
- Water line projects (\$300,000)
- Automated Meter Reading (\$300,000)

The capital budget planning process is as follows:



Capital Improvement Policies

The City of Independence uses a modified zero-based budgeting process. The majority of expenditures are evaluated on an annual basis. Some expenditures, such as for utilities and garbage collections, are indexed to capture increases from the prior year. The City budget is reviewed and revised annually, to evaluate possible funding sources and to rank and analyze needed capital improvements and capital equipment.

The general funding sources for capital equipment and projects for the general fund and special revenue funds comes from General Fund Revenues (property tax, sales tax), Special Use Sales Tax, grants, user fees and donations. The enterprise funds (water/wastewater, sanitation, and airport funds) rely on user fees, or grants to fund capital improvements and projects.

The Capitalization threshold for City assets, both capital assets and capital equipment is \$5,000. This is the level at which the City will recognize expenditures as a capital asset. For enterprise funds, this usually means that assets will be booked and depreciated over their useful lives. For governmental funds, depreciation is usually only recognized in one set of financial statements, the government-wide financial statements.



Non-recurring Capital Expenditures

The City has traditionally purchased equipment or financed capital projects on a non-recurring basis, as surplus funds, over and above the financing of operational expenditures, debt and other fixed expenditures, became available. Unfortunately, during the economic downturn, the City had to cut back on capital financing and fell behind in the rotation of vehicles and equipment; the City is working to get necessary equipment and capital items financed.

The City is, on a limited basis, funding some capital equipment through leases; operational or capital. Some of the equipment that seems to suit these types of funding opportunities include major equipment such as fire apparatus, backhoes, and heavy loaders.



The drawback to bank financing or capital leases, is the need for fixed financing on select equipment that obligates funds for future periods. This becomes problematic when trying to finance a large variety of equipment over several departments. Historically the City has rotated the funding of vehicles and equipment, to finance these items from City funds as non-recurring capital expenditures.

We will evaluate the use of leases as a method of capital financing to determine if this is a better option than non-recurring, one-time expenditures on a rotating basis to replace equipment.

Capital Budget by Department

Capital projects are tied to departments who are responsible for managing the projects to completion, whether it is street construction, fleet purchase and maintenance, or equipment replacement. The CIP goes one step further and separates the projects by divisions within departments to better indicate capital allocation. The FY 2019 capital budget by department is outlined on pages 18-22.

The capital budget uses the following departments and divisions indicated in Figure 2 though not all departments have capital projects in this current CIP.

Figure 2. Table of Department and Divisions

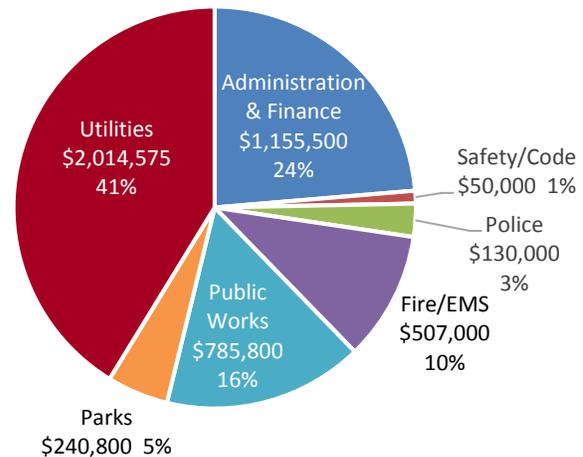
Department	Division
Utilities	Water/Wastewater Administration Water Treatment Water Distribution Wastewater Collection Wastewater Treatment
Public Works	Streets Airport Sanitation Building D (temporary City Hall)
Parks	Parks Zoo Cemetery
Police	Police Patrol / Investigations Animal Control
Fire	Fire Prevention and Suppression EMS
Administration	Administration Memorial Hall General Government Special Improvements
Public Safety	Public Safety Emergency Preparedness ADA Compliance
Finance	Finance City Clerk Municipal Court



For FY 2019 there are eight departments with capital projects associated with them. See figure 3 below for exact amounts by department.

Figure 3. FY 2019 Capital Budget by Department

Department	FY 2019	Percent
Administration/Finance	1,155,500	23.7%
Safety/Code	50,000	1.0%
Police	130,000	2.7%
Fire/EMS	507,000	10.4%
Public Works	785,800	16.1%
Parks	240,800	4.9%
Utilities	2,014,575	41.3%
Total	4,883,675	100.0%



Utilities Of the eight departments in the CIP, projects associated with Utilities made up \$2.01 million, or 41.3%. This amounts to 14 projects and three equipment purchases. Within Utilities, \$678k are for water treatment and distribution, including \$300k for water line projects, and \$20k to rebuild the pump at the Airport pump station. Wastewater Collection and Treatment has \$570k in projects, including \$500k to replace the grinder/auger channel system to a mechanical screen.

Public Works The Public Works Department has seven projects and four equipment purchases totaling \$786k, or 16.1%. Projects include \$400k for street improvements, and \$200k for annual ADA street/sidewalk projects.

Parks, Zoo, and Cemetery The Parks Department has 9 projects totaling \$241k, or 4.9%. These include \$150k for Kiddie Land ADA improvements in Riverside Park, \$10k to improve ADA at the Dog Park, \$54k in three projects to improve Zoo facilities.

Police The Police Department has seven projects or equipment purchases for 2019 totaling \$130k, or 2.7%. These include \$70k for vehicles, \$5k for AWOL building repairs, and \$37k for a new records management system.

Fire / EMS The Fire/EMS Department has seven projects/equipment purchases totaling \$507k, or 10.4%. These include \$125k for ladder truck lease payment and \$200k for a replacement ambulance.

Capital Budget by Program / Category

The capital budget is also divided into major programs and categories for the City. A City program is a major service the City provides to its residents while the categories within the program are the specific ways the City provides that respective service. The FY2019 – FY2024 capital budget by program/category is outlined on [pages 24-28](#).

The capital budget uses the following program and categories as outlined in Figure 4 below.

Figure 4. Program and Category Definitions

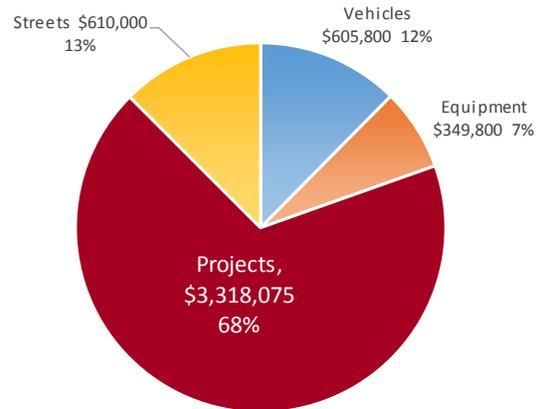
Program	Division
Projects	Capital needed for commercial and residential development, and for various department facilities and projects
Equipment	Heavy equipment used in providing services to the community
Vehicles	Fleet vehicles used in providing service to the community
Streets / Sidewalks	<u>Road Reconstruction</u> – complete tear out and rebuild of new road with a 20-year life expectancy, assuming no other improvements
	<u>Heavy Road Maintenance</u> – Surface grind with a 1-3 inch overlay added to extend life another 10 years. Typically needed on roads that have been cut into, such as is the case for utility repairs
	<u>Light Road Maintenance</u> – Seal coating added to the top of the road to extend life another five years. This can be crack, chip, and slurry seal, HA5, or similar processes
	<u>Sidewalks</u> – Includes replacement, patching, or leveling of sidewalks



The FY 2019 has projects in the four programs and categories. See Figure five for a detailed cost breakout by program.

Figure 5. FY 2019 Capital Budget by Program

Program / Category	FY 2019	Percent
Projects	3,318,075	67.9%
Equipment	349,800	7.2%
Vehicles	605,800	12.4%
Streets/Sidewalks	610,000	12.5%
Total	4,883,675	100.0%



Projects Of the programs in the CIP, costs associated with projects made up \$3,318,075 or 67.9% of the total CIP expenditures. Within this were projects such as \$890k for phase I of the 1916 City Hall rehabilitation. Wastewater Collection and Treatment has \$570k in projects. Other projects include replacing the \$500k to replace the grinder/auger channel system to a mechanical screen, and \$300k for water line projects.

Equipment Planned equipment purchases total about \$350k, which includes \$50k for a tractor/bush hog, \$70k for an upgrade to the City’s financial software program, and \$25k for an SCBA fill station.

Vehicles Scheduled for replacement in FY 2019 total about \$606k. These include \$70k for police vehicles, \$200k for a replacement ambulance, and \$65k for sanitation trucks lease payments.

Streets / Sidewalks The streets and sidewalk program totals \$610k for FY 2019. This includes \$400k for general street maintenance, \$50k for residential sidewalk replacement, and \$200k for annual ADA street-related improvements.

Capital Budget by Fund

The capital budget is funded primarily in five different ways: General Fund, Special Use Sales Tax Fund, Sanitation Fund, Airport Fund, and the Water/Wastewater Fund. There are projects in the FY 2019 CIP with other funding sources, though they are few. Other funding sources include Economic Development and Transportation Fund and Quality of Life Funds. The FY 2019 capital budget by program is outlined on pages 30-34.

The capital budget uses the following departments and divisions indicated in Figure 2 though not all departments have capital projects in this current CIP.

Figure 6. Major Funding Sources and Definitions

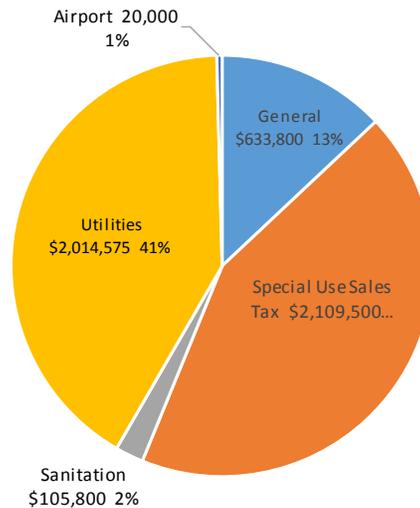
Department	Division
General Fund	Revenue collected through general taxes; property tax, sales tax, etc.
Special Use Sales Tax Fund	Revenue collected through the one percent sales tax approved in 2012 for city projects and programs.
Sanitation Fund	Sanitation revenue is collected through the monthly utility bill and pays for all sanitation related expenses.
Airport Fund	Funds come from fuel sales, T-hanger rentals, agriculture leases, grants, and transfers from the general fund to support airport operations.
Water / Wastewater Fund	Fees paid by the consumer for the administration, treatment, and distribution of culinary water, and also the collection and treatment of wastewater.



The FY 2019 has projects funded through five different sources. See Figure 6 for a detailed cost breakout by program.

Figure 6. FY 2019 Capital Budget by Fund

Program / Category	FY 2019	Percent
General	\$ 633,800	13.0%
Special Use Sales Tax	\$ 2,109,500	43.2%
Sanitation	\$ 105,800	2.2%
Utilities (water/sewer)	\$ 2,014,575	41.3%
Airport	\$ 20,000	0.4%
Total	\$4,883,675	100.0%



General Fund The General Fund will be funding 28 projects in the FY 2019 capital budget. These projects total about \$634k, or 13% of the total CIP, and include, for example, \$70k for police vehicles, \$50k for condemnations, and \$80k for ambulance lease payments.

Special Use Sales Tax There are 18 projects funded by the Special Use Sales Tax, the Economic Development Fund, and the Quality of Life funds, which totals \$2,109,500. Examples include \$400k for streets, \$890k for the 1916 City Hall building to seal the exterior and demolition of the interior, and \$150k for ADA improvements to Kiddie Land in Riverside Park.

Sanitation This fund provides capital to pay lease payments for sanitation vehicles, and the purchase of two balers and a forklift for the recycling program, which totals \$105k, and represents 2.2% of the FY 2019 capital budget.

Water/Wastewater Fund The Utilities fund provides capital totaling \$2,014,575, or 41.3% of the FY2019 CIP. These include payments of \$716,575k for loan repayments and debt service, \$300k for water line projects, and \$300k for the initial phase of implementing an automated metering program.

Airport Fund The Airport fund provides capital totaling \$20k, or 0.4% of the FY 2019 Capital Budget, which is for lime on the leased agriculture property.

The following FY 2019 – FY 2024 Capital Program outlines the expenditures by fund using the following key:

FUND	COLOR	COLUMN
General Fund	Green	FY 2018
Special Use Sales Tax Fund	Green	SUST 2018
Sanitation Fund	Brown	FY 2018
Water/Wastewater Fund	Blue	FY 2018

2019 Capital Improvement Program



Capital projects are tied to departments who are responsible for managing the projects to completion, whether it is street construction, fleet purchase and maintenance, or equipment replacement. The CIP goes one step further and separates the projects by divisions within departments to better indicate capital allocation. The FY 2019 capital budget by department is outlined on the following page.

2019 Capital Budget			Funding Source								
Department	Asset	2019 Budget	General Fund	SUST	Econ/Transp	Utility Fund	Sanitation	Airport	5 Mills	Quality of Life	Mercy Reserve
General Government	INCODE Upgrade	\$ 70,000	\$ 70,000								
	Desktop Replacement	24,000	24,000								
	Laptop Replacement	9,000	9,000								
	Storage	10,000	10,000								
Administration	City Hall - Seal the Envelope	890,000		\$ 890,000							
Memorial Hall	Stage Door	10,000		10,000							
	Security Upgrades	7,500		7,500							
Finance	Capital Outlay	10,000	10,000								
Building D	Capital Outlay	5,000	5,000								
Municipal Court	Capital	5,000	5,000								
Special Improv	Condemnations	50,000	50,000								
	Fireworks Display	15,000	15,000								
	Airport Operations	25,000	25,000								
	Riverside Pool Upgrades	15,000								\$ 15,000	
	Library Children's Area	60,000								60,000	
Police	Police Cars	70,000	70,000								
	Body Cams	5,000	5,000								
	Tazers	5,000	5,000								
	Bulletproof vests	5,000	5,000								
	Car Cameras	3,000	3,000								
	RMS	37,000	37,000								
Animal Control	AWOL Bldg Repairs	5,000	5,000								
Fire/EMS	SCBA Replacement	12,000	12,000								
	Chief's Truck	45,000	45,000								
	SCBA Fill Station	25,000	25,000								
	Apply AFG Grant - 5% / 400,000	20,000	20,000								
	Least Payments	80,000	80,000								
	Replace Ambulance - Mercy Reserve	200,000									\$ 200,000
	Ladder Truck Lease Pmt	125,000							\$ 125,000		
Streets/Traffic	Drainage - Myrtle/Laurel	10,000	10,000								
	Tractor/Brush Hog	50,000	50,000								
	Street Overlays	75,000							75,000		
	Street Improvements	175,000		\$ 175,000							
	Residential Sidewalk Replacement	50,000		50,000							
	So. 17th Street - mill and overlay - SUST	85,000		85,000							
	N. 19th Street - Overlay - SUST	15,000		15,000							
	Annual ADA Project - SUST ADA	200,000		200,000							
Parks	Minature Train Repairs	3,000	3,000								
	Pre-School Area	10,000	10,000								
	Carousel Improvements	3,000		3,000							
	Dog Park - SUST ADA	10,000		10,000							
	Kiddie Land - SUST ADA	150,000		150,000							
Zoo	Guillotine Doors	15,000	15,000								
	Monkey Island Bridge	4,000		4,000							
	Zoo Perimeter Fence: Chain Link Replacement	35,000		35,000							
Cemetery	Mowers	10,800	10,800								
Water/Sewer Admin	Bond Debt Service	94,575				\$ 94,575					
	pmnts)	222,000				222,000					
	New \$3,100,000 Water Loan	200,000				200,000					
	New \$3,100,000 Sewer Loan	200,000				200,000					
	Update GIS Web Portal	50,000				50,000					
Water Production	Clean/Inspect Water Towers (2/year)	10,000				10,000					
	Clean Intake	10,000				10,000					
	Rebuild pump at airport pumpstation	20,000				20,000					
	Replace Mower	12,000				12,000					
Water Distribution	Water Line Projects	300,000				300,000					
	Automated Meter Reading	300,000				300,000					
	Skid Steer Landscape Rack	9,000				9,000					
	Skid Steer Jack Hammer	10,000				10,000					
	Skid Steer Snow Plow	7,000				7,000					
Sewer Treatment	Replacement Pump	10,000				10,000					
	Replace Channel Monster	500,000				500,000					
	Pneumatic Wiper for UV (2)	5,000				5,000					
Sewer Collection	I/I - Construction	35,000				35,000					
	I/I - Private Lines	20,000				20,000					
Sanitation	Truck	40,421					\$ 40,421				
	Balers (2)	20,000					20,000				
	Forklift	20,000					20,000				
	Lease Payment	25,379					25,379				
Airport	Lime	20,000						\$ 20,000			
Total		\$ 4,883,675	\$ 633,800	\$ 1,459,500	\$ 175,000	\$ 2,014,575	\$ 105,800	\$ 20,000	\$ 200,000	\$ 75,000	\$ 200,000

Capital Improvement Program



by department

Capital projects are tied to departments who are responsible for managing the projects to completion, whether it is street construction, fleet purchase and maintenance, or equipment replacement. The CIP goes one step further and separates the projects by divisions within departments to better indicate capital allocation. The FY 2019 – FY 2024 capital budget by department is outlined on the following pages.

Capital Improvement Program FY 2019 - FY 2024

Detail by Department

Department / Division	FY 2019	SUST/OTHER 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
ADMINISTRATION DEPARTMENT							
Administration							
City Hall Rehabilitation (SUST-Facilities)		\$ 890,000					
City Hall Rehabilitation - Phase II			4,000,000				
Building D - Capital Outlay	\$ 5,000		5,000	5,000	5,000		
Comprehensive Plan Update			100,000				
Total Administration	\$ 5,000	\$ 890,000	\$ 4,105,000	\$ 5,000	\$ 5,000	\$ -	\$ -
General Government							
Update Incode Software	70,000				10,000		
Storage	10,000		20,000				
Laptop Replacement	\$ 9,000		9,000		9,000		10,000
Desktop Replacement	24,000		24,000		25,000		25,000
Servers			15,000				
Executime				5,000			
Total General Government	\$ 113,000	\$ -	\$ 68,000	\$ 5,000	\$ 44,000	\$ -	\$ 35,000
Special Improvements							
Fireworks Display	15,000		15,000	15,000	15,000	15,000	15,000
Library Childrens Area Remodel - QOL		60,000					
Riverside Pool Upgrades - QOL Fund		15,000					
Transfer to Airport for Operations	25,000		25,000	25,000	25,000	25,000	25,000
Total Special Improvements	\$ 40,000	\$ 75,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Memorial Hall							
Stage Door Replacement		10,000					
Security upgrades		7,500					
New LED Sign			30,000				
Ballroom Elevator/Remodel						1,000,000	
Total Memorial Hall	\$ -	\$ 17,500	\$ 30,000	\$ -	\$ -	\$ 1,000,000	\$ -
TOTAL ADMINISTRATION	\$ 158,000	\$ 982,500	\$ 4,243,000	\$ 50,000	\$ 89,000	\$ 1,040,000	\$ 75,000
FINANCE/CLERK DEPARTMENT							
Finance - Capital Outlay	10,000		10,000	10,000	10,000	10,000	10,000
Municipal Court - Capital Outlay	5,000		10,000	10,000	10,000	10,000	10,000
TOTAL FINANCE / CITY CLERK	\$ 15,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
SAFETY/CODE ENFORCEMENT							
Condemnations	50,000		50,000	50,000	50,000	50,000	50,000
Emergency Prep.- Storm Siren			25,000	25,000		25,000	
TOTAL SAFETY/CODE ENFORCEMENT	\$ 50,000	\$ -	\$ 75,000	\$ 75,000	\$ 50,000	\$ 75,000	\$ 50,000
POLICE							
Police Vehicles	70,000		86,000	20,000	80,000	89,000	80,000
Replace/upgrade body cameras	5,000		3,000	3,000	3,000	3,000	
Replace and upgrade tasers	5,000		5,000	5,000	5,000	5,000	
Bulletproof Vests	5,000		3,000	3,000	3,000	3,000	
In-car Video Cameras	3,000		3,000	3,000	3,000	3,000	
Records Management System	37,000						
Repeater/ Antenna Issues			20,000				
Animal Control - AWOL Building Repairs	5,000		5,000	5,000	5,000	5,000	5,000
Animal Control - 1 Ton Truck			50,000				
TOTAL POLICE	\$ 130,000	\$ -	\$ 175,000	\$ 39,000	\$ 99,000	\$ 108,000	\$ 85,000
FIRE / EMS							
SCBA Replacement	12,000		10,000				
Lease payments for ambulances	80,000		80,000				
Ladder Truck Lease Payment							
Capital Reserve Fund - 5 Mills		125,000	125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Replace Ambulance - Mercy Reserve		200,000		200,000		225,000	
Fire Chief Truck	45,000						
SCBA fill station	25,000						
Apply AFG Grant- Fire Engine 5%	20,000		20,000			\$ 400,000	
Public Safety Director Truck			45,000				
New cardiac monitor				\$ 35,000			
TOTAL FIRE / EMS	\$ 182,000	\$ 325,000	\$ 280,000	\$ 360,000	\$ 125,000	\$ 750,000	\$ 125,000

Department / Division	FY 2019	SUST/OTHER 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
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PUBLIC WORKS DEPARTMENT

Streets							
Street Improvements (Economic Dev/Transportation Fund)		175,000	150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Residential Sidewalk Replacement (SUST- Str/Sidwks)		50,000	50,000	50,000	50,000	50,000	50,000
Additional Street Improvements Capital Reserve 5 mills		75,000					
17th St. - Mill and Overlay - SUST ADA		85,000					
N. 19th St. - Overlay ADA Work - SUST		15,000					
Annual ADA Project - SUST ADA		200,000	200,000	200,000	200,000	200,000	200,000
Drainage improve-alley (Myrtle and Laurel/6th and Penn)	10,000						
Tractor/Brush Hog	50,000						
Whiskey Creek Maintenance			50,000				
KLINK Matching Funds			100,000	100,000			
Zero Turn Mowers - 2			25,000				
Sweeper (replacement)			200,000				
Total Streets	\$	60,000	\$ 600,000	\$ 775,000	\$ 500,000	\$ 400,000	\$ 400,000
Sanitation							
Lease Payments	25,379		25,379	25,379			
Sanitation Truck- Lease Payments	40,421		40,421	40,421	40,421	40,421	
Polycart Program			375,000				
Forklift	20,000						
Balers (2)	20,000						
Sanitation Truck					175,000		
Upgrade Sanitation Facilities					750,000		
Total Sanitation	\$	105,800	\$ -	\$ 440,800	\$ 65,800	\$ 965,421	\$ 40,421
Airport							
Lime Program	20,000		20,000	20,000	20,000	20,000	20,000
Reconstruct South Apron Area			136,000				
T/W Edge Lighting				6,300			
R/W Edge Lighting				6,200			
T/W C and B Rehab			49,300				
Update Airport Terminal			500,000				
17/35 Signs				13,900			
Windcones				9,100			
Total Airport	\$	20,000	\$ -	\$ 705,300	\$ 55,500	\$ 20,000	\$ 20,000
TOTAL PUBLIC WORKS	\$	185,800	\$ 600,000	\$ 1,921,100	\$ 621,300	\$ 1,385,421	\$ 460,421

PARKS DEPARTMENT

Parks							
Miniature Train Repairs ASTM Stds	3,000						
Carousel Improvement (SUST-Bldg/Fac)		3,000					
Shelter House Tuckpointing			5,000				
Dog Park		10,000					
Kiddie Land		150,000	150,000	150,000			
Pre-School Area	10,000						
Total Parks	13,000	163,000	155,000	150,000	-	-	-
Zoo							
Guillotine Doors	15,000						
Zoo Perimeter Fence: Chain Link Replacement (SUST-Bldg/Fac)		35,000					
Monkey Island Bridge		4,000					
Interpretive Play Area					32,000		
Total Zoo	\$ 15,000	\$ 39,000	\$ -	\$ -	\$ 32,000	\$ -	\$ -
Cemetery							
72" Mower (replacement)	10,800			11,000			
48" Mower (replacement)			10,000				
Jack Hammer (replacement)			10,000				
Air Compressor			10,000				
Total Cemetery	\$ 10,800	\$ -	\$ 30,000	\$ 11,000	\$ -	\$ -	\$ -
TOTAL PARKS	\$ 38,800	\$ 202,000	\$ 185,000	\$ 161,000	\$ 32,000	\$ -	\$ -

Department / Division	FY 2019	SUST 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
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UTILITIES DEPARTMENT

Water/Wastewater Administration

Bond Debt Service	94,575		92,975	91,375	89,775	88,075	91,175
Capital Reserve Fund			500,000	500,000	500,000	500,000	500,000
Update GIS Web Portal	50,000		50,000	25,000	25,000	25,000	25,000
Loan # C20-1915-01 (Old Sewer Loan, \$112,000 payments)	222,000		222,000	222,000	222,000	222,000	222,000
New \$3,100,000 Water Loan	200,000		200,000	200,000	200,000	200,000	200,000
New \$3,100,000 Sewer Loan	200,000		200,000	200,000	200,000	200,000	200,000
Total Administration	\$ 766,575	\$ -	\$ 1,264,975	\$ 1,238,375	\$ 1,236,775	\$ 1,235,075	\$ 1,238,175

Wastewater Collection

VI Private Lines	20,000		20,000	20,000	20,000	20,000	20,000
VI Construction	35,000		35,000	35,000	35,000	35,000	35,000
Total Collection	\$ 55,000	\$ -	\$ 55,000				

Wastewater Treatment

Replacement Pump	10,000		10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Rebuild Channel Monster	500,000						
Pneumatic Wiper for UV (2)	5,000			\$ 5,000			
Belts/Belt Press			7,000				
UV Bulbs (replacements)			20,000		\$ 20,000		
Total Wastewater Treatment	\$ 515,000	\$ -	\$ 37,000	\$ 15,000	\$ 10,000	\$ 30,000	\$ 10,000

Water Distribution

Water Line Projects	300,000		100,000	100,000	100,000	100,000	100,000
Skid Steer Snow Plow	7,000						
Skid Steer Jack Hammer	10,000						
Skid Steer Landscape Rack	9,000						
Automated Meter Reading	300,000		500,000	500,000	500,000		
Total Water Distribution	\$ 626,000	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 100,000	\$ 100,000

Water Treatment

Clean/Inspect Water Towers (2/year)	10,000		10,000	10,000	10,000	10,000	10,000
Clean Intake	10,000		10,000	10,000	10,000	10,000	10,000
Rebuild pump at airport pumpstation	20,000						
Mower - replacement	12,000						
Pickup Truck (half-ton)			35,000				
Chlorine Containment Building			200,000				
Total Water Treatment	\$ 52,000	\$ -	\$ 255,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

TOTAL UTILITIES **\$ 2,014,575** **\$ -** **\$ 2,211,975** **\$1,928,375** **\$1,921,775** **\$ 1,440,075** **\$ 1,423,175**

TOTAL ALL DEPARTMENTS

ADMINISTRATION	\$ 158,000	\$ 982,500	\$ 4,243,000	\$ 50,000	\$ 89,000	\$ 1,040,000	\$ 75,000
FINANCE	\$ 15,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
SAFETY & CODE	\$ 50,000	\$ -	\$ 75,000	\$ 75,000	\$ 50,000	\$ 75,000	\$ 50,000
POLICE	\$ 130,000	\$ -	\$ 175,000	\$ 39,000	\$ 99,000	\$ 108,000	\$ 85,000
FIRE/EMS	\$ 182,000	\$ 325,000	\$ 280,000	\$ 360,000	\$ 125,000	\$ 750,000	\$ 125,000
PUBLIC WORKS	\$ 185,800	\$ 600,000	\$ 1,921,100	\$ 621,300	\$ 1,385,421	\$ 460,421	\$ 420,000
PARKS	\$ 38,800	\$ 202,000	\$ 185,000	\$ 161,000	\$ 32,000	\$ -	\$ -
UTILITIES	\$ 2,014,575	\$ -	\$ 2,211,975	\$1,928,375	\$1,921,775	\$ 1,440,075	\$ 1,423,175
TOTAL ALL DEPARTMENTS	\$ 2,774,175	\$ 2,109,500	\$ 9,111,075	\$3,254,675	\$ 3,722,196	\$ 3,893,496	\$ 2,198,175

Total 2019 Capital Program **\$4,883,675**

Capital Improvement Program



by program / category

The capital budget is also divided into major programs and categories for the City. A City program is a major service the City provides to its residents while the categories within the program are the specific ways the City provides that respective service. The FY 2019 – FY 2024 capital budget by program/category is outlined on the following pages.



Capital Improvement Program FY 2019 - FY 2024 Detail by Program/Category

Program / Category	FY 2019	SUST 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
VEHICLES							
Police Vehicles	\$ 70,000		\$ 86,000	\$ 20,000	\$ 80,000	\$ 89,000	\$ 80,000
Animal Control Vehicle -- 1 Ton Truck			50,000				
Lease payments for ambulances	80,000		80,000				
Ladder Truck Lease Payment (from Capital Reserve - 5 Mills)		\$ 125,000	125,000	125,000	125,000	125,000	125,000
Replace Ambulance - Mercy Reserve		200,000		200,000		225,000	
Fire Chief Truck	45,000						
AFG Grant- Fire Engine 5%/ 400,000	20,000		20,000			400,000	
Public Safety Director Truck			45,000				
Pickup Truck (half-ton)			35,000				
Sanitation Truck- Lease Payments	40,421		40,421	40,421	40,421	40,421	
Sanitation Truck					175,000		
Lease Payments - Sanitation Vehicle	25,379		25,379	25,379			
Total Vehicles	\$ 280,800	\$ 325,000	\$ 506,800	\$ 410,800	\$ 420,421	\$ 879,421	\$ 205,000
EQUIPMENT							
Update Incode Software	\$ 70,000				\$ 10,000		
Storage	10,000		\$ 20,000				
Laptop Replacement	9,000		9,000		9,000		\$ 10,000
Desktop Replacement	24,000		24,000		25,000		25,000
Servers			15,000				
Executime				\$ 5,000			
Emergency Prep.- Storm Siren			25,000	25,000		\$ 25,000	
Replace/upgrade body cameras	5,000		3,000	3,000	3,000		3,000
Replace and upgrade tasers	5,000		5,000	5,000	5,000		5,000
Bulletproof Vests	5,000		3,000	3,000	3,000		3,000
In-car Video Cameras	3,000		3,000	3,000	3,000		3,000
Records Management System	37,000						
Repeater/ Antenna Issues			20,000				
SCBA Replacement	12,000		10,000				
SCBA fill station	25,000						
New cardiac monitor				35,000			
Tractor/Brush Hog	50,000						
Zero Turn Mowers - 2			25,000				
Sweeper (replacement)			200,000				
Miniature Train Repairs ASTM Stds	3,000						
Carousel Improvement (SUST)		3,000					
72" Mower (replacement)	10,800			11,000			
48" Mower (replacement)			10,000				
Jack Hammer (replacement)			10,000				
Air Compressor			10,000				
Skid Steer Snow Plow	7,000						
Skid Steer Jack Hammer	10,000						
Skid Steer Landscape Rack	9,000						
Mower - replacement	12,000						
Forklift	20,000						
Balers (2)	20,000						
TOTAL EQUIPMENT	\$ 346,800	\$ 3,000	\$ 392,000	\$ 90,000	\$ 58,000	\$ 39,000	\$ 35,000

Program / Category	FY 2019	SUST 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
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PROJECTS							
City Hall Rehabilitation (SUST)		\$ 890,000					
City Hall Rehabilitation - Phase II			\$ 4,000,000				
Building D - Capital Outlay	\$ 5,000		5,000	\$ 5,000	\$ 5,000		
Comprehensive Plan Update			100,000				
Fiancée - Capital Outlay	10,000		10,000	10,000	10,000	\$ 10,000	\$ 10,000
Municipal Court - Capital Outlay	5,000		10,000	10,000	10,000	10,000	10,000
Fireworks Display	15,000		15,000	15,000	15,000	15,000	15,000
Library Childrens Area - QOL Fund		60,000					
Riverside Pool Upgrades - QOL Fund		15,000					
Transfer to Airport for Operations	25,000		25,000	25,000	25,000	25,000	25,000
Condemnations	50,000		50,000	50,000	50,000	50,000	50,000
AWOL Building Repairs	5,000		5,000	5,000	5,000	5,000	5,000
Stage Door Replacement		10,000					
Security upgrades		7,500					
New LED Sign			30,000				
Ballroom Elevator/Remodel						1,000,000	
Whiskey Creek Maintenance			50,000				
Shelter House Tuckpointing			5,000				
Dog Park		10,000					
Kiddie Land		150,000	150,000	150,000			
Pre-School Area	10,000						
Guillotine Doors	15,000						
Zoo Perimeter Fence: Chain Link Replacement (SUST-Bldg/Fac)		35,000					
Monkey Island Bridge		4,000					
Interpretive Play Area					32,000		
Lime Program	20,000		20,000	20,000	20,000	20,000	20,000
Reconstruct South Apron Area			136,000				
T/W Edge Lighting				6,300			
R/W Edge Lighting				6,200			
T/W C and B Rehab			49,300				
Update Airport Terminal			500,000				
17/35 Signs				13,900			
Windcones				9,100			
Bond Debt Service	94,575		92,975	91,375	89,775	88,075	91,175
Capital Reserve Fund			500,000	500,000	500,000	500,000	500,000
Update GIS Web Portal	50,000		50,000	25,000	25,000	25,000	25,000
Loan # C20-1915-01 (Old Sewer Loan, \$112,000 payments)	222,000		222,000	222,000	222,000	222,000	222,000
New \$3,100,000 Water Loan	200,000		200,000	200,000	200,000	200,000	200,000
New \$3,100,000 Sewer Loan	200,000		200,000	200,000	200,000	200,000	200,000
I/I Private Lines	20,000		20,000	20,000	20,000	20,000	20,000
I/I Construction	35,000		35,000	35,000	35,000	35,000	35,000
Replacement Pump	10,000		10,000	10,000	10,000	10,000	10,000
Rebuild Channel Monster-mechanical bar screen	500,000						
Pneumatic Wiper for UV (2)	5,000			5,000			
Belts/Belt Press			7,000				
UV Bulbs (replacements)			20,000			20,000	
Water Line Projects	300,000		100,000	100,000	100,000	100,000	100,000
Automated Meter Reading	300,000		500,000	500,000	500,000		
Clean/Inspect Water Towers (2/year)	10,000		10,000	10,000	10,000	10,000	10,000
Clean Intake	10,000		10,000	10,000	10,000	10,000	10,000
Rebuild pump at airport pumpstation	20,000						
Chlorine Containment Building			200,000				
Polycart Program			375,000				
Upgrade Sanitation Facilities					750,000		
TOTAL PROJECTS	\$ 2,136,575	\$ 1,181,500	\$ 7,712,275	\$ 2,253,875	\$ 2,843,775	\$ 2,575,075	\$ 1,558,175

Program / Category	FY 2019	SUST 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
STREETS								
Street Improvements (Economic Dev/Transportation Fund)	\$	175,000	\$	150,000	\$	150,000	\$	150,000
Residential Sidewalk Replacement (SUST- Str/Sidwks)		50,000		50,000		50,000		50,000
Additional Street Improvements (Capital Reserve 5 mills)		75,000						
S. 17th St. - Mill and Overlay SUST - ADA		85,000						
N. 19th St. - Overlay ADA Work SUST - ADA		15,000						
Annual ADA Project - SUST ADA		200,000		200,000		200,000		200,000
Drainage improve-alley (Myrtle and Laurel/6th and Penn)	\$	10,000						
KLINK Matching Funds				100,000		100,000		
TOTAL STREETS	\$	10,000	\$	600,000	\$	500,000	\$	500,000
TOTAL VEHICLES	\$	280,800	\$	325,000	\$	506,800	\$	410,800
TOTAL EQUIPMENT	\$	346,800	\$	3,000	\$	392,000	\$	90,000
TOTAL PROJECTS	\$	2,136,575	\$	1,181,500	\$	7,712,275	\$	2,253,875
TOTAL STREETS	\$	10,000	\$	600,000	\$	500,000	\$	500,000
TOTAL ALL FUNDS	\$	2,774,175	\$	2,109,500	\$	9,111,075	\$	3,254,675
TOTAL ALL FUNDS	\$	2,774,175	\$	2,109,500	\$	3,722,196	\$	3,893,496
TOTAL ALL FUNDS	\$	2,774,175	\$	2,109,500	\$	3,722,196	\$	3,893,496

Total 2019 Proposed Capital Program **\$4,883,675**



Capital Improvement Program



by fund

The capital budget is funded primarily in five different ways: General Fund, Special Use Sales Tax Fund, Sanitation Fund, Airport Fund, and the Water/Wastewater Fund. There are projects in the FY 2019 CIP with other funding sources, though they are few. Other funding sources include Economic Development and Transportation Fund and Quality of Life Funds. The FY 2019 capital budget by program is outlined on the following page.



Capital Improvement Program FY 2019 - FY 2024

Detail by Fund: **Green - GF & SUST; Brown - Sanitation; Blue - Water/Wastewater**

Department / Division	FY 2019	SUST/OTHER 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
ADMINISTRATION							
City Hall Rehabilitation (SUST-Facilities)		\$ 890,000					
City Hall Rehabilitation - Phase II			4,000,000				
Building D - Capital Outlay	\$ 5,000		5,000	5,000	5,000		
Comprehensive Plan Update			100,000				
TOTAL ADMINISTRATION	\$ 5,000	\$ 890,000	\$ 4,105,000	\$ 5,000	\$ 5,000	\$ -	\$ -
FINANCE / CITY CLERK							
Finance - Capital Outlay	10,000		10,000	10,000	10,000	10,000	10,000
Municipal Court - Capital Outlay	5,000		10,000	10,000	10,000	10,000	10,000
TOTAL FINANCE / CITY CLERK	\$ 15,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
GENERAL GOVERNMENT							
Update Incode Software	70,000				10,000		
Storage	10,000		20,000				
Laptop Replacement	\$ 9,000		9,000		9,000		10,000
Desktop Replacement	24,000		24,000		25,000		25,000
Servers			15,000				
Executime				5,000			
TOTAL GENERAL GOVERNMENT	\$ 113,000	\$ -	\$ 68,000	\$ 5,000	\$ 44,000	\$ -	\$ 35,000
SPECIAL IMPROVEMENTS							
Fireworks Display	15,000		15,000	15,000	15,000	15,000	15,000
Library Childrens Area Remodel - QOL Fund		60,000					
Riverside Pool Upgrades - QOL Fund		15,000					
Transfer to Airport for Operations	25,000		25,000	25,000	25,000	25,000	25,000
TOTAL SPECIAL IMPROVEMENTS	\$ 40,000	\$ 75,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
SAFETY/CODE ENFORCEMENT							
Condemnations	50,000		50,000	50,000	50,000	50,000	50,000
Emergency Prep - Storm Siren			25,000	25,000		25,000	
TOTAL EMERGENCY PREPAREDNESS	\$ 50,000	\$ -	\$ 75,000	\$ 75,000	\$ 50,000	\$ 75,000	\$ 50,000
POLICE							
Police Vehicles	70,000		86,000	20,000	80,000	89,000	80,000
Replace/upgrade body cameras	5,000		3,000	3,000	3,000	3,000	
Replace and upgrade tasers	5,000		5,000	5,000	5,000	5,000	
Bulletproof Vests	5,000		3,000	3,000	3,000	3,000	
In-car Video Cameras	3,000		3,000	3,000	3,000	3,000	
Records Management System	37,000						
Repeater/ Antenna Issues			20,000				
TOTAL POLICE	\$ 125,000	\$ -	\$ 120,000	\$ 34,000	\$ 94,000	\$ 103,000	\$ 80,000
ANIMAL CONTROL							
AWOL Building Repairs	5,000		5,000	5,000	5,000	5,000	5,000
Animal Control Vehicle -- 1 Ton Truck			50,000				
TOTAL ANIMAL CONTROL	\$ 5,000	\$ -	\$ 55,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
FIRE / EMS							
SCBA Replacement	12,000		10,000				
Lease payments for ambulances	80,000		80,000				
Ladder Truck Lease Payment	Capital		125,000	125,000	125,000	125,000	125,000
Reserve Fund - 5 Mills							
Replace Ambulance - Mercy Reserve		200,000		200,000		225,000	
Fire Chief Truck	45,000						
SCBA fill station	25,000						
Apply AFG Grant- Fire Engine 5%/ 400,000	20,000		20,000			\$ 400,000	
Public Safety Director Truck			45,000				
New cardiac monitor				\$ 35,000			
TOTAL FIRE / EMS	\$ 182,000	\$ 325,000	\$ 280,000	\$ 360,000	\$ 125,000	\$ 750,000	\$ 125,000

Department / Division	FY 2019	SUST/OTHER 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
MEMORIAL HALL							
Stage Door Replacement		10,000					
Security upgrades		7,500					
New LED Sign			30,000				
Ballroom Elevator/Remodel						1,000,000	
TOTAL MEMORIAL HALL	\$ -	\$ 17,500	\$ 30,000	\$ -	\$ -	\$ 1,000,000	\$ -
STREETS							
Street Improvements (Economic Dev/Transportation Fund)		175,000	150,000	150,000	150,000	150,000	150,000
Residential Sidewalk Replacement (SUST- Str/Sidwks)		50,000	50,000	50,000	50,000	50,000	50,000
Additional Street Improvements Capital Reserve 5 mills		75,000					
S. 17th St. - Mill and Overlay - SUST ADA		85,000					
N. 19th St. - Overlay ADA Work - SUST		15,000					
Annual ADA Project - SUST ADA		200,000	200,000	200,000	200,000	200,000	200,000
Drainage improve-alley (Myrtle and Laurel/6th and Penn)	10,000						
Tractor/Brush Hog	50,000						
Whiskey Creek Maintenance			50,000				
KLINK Matching Funds			100,000	100,000			
Zero Turn Mowers - 2			25,000				
Sweeper (replacement)			200,000				
TOTAL STREETS	\$ 60,000	\$ 600,000	\$ 775,000	\$ 500,000	\$ 400,000	\$ 400,000	\$ 400,000
PARKS AND ZOO							
TRAIN AND CAROUSEL							
Miniature Train Repairs ASTM Stds	3,000						
Carousel Improvement (SUST-Bldg/Fac)		3,000					
SHELTER HOUSE							
Tuckpointing			5,000				
PARK INFRASTRUCTURE							
Dog Park		10,000					
Kiddie Land		150,000	150,000	150,000			
Pre-School Area	10,000						
ZOO							
Guillotine Doors	15,000						
Zoo Perimeter Fence: Chain Link Replacement (SUST-Bldg/Fac)		35,000					
Monkey Island Bridge		4,000					
Interpretive Play Area					32,000		
TOTAL PARKS AND ZOO	\$ 28,000	\$ 202,000	\$ 155,000	\$ 150,000	\$ 32,000	\$ -	\$ -
CEMETERY							
72" Mower (replacement)	10,800			11,000			
48" Mower (replacement)			10,000				
Jack Hammer (replacement)			10,000				
Air Compressor			10,000				
TOTAL CEMETERY	\$ 10,800	\$ -	\$ 30,000	\$ 11,000	\$ -	\$ -	\$ -
AIRPORT							
Lime Program	20,000		20,000	20,000	20,000	20,000	20,000
Reconstruct South Apron Area			136,000				
T/W Edge Lighting				6,300			
R/W Edge Lighting				6,200			
T/W C and B Rehab			49,300				
Update Airport Terminal			500,000				
17/35 Signs				13,900			
Windcones				9,100			
TOTAL AIRPORT	\$ 20,000	\$ -	\$ 705,300	\$ 55,500	\$ 20,000	\$ 20,000	\$ 20,000

Department / Division	FY 2019	SUST 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
WATER / WASTEWATER ADMINISTRATION							
Bond Debt Service	94,575		92,975	91,375	89,775	88,075	91,175
Capital Reserve Fund			500,000	500,000	500,000	500,000	500,000
Update GIS Web Portal	50,000		50,000	25,000	25,000	25,000	25,000
Loan # C20-1915-01 (Old Sewer Loan, \$112,000 payments)	222,000		222,000	222,000	222,000	222,000	222,000
New \$3,100,000 Water Loan	200,000		200,000	200,000	200,000	200,000	200,000
New \$3,100,000 Sewer Loan	200,000		200,000	200,000	200,000	200,000	200,000
TOTAL ADMINISTRATION	\$ 766,575	\$ -	\$ 1,264,975	\$ 1,238,375	\$ 1,236,775	\$ 1,235,075	\$ 1,238,175
WASTEWATER COLLECTION							
II Private Lines	20,000		20,000	20,000	20,000	20,000	20,000
II Construction	35,000		35,000	35,000	35,000	35,000	35,000
TOTAL COLLECTION	\$ 55,000	\$ -	\$ 55,000				
WASTEWATER TREATMENT							
Replacement Pump	10,000		10,000	10,000	10,000	10,000	10,000
Rebuild Channel Monster-mechanical bar screen	500,000						
Pneumatic Wiper for UV (2)	5,000			5,000			
Belts/Belt Press			7,000				
UV Bulbs (replacements)			20,000			20,000	
TOTAL TREATMENT	\$ 515,000	\$ -	\$ 37,000	\$ 15,000	\$ 10,000	\$ 30,000	\$ 10,000
WATER DISTRIBUTION							
Water Line Projects	300,000		100,000	100,000	100,000	100,000	100,000
Skid Steer Snow Plow	7,000						
Skid Steer Jack Hammer	10,000						
Skid Steer Landscape Rack	9,000						
Automated Meter Reading	300,000		500,000	500,000	500,000		
TOTAL WATER DISTRIBUTION	\$ 626,000	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 100,000	\$ 100,000
WATER TREATMENT							
Clean/Inspect Water Towers (2/year)	10,000		10,000	10,000	10,000	10,000	10,000
Clean Intake	10,000		10,000	10,000	10,000	10,000	10,000
Rebuild pump at airport pumpstation	20,000						
Mower - replacement	12,000						
Pickup Truck (half-ton)			35,000				
Chlorine Containment Building			200,000				
TOTAL WATER TREATMENT	\$ 52,000	\$ -	\$ 255,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
SANITATION							
Lease Payments	25,379		25,379	25,379			
Sanitation Truck- Lease Payments	40,421		40,421	40,421	40,421	40,421	
Polycart Program			375,000				
Forklift	20,000						
Balers (2)	20,000						
Sanitation Truck					175,000		
Upgrade Sanitation Facilities					750,000		
TOTAL SANITATION	\$ 105,800	\$ -	\$ 440,800	\$ 65,800	\$ 965,421	\$ 40,421	\$ -
TOTAL GENERAL/SUST FUNDS	\$ 633,800	\$ 2,109,500	\$ 5,753,000	\$ 1,205,000	\$ 815,000	\$ 2,393,000	\$ 755,000
TOTAL AIRPORT FUND	\$ 20,000	\$ -	\$ 705,300	\$ 55,500	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL SANITATION FUND	\$ 105,800	\$ -	\$ 440,800	\$ 65,800	\$ 965,421	\$ 40,421	\$ -
TOTAL WATER/SEWER FUND	\$ 2,014,575	\$ -	\$ 2,211,975	\$ 1,928,375	\$ 1,921,775	\$ 1,440,075	\$ 1,423,175
TOTAL ALL FUNDS	\$ 2,774,175	\$ 2,109,500	\$ 9,111,075	\$ 3,254,675	\$ 3,722,196	\$ 3,893,496	\$ 2,198,175

Total 2019 Capital Program \$ 4,883,675



Strategic Planning

Intention Statements and Creative Pathways

FY 2019



On an annual basis, the City Commission and administrative staff meet to establish goals and creative pathways for the upcoming year. Identified on the following pages are the goals for 2019 and future years.

Legislative Planning Session Goals Fiscal Year 2019

Intention Statement One: **REPLACE 1993 LADDER TRUCK WITH NEW PLATFORM TRUCK**

Determine Funding for the Fire Department's 1993 Ladder Truck

Creative Pathways

Provide funding in budget

- Purchase in 2018 using Lease-purchase funding
- Include first lease payment in 2019 capital budget

Guiding Principles

- Minimize budget impact
- Protect and rescue in hard to reach areas
- Maintain a reliable fleet
- Maintain or improve ISO rating
- Public Safety is core service of a community
- Life safety of citizens, emergency personnel and property

Measures of Success

- Purchase of new ladder truck

Intention Statement Two: ADMINISTRATIVE/PUBLIC SAFETY FACILITIES

Pursue Commission’s Direction (Not Steering Committee’s Recommendation)

Creative Pathways

Seal 1916 City Hall

- Approve architectural agreement with TreanorHL.
- Develop scope of work and approve design for bid to “seal the envelope”
 - Replace roof
 - Replace windows
 - Tuck point
 - Replace electrical entrance
 - Possibly include interior demolition
- Bid work
- Award contract

Receive (Two Separate) Requests for Qualifications for Architectural Design Services

- Rehabilitation of 1916 City Hall
 - Select consultant
 - Develop scope of work and approve design for bid
 - Bid work
 - Award contract
- Public Safety Facilities
 - Select consultant
 - Develop scope of work and approve location and design for bid
 - Bid work
 - Award contract

Financing

- Use existing Special Use Sale Tax funds to “seal the envelope”
- Prepare for ballot initiatives to fund City Hall and Public Safety facilities.
 - 1% Special Use Sales Tax expiring in October 2022
 - 1% Educational Sales Tax: ½ expiring on April 1, 2031 & ½ expiring on October 2032

Mercy Building

- Reduce operational costs
- Reduce moving and temporary space costs
 - Move operations after rehabilitated/new facilities are complete to reduce moving expenses from moving more than once
 - Market building after final contracts for both 1916 City Hall rehabilitation and public safety facility construction are approved to avoid having to come up with temporary space elsewhere
- Market the building to generate the most money possible
 - Cash sale only (no rent to own)
 - Perform due diligence on prospective buyers (to ensure the City does not end up with the building again later)
 - Reinvest proceeds from sale toward rehabilitation of 1916 City Hall and construction of new public safety facilities

Guiding Principles

- Transparency
- Continue to inform the public and staff regarding the status of City Hall and Public Safety Building projects
- Pursue methods that do not disrupt or displace employees

Measures of Success

- Rehabilitated 1916 City Hall and new Public Safety Facilities the community and employees can be proud of

Intention Statement Three: WATER TREATMENT FACILITY

Update and modernize the water treatment facility to continue to provide clean, safe potable water to users

Creative Pathways

Reevaluate scope of work

- Identify improvements
- Evaluate phases of improvement

Guiding Principles

- Maintain water quality standards
- Limit debt

Measures of Success

- Continued compliance with KDHE standards
- Continued water quality
- 100% reliability of water production and distribution

Intention Statement Four: INFRASTRUCTURE

Increase Funds Allocated to Infrastructure Projects

Creative Pathways

Streets and Curbs

- Increase funding/develop funding resources
- Prioritize locations – Update evaluation of existing street conditions on GIS
- Develop Preventative Maintenance Program – other sources for material, i.e. asphalt
- Efficiency of workflow (technology)

Sidewalks

- Increase funding/develop funding resources
- Prioritize locations – review complaint list and update GIS data
- Develop preventative maintenance program
- Efficiency of workflow (technology)
- Develop “needs-based” cost share program with residential property owners

Storm Sewers

- Increase funding/develop funding resources
- Prioritize locations – review complaint list and update GIS data
- Develop preventative maintenance program
- Efficiency of workflow (technology)

Water/Wastewater Lines

- Increase funding/develop funding resources
- Prioritize locations – review complaint list and update GIS data
- Develop preventative maintenance program
- Efficiency of workflow (technology)
- Implement smart water meters

Guiding Principles

- Limit debt exposure; maintain infrastructure

Measures of Success

- Annual progress review of projects

Intention Statement Five: COMMUNITY PRIDE

Building a sense of Pride in our Community to enhance our quality of life, attract new businesses and residents.

Creative Pathways

Code Enforcement/Nuisance Abatement/Aesthetics

- Ramp up enforcement
- Possibly dedicate a full-time staff member

Pursue Community Improvements

- Improving our zoo
- Construct downtown plaza
- Enhance downtown (events and amenities)
 - Downtown movie nights
 - Trunk or treat
 - Pub Crawl
 - All Wheels Night
 - Trees

Develop Community Strategic Plan

- Leverage other groups (establish buy in)
 - Service Organizations
 - Chamber
 - Main Street
 - Churches
 - Neighborhoods

Guiding Principles

- Grow the community
- Increase Community pride
- Make Independence a GREAT place to live (Quality of Life)

Measures of Success

- New zoo exhibits
- Fund raiser for plaza
- Increase downtown events
- Community Strategic Plan



Budget Process FY 2019

and

General Information



Budget Preparation Process

The budget process is set, to a great extent, by the Kansas State Auditor’s Office and Kansas Legislators. Municipalities budget operate on a fiscal year from January 1 through December 31. The FY 2019 process is outlined below:

2019 BUDGET PREPARATION SCHEDULE		
DATES	PARTIES INVOLVED	ACTION ITEMS
MARCH 6	Goal Planning Retreat	Commission and City Staff Establish Strategic Goals
April 13 2018	Department Directors	Capital and Operational Budget Worksheets Distributed
APRIL 16 - MAY 4	Department Directors	Departments Develop 2019 Capital Requests and Six Year CIP
May 1	Finance	Finance Department Evaluates Projections for Non-tax Revenues to be Received in 2019
MAY 8	Department Directors	2019 - 2024 Capital Budget Requests Due
MAY 9 - MAY 23	Department Directors	Departments Develop 2019 Operating Budget Requests
MAY 28 - JUNE 1	City Manager & Finance Director	Budget Requests Reviewed With Department Directors
JUNE 4 - JUNE 22	Finance	Preparation of 2019 Proposed Budget
JUNE 25 - JUNE 28	City Manager & Finance Director	Meet with Department Directors to Review Proposed Budget
JUNE 28 - JULY 12	Finance	Finalize 2019 Proposed Budget
JULY 16	City Manager	2019 Proposed Budget Sent to Commission
JULY 16 - JULY 25	Special Commission Budget Work Sessions	Commission & City Staff Review 2019 Proposed Budget - Additional Budget Work Sessions as Needed
JULY 26	Regular Commission Meeting	Commission Sets Date for Budget Public Hearing - August 14, 2018
JULY 27 - AUGUST 10	Special Commission Budget Work Sessions	Additional Dates for Budget Work Sessions as Needed
JULY 31	Finance	Notice of Budget Public Hearing - Send to Independence Reporter Newspaper
JULY 3 - AUGUST 14	Citizen Comments	Citizen Have Several Opportunites to Address the Commission in an Open Meeting; Proposed Budget Posted online to Encourage Public Comments
AUGUST 3	Finance	Notice of Budget Public Hearing Published (10 Days Prior to Public Hearing)
AUGUST 14	Special Commission Meeting	Commission Holds Budget Public Hearing & may Adopt 2019 Proposed Budget
AUGUST 15 - AUGUST 18	Special Commission Budget Work Sessions	Additional Dates for Budget Work Sessions As Needed and Budget Adoption
AUGUST 24	Finance	Submit Adopted 2019 Budget to County Clerk

Economic and Financial Information

GENERAL

Size and Location

The City of Independence, Kansas (the “City”) is the county seat of Montgomery County, Kansas, and is located approximately 120 miles east of Wichita, Kansas and 160 miles south of Kansas City, Missouri. The City encompasses approximately five square miles and has a current estimated population of 9,162 persons.

Government and Organization of the District

The City was incorporated in 1872 and is a city of the second class. The City operates under a Commission-Manager form of government. The three members of the City Commission are elected to two and four -year terms. Two members are elected at each City election, one member to a four-year term and the other to a two-year term. The Mayor is chosen annually by the Commission, is a regular voting member of the Commission and presides at Commission meetings but does not have veto power over Commission actions. The City Manager is appointed by the Commission and is charged with the efficient and effective administration of the City.

Municipal Services and Utilities

The City owns and operates its own water and sewer utility systems. Atmos Gas Company supplies natural gas and Westar Energy supplies electricity to the City. Telephone service is provided by AT&T. Cable One of Independence operates a cable television system under franchise with the City.

The City has 20 sworn police officers and 25 firefighters/EMS personnel which provide continuous full-time protection to the City; and operates an emergency ambulance service for the City and surrounding area.

Transportation

The City is served by three major highways: U.S. 160, U.S. 169 and U.S. 75. Independence Municipal Airport is located within six miles of the City and provides a runway capable of handling private and corporate aircraft. Regularly scheduled air service is available at Tulsa Airport, located 90 miles from the City. Fifteen motor freight lines serve the City. Rail service is provided by Union Pacific and South Kansas & Oklahoma Lines.

Medical and Health Facilities

Residents of the City have access to hospitals nearby in the cities of Coffeyville, Kansas and Neodesha, Kansas. The 46-bed Mercy Hospital in the City, which was owned and operated by the Sisters of Mercy, closed in 2016. There are four nursing homes located within the City. 13 medical doctors currently practice in the City, along with four chiropractors, five dentists, three optometrists, two osteopaths, two podiatrists and two psychiatrists.

Educational Institutions and Facilities

Unified School District No. 446 (the "District") operates two elementary schools, one middle school and one senior high school in the City and surrounding area. For the 2018-19 school year, the District had a total enrollment of approximately 1,986 students. In addition, there are three elementary schools, three middle schools and one senior high parochial school located in or near the City. Independence Community College is located near the City and provides a two-year curriculum and vocational and technical courses of study. Tulsa University and Pittsburg State University are located within 100 miles of the City.

Recreational, Cultural and Religious Facilities

There is recreation available in the area including sporting events, movie theaters, parks, swimming pools, country clubs, golf courses, tennis courts. Additionally, cultural opportunities such as community theater, museums and a zoo are located in the City. Forty-two churches serve the community. Neewollah festival is held annually the week prior to Halloween attracting thousands of visitors to the City.

ECONOMIC INFORMATION

Major Employers

In addition to employers located within the City, residents have employment opportunities throughout Montgomery County. Listed below are the largest employers located in or near the City:

<u>Employer</u>	<u>Product/Service</u>	<u>Employees</u>
Textron Aircraft Company	Light aircraft assembly	475
Unified School District No. 446	Education	330
Standard Motor Products, Inc.	Automobile parts	275
Four County Mental Health	Mental health services	252
Walmart	Retail	225
Aviation Controls Inc.	Manufacturing	140
VT Hackney, Inc.	Manufacturing	135
Matcor Metal Fabrication	Metal Fabrication	130
Independence Community College	Education	129
Kansas Aviation of Independence LLC.	Aviation	70
O'Malley Equipment Co.	Equipment	52
Catalytic Industrial Group	Manufacturing	52

Source: Independence Chamber of Commerce

Local Option Sales Taxes

General Purpose Citywide Sales Taxes. In 1980, the electors of the City approved a one-half percent (1/2%) Citywide retailers' sales tax, and in 1985 the electors of the City approved an additional one-half percent (1/2%) Citywide retailers' sales tax. The City uses these sales tax receipts to provide operating funds for the City.

Quality of Life Sales Tax. Also, in 2000, the electors of the City approved a three-quarters percent (3/4%) Citywide retailers' sales tax to finance all or a portion of the costs of constructing certain quality of life improvements within the City (the "Quality of Life Sales Tax"). The Quality of Life Sales Tax commenced in 2002 and expired on October 1, 2012.

Educational Sales Tax. In 2009, the electors of the City approved a one percent (1%) Citywide retailers' sales tax (the "Educational Sales Tax") for the purposes of (a) assisting Unified School District No. 446, Montgomery County, Kansas (Independence) (the "District") in the repayment of a portion of the principal of and interest on general obligation bonds to be issued by the District to pay the costs to construct, furnish and equip educational facilities in the District, and (b) providing for the payment of certain City infrastructure improvements to facilitate the use of such educational facilities. The collection of one-half percent (0.50%) of the Educational Sales Tax commenced on April 1, 2011, upon the expiration of the Wastewater Sales Tax, and will expire on April 1, 2031. The collection of the balance of the Educational Sales Tax (0.50%) commenced on October 1, 2012, in conjunction with the expiration of the existing Quality of Life Sales Tax and will expire on October 1, 2032.

ADA and Infrastructure Sales Tax. In 2012, the electors of the City approved a one percent (1%) Citywide retailers' sales tax (the "ADA and Infrastructure Sales Tax") for the purpose of financing the costs of the following: (a) 0.25% for debt repayment and mill levy support; (b) 0.25% for building and facility improvements, including Riverside Park and Ralph Mitchell Zoo; (c) 0.25% for improvements to streets and sidewalks; and (d) 0.25% for improvements required for compliance with the requirements of the Americans with Disabilities Act of 1990. The collection of the ADA and Infrastructure Sales Tax commenced on October 1, 2012, in conjunction with the expiration of the existing Quality of Life Sales Tax and will expire on October 1, 2022.

Local Option Sales Tax Collections. The following table provides the aggregate amount of the above-mentioned local option sales taxes collected by the City during the calendar years indicated:

<u>Year</u>	<u>Collections</u>
2012	\$ 5,609,801
2013	5,943,697
2014	6,380,404
2015	5,988,574
2016	5,786,657
2017	5,699,161
2018*	5,793,300
2019*	5,793,300

**Budget

Building Permits

The following table indicates the number of building permits and total valuation of these permits issued within the City for the years indicated. These numbers reflect permits issued either for new construction or for major renovation.

<u>Year</u>	<u>Number of Permits Issued</u>		<u>Total Valuation</u>	
	<u>Residential</u>	<u>Non-Residential</u>	<u>Residential</u>	<u>Non-Residential</u>
2011	47	25	\$2,239,735	\$8,495,929
2012	23	22	945,995	7,189,473
2013	27	25	493,517	2,918,951
2014	28	23	291,621	2,428,064
2015	33	22	230,299	1,826,881
2016	35	47	736,120	14,445,706
2017	32	35	780,845	3,525,687

Population

The following table shows the approximate population of the City of Independence and Montgomery County in the years indicated:

<u>Year</u>	<u>City of Independence Population</u>	<u>Montgomery County Population</u>
1960	11,222	45,007
1970	10,347	39,949
1980	10,598	42,281
1990	9,942	38,816
2000	9,850	36,252
2010	9,483	35,471
2015	9,162	34,065
2016	9,082	33,794
2017	8,729	32,556

The median age of persons in Montgomery County and the State of Kansas is 39.9 and 36.0, respectively, per the 2010 Census.

Source: Kansas Statistical Abstract, Kansas Division of the Budget - 2015

FINANCIAL INFORMATION

The City follows a statutory basis of accounting which demonstrates compliance with the cash-basis law of the State of Kansas for all funds of the City, including the General Fund.

An annual budget of estimated receipts and disbursements for the coming calendar year is required by statute to be prepared for all funds (unless specifically exempted). The budget is prepared utilizing the modified accrual basis which is further modified by the encumbrance method of accounting. For example, commitments such as purchase orders and contracts, in addition to disbursements and accounts payable, are recorded as expenditures. The budget lists estimated receipts by funds and sources and estimated disbursements by funds and purposes. The proposed

budget is presented to the governing body of the City prior to August 1, with a public hearing required to be held prior to August 15, with the final budget to be adopted by a majority vote of the governing body of the City prior to August 25 of each year (or October 1 if the City must conduct an election to increase property taxes above the tax lid described below). Budgets may be amended upon action of the governing body after notice and public hearing, provided that no additional tax revenues may be raised after the original budget is adopted.

The City may levy taxes in accordance with the requirements of its adopted budget. Property tax levies are based on the adopted budget of the City and the assessed valuations provided by the County appraiser. The Kansas Legislature passed legislation in 2015 and 2016 that, among other things, imposes an additional limit on the aggregate amount of property taxes that may be imposed by cities and counties, without a majority vote of qualified electors of the city or county (the "Tax Lid").

The Tax Lid is effective on January 1, 2017, and provides that, subject to certain exceptions, no city or county may approve an appropriation or budget which provides for funding by property tax revenues in an amount exceeding that of the immediately prior year, as adjusted to reflect the average changes in the consumer price index for the preceding five calendar years and provided that such average shall not be less than zero, unless approved by a majority vote of electors. The Tax Lid does not require an election in certain situations; a list of these situations is available in the City's annual audit and/or bond official statements.

Kansas law prohibits governmental units from creating indebtedness unless there are funds on hand in the proper accounts and unencumbered by previous action with which to pay such indebtedness. An exception to this cash-basis operation is made where provision has been made for payment of obligations by bonds or other specific debt obligations authorized by law.

The financial records of the City are audited annually by a firm of independent certified public accountants in accordance with generally accepted auditing standards. Copies of the audit reports for the past five (5) years are on file in the Clerk's office and are available for review.

Property Tax Levies and Collections

Tax Collections Tax statements are mailed November 1 each year and may be paid in full or one-half on or before December 20 with the remaining one-half due on or before May 10 of the following year. Taxes that are unpaid on the due dates are considered delinquent and accrue interest at a per annum rate established by State law until paid or until the property is sold for taxes. Real estate bearing unpaid taxes is advertised for sale on or before August 1 of each year and is sold by the County for taxes and all legal charges on the first Tuesday in September. Properties that are sold and not redeemed within two years after the tax sale are subject to foreclosure sale, except homestead properties which are subject to foreclosure sale after three years.

Personal taxes are due and may be paid in the same manner as real estate taxes, with the same interest applying to delinquencies. If personal taxes are not paid when due, and after written notice, warrants are issued and placed in the hands of the Sheriff for collection. If not paid on or before October 1, legal judgment is entered and the delinquent tax becomes a lien on the property. Unless renewed, a non-enforced lien expires five years after it is entered. Motor vehicle taxes are collected

periodically throughout the year concurrently with the renewal of motor vehicle tags based upon the value of such vehicles. Such tax receipts are distributed to all taxing subdivisions, including the State of Kansas, in proportion to the number of mills levied within each taxpayer's tax levy unit.

Risk Management

The City is insured against the risks arising from general liability by Employers Mutual, from employee medical coverage by Blue Cross/Blue Shield and from worker's compensation by Kansas Municipal Insurance Trust.

Lease Obligations

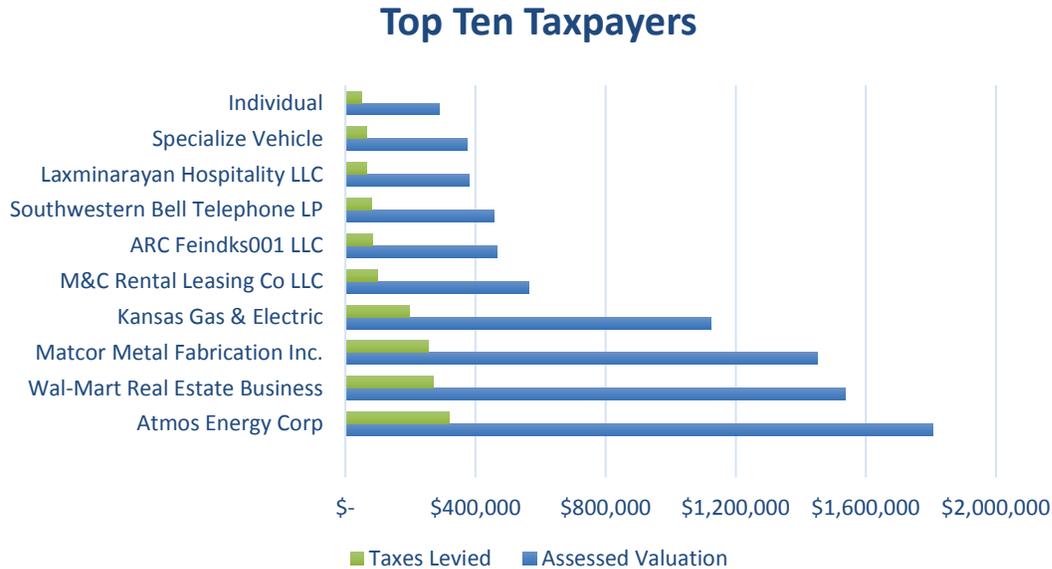
In addition to the foregoing debt obligations, the City has entered into the following lease obligations. Lease obligations of the City constitute valid and binding obligations of the City in accordance with their terms subject to funds budgeted and appropriated for that purpose during the City's current budget year or funds made available from any lawfully operated revenue producing source as per K.S.A. 10-1116b. **The following is as of June 30, 2018.**

	Dated	Original	Amount
<u>Purpose of Indebtedness</u>	<u>Date</u>	<u>Principal Amount</u>	<u>Outstanding</u>
Industrial Park Land	11/09/17	\$250,000	\$200,000.00
Case Wheel Loader	04/15/14	139,300	14,514.20
Ambulance	05/15/15	149,610	61,541.16
Phone System	05/16/15	28,135	11,571.01
Ambulance	10/15/15	230,000	93,196.44
Backhoe/Sanitation Truck	04/01/16	169,500	<u>103,665.68</u>
		Total	<u>\$484,488.49</u>

Source: City Finance Director

Major Taxpayers

The following table sets forth the ten largest taxpayers in the City for taxes levied in 2016:



City of Independence

Top Ten Taxpayers

Taxpayer	Assessed Valuation	Taxes Levied
Atmos Energy Corp	\$ 1,804,457	\$ 317,635
Wal-Mart Real Estate Business	1,537,620	270,664
Matcor Metal Fabrication Inc.	1,450,448	255,319
Kansas Gas & Electric	1,123,825	197,825
M&C Rental Leasing Co LLC	563,578	99,205
ARC Feindks001 LLC	466,448	82,108
Southwestern Bell Telephone LP	458,293	80,672
Laxminarayan Hospitality LLC	379,050	66,723
Specialize Vehicle	373,674	65,777
Individual	289,559	50,970

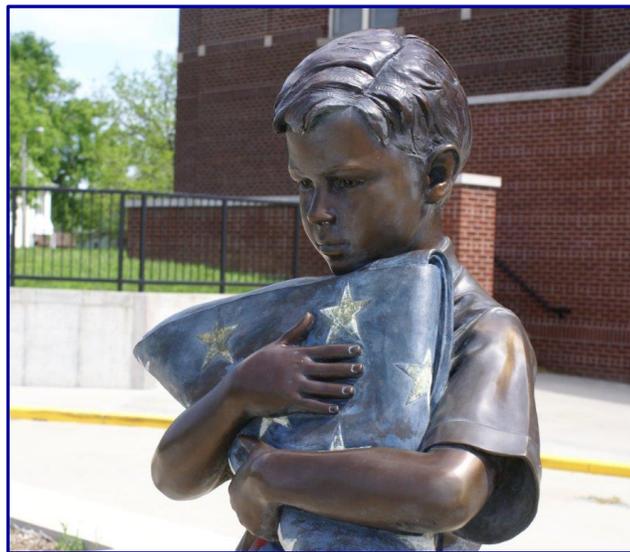
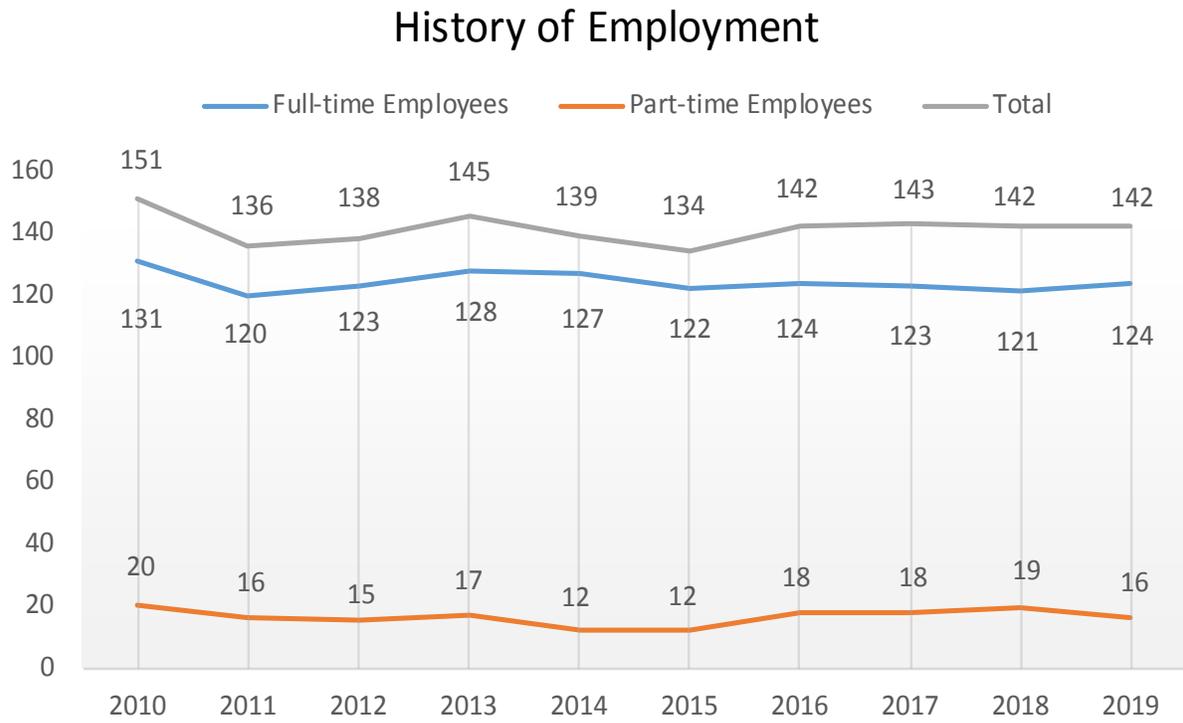
Source: County Clerk

City Personnel

The table below outlines, by department, the City's full and part-time employees for the FY 2019 Budget.

2019 CITY EMPLOYEES					
GENERAL FUND	FULL TIME	PART TIME	TEMP	SEASONAL	TOTAL
Administration	2	0	0	0	2
Municipal Court	2	0	0	0	2
Finance / Clerk	6	0	0	0	6
Police	28	4	0	0	32
Animal Control	1	0	0	0	1
Fire / EMS	23	12	0	0	35
Public Works - Streets, Bldg D	8	0	1	0	9
Safety/ADA/Code Enforcement	2	0	0	0	2
Park	4	0	1	3	8
Zoo	5	0	0	0	5
Cemetery	2	0	0	4	6
Memorial Hall	2	0	0	0	2
TOTAL GENERAL FUND	85	16	2	7	110
ENTERPRISE FUNDS	FULL TIME	PART TIME	TEMP	SEASONAL	TOTAL
Airport	2	0	0	0	2
Sanitation	11	0	0	0	11
Water/Sewer Administration	1	0	0	0	1
Water Production	8	0	0	0	8
Water Distribution	11	0	0	0	11
Sewer Collection	2	0	0	0	2
Sewer Treatment	4	0	0	0	4
TOTAL ENTERPRISE FUNDS	39	0	0	0	39
TOTAL CITY EMPLOYEES	124	16	2	7	149

The graph below shows the number of City's full and part-time employees since FY2010.



Revenues

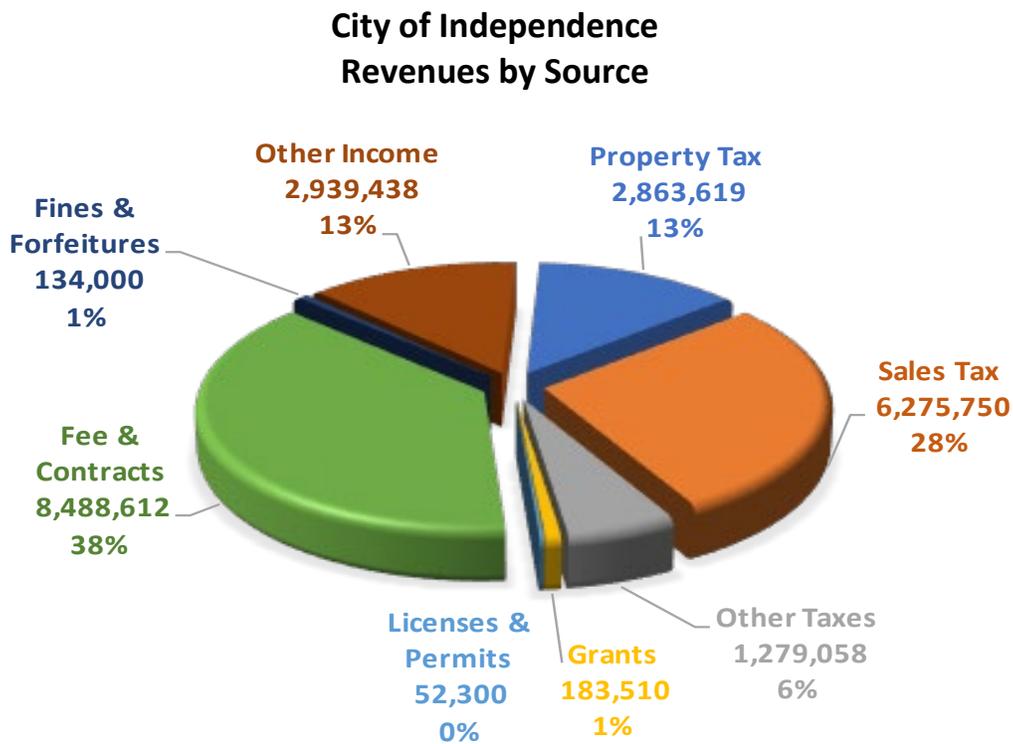
The City of Independence receives revenue from various sources, including user fees, taxes, grants, and fines. Two of the major sources of revenue in the General Fund come from property taxes and sales tax. The Water/Wastewater, Sanitation, and Airport Funds receive their funding primarily from user fees.

Projections and Trends

Projections of revenues are governed, to a large extent, on historical generation of revenues, determinable areas of new revenues, and economic projections of new revenues.

The City tracks at least three previous years' revenue. The historical trends of revenue generation carry significant relevance in projecting future income. Trends of increasing or decreasing revenues drive the City to determine if intervention is needed to increase these revenues or if these trends are evidence that these identified revenues will not continue. This also drives us to look for revenue alternatives or rate adjustments.

On an annual basis, all revenues and expenditures are projected using a straight-line annual projection to predict how current year revenues are tracking with the budget.



Sales Tax

Sales Tax is governed by Kansas State law. The City of Independence collects, or has collected, the following sales taxes as outlined below (further information can be found on page 42, “Local Option Sales Taxes”).

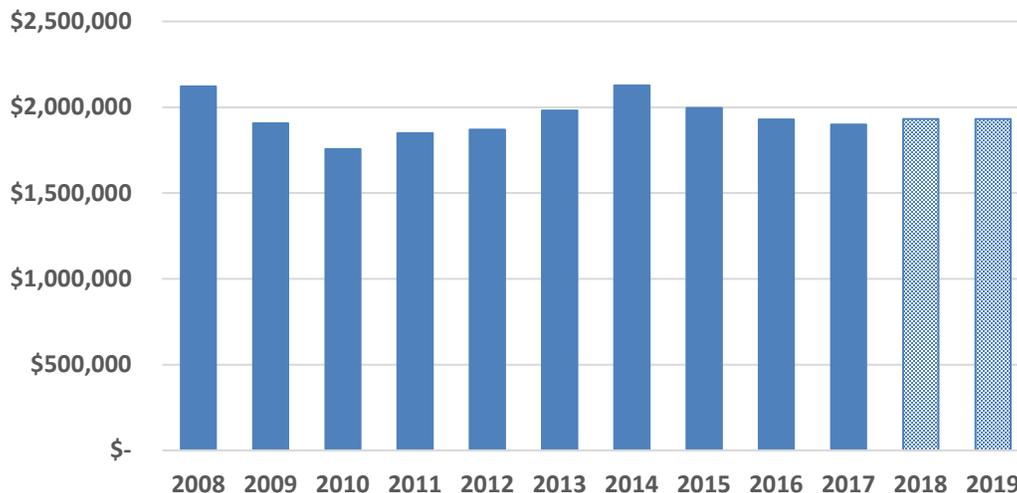
General Purpose Citywide Sales Taxes One (1%) Citywide retailers’ sales tax. The City uses these sales tax receipts to provide operating funds for the City.

Quality of Life Sales Tax In 2000, City approved a three-quarters percent (3/4%) Citywide retailers’ sales tax to finance all or a portion of the costs of constructing certain quality of life improvements within the City (the “Quality of Life Sales Tax”). The Quality of Life Sales Tax commenced in 2002 and expired on October 1, 2012.

Educational Sales Tax The City currently collects a one percent (1%) Citywide retailers’ sales tax (the “Educational Sales Tax”) for the purposes of (a) assisting Unified School District No. 446. The collection of one-half percent (0.50%) of the Educational Sales Tax commenced on April 1, 2011, upon the expiration of the Wastewater Sales Tax, and will expire on April 1, 2031. The collection of the balance of the Educational Sales Tax (0.50%) commenced on October 1, 2012, in conjunction with the expiration of the existing Quality of Life Sales Tax and will expire on October 1, 2032.

ADA and Infrastructure Sales Tax. In 2012, the electors of the City approved a one percent (1%) Citywide retailers’ sales tax (the “ADA and Infrastructure Sales Tax”) for the purpose of financing the costs of the following: (a) 0.25% for debt repayment and mill levy support; (b) 0.25% for building and facility improvements, including Riverside Park and Ralph Mitchell Zoo; (c) 0.25% for improvements to streets and sidewalks; and (d) 0.25% for improvements required for compliance with the requirements of the Americans with Disabilities Act of 1990. The collection of the ADA and Infrastructure Sales Tax commenced on October 1, 2012, in conjunction with the expiration of the existing Quality of Life Sales Tax and will expire on October 1, 2022.

General Fund 1% Sales Tax History





General Fund



General Fund Revenue and Expenditure Summary

General Fund - Revenues

By Source	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PROPERTY TAX	718,202	473,068	667,388	1,592,810	1,592,810	1,472,345	(120,465)
SALES TAX	2,658,649	2,495,395	2,411,107	2,413,750	2,413,750	2,413,750	-
OTHER TAXES	1,027,560	1,172,047	1,082,871	968,891	968,891	968,891	0
TOTAL TAX	4,404,412	4,140,511	4,161,367	4,975,451	4,975,451	4,854,986	(120,465)
GRANTS	181,369	14,168	216	181,000	181,099	181,000	(99)
LICENSES & PERMITS	55,203	45,010	75,904	42,600	45,394	42,600	(2,794)
FEE & CONTRACTS	675,409	790,923	645,560	779,800	781,548	780,300	(1,248)
FINES & FORFEITURES	195,733	159,055	150,020	171,700	171,700	171,700	-
OTHER INCOME	474,777	852,872	1,409,994	409,021	1,287,240	1,178,705	(108,535)
TOTAL REVENUE	5,986,903	6,002,538	6,443,062	6,559,572	7,442,432	7,209,291	(233,141)

By Department	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
ADMINISTRATION	4,355,846	4,129,785	4,938,157	4,984,722	5,700,913	5,636,091	(64,822)
MUNICIPAL COURT	195,733	159,055	150,020	171,700	171,700	171,700	-
POLICE	4,478	6,341	290	2,150	1,299	1,200	(99)
ANIMAL CONTROL	2,144	1,693	1,585	1,500	1,646	1,500	(146)
FIRE/EMS	712,554	1,219,661	697,685	828,000	827,949	828,000	51
STREETS/TRAFFIC	484,607	338,955	338,396	345,000	345,000	345,000	-
PARK	143,108	36,179	85,607	33,500	38,625	33,500	(5,125)
CEMETERY	61,075	66,165	56,395	56,000	53,300	55,300	2,000
MEMORIAL HALL	27,359	44,704	37,804	37,000	37,000	37,000	-
BUILDING D	-	-	137,122	100,000	265,000	100,000	(165,000)
TOTAL REVENUE	5,986,903	6,002,538	6,443,062	6,559,572	7,442,432	7,209,291	(233,141)

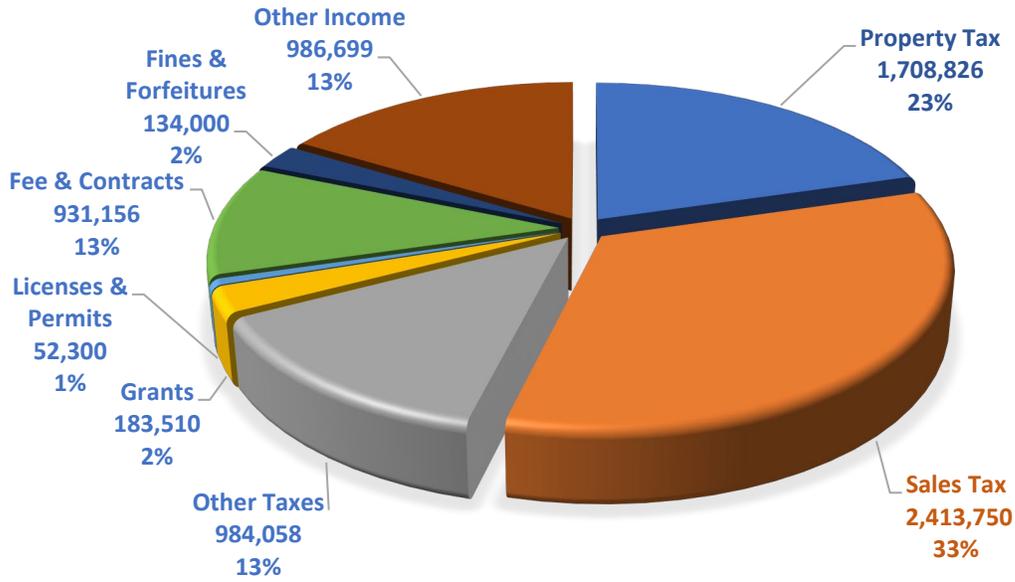
General Fund - Expenditures

By Source	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	3,198,365	3,833,336	2,955,538	3,751,883	3,838,373	3,938,929	100,556
CONTRACTUAL	1,326,161	1,475,935	1,929,926	1,790,775	2,029,579	2,000,512	(29,066)
COMMODITIES	439,198	407,986	377,597	489,200	577,972	587,400	9,428
CAPITAL OUTLAY	719,036	883,612	644,380	1,208,704	996,508	682,450	(314,058)
TOTAL EXPENDITURES	5,682,761	6,600,870	5,907,440	7,240,562	7,442,432	7,209,291	(233,141)

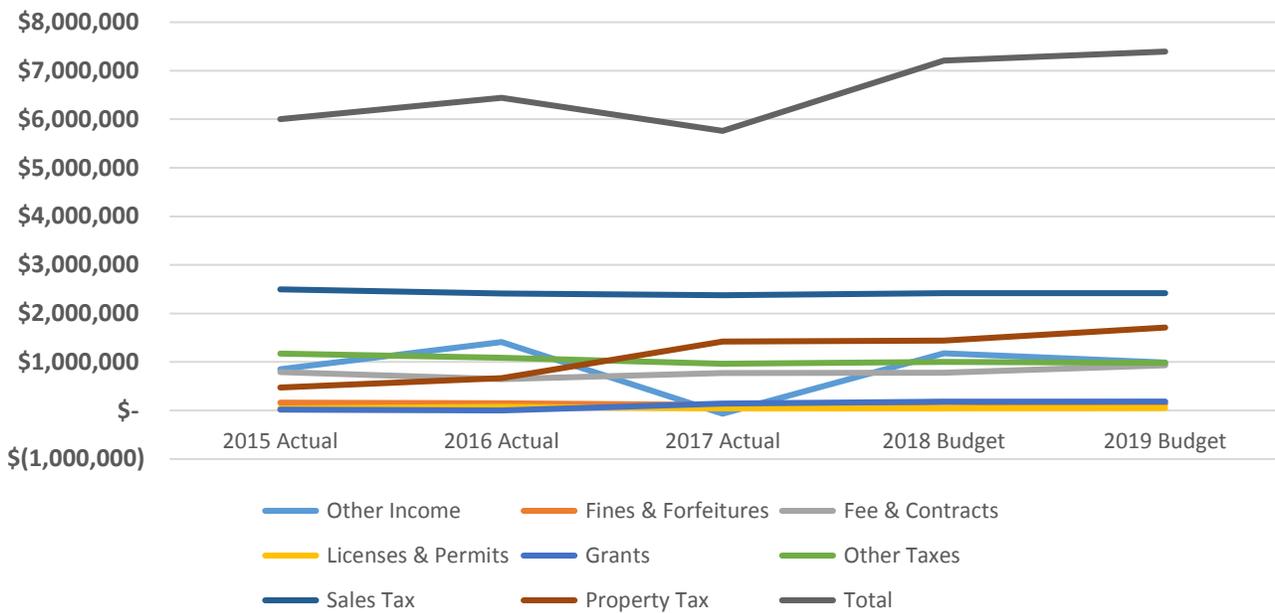
By Department	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
ADMINISTRATION	290,395	383,416	344,633	441,722	634,355	581,001	(53,354)
MUNICIPAL COURT	156,481	141,258	139,664	149,128	147,606	165,441	17,835
CITY HALL	107,771	109,462	304,626	86,350	59,283	9,000	(50,283)
GENERAL GOVERNMENT	(164,653)	416,293	(562,279)	(90,747)	181,405	100	(181,305)
FINANCE & RECORDS	283,697	299,784	290,233	288,795	318,178	306,331	(11,848)
POLICE	1,376,641	1,319,609	1,305,012	1,515,107	1,508,853	1,664,761	155,908
ANIMAL CONTROL	39,952	59,402	52,280	69,792	69,658	75,285	5,627
EMERG PREPAREDNESS	24,944	5,483	6,747	18,000	28,000	39,000	11,000
FIRE/EMS	1,587,420	2,020,827	1,857,338	2,047,141	2,028,768	1,862,897	(165,871)
ENGINEERING	18,230	13,200	10,920	20,000	20,000	27,500	7,500
STREETS/TRAFFIC	816,163	671,881	666,719	896,662	889,375	773,887	(115,488)
PARK	636,133	525,277	540,865	345,896	358,419	413,844	55,425
ZOO	-	-	-	252,046	254,345	346,556	92,210
CEMETERY	145,919	161,189	202,199	219,282	196,640	203,127	6,486
MEMORIAL HALL	194,760	181,733	199,508	222,563	223,119	230,515	7,395
BUILDING D	-	-	324,159	253,071	417,247	420,048	2,802
SPECIAL IMPROVEMENTS	168,908	292,057	224,816	505,754	107,181	90,000	(17,181)
TOTAL EXPENDITURES	5,682,761	6,600,870	5,907,440	7,240,562	7,442,432	7,209,291	(233,141)

REVENUE OVER EXPENDITURES	304,142	(598,332)	535,622	(680,990)	-	(0)	(0)
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2019 General Fund Revenue



General Fund Revenue History
2015 - 2019



General Fund Revenue						
Source	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
PROPERTY TAX	473,068	667,388	1,420,950	1,442,345	1,472,345	1,708,826
SALES TAX	2,495,395	2,411,107	2,374,650	2,413,750	2,413,750	2,413,750
OTHER TAXES	1,172,047	1,082,871	962,902	998,891	984,058	984,058
TOTAL TAX	4,140,511	4,161,367	4,758,503	4,854,986	4,870,153	5,106,633
GRANTS	14,168	216	138,733	181,000	183,510	183,510
LICENSES & PERMITS	45,010	75,904	46,237	42,600	51,514	52,300
FEE & CONTRACTS	790,923	682,973	769,546	780,300	919,152	931,156
FINES & FORFEITURES	159,055	150,020	113,951	171,700	134,000	134,000
OTHER INCOME	852,872	1,443,702	(66,346)	1,178,705	1,051,572	986,699
TOTAL REVENUE	6,002,538	6,514,182	5,760,623	7,209,291	7,209,901	7,394,299

Department	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
ADMINISTRATION	4,129,785	4,961,864	4,249,535	5,637,091	5,333,808	5,671,201
MUNICIPAL COURT	159,055	150,020	113,951	171,700	134,000	134,000
POLICE	6,341	290	309	200	200	200
ANIMAL CONTROL	1,693	1,585	1,221	1,500	1,646	1,650
FIRE/EMS	1,219,661	735,098	841,789	828,000	965,516	965,516
STREETS/TRAFFIC	338,955	338,396	335,239	345,000	345,000	345,000
PARK	36,179	95,607	45,274	33,500	38,200	38,200
CEMETERY	66,165	56,395	43,510	55,300	57,800	57,800
MEMORIAL HALL	44,704	37,804	29,775	37,000	30,000	42,000
BUILDING D	-	137,122	100,020	100,000	303,731	138,731
TOTAL REVENUE	6,002,538	6,514,182	5,760,623	7,209,291	7,209,901	7,394,299

Administration	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
TAXES	3,618,106	3,639,521	4,377,386	4,509,986	4,525,153	4,761,633
GRANTS	-	-	-	-	-	-
LICENSES & PERMITS	43,317	74,319	45,162	41,100	50,014	50,800
FEE & CONTRACTS	2,893	3,830	1,728	11,000	11,000	11,000
FINES & FORFEITURES	-	-	-	-	-	-
OTHER INCOME	465,470	1,244,194	(174,740)	1,075,005	747,641	847,768
TOTAL REVENUE	4,129,785	4,961,864	4,249,535	5,637,091	5,333,808	5,671,201

Municipal Court	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
TAXES	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-
FINES & FORFEITURES	159,055	150,020	113,951	171,700	134,000	134,000
OTHER INCOME	-	-	-	-	-	-
TOTAL REVENUE	159,055	150,020	113,951	171,700	134,000	134,000

Police	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
TAXES	-	-	-	-	-	-
GRANTS	-	216	99	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
FEE & CONTRACTS	(40)	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
OTHER INCOME	6,381	74	210	200	200	200
TOTAL REVENUE	6,341	290	309	200	200	200

Animal Control	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
TAXES	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-
LICENSES & PERMITS	1,693	1,585	1,075	1,500	1,500	1,500
FEE & CONTRACTS	-	-	146	-	146	150
FINES & FORFEITURES	-	-	-	-	-	-
OTHER INCOME	-	-	-	-	-	-
TOTAL REVENUE	1,693	1,585	1,221	1,500	1,646	1,650

Fire/EMS	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
TAXES	183,449	183,449	45,878	-	-	-
GRANTS	14,168	-	138,634	181,000	183,510	183,510
LICENSES & PERMITS	-	-	-	-	-	-
FEE & CONTRACTS	641,437	551,620	656,116	643,500	782,006	782,006
FINES & FORFEITURES	-	-	-	-	-	-
OTHER INCOME	380,607	28	1,162	3,500	-	-
TOTAL REVENUE	1,219,661	735,098	841,789	828,000	965,516	965,516

Streets/Traffic	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
TAXES	338,955	338,396	335,239	345,000	345,000	345,000
GRANTS	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
OTHER INCOME	-	-	-	-	-	-
TOTAL REVENUE	338,955	338,396	335,239	345,000	345,000	345,000

Park	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
TAXES	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
FEE & CONTRACTS	35,765	33,323	38,272	33,500	38,200	38,200
FINES & FORFEITURES	-	-	-	-	-	-
OTHER INCOME	414	62,284	7,002	-	-	-
TOTAL REVENUE	36,179	95,607	45,274	33,500	38,200	38,200

Cemetery	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
TAXES	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
FEE & CONTRACTS	66,165	56,395	43,510	55,300	57,800	57,800
FINES & FORFEITURES	-	-	-	-	-	-
OTHER INCOME	-	-	-	-	-	-
TOTAL REVENUE	66,165	56,395	43,510	55,300	57,800	57,800

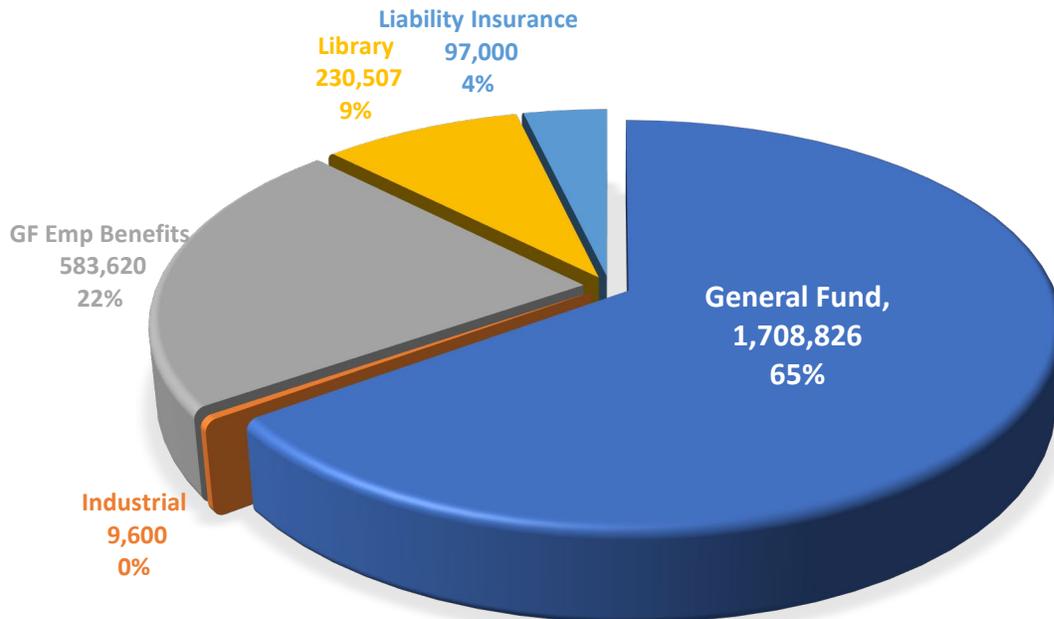
Memorial Hall	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
TAXES	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
FEE & CONTRACTS	44,704	37,804	29,775	37,000	30,000	42,000
FINES & FORFEITURES	-	-	-	-	-	-
OTHER INCOME	-	-	-	-	-	-
TOTAL REVENUE	44,704	37,804	29,775	37,000	30,000	42,000

Building D	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
TAXES	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
OTHER INCOME	-	137,122	100,020	100,000	303,731	138,731
TOTAL REVENUE	-	137,122	100,020	100,000	303,731	138,731

Property Tax

Property tax is one of the top revenue-generating methods the City uses to meet City needs. Property tax assessments on a residential home are based on 11.5% of the home’s assessed value.

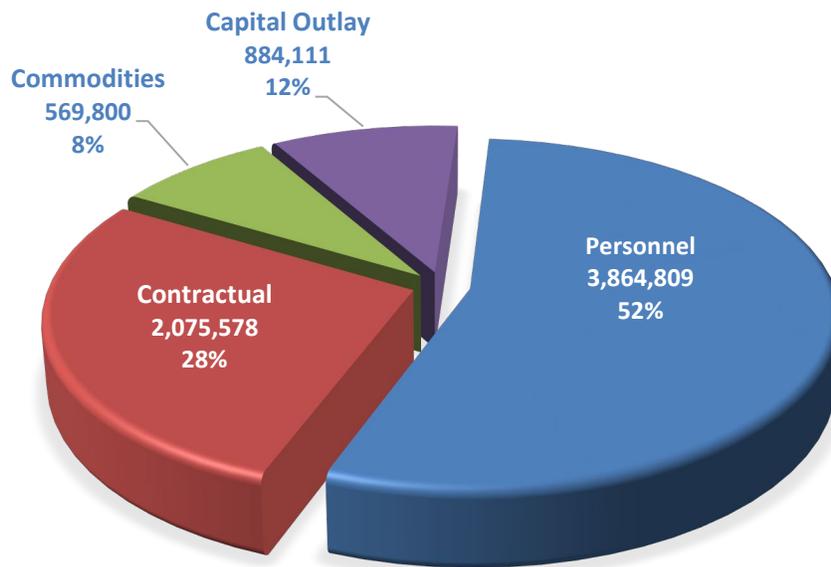
Property tax is assessed for several different funds. The pie chart below graphically depicts the mill rate approved for each fund and the amount of money that would be generated.



General Fund Expenditures

City-wide budgeted expenditures, broken out by function.

City of Independence Budgeted Expenditures by Function FY 2019



GENERAL FUND EXPENDITURES

Source	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
PERSONNEL	3,833,336	3,338,618	3,484,197	3,938,931	3,793,811	3,864,809
CONTRACTUAL	1,475,943	1,992,537	2,269,352	2,020,510	2,112,891	2,075,578
COMMODITIES	407,986	433,508	426,794	567,400	554,187	569,800
CAPITAL OUTLAY	883,612	573,908	1,169,916	682,450	513,006	884,111
TOTAL EXPENDITURES	6,600,878	6,338,571	7,350,259	7,209,291	6,973,896	7,394,299

Department	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 REVISED	2019 APPROVED
ADMINISTRATION	383,416	342,681	427,299	566,001	436,977	402,942
MUNICIPAL COURT	141,258	137,275	132,515	165,440	148,083	155,946
CITY HALL	109,462	307,568	72,554	9,000	9,025	9,000
GENERAL GOVERNMENT	416,293	(94,175)	490,562	(9,900)	24,733	(10,122)
FINANCE & RECORDS	299,784	281,372	287,645	306,331	329,396	362,837
POLICE	1,319,609	1,270,172	1,369,071	1,664,761	1,593,810	1,688,196
ANIMAL CONTROL	59,402	50,704	57,655	75,285	73,238	75,937
EMERG PREPAREDNESS	5,483	6,721	15,951	39,000	35,600	10,600
FIRE/EMS	2,020,835	1,790,064	1,882,804	1,869,897	1,839,703	1,932,035
ENGINEERING	13,200	10,920	14,415	27,500	31,061	27,500
STREETS/TRAFFIC	671,881	672,744	852,854	773,888	803,743	861,713
PARK	525,277	517,292	494,135	599,450	590,582	540,094
ZOO	-	-	50,503	160,950	72,750	92,300
CEMETERY	161,189	199,460	190,060	203,127	206,584	207,578
MEMORIAL HALL	181,733	198,658	231,813	223,512	257,852	274,545
BUILDING D	-	399,870	415,390	420,049	430,758	432,886
SPECIAL IMPROVEMENTS	292,057	247,245	365,032	115,000	90,000	330,311
TOTAL EXPENDITURES	6,600,878	6,338,571	7,350,259	7,209,291	6,973,896	7,394,299



Administration

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	214,568	200,012	253,085	333,638	233,342
CONTRACTUAL	98,957	147,506	131,735	161,563	156,300
COMMODITIES	16,250	6,471	20,219	15,800	13,300
CAPITAL OUTLAY	53,640	(11,308)	22,260	55,000	-
TOTAL EXPENDITURES	383,416	342,681	427,299	566,001	402,942

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	2	0	0	0	2
2018	4	0	0	0	4

ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Expenditures					
Salaries	176,371	167,443	190,755	250,330	177,939
City Treas/Consultant	7,675	600	6,006	-	-
Health Insurance	26,931	26,708	32,282	61,308	33,403
Other Employee Benefits	3,592	5,260	23,933	22,000	22,000
Salaries to be Reimbursed	-	-	108	-	-
Postage	22	3,751	1,086	300	300
Telephone	3,194	29,128	34,281	25,000	25,000
Car/Housing Allowance	6,231	6,000	15,077	6,000	6,000
Gas	-	58	-	100	-
Membership Dues	4,261	5,938	2,651	4,800	5,000
Subscriptions	-	140	3,204	6,000	3,000
Business Meetings	3,981	(3,389)	952	6,000	9,000
Other Training & Reference	2,202	505	3,843	12,000	12,000
Legal	243	3,489	250	3,000	-
City Attorney	39,120	41,532	52,200	42,363	45,000
Fisher, Patterson & Sayler	5,942	10,973	1,624	15,000	10,000
Stinson, Morriosn, Hecker, LL	-	-	-	1,000	1,000
Other Professional Service	33,761	49,227	16,567	40,000	40,000
Cableone	-	153	-	-	-
Forms & Printing	682	489	-	1,000	500
Books and Film	-	283	-	300	300
Misc Office Supplies	3,656	1,776	6,645	9,000	7,000
Other Operational Supplies	11,898	2,185	13,574	5,500	5,500
114-122 W MYRTLE	6	-	-	-	-
BUILDING INSPECTOR	8	1,738	-	-	-
Capital Outlay	41,089	(59,102)	22,260	-	-
Transystems Engineering	12,551	42,794	-	50,000	-
	-	5,000	-	5,000	-
TOTAL EXPENDITURES	383,416	342,681	427,299	566,001	402,942

Municipal Court

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	70,428	69,105	73,490	76,040	79,846
CONTRACTUAL	70,252	67,122	58,668	73,300	70,100
COMMODITIES	577	472	358	1,100	1,000
CAPITAL OUTLAY	0	576	-	15,000	5,000
TOTAL EXPENDITURES	141,258	137,275	132,515	165,440	155,946

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	2	0	0	0	2
2018	2	0	0	0	2

ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Expenditures					
Salaries	62,071	59,156	57,872	58,557	60,569
Health Insurance	8,357	9,950	15,618	17,483	19,277
Membership Dues	-	125	225	250	250
Other Training & Reference	120	-	-	750	750
Legal	45,205	46,729	42,079	46,000	46,000
Other Professional Service	24,897	20,257	16,358	26,000	23,000
Witness Fees	30	11	6	300	100
Forms & Printing	-	-	358	100	500
Misc Office Supplies	577	472	-	1,000	500
Capital Outlay	-	576	-	15,000	5,000
TOTAL EXPENDITURES	141,258	137,275	132,515	165,440	155,946

City Hall

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	90,366	61,824	7,676	9,000	9,000
COMMODITIES	7,843	37,024	391	-	-
CAPITAL OUTLAY	11,253	208,720	64,488	-	-
TOTAL EXPENDITURES	109,462	307,568	72,554	9,000	9,000

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Electricity	30,505	38,523	5,945	7,000	7,000
Gas	11,278	5,266	-	-	-
Other Professional Service	2,443	5,491	1,730	500	500
Elevator	13,326	2,367	-	-	-
Janitorial Service	10,620	7,965	-	-	-
Boiler	6,512	101	-	-	-
Exterminating	768	490	-	-	-
Other Bldg & Grounds Maint	14,916	1,621	-	1,500	1,500
Light Bulbs	48	7	-	-	-
Electrical System Parts	331	22,586	-	-	-
Janitorial Supplies	2,563	1,231	391	-	-
Building System Repair Parts	2,737	10,282	-	-	-
Other Building Supplies	1,757	1,630	-	-	-
Other Operational Supplies	408	1,289	-	-	-
Capital Outlay	903	11,343	25,950	-	-
Heckman & Associates	10,350	-	-	-	-
Other Expenditures	-	4,430	-	-	-
Other	-	6,590	-	-	-
City Hall Move	-	185,635	38,421	-	-
City Water Emerg	-	721	117	-	-
TOTAL EXPENDITURES	109,462	307,568	72,554	9,000	9,000

General Government

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	(138,811)	(631,000)	(646,454)	(649,000)	(747,500)
CONTRACTUAL	550,779	652,005	955,517	600,900	624,378
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	4,325	(115,180)	181,500	38,200	113,000
TOTAL EXPENDITURES	416,293	(94,175)	490,562	(9,900)	(10,122)

EXPENDITURES	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
ACCOUNT					
Merit Increases	-	-	-	10,000	-
Other Employee Benefits	23,189	22,512	20,128	11,000	22,500
Customer Service Training	-	-	-	-	-
Salaries to be Reimbursed	(162,000)	(653,512)	(666,582)	(670,000)	(770,000)
Telephone	44,151	50,350	56,762	50,000	47,500
INTERNET	12,898	5,883	9,844	15,000	9,727
PROPERTY INSURANCE	68,051	150,330	282,401	100,000	100,000
GENERAL LIABILITY	-	-	765	2,500	2,000
Surety & Fidelity Bonds	1,859	1,889	1,934	3,500	2,000
Other Insurance	-	-	7,187	-	-
Auto Insurance	42,165	-	-	40,000	-
Inland Marine	27,685	19,363	-	-	-
Data Compromise	990	-	-	1,500	-
Other Taxes	4,998	670	3,166	3,500	3,500
Ad Valorem tax Rebate	1,502	894	4,244	5,000	5,000
Membership Dues	130	618	729	500	750
SEKRPC Membership	-	50	-	100	100
Ks. League of Municipality	3,491	3,962	1,282	4,000	4,000
Legal	36,458	23,050	28,330	30,000	30,000
Other Professional Service	13,388	80,581	215,560	50,000	100,000
Incode Software	44,582	15,748	93,308	60,000	60,000
Galaxie	99,142	130,221	115,023	75,000	130,000
Executime	4,740	-	-	5,000	-
Code Update	2,477	5,213	4,588	10,000	5,000
E-mail Addresses	3,634	8,595	11,551	15,000	-
IMA-Work Comp Services	3,000	3,000	3,000	3,500	3,500
City Website	11,354	9,307	9,929	9,000	10,000
Office Equipment Maintenance	-	258	7	500	500
Postage Meter and Scales	2,601	2,601	2,601	2,500	2,601
Copier Repair and Maintenance	1,293	944	750	1,100	1,100
Funding to External Operations	11,956	24,402	-	-	-
A.W.O.L.	24,000	24,000	26,400	30,000	30,000
Municipal Band	9,100	9,100	9,100	9,100	9,100
Library	25,000	38,500	25,000	25,000	25,000
Main Street	20,000	20,000	20,000	20,000	20,000
Historical Museum	17,000	17,000	17,000	17,000	17,000
Interest Exp for Fund #03	13	-	-	100	-
Legal Publication	13,122	5,476	5,056	12,500	6,000
Incode Upgrade	-	-	-	-	70,000
Desktop Replacement	-	-	-	-	24,000
Laptop Replacement	-	-	-	-	9,000
Storage	-	-	-	-	10,000
TOTAL EXPENDITURES	411,968	21,005	309,062	(48,100)	(10,122)

Finance & Records

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	236,719	227,014	226,225	234,431	291,237
CONTRACTUAL	44,500	44,070	37,179	41,600	42,600
COMMODITIES	18,553	13,304	18,346	20,300	19,000
CAPITAL OUTLAY	12	(3,016)	5,895	10,000	10,000
TOTAL EXPENDITURES	299,784	281,372	287,645	306,331	362,837

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
FINANCE & RECORDS	6	0	0	0	6
2018	5	0	0	0	5

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	203,438	193,666	201,378	199,452	238,498
Health Insurance	33,281	33,348	24,847	34,979	52,739
Postage	12,062	12,090	9,059	12,200	12,000
Telephone	-	-	-	1,300	-
Membership Dues	450	170	170	600	600
Subscriptions	337	-	-	-	-
Seminars & Conventions	367	260	1,637	2,500	2,000
Accounting	16,206	27,714	24,000	20,000	25,000
Other Professional Serv	13,989	3,302	504	5,000	3,000
Vehicle Maintenance	1,090	534	1,809	-	-
Forms & Printing	424	86	412	-	-
Books & Films	-	-	84	300	-
Misc Office Supplies	18,129	13,219	17,849	20,000	19,000
Capital Outlay	-	(3,185)	5,895	10,000	10,000
Computer/Software Upgrade	12	169	-	-	-
TOTAL EXPENDITURES	299,784	281,372	287,645	306,331	362,837

Police

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	1,170,555	1,093,562	1,168,930	1,385,251	1,415,196
CONTRACTUAL	53,678	46,781	73,079	83,860	77,600
COMMODITIES	50,929	60,222	53,831	68,400	70,400
CAPITAL OUTLAY	44,447	69,607	73,232	127,250	125,000
TOTAL EXPENDITURES	1,319,609	1,270,172	1,369,071	1,664,761	1,688,196

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	26	6	0	0	32
2018	26	6	0	0	32

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	1,018,591	948,938	1,011,103	1,184,322	1,188,446
Health Insurance	151,964	144,625	157,827	200,929	226,749
Postage	897	769	218	700	500
Telephone	1,219	4	(4)	1,200	-
Cloud Backup	-	-	-	4,000	-
Radio Maintenance	2,494	2,999	998	5,760	4,000
Membership Dues	888	1,251	1,111	1,200	2,000
Seminars & Conventions	1,907	1,695	2,829	-	-
Business Meetings	2,231	2,301	12,964	20,000	20,000
Other Training & Reference	3,300	2,971	4,944	-	-
Medical / Veterinary	2,131	2,611	7,757	6,000	6,000
Other Professional Service	4,044	7,299	9,235	10,000	10,000
Other Bldg & Ground Main	453	690	167	-	-
Office Equipment Maint	1,452	2,677	1,559	2,800	2,500
Vehicle Main	22,218	15,282	18,004	20,000	20,000
Other Equip Maint	1,645	1,550	3,644	3,200	3,500
MVD Records Fees	138	728	184	300	400
Advertising	-	90	312	1,000	1,000
Laundry & Dry Cleaning	456	50	22	200	200
Equipment Rental	136	-	1,050	500	500
Prisoner Care	8,070	3,815	8,085	7,000	7,000
Forms & Printing	2,061	1,128	2,950	2,400	3,000
Small Office Equipm	784	4,707	1,101	-	-
Small Office Furn	-	2,924	291	-	-
Misc Office Supplies	7,011	5,464	5,529	7,600	7,500
Gasoline	22,232	21,459	26,293	37,000	31,000
Oil	38	-	-	-	-
Tires	1,261	4,793	1,459	3,000	3,000
Batteries	252	510	-	500	500
Vehicle Parts	3,531	628	1,796	-	-
Other Vehicle Supplies	1,743	548	752	-	-
Equip Supplies	1,539	210	-	-	-
Equip Parts	163	-	69	-	-
Other Small Tools & Equipmen	103	335	908	1,100	1,100
Weapons & Ammunition	556	667	215	1,000	500
Other Operational Supplies	2,645	4,804	3,925	3,800	3,800
Uniforms	7,011	10,619	8,543	12,000	10,000
Bullet Proof Vest	-	1,428	-	-	-
Canine	-	-	-	-	10,000
Capital Outlay	13,244	42,819	40,732	58,250	-
Police Cars	30,608	26,785	32,500	66,000	70,000
E-911 Expense	595	-	-	-	-
Body Cams	-	-	-	3,000	5,000
	-	3	-	-	-
TAZERS	-	-	-	-	5,000
Bullet Proof Vests	-	-	-	-	5,000
Car cameras	-	-	-	-	3,000
RMS	-	-	-	-	37,000
TOTAL EXPENDITURES	1,319,609	1,270,172	1,369,071	1,664,761	1,688,196

Animal Control

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	31,258	45,607	48,375	51,685	53,937
CONTRACTUAL	3,684	2,893	5,771	13,500	11,200
COMMODITIES	1,958	2,105	2,057	5,100	5,800
CAPITAL OUTLAY	22,502	98	1,452	5,000	5,000
TOTAL EXPENDITURES	59,402	50,704	57,655	75,285	75,937

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	1	0	0	0	1
2018	1	0	0	0	1

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	29,974	34,842	37,040	39,084	39,884
Health Insurance	1,284	10,765	11,335	12,601	14,053
Radio	-	-	205	2,000	1,000
Medical / Vet	3,127	1,501	3,051	7,000	7,000
Other Professional Serv	93	335	53	2,300	1,000
Heating/Air Conditioning	130	-	-	100	100
Exterminating	165	28	165	400	400
Vehicle Maintenance	169	1,030	2,298	1,700	1,700
Building System Repair Parts	1,326	634	1,230	1,000	1,000
Gasoline	-	-	-	2,400	2,400
Tires	-	18	58	500	500
Batteries	-	-	139	200	200
Vehicle Parts	-	522	-	-	700
Other Operational Supplies	496	287	629	500	500
Uniforms	136	644	-	500	500
Capital Outlay	1,010	(900)	-	-	-
AWOL Building Repairs	872	998	1,452	5,000	5,000
Animal Control Vehicle	20,620	-	-	-	-
TOTAL EXPENDITURES	59,402	50,704	57,655	75,285	75,937

Fire/EMS

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	1,377,928	1,434,482	1,379,028	1,424,397	1,430,735
CONTRACTUAL	121,753	158,027	133,989	147,400	141,400
COMMODITIES	125,596	134,799	142,095	179,100	177,900
CAPITAL OUTLAY	395,559	62,756	227,691	119,000	182,000
TOTAL EXPENDITURES	2,020,835	1,790,064	1,882,804	1,869,897	1,932,035

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	25	12	0	0	37
2018	24	5	0	0	29

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	1,207,659	1,252,053	1,225,858	1,238,818	1,238,921
EMS Signing Bonus	-	4,000	-	-	2,000
Health Insurance	170,269	178,429	153,170	185,579	189,814
Telephone	1,055	-	-	1,400	-
Radio Maintenance	2,446	1,018	5,863	5,000	5,000
Travel Exp	1,171	1,174	356	2,200	2,200
Gas	-	174	1,198	2,000	1,500
Membership Dues	1,357	976	870	1,200	1,200
Subscriptions	214	477	-	500	500
Seminars	17	286	-	1,500	1,500
Training	12,479	12,934	12,827	18,000	16,000
Med/Vet	1,305	2,445	2,784	1,700	2,700
Prof Services	14,013	10,085	16,002	12,800	12,800
Omni Billing	42,657	36,491	44,688	42,000	45,000
Heating & AC	920	1,003	-	1,000	-
Bldg Maintenance	9,871	2,315	234	800	1,000
Vehicle Main	21,407	75,331	35,273	36,000	35,000
Equip Repair	7,667	6,120	9,185	10,000	10,000
Electricity - EMS	3,924	3,822	1,876	2,800	1,000
GAS - EMS	1,242	1,638	1,477	1,500	1,000
Other Training - Bldg Insp	-	-	-	2,000	2,000
Other Prof Serv - Bldg Insp	8	1,738	45	5,000	3,000
Other Prof Serv - EMS	-	-	1,311	-	-
Forms & Printing	109	59	175	400	400
Books	-	-	-	400	400
Cleaning Supplies	3,168	2,880	1,054	2,500	2,500
Light Bulbs	29	27	7	200	200
Bldg Repair	527	296	9	300	300
Ground Supply	300	633	185	400	400
Gasoline	16,499	11,284	20,075	27,200	25,000
oil	286	86	230	500	500
Tires	2,290	3,552	2,508	4,000	4,000
Batteries	1,576	36	1,484	1,300	1,300
Vehicle Parts	10,152	8,996	16,172	12,000	10,000
Vehicle Supplies	995	404	228	200	800
Equip Supplies	296	467	46	800	5,000
Small Tools	1,088	2,816	1,965	1,600	1,600
Medical Supplies	63,230	74,635	73,573	90,000	80,000
Diesel	13,392	14,727	12,676	19,800	16,000
Oper Supplies	8,069	5,649	8,527	10,000	10,000
Uniforms	3,532	8,243	3,252	7,500	19,500
Misc Office Supplies	14	-	-	-	-
Other Building Supplies	45	-	-	-	-
Other Operational Supplies	-	10	(71)	-	-
Ambulance Remount	207,506	18,216	31,640	9,000	-
Bunker Gear - Fire/EMS	17,838	9,566	16,074	12,500	-
Replace SCBA	-	22,066	1,037	12,500	12,000
Ambulance/Equipment	170,214	(41,446)	124,870	-	-
Fire Chief Truck	-	-	2,740	-	45,000
SCBA Fill Station	-	-	-	-	25,000
AFG Grant	-	-	-	-	20,000
Hose/Nozzles	-	6,522	3,498	5,000	-
Lease Payments	-	47,832	47,832	80,000	80,000
TOTAL EXPENDITURES	2,020,835	1,790,064	1,882,804	1,869,897	1,932,035

Emergency Preparedness

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	4,625	4,870	5,301	11,000	7,600
COMMODITIES	-	667	-	3,000	3,000
CAPITAL OUTLAY	858	1,184	10,650	25,000	-
TOTAL EXPENDITURES	5,483	6,721	15,951	39,000	10,600

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Electricity	3,525	4,020	3,799	3,600	3,600
Electrical Repair	250	850	652	2,400	2,000
Other Equip Maintenance	850	-	850	5,000	2,000
Gasoline	-	-	-	-	-
Equipment Parts	-	-	-	3,000	3,000
Other Operational Supplies	-	667	-	-	-
Capital Outlay	858	1,184	10,650	25,000	-
TOTAL EXPENDITURES	5,483	6,721	15,951	39,000	10,600

Engineering

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	4,475	7,500	7,500
CONTRACTUAL	13,200	10,920	9,940	20,000	20,000
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	13,200	10,920	14,415	27,500	27,500

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	-	-	4,475	7,500	7,500
Misc	-	-	100	-	-
Consulting	13,200	10,920	9,840	20,000	20,000
TOTAL EXPENDITURES	13,200	10,920	14,415	27,500	27,500

Streets/Traffic

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	301,591	303,229	338,957	361,388	363,713
CONTRACTUAL	234,794	256,012	257,232	270,700	293,400
COMMODITIES	105,404	78,312	91,456	141,800	144,600
CAPITAL OUTLAY	30,091	35,191	165,209	-	60,000
TOTAL EXPENDITURES	671,881	672,744	852,854	773,888	861,713

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	7	0	1	0	8
2018	7	0	0	1	8

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	247,502	230,232	284,933	318,837	322,311
Express Employment	30,002	49,656	20,419	-	
Health Insurance	24,088	23,341	33,606	42,551	41,401
	-	-	-	500	
Radio	-	-	-	100	
Electricity	31,601	30,899	29,053	33,000	32,000
Gas	4,238	2,570	4,682	4,200	4,500
Other Training & Reference	-	-	527	100	100
Medical Services	848	-	204	300	300
Telephone	1,250	2,500	113	3,000	1,500
Vehicle Maintenance	6,633	14,206	17,730	20,000	25,000
Other Equip Maint	29,415	28,327	25,241	40,000	40,000
Traffic Light Maint	1,747	4,523	-	3,000	4,000
Misc Contract Labor	3,483	1,340	6,276	10,000	10,000
Equip Rental	350	276	455	500	1,000
Street Light Electricity	155,229	171,371	172,950	156,000	175,000
Cleaning Supplies	235	262	404	400	500
Paint & Striping	1,911	1,580	5,139	7,000	8,000
Gasoline	8,803	8,171	5,751	14,000	11,000
Oil	2,072	761	1,762	1,800	2,000
Tires	2,356	6,435	5,655	6,000	10,000
Batteries	1,060	919	1,010	1,500	1,500
Misc Fuels	118	132	47	300	300
Equip Parts	11,175	13,488	12,909	17,000	17,000
Traffic Light Supplies & Parts	11,806	7,289	5,437	12,000	15,000
Other Small Tools & Equip	550	1,282	1,438	2,000	2,500
Concrete	1,679	135	3,464	2,000	5,000
Asphalt Patching	20,368	7,209	13,657	15,000	15,000
Sand Chat & Gravel	7,993	3,400	3,108	10,000	12,000
Lumber	577	295	505	500	500
Metal Products	10	-	-	500	500
Road Rock	7,177	4,583	4,137	4,000	5,000
Chemicals	9	-	-	-	
Diesel Fuel	14,288	11,970	14,704	25,000	20,000
Weed Killer	435	59	98	300	300
Other Operational Supplies	5,117	6,740	5,651	8,500	8,500
Storm Sewer Repairs	20	1,104	-	5,000	
Snow Removal	-	-	-	4,000	4,000
Signs	7,646	2,497	6,582	5,000	6,000
Capital Outlay	-	20,543	121,263	-	
Cottonwood Storm Sewer	794	-	-	-	
2014 Case Loader	29,297	14,648	43,945	-	
Drainage improve-alley (Myrtle	-	-	-	-	10,000
Tractor/Brush Hog	-	-	-	-	50,000
TOTAL EXPENDITURES	671,881	672,744	852,854	773,888	861,713

Park

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	363,030	350,373	366,977	415,700	423,544
CONTRACTUAL	85,805	75,872	84,077	83,400	82,600
COMMODITIES	59,721	73,120	19,435	20,350	20,950
CAPITAL OUTLAY	16,721	17,926	23,645	80,000	13,000
TOTAL EXPENDITURES	525,277	517,292	494,135	599,450	540,094

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
PARK	4	0	1	3	8
2018	4	0	1	3	8

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	311,378	298,976	312,134	355,419	350,115
Express Employment	14,844	16,440	8,636	-	-
Health Insurance	36,808	34,958	46,207	60,281	73,429
Other	858	936	78	1,500	-
Electricity	48,365	47,070	61,228	54,000	60,000
Gas	10,312	7,360	9,243	14,500	10,000
Membership Dues	1,445	1,281	-	200	200
Seminars & Conventions	200	-	-	-	-
Other Training & Referenc	754	290	-	-	-
Medical & Veteranarian	2,247	2,544	1,408	-	500
Telephone	7,898	7,538	5,740	5,000	5,000
Plumbing	1,688	877	494	850	900
Electrical Repair	704	1,439	-	750	1,000
Heating & AC	895	789	113	500	500
Other Bldg & Ground Maint	8,908	4,819	4,146	3,500	3,500
Vehicle Main	264	584	315	900	-
Other Equip Maint	1,268	345	1,312	1,700	1,000
Forms & Printing	38	232	173	300	300
Cleaning Supplies	1,841	2,966	3,126	3,500	4,000
Paint & Striping	87	393	437	700	600
Light Bulbs	175	102	91	200	200
Electrical System Parts	476	-	-	100	100
Bldg System Repair Parts	306	53	81	600	600
Other Bldg Supplies	3,869	3,168	796	-	-
Other Ground Supplies	4,413	5,115	2,417	2,000	2,000
Gasonline	3,372	2,908	3,633	3,500	3,500
Oil	150	15	95	-	50
Tires	45	283	460	700	700
Batteries	523	417	101	150	150
Propane	-	-	37	-	-
Vehicle Parts	525	972	97	600	600
Misc Fuels	109	-	-	50	-
Other Vehicle Supplies	50	84	59	400	250
Equip Supplies	557	368	306	300	500
Equipment Parts	1,394	594	220	250	250
Other Small Tools	1,144	894	973	2,500	2,000
Concrete	38	40	-	50	50
Sand, Chat, Gravel	-	-	-	50	200
Lumber	-	32	-	300	300
Animal Feed	33,198	45,933	3,186	-	-
Medical Veterinarian	4,134	4,326	180	-	-
Chemicals	203	674	58	400	1,000
Diesel Fuel	-	-	-	-	200
Week Killer	-	-	86	-	400
Other Operational Supplie	2,704	3,483	2,760	3,000	2,000
Uniforms	371	70	64	500	500
Signs	-	-	-	200	500
Capital Outlay	-	17,390	20,321	47,000	-
Carousel Repairs	-	-	3,324	30,000	-
Minature Train Repairs	16,721	537	-	3,000	3,000
Pre-School Area	-	-	-	-	10,000
TOTAL EXPENDITURES	525,277	517,292	494,135	599,450	540,094

Zoo

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	-	-	10,617	21,600	18,550
COMMODITIES	-	-	39,886	59,350	58,750
CAPITAL OUTLAY	-	-	-	80,000	15,000
TOTAL EXPENDITURES	-	-	50,503	160,950	92,300

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	5	0	0	0	5
2018	5	0	0	0	5

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
	-	-	-	1,500	
Membership Dues	-	-	728	1,500	1,500
Seminars & Conventions	-	-	300	1,000	500
Other Training & Reference	-	-	5,842	5,500	7,000
Medical/Veterinarian	-	-	110	4,000	2,000
Telephone	-	-	795	850	850
Plumbing	-	-	-	750	2,700
Electrical Repair	-	-	-	500	500
Heating & Air Conditioning	-	-	2,706	5,000	2,500
Other Bldg & Ground Maint	-	-	-	200	200
Vehicle Maintenance	-	-	136	800	800
Cleaning Supplies	-	-	904	1,600	2,600
Paint & Striping	-	-	28	500	500
Light Bulbs	-	-	48	150	150
Electrical System Parts	-	-	-	100	-
Bldg System Repari Parts	-	-	62	500	-
Other Building Supplies	-	-	350	-	4,000
Other Grounds Supplies	-	-	832	3,000	2,000
Gasoline	-	-	1,065	1,500	1,500
Oil	-	-	-	50	50
Tire	-	-	241	300	300
Batteries	-	-	-	150	150
Propane	-	-	21	200	200
Vehicle Parts	-	-	75	400	100
Misc Fuels	-	-	-	50	-
Other Vehicle Supplies	-	-	-	50	-
Equipment Supplies	-	-	173	200	200
Equipment Parts	-	-	-	250	100
Other Small Tools & Equip	-	-	442	1,000	1,500
Concrete	-	-	-	50	50
Sand Chat & Gravel	-	-	-	50	
Lumber	-	-	-	300	-
Animal Feed	-	-	34,997	43,500	40,000
Medical	-	-	-	3,000	1,000
Chemicals	-	-	-	250	250
Other Oper Supplies	-	-	647	1,500	1,000
Uniforms	-	-	-	500	600
Signs	-	-	-	200	2,500
Capital Outlay	-	-	-	80,000	
Guilotine Door - Stephens Blding	-	-	-	-	15,000
TOTAL EXPENDITURES	-	-	50,503	160,950	92,300

Cemetery

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	130,560	136,494	147,559	168,027	171,528
CONTRACTUAL	6,350	4,821	5,793	8,000	7,400
COMMODITIES	12,130	8,390	13,617	19,100	17,850
CAPITAL OUTLAY	12,149	49,756	23,091	8,000	10,800
TOTAL EXPENDITURES	161,189	199,460	190,060	203,127	207,578

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	2	0	0	4	6
2018	2	0	0	4	6

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	75,597	55,367	63,295	155,426	152,297
Express Employment	39,920	68,278	71,000	-	
Health Insurance	15,043	12,848	13,263	12,601	19,231
Telephone	-	-	22	-	
Electricity	1,536	1,644	1,926	1,700	1,800
Gas	1,326	1,100	1,186	1,700	1,500
Medical Services	118	-	204	1,000	500
Other Professional Serv	563	1,498	1,732	1,000	1,500
Electrical Repair	-	251	-	100	100
Strutural Repairs	-	-	-	500	500
Other Bldg & Ground Maint	69	39	96	500	500
Vehicle Maint	523	195	251	1,000	500
Other Equipm Maint.	2,215	95	376	500	500
Forms & Printing	-	-	-	100	
Misc Office Supplies	-	254	-	200	
Cleaning Supplies	-	16	56	100	100
Bldg System Repair	-	-	-	200	200
Other Bldg Supplies	82	98	199	100	100
Other Ground Supplies	113	481	1,043	1,000	800
Gasoline	5,207	3,733	6,413	6,900	7,000
Oil	-	-	-	500	500
Tires	687	473	131	500	500
Batteries	328	118	181	400	300
Vehicle Parts	106	113	152	200	200
Equip Supplies	428	-	323	500	250
Equip parts	2,875	2,507	1,497	4,000	2,500
Other Small tools	81	492	171	300	1,800
Concrete	129	-	91	300	300
Lumber	-	-	-	300	300
Diesel Fuel	-	404	329	500	1,000
Other Operational Sup.	2,094	(300)	3,031	3,000	2,000
Capital Outlay	-	48,756	22,291	-	
Cemetery Wall Project	5,950	-	-	-	
Mowers	5,999	-	-	8,000	10,800
Buy Back Cemetery Spaces	200	1,000	800	-	
TOTAL EXPENDITURES	161,189	199,460	190,060	203,127	207,578

Memorial Hall

Memorial Hall	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	75,510	73,876	80,562	83,415	93,145
CONTRACTUAL	97,198	118,827	133,573	127,597	155,650
COMMODITIES	9,025	5,284	11,907	12,500	15,750
CAPITAL OUTLAY	-	671	5,771	-	10,000
TOTAL EXPENDITURES	181,733	198,658	231,813	223,512	274,545

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	67,017	63,949	64,855	70,778	82,760
Express	-	1,634	10,601	-	
Health Insurance	8,493	8,293	5,106	12,637	10,385
Telephone	983	242	210	1,300	1,000
Internet	356	2,463	5,193	4,000	7,000
Electricity	66,329	77,422	77,813	68,000	75,000
Gas	12,655	15,145	17,219	19,000	17,000
Event Hosting	-	-	-	2,997	
Other Profess. Serv	2,295	9,529	10,932	2,200	8,000
Elevator Maintenance	3,223	4,216	5,551	8,000	8,000
Boiler maintenance	322	-	-	-	500
JR Clancy -Tailstock Maint	1,850	-	6,675	7,000	15,000
Simplex-Fire Alarm	3,815	3,682	3,176	3,400	5,000
Electrical Repair	298	260	844	2,200	2,500
Heating & Air	1,807	973	403	3,000	10,000
Exterminating	500	500	500	500	650
Other Bldg & Ground Maint	2,764	4,395	5,057	6,000	6,000
Cleaning Supplies	2,528	2,095	2,865	3,500	4,000
Paint & Striping	-	564	492	1,000	1,000
Light Bulbs	2,183	83	256	500	750
Electrical System Parts	-	-	25	200	500
Bldg System Repair Parts	895	44	-	100	500
Bldg Supplies	1,034	575	154	200	1,000
Ground Supplies	44	-	-	200	500
Small Tools & Equipment	531	-	722	400	500
Operational Supplies	1,809	1,922	7,393	6,400	7,000
Capital Outlay	-	671	5,771	-	
Technology	-	-	-	-	10,000
TOTAL EXPENDITURES	181,733	198,658	231,813	223,512	274,545

Building D

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	35,863	42,988	46,459	48,586
CONTRACTUAL	-	340,987	359,205	347,090	357,800
COMMODITIES	-	13,338	13,197	21,500	21,500
CAPITAL OUTLAY	-	9,681	-	5,000	5,000
TOTAL EXPENDITURES	-	399,870	415,390	420,049	432,886

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	1	0	0	0	1
2018	1	0	0	0	1

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	-	33,109	38,678	41,702	43,393
Health Insurance	-	2,754	4,309	4,757	5,193
Telephone	-	1,136	690	3,000	1,000
Internet	-	2,033	284	3,150	500
Electricity	-	207,765	219,220	208,640	220,000
Gas	-	50,426	74,470	68,500	68,500
Other Profess. Serv	-	15,399	6,779	10,000	10,000
Elevator Maintenance	-	45,610	22,818	9,500	15,000
Janitorial Supplies	-	4,720	14,770	14,500	14,500
Boiler Maintenance	-	11,400	14,765	24,000	12,000
Heating & Air Conditioning	-	750	1,430	1,500	12,000
Exterminating	-	1,749	3,979	4,300	4,300
Cleaning Supplies	-	-	558	500	500
Paint & Striping	-	-	-	500	500
Light Bulbs	-	-	84	500	500
Electrical System Parts	-	4,264	1,819	5,000	5,000
Janitorial Supplies	-	1,925	2,052	2,000	2,000
Bldg System Repair Parts	-	90	331	500	500
Bldg Supplies	-	830	1,192	1,500	1,500
Ground Supplies	-	-	-	500	500
Small Tools and Equipment	-	-	19	1,500	1,500
Chemicals	-	3,931	3,625	5,000	5,000
Operational Supplies	-	2,298	3,518	4,000	4,000
Capital Outlay	-	9,681	-	5,000	5,000
TOTAL EXPENDITURES	-	399,870	415,390	420,049	432,886

Special Improvements

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	292,057	247,245	365,032	115,000	330,311
TOTAL EXPENDITURES	292,057	247,245	365,032	115,000	330,311

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Cash Contingency	-	(34,668)	-	-	-
GIS Web Portal	102,140	400	-	25,000	
Condemnations	51,948	100	-	50,000	50,000
Fireworks Display	3,375	-	15,000	15,000	15,000
Ash Bldg Maintenance	-	174,002	-	-	
Logan Fountain	94,772	-	-	-	
Clean Up Day	9,361	314	176	-	
Downtown Trees	5,462	(5,461)	19,498	-	
Airport Operations	25,000	-	25,000	25,000	25,000
Capital Reserve Fund	-	-	-	-	240,311
Transfer Out	-	112,557	305,358	-	
TOTAL EXPENDITURES	292,057	247,245	365,032	115,000	330,311

Water and Wastewater Fund



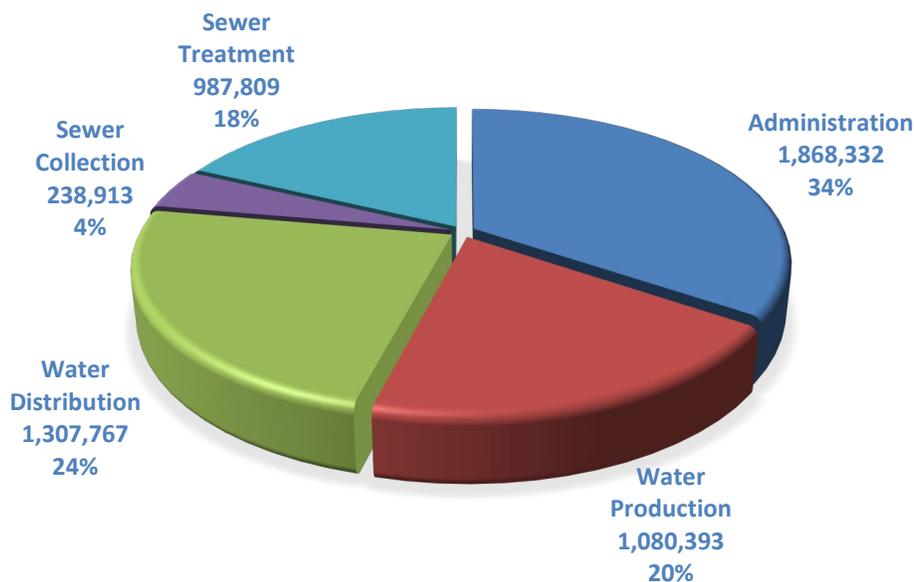
Water and Wastewater Fund

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	-	-	-	-	-
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEES & CONTRACTS	3,427,423	3,480,703	3,539,134	5,387,290	5,722,456
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	1,099,702	85,220	130,768	11,000	10,000
TOTAL REVENUE	4,527,125	3,565,923	3,669,902	5,398,290	5,732,456

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	1,314,780	1,789,248	1,865,591	1,980,391	2,033,853
CONTRACTUAL	621,106	671,449	652,368	750,038	755,387
COMMODITIES	617,305	638,132	625,344	675,000	679,400
CAPITAL OUTLAY	1,903,316	544,813	500,443	1,966,775	2,014,575
TOTAL EXPENDITURES	4,456,506	3,643,641	3,643,746	5,372,204	5,483,215

REVENUES OVER EXPENDITURES	70,619	(77,719)	26,155	26,086	249,241
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Water/Wastewater Budgeted Expenditures by Division FY 2019



Administration

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	255,118	743,213	762,158	772,515	775,770
CONTRACTUAL	265,383	280,156	223,875	320,268	321,537
COMMODITIES	1,228	1,980	1,165	4,400	4,450
CAPITAL OUTLAY	1,297,046	264,868	309,053	1,402,275	766,575
TOTAL EXPENDITURES	1,818,775	1,290,218	1,296,251	2,499,458	1,868,332

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	1	0	0	0	1
2018	1	0	0	0	1

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 PROPOSED
Account					
Salaries	66,250	62,743	65,883	69,249	70,806
Employer FICA	4,650	4,735	4,798	5,298	5,417
Employer KPERs	6,489	6,109	5,741	6,925	7,081
Health Insurance	10,861	10,765	11,335	12,637	14,053
Unemployment Insurance	118	224	135	346	354
Other Emp Benefits	-	-	110	500	500
Security Benefits	4,750	5,125	7,575	7,560	7,560
Salaries to be reimbursed	162,000	653,512	666,582	670,000	670,000
Postage	18,969	23,554	18,786	24,782	24,000
Telephone	5,012	3,880	3,580	4,800	4,800
Internet	2,516	1,744	566	2,500	2,500
Property Insurance	83,383	81,246	-	98,310	98,310
Liability Insurance	5,746	5,946	-	6,812	6,812
Workers Comp Ins	27,156	19,566	32,055	51,149	55,000
Auto Insurance	11,263	-	-	15,735	15,735
Flood Insurance	18,463	20,233	20,573	14,500	22,500
Other taxes	24,214	32,267	31,056	28,700	28,700
Seminars & Conventions	667	397	372	1,000	1,000
Other Training & Refere	-	-	235	1,000	1,000
Accounting	10,066	-	-	10,680	10,680
Legal	31,114	60,828	63,808	35,000	20,000
Professional Serv.	26,781	30,483	52,629	25,000	30,000
Galaxie Buiseness	-	-	-	-	500
Legal Publications	-	-	-	100	
Cash Over & Short	34	12	216	200	
Forms & Printing	-	-	131	100	200
Misc Office Supplies	1,149	1,935	736	1,500	1,500
Gasoline	-	45	241	2,050	2,000
Vehicle Maint & Repairs	78	-	56	750	750
Capital Outlay	-	525	-	900,000	
Loan # C20-0959-05	29,041	29,041	-	29,100	
Loan # 2630	1,017,019	-	-	-	
Loan # C20-1915-01	239,687	224,002	219,878	384,000	222,000
Interfund Trans Out - GC	-	11,300	89,175	77,875	83,275
Country Village - Sewer	11,300	-	-	11,300	11,300
KDHE SEWER LOAN	-	-	-	-	200,000
KDHE WATER LOAN	-	-	-	-	200,000
GIS UPGRADE	-	-	-	-	50,000
TOTAL EXPENDITURES	1,818,775	1,290,218	1,296,251	2,499,458	1,868,332

Water Production

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	393,980	378,839	422,108	459,382	474,343
CONTRACTUAL	143,839	169,330	188,815	176,215	173,250
COMMODITIES	377,995	430,632	367,668	346,500	380,800
CAPITAL OUTLAY	158,392	130,312	43,300	145,000	52,000
TOTAL EXPENDITURES	1,074,205	1,109,113	1,021,891	1,127,097	1,080,393

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	8	0	0	0	8
2018	8	0	0	0	8

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	295,285	289,822	321,120	341,445	351,219
Express Employment	-	-	-	2,000	
Employers FICA	20,819	22,028	23,827	26,121	26,868
Employers KPERS	28,847	28,226	27,992	34,145	35,122
Health Insurance	48,518	37,742	48,520	53,964	59,379
Unemployment Insurance	510	1,021	650	1,707	1,756
Postage	757	1,925	2,442	2,500	2,500
Electricity	110,869	120,788	122,167	115,500	115,500
Gas	8,084	(5,648)	6,873	11,865	8,000
Membership Dues	232	168	492	400	400
Seminars & Conventions	-	1,737	-	1,000	1,000
Other Training & Reference	445	1,256	544	1,500	1,000
Other Profess Serv.	7,549	21,378	17,652	15,000	16,000
Plumbing	396	361	180	200	500
Electrical Repair	211	131	300	1,000	1,000
Plant Machinery & Equip	25	3,756	1,247	2,000	2,000
Plant Basins and Dikes	11,777	19,370	33,130	20,000	20,000
8th St. Tower	-	-	-	1,100	1,100
College Tower	1,078	1,132	1,177	1,200	1,250
Airport Tower	1,078	1,132	1,214	1,200	1,250
North End Tower	1,142	1,199	1,247	1,250	1,250
Vehicle Maint	195	646	149	500	500
Misc Office Supplies	794	1,066	475	1,000	1,000
Cleaning Supplies	1,022	1,570	1,331	1,300	1,300
Paint & Striping	107	336	466	300	500
Light Bulbs	360	443	54	300	300
Electrical System Parts	3,917	10,306	-	4,000	4,000
Bldg System Repair Parts	1,431	2,092	461	1,000	1,000
Gasoline	1,517	1,317	2,460	4,000	4,000
Oil	59	212	91	200	500
Tires	119	346	180	600	600
Batteries	127	309	117	500	500
Vehicle Parts	132	478	30	500	500
Misc Fuel	154	24	111	500	500
Equip Parts	899	826	428	2,000	2,000
Other Small Tools & Equip	1,339	2,129	441	1,000	1,500
Concrete	138	-	-	100	100
Medical Vet Supply	-	251	-	200	500
Chemicals	328,360	338,994	328,249	292,000	325,000
Other Operational Supp	8,711	2,817	5,492	7,000	7,000
Plant machinery & equip	28,810	63,283	15,245	25,000	25,000
Pump Station Equipment	-	3,835	12,037	5,000	5,000
Capital Outlay	45,679	130,312	43,300	145,000	
Pump House Roof	41,197	-	-	-	
Master Plan	50,898	-	-	-	
Treat Plant Roof	20,619	-	-	-	
Clean/Inspect Water Towers (2/year)	-	-	-	-	10,000
Clean Intake	-	-	-	-	10,000
Rebuild pump at airport pumpstation	-	-	-	-	20,000
Replace Mower	-	-	-	-	12,000
TOTAL EXPENDITURES	1,074,205	1,109,113	1,021,891	1,127,097	1,080,393

Water Distribution

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	425,208	432,888	435,778	461,065	485,517
CONTRACTUAL	11,383	9,836	10,210	21,705	20,400
COMMODITIES	142,531	150,656	150,287	209,900	175,850
CAPITAL OUTLAY	175,814	86,780	103,766	104,500	626,000
TOTAL EXPENDITURES	754,936	680,160	700,040	797,170	1,307,767

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	11	0	0	0	11
2018	11	0	0	0	11

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	269,567	257,158	241,344	342,108	333,919
Express Employment	58,929	82,317	105,757	-	-
Employers FICA	19,300	19,873	17,957	26,171	25,545
Employers KPERS	26,553	25,109	21,028	34,211	33,392
Health Insurance	50,425	47,478	49,197	56,864	90,992
Unemployment Insurance	434	953	494	1,711	1,670
Electricity	2,409	2,578	2,421	3,000	3,000
Gas	2,638	1,629	1,974	4,805	2,500
Training & Reference	560	35	-	1,000	2,000
Profess. Services	2,055	2,382	2,901	4,900	4,900
Vehicle Maintenance	3,720	3,212	2,915	7,000	7,000
Equip. Rental	-	-	-	1,000	1,000
Cleaning Supplies	1,533	506	781	1,800	1,800
Paint & Striping	583	36	-	200	500
Light Bulbs	19	225	219	250	250
Electrical System Parts	426	87	19	1,500	1,500
Bldg System Repair Parts	438	360	604	1,000	1,000
Gasoline	7,023	5,812	8,366	17,000	10,000
Oil	1,441	743	1,256	2,000	2,000
Tires	1,310	516	3,661	4,500	4,500
Batteries	1,802	34	485	600	600
Vehicle Parts	-	-	-	100	-
Equip Parts	9,185	3,470	4,360	10,000	10,000
Other Small Tools & Equip	6,867	5,852	8,713	5,000	5,000
Concrete	123	222	118	500	500
Asphalt	-	-	-	5,000	5,000
Lumber	699	143	31	200	1,000
Road Rock	-	330	-	1,000	1,000
Medical Supplies	1,366	875	1,413	1,000	1,200
Chemicals	254	-	-	-	-
Diesel Fuel	9,701	8,995	11,753	17,500	15,000
Other Operational Supp	12,168	9,152	8,809	10,000	10,000
Mains & Other Lines	73,027	91,500	86,631	100,000	100,000
Hydrants	934	233	477	5,000	5,000
Meters	12,961	21,567	12,340	25,000	-
Uniforms	670	-	252	750	-
Capital Outlay	25,363	86,780	103,766	104,500	-
College Water Tower	105,500	-	-	-	-
1 T W/Utility Bed	44,951	-	-	-	-
Water Line Projects	-	-	-	-	300,000
Automated Meter Reading	-	-	-	-	300,000
Skid Steer Landscape Rack	-	-	-	-	9,000
Skid Steer Jack Hammer	-	-	-	-	10,000
Skid Steer Snow Plow	-	-	-	-	7,000
TOTAL EXPENDITURES	754,936	680,160	700,040	797,170	1,307,767

Wastewater Collection

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	54,052	53,088	55,038	88,247	88,713
CONTRACTUAL	67,767	8,366	22,105	18,100	22,100
COMMODITIES	67,249	32,649	35,589	73,300	73,100
CAPITAL OUTLAY	130,955	13,000	25,000	155,000	55,000
TOTAL EXPENDITURES	320,024	107,103	137,732	334,647	238,913

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	42,520	41,468	43,538	70,685	70,702
Employers FICA	3,107	3,275	3,305	5,407	5,409
Employers KPERS	4,166	4,055	3,787	7,069	7,070
Health Insurance	4,182	4,143	4,318	4,733	5,178
Unemployment Insurance	77	147	90	353	354
Electricity	67,123	7,575	7,934	15,000	15,000
Other Prof. Services	644	672	-	600	600
Pump Station Equip	-	-	-	1,000	5,000
Vehicle Maintenance	-	119	14,171	1,500	1,500
Gasoline	2,570	-	-	2,200	2,200
Oil	64	-	-	100	200
Tires	-	150	14	200	400
Batteries	16	-	-	200	200
Equipment Parts	3,256	1,677	1,775	2,500	2,500
Other Small Tool & Equip	896	2,046	-	500	1,000
Concrete	-	-	-	100	100
Other Ops Supplies	1,389	788	-	1,500	1,500
Pump Station Equip	12,117	27,457	16,136	15,000	15,000
Mains & Other Lines	46,849	531	17,664	50,000	50,000
Manholes	-	-	-	1,000	
Uniforms	92	-	-	-	
Capital Outlay	-	-	-	100,000	-
Basin 5 - CDBG Match	100,000	-	-	-	
I/I - Study	-	-	-	35,000	35,000
I/I - Private Lines	9,000	-	6,000	20,000	20,000
I/I - Public Lines	21,955	13,000	19,000	-	
TOTAL EXPENDITURES	320,024	107,103	137,732	334,647	238,913

Wastewater Treatment

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	186,422	181,220	190,509	199,182	209,509
CONTRACTUAL	132,734	203,760	207,362	213,750	218,100
COMMODITIES	28,302	22,215	70,637	40,900	45,200
CAPITAL OUTLAY	141,108	49,853	19,324	160,000	515,000
TOTAL EXPENDITURES	488,566	457,048	487,833	613,832	987,809

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	139,646	137,316	148,723	152,480	159,745
Express	6,341	-	-	-	
Employers FICA	10,131	10,645	11,276	11,665	12,220
Employers KPERS	13,691	13,394	12,971	15,248	15,974
Health Insurance	16,383	19,377	17,237	19,027	20,770
Unemployment Insurance	231	489	302	762	799
Telephone	-	-	-	250	250
Electricity	115,835	187,381	187,283	186,000	188,000
Gas	5,505	5,702	7,546	10,000	10,000
Membership Dues	-	370	370	400	400
Seminars & Conventions	1,251	238	1,535	1,700	1,700
Professional Serv	10,005	9,801	9,880	10,000	12,000
Vehicle Maintenance	139	268	749	400	750
Industrial Pretreatment	-	-	-	5,000	5,000
Office Supplies	548	266	295	600	600
Cleaning Supplies	969	738	800	1,000	1,200
Light Bulbs	-	66	53	100	200
Electrical Repair Parts	170	15	129	2,000	2,000
Bldg System Repair Parts	2,064	184	244	1,000	1,000
Gasoline	3,327	2,253	2,458	4,000	5,000
oil	548	675	507	1,000	1,200
Tires	804	116	656	700	700
Vehicle Parts	33	13	15	100	100
Equipment Parts	393	1,335	1,719	2,000	2,000
Other Small Tools & Equip	852	1,315	1,367	900	1,200
Chemicals	1,018	2,340	-	1,500	3,000
Other Operational Supplies	3,779	2,935	1,791	4,000	5,000
Plant Machinery & Equip	13,798	9,963	60,605	22,000	22,000
Capital Outlay	131,889	49,853	19,324	150,000	
Replace 1 pump	-	-	-	10,000	10,000
Reimb Standard Motor Products	9,219	-	-	-	
Replace Channel Monster	-	-	-	-	500,000
Pneumatic Wiper for UV (2)	-	-	-	-	5,000
TOTAL EXPENDITURES	488,566	457,048	487,833	613,832	987,809

Sanitation Fund



Sanitation Fund

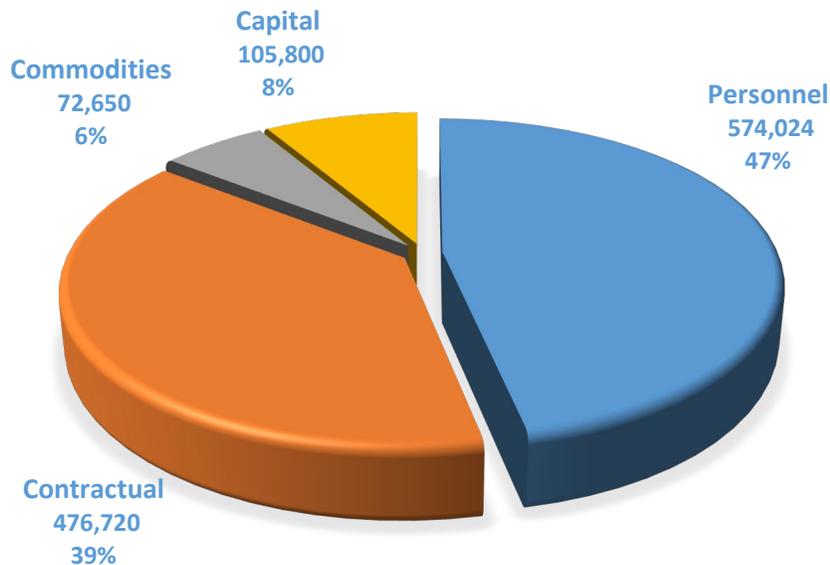
Sanitation budgeted revenues and expenditures, broken out by function.

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	-	-	-	-	-
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	1,083,702	1,083,571	1,120,447	1,227,500	1,204,500
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	4,664	123,111	6,987	-	24,694
TOTAL REVENUE	1,088,366	1,206,681	1,127,434	1,227,500	1,229,194

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	425,191	415,022	436,746	473,859	574,024
CONTRACTUAL	442,455	342,242	360,864	514,632	476,720
COMMODITIES	60,886	62,291	57,311	92,300	72,650
CAPITAL OUTLAY	42,940	523,640	156,484	55,379	105,800
TOTAL EXPENDITURES	971,472	1,343,195	1,011,404	1,136,170	1,229,194

REVENUE OVER EXPENDITURES	116,894	(136,514)	116,030	91,330	0
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Sanitation Budgeted Expenditures by Function
FY 2019



Sanitation

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	425,191	415,022	436,746	473,859	574,024
CONTRACTUAL	442,455	342,242	360,864	514,632	476,720
COMMODITIES	60,886	62,291	57,311	92,300	72,650
CAPITAL OUTLAY	42,940	523,640	156,484	55,379	105,800
TOTAL EXPENDITURES	971,472	1,343,195	1,011,404	1,136,170	1,229,194

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	11	0	0	0	11
2018	10	0	1	0	11

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	246,159	205,485	297,144	352,228	366,492
Express	94,626	136,870	43,204	-	-
Employers FICA	17,710	15,685	21,870	26,946	25,000
Employers KPERS	24,153	19,985	25,619	35,223	30,000
Health Insurance	41,585	35,572	47,675	57,051	50,000
Unemployment Insurance	490	717	532	1,761	1,832
Other Employee Benefits	166	208	-	-	-
Security Benefits	300	500	700	650	700
Salary Reimbursement	-	-	-	-	100,000
Postage	4,648	5,888	5,114	5,500	5,500
Telephone	-	39	-	720	720
Internet	1,871	1,371	2,264	2,450	2,450
Radio Maintenance	-	-	-	-	-
Electricity	3,654	3,069	2,711	3,314	3,500
Gas	2,209	(8,216)	2,223	2,400	2,500
Property Ins.	307	2,086	-	372	400
Liability Insurance	4,701	4,865	322	5,688	5,500
Workers Compensation	29,547	29,639	29,081	46,168	32,000
Auto Insurance	15,132	-	-	18,620	19,000
Flood Insurance	3,113	3,372	3,415	2,500	3,600
Other Training	261	-	-	-	-
Medical Services	118	409	611	750	750
Other Professional Serv	2,592	3,508	2,055	3,800	3,800
Laundry Fund Expendature	-	-	-	1,250	-
Other Bldg & Groud Maint	704	234	8,750	60,000	5,000
Vehicle Maint	49,178	61,169	52,581	-	70,000
Other Equipm Maint	1,604	1,756	2,148	1,500	2,000
Count Landfill	322,816	233,050	249,268	341,000	300,000
County Landfill / Roll Off	-	-	-	15,000	15,000
Recycling	-	-	320	3,600	5,000
Cleaning Supplies	177	304	48	300	400
Other Bldg Supplies	1,055	-	-	500	500
Gasoline	1,100	1,014	856	1,500	2,000
Oil	3,076	4,138	4,248	3,000	4,500
tires	15,088	13,686	12,916	15,000	17,000
Batteries	-	300	240	300	500
Vehicle Parts	-	962	-	500	500
Vehicle Tags and Titles	-	29	-	-	-
Other Small Tools & Equip	220	1,285	240	200	250
Diesel Fuel	32,565	30,404	32,704	64,000	40,000
Other Operational Supplies	7,395	10,169	6,059	7,000	7,000
Other Oper Supp/Roll Off	210	-	-	-	-
Recycling	-	-	-	15,000	-
Captital Outlay	-	367,266	31,920	15,000	-
New Truck	-	119,500	-	-	40,421
Lease Payment	-	12,690	25,379	25,379	25,379
2011 Freightliner	30,847	-	-	-	-
2007 International	12,092	24,185	24,185	-	-
Interfund Transfer Out	-	-	75,000	-	-
2 Balers	-	-	-	-	20,000
Forklift	-	-	-	-	20,000
TOTAL EXPENDITURES	971,472	1,343,195	1,011,404	1,136,170	1,229,194

Airport Fund



Airport Fund

Airport budgeted revenues and expenditures, broken out by function.

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	-	-	-	-	-
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	627,815	428,679	512,281	595,000	630,500
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	29,151	15,311	101,834	11,000	26,500
TOTAL REVENUE	656,966	443,990	614,116	606,000	657,000

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	108,146	94,362	83,147	107,609	95,302
CONTRACTUAL	104,516	122,768	105,467	120,400	120,700
COMMODITIES	439,801	313,301	411,914	342,000	353,507
CAPITAL OUTLAY	-	4,809	4,500	19,500	20,000
TOTAL EXPENDITURES	652,463	535,239	605,028	589,509	589,509

REVENUE OVER EXPENDITURES	4,503	(91,249)	9,087	16,491	67,491
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Airport

Expenditure Summary	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	108,146	94,362	83,147	107,609	95,302
CONTRACTUAL	104,516	122,768	105,467	120,400	120,700
COMMODITIES	439,801	313,301	411,914	342,000	353,507
CAPITAL OUTLAY	-	4,809	4,500	19,500	20,000
TOTAL EXPENDITURES	652,463	535,239	605,028	589,509	589,509

TOTAL PERSONNEL	FULL-TIME	PART-TIME	TEMPORARY	SEASONAL	TOTAL
2019	2	0	0	0	2
2018	2	0	0	0	2

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
Account					
Salaries	73,791	62,566	35,525	69,179	68,768
Express Employment	-	1,452	30,322	-	-
Employers FICA	4,966	4,697	2,477	5,292	5,261
Employers KPERS	7,231	6,306	3,078	6,918	6,877
Health Insurance	21,721	18,845	11,335	25,274	14,053
Unemployment Insurance	136	246	60	346	344
Security Benefit	300	250	350	600	600
Freight-Fuel	19,780	16,419	17,578	20,000	20,000
Telephone	1,164	869	1,420	1,000	1,000
Internet	640	373	566	700	700
Radio Maint	-	1,000	100	1,500	1,500
Electricity	13,918	13,397	14,053	14,000	14,000
Gas	4,993	(6,905)	4,102	7,700	7,700
Property Insurance	6,833	17,137	-	14,000	14,000
Liability Insurance	15,250	15,250	15,250	17,000	17,000
Skeet/Rifle Range	1,718	-	-	1,800	1,800
Workmens Comp	1,558	1,395	1,841	2,000	2,000
Auto Insurance	3,655	-	-	3,500	-
Other Taxes	9,197	1,460	12,904	-	-
Other Profess Serv.	6,759	17,420	7,054	5,000	7,500
Satelite Subscriptions	-	1,968	1,968	2,000	2,000
QT Technologies	995	995	995	1,000	1,200
AWOS Satelite Data Serv	300	300	300	300	300
Vaisala	5,500	2,227	12,081	6,200	6,200
Plumbing	-	1,420	-	1,000	1,000
Electrical Repair	1,221	19,102	-	8,000	8,000
Heating & Air	508	437	279	300	300
Bldg & Ground Maint	6,660	10,158	2,700	3,400	4,500
Vehicle Maint	3,867	8,347	12,276	10,000	10,000
Forms & Printing	580	585	580	1,300	1,300
Books	-	-	-	100	100
Misc Office Supplies	217	518	206	600	600
Cleaning Supplies	373	620	521	400	400
Paint & Striping	1,203	60	340	500	500
Light Bulbs	-	75	41	-	-
Bldg System Repair Part	124	(7,936)	11	500	500
Other Building Supplies	124	(7,936)	11	500	500
Fuel Purchases	418,417	311,791	390,960	315,000	381,111
Processing Fee-Fuel Sales	-	1,302	(876)	2,500	2,500
Oil	719	1,431	1,184	1,000	1,000
Tires	1,526	1,962	2,016	800	1,500
Batteries	55	240	386	200	300
Vehicle Parts	603	-	229	700	1,000
Other Vehicle Supplies	419	102	123	-	-
Other Vehicle Supplies	-	532	-	600	600
Equip Parts	2,716	4,720	7,296	5,000	6,000
Other Small Tools & Equip	304	1,666	450	600	600
Chemicals	-	-	3,934	4,000	4,000
Diesel Fuel	2,346	2,228	3,350	4,000	5,000
Weed Killer	8,550	34	206	500	500
Other Operational Supp	1,395	1,307	946	1,000	1,500
Snow Removal	-	-	-	2,000	2,000
Uniforms	129	-	-	200	200
2019 Budget Adjustment	-	-	-	-	(58,204)
Capital Outlay	-	4,809	-	-	-
Other	-	-	4,500	-	-
Lime	-	-	-	20,000	20,000
2018 Budget Adjustment	-	-	-	(500)	-
TOTAL EXPENDITURES	652,463	535,239	605,028	589,509	589,509

Debt Service Fund



Debt Service Fund

The City of Independence has set a goal to retire debt whenever possible. The Debt Service financial data is outlined below:

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	505,855	735,990	239,921	101,588	-
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	579,394	1,343,487	1,014,743	840,644	1,144,471
TOTAL REVENUE	1,085,249	2,079,476	1,254,664	942,232	1,144,471
Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	-	2,674	-	-	-
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	1,161,085	1,274,683	1,259,225	889,444	1,144,471
TOTAL EXPENDITURES	1,161,085	1,277,356	1,259,225	889,444	1,144,471
REVENUE OVER EXPENDITURES	(75,837)	802,120	(4,561)	52,788	(0)

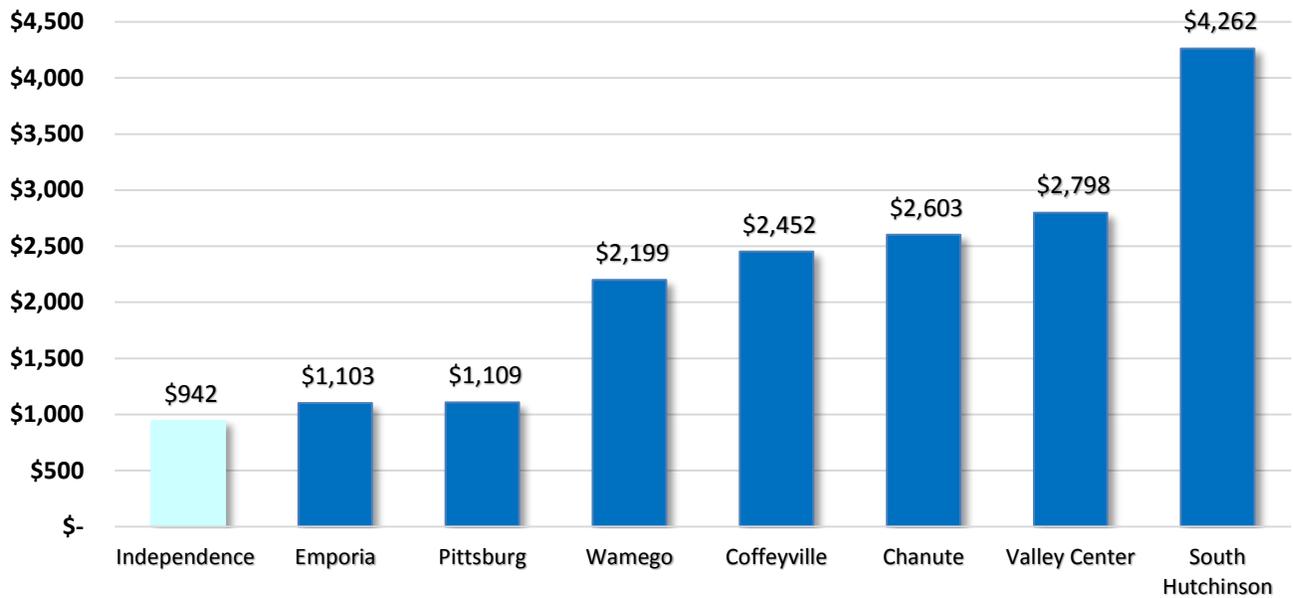
A schedule of Independence's outstanding debt is as follows:

CITY OF INDEPENDENCE - STATEMENT OF INDEBTEDNESS - JUNE 30, 2018						
Issue	Interest Rates %	Date of Issue	Amount of Issue	Date of Final Maturity	Balance at June 30, 2018	Statutory Authority
GENERAL OBLIGATION BONDS						
Series A 2007	2.84%	04/01/2007	620,000.00	2027	200,000.00	10-101, 10-125, 10-620
Series A 2009	4.50%	10/01/2009	1,700,000.00	2019	40,000.00	12-685
Series A 2010**	3.76%	12/22/2010	3,240,000.00	2026	235,000.00	12-685
Series A 2012	3.76%	02/01/2012	4,065,000.00	2026	2,330,000.00	12-685
Series A 2013	2.00%	09/19/2013	2,940,000.00	2030	1,835,000.00	12-685
Series A 2015	3.00%	07/22/2015	1,960,000.00	2030	1,705,000.00	12-685
Series A 2016	2.00%	07/12/2016	1,875,000.00	2026	1,875,000.00	12-686
**Series 2010 Refunded by Series 2016						
TOTAL G.O. BONDS					8,220,000.00	
KDHE LOANS						
Loan C-20-1915-01	2.25%	10/24/2011*	4,000,000.00	2034	1,970,500.32	74-8905(a)
		*Amended 6/22/2017				
TOTAL LOANS					1,970,500.32	
CAPITAL LEASES						
Case Wheel Loader	1.85%	04/15/2014	139,300.00	2018	14,514.20	
2015 Ambulance - OSAGE	1.89%	05/15/2015	149,610.95	2020	61,541.16	
2015 Phone System	1.89%	06/25/2015	28,135.00	2020	11,571.01	
2015 Ambulance	1.76%	10/15/2015	230,000.00	2020	93,196.44	
Backhoe/Sanitation Truck	1.95%	04/01/2016	169,500.00	2021	103,665.68	
Industrial Park Land	0.00%	11/09/2017	250,000.00	2022	200,000.00	
TOTAL CAPITAL LEASES					484,488.49	
TOTAL INDEBTEDNESS					10,674,988.81	

Direct Debt Per Capita

The Chart below compare the City of Independence's Direct Debt Per Capita with several other comparable jurisdictions. The outstanding debt for the City as of June 30, 2018 is \$8,220,000. This, divided by the City's current estimated population of 8,729, equals the Direct Debt Per Capita of \$942.

Direct Debt Per Capita



Other Funds

Industrial

General Fund Employee Benefits

Library

Liability Insurance

Special Use Sales Tax

Economic Development / Transportation

Educational Sales Tax

Special Park and Recreation

Special Alcohol

Memorial Hall Tax Credit

Quality of Life Sales Tax



Industrial Fund

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	16,073	11,134	10,945	10,851	11,500
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	-	-	-	16,649	16,000
TOTAL REVENUE	16,073	11,134	10,945	27,500	27,500

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	15,680	22,000	19,500	27,500	27,500
TOTAL EXPENDITURES	15,680	22,000	19,500	27,500	27,500

REVENUE OVER EXPENDITURES	393	(10,866)	(8,555)	-	-
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General Fund Employee Benefits Fund

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	767,667	655,627	698,021	862,915	688,620
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	17,743	122	18,943	30,896	120,901
TOTAL REVENUE	785,411	655,749	716,963	893,811	809,521

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	608,428	611,180	594,558	737,811	689,521
CONTRACTUAL	125,506	101,625	109,736	156,000	120,000
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	-	2,145	-	-	-
TOTAL EXPENDITURES	733,934	714,950	704,294	893,811	809,521

REVENUE OVER EXPENDITURES	51,477	(59,201)	12,669	-	0
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Library Fund

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	249,447	252,932	233,551	266,718	265,507
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	-	-	-	-	-
TOTAL REVENUE	249,447	252,932	233,551	266,718	265,507

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	243,579	253,572	233,551	266,718	265,507
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	243,579	253,572	233,551	266,718	265,507

REVENUE OVER EXPENDITURES	5,868	(640)	-	-	-
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Liability Insurance Fund

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	66,865	72,482	74,597	103,240	105,000
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	-	-	18,582	-	-
TOTAL REVENUE	66,865	72,482	93,179	103,240	105,000

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	73,241	78,218	93,179	92,981	93,010
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	73,241	78,218	93,179	92,981	93,010

REVENUE OVER EXPENDITURES	(6,376)	(5,736)	-	10,259	11,990
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Special Use Sales Tax Fund

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	1,996,191	1,928,886	1,899,720	1,931,000	1,931,000
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	-	-	-	-	495,873
TOTAL REVENUE	1,996,191	1,928,886	1,899,720	1,931,000	2,426,873

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	979,492	2,937,904	1,813,224	1,559,169	2,426,873
TOTAL EXPENDITURES	979,492	2,937,904	1,813,224	1,559,169	2,426,873

REVENUE OVER EXPENDITURES	1,016,700	(1,009,018)	86,496	371,831	-
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Economic Development / Transportation Fund

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	275,755	297,096	292,551	296,000	295,000
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	-	-	(14,103)	263,300	39,300
TOTAL REVENUE	275,755	297,096	278,449	559,300	334,300

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	-	-	32,465	-	-
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	144,783	168,757	415,312	559,300	334,300
TOTAL EXPENDITURES	144,783	168,757	447,777	559,300	334,300

REVENUE OVER EXPENDITURES	130,972	128,339	(169,328)	-	-
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Educational Sales Tax Fund

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	1,996,191	1,928,886	1,899,720	1,931,000	1,931,000
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	-	-	-	-	-
TOTAL REVENUE	1,996,191	1,928,886	1,899,720	1,931,000	1,931,000

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	1,596,232	1,485,361	1,726,775	1,685,000	1,626,400
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	225,894	287,744	351,919	246,000	304,600
TOTAL EXPENDITURES	1,822,126	1,773,105	2,078,694	1,931,000	1,931,000

REVENUE OVER EXPENDITURES	174,066	155,781	(178,974)	-	-
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Special Parks and Recreation Fund

Revenue	2018 BUDGET	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	27,143	25,844	39,643	30,000	42,083
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	5,214	-	4,079	-	-
TOTAL REVENUE	32,357	25,844	43,723	30,000	42,083

Expenditures	2018 BUDGET	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	39,092	31,540	37,852	30,000	38,000
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	39,092	31,540	37,852	30,000	38,000

REVENUE OVER EXPENDITURES	(6,735)	(5,696)	5,871	-	4,083
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Special Alcohol Fund

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	27,323	25,844	44,539	30,000	42,083
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	-	-	-	-	-
TOTAL REVENUE	27,323	25,844	44,539	30,000	42,083

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	7,272	26,825	23,967	30,000	30,000
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	7,272	26,825	23,967	30,000	30,000

REVENUE OVER EXPENDITURES	20,051	(980)	20,572	-	12,083
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Memorial Hall Tax Credit Fund

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	-	-	-	-	-
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	-	410	-	-	-
TOTAL REVENUE	-	410	-	-	-

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	-	148,861	-	197,341	-
TOTAL EXPENDITURES	-	148,861	-	197,341	-

REVENUE OVER EXPENDITURES	-	(148,451)	-	(197,341)	-
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Quality of Life Sales Tax Fund

Revenue	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
TAXES	-	-	-	-	-
GRANTS	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
OTHER INCOME	1,704	5,511	7,103	80,000	75,000
TOTAL REVENUE	1,704	5,511	7,103	80,000	75,000

Expenditures	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 APPROVED
PERSONNEL	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-
COMMODITIES	-	-	-	-	-
CAPITAL OUTLAY	63,316	58,022	-	80,000	75,000
TOTAL EXPENDITURES	63,316	58,022	-	80,000	75,000

REVENUE OVER EXPENDITURES	(61,612)	(52,511)	7,103	-	-
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City of Independence

Pay Plan

Effective May 25, 2018





City of Independence

2018 Pay Plan



		Hourly Pay Rates			Annual Pay Rates			
Position	Grade	Pay Range			Grade	Pay Range		
		Minimum	Midpoint	Maximum		Minimum	Midpoint	Maximum
1. 40 Hour/Seven-day Work Period								
	36	\$38.67	\$47.37	\$56.07	36	\$80,430	\$98,527	\$116,623
	35	\$36.83	\$45.12	\$53.41	35	\$76,611	\$93,848	\$111,086
	34	\$35.29	\$43.23	\$51.17	34	\$73,407	\$89,924	\$106,441
	33	\$33.61	\$41.17	\$48.73	33	\$69,907	\$85,636	\$101,365
	32	\$32.02	\$39.22	\$46.43	32	\$66,597	\$81,581	\$96,566
	31	\$30.57	\$37.45	\$44.33	31	\$63,584	\$77,891	\$92,197
	30	\$29.21	\$35.79	\$42.36	30	\$60,763	\$74,434	\$88,106
Safety and Code Enforcement Director	29	\$27.84	\$34.10	\$40.36	29	\$57,898	\$70,925	\$83,952
Police Chief	29	\$27.84	\$34.10	\$40.36	29	\$57,898	\$70,925	\$83,952
Assistant City Mgr/Zoning Administrator	28	\$26.58	\$32.56	\$38.54	28	\$55,289	\$67,729	\$80,169
Finance Director	28	\$26.58	\$32.56	\$38.54	28	\$55,289	\$67,729	\$80,169
Fire/EMS Chief	28	\$26.58	\$32.56	\$38.54	28	\$55,289	\$67,729	\$80,169
Public Works Director	28	\$26.58	\$32.56	\$38.54	28	\$55,289	\$67,729	\$80,169
Water/Sewer Utilities Director	28	\$26.58	\$32.56	\$38.54	28	\$55,289	\$67,729	\$80,169
Park & Zoo Director	27	\$25.30	\$30.99	\$36.68	27	\$52,616	\$64,454	\$76,293
	26	\$24.09	\$29.51	\$34.93	26	\$50,113	\$61,388	\$72,663
	25	\$23.02	\$28.20	\$33.38	25	\$47,885	\$58,659	\$69,433
	24	\$21.97	\$26.91	\$31.86	24	\$45,699	\$55,981	\$66,264
	23	\$20.95	\$25.66	\$30.38	23	\$43,578	\$53,383	\$63,188
Assistant Director of Utilities	22	\$20.00	\$24.50	\$29.00	22	\$41,605	\$50,966	\$60,327
Assistant Public Works Director	22	\$20.00	\$24.50	\$29.00	22	\$41,605	\$50,966	\$60,327
Cemetery Sexton	22	\$20.00	\$24.50	\$29.00	22	\$41,605	\$50,966	\$60,327
Chief Wastewater Plant Operator	22	\$20.00	\$24.50	\$29.00	22	\$41,605	\$50,966	\$60,327
Chief Water Plant Operator	22	\$20.00	\$24.50	\$29.00	22	\$41,605	\$50,966	\$60,327
	21	\$19.02	\$23.30	\$27.58	21	\$39,568	\$48,471	\$57,373
City Clerk/Treasurer	20	\$18.21	\$22.30	\$26.40	20	\$37,871	\$46,391	\$54,912
Airport Supervisor	20	\$18.21	\$22.30	\$26.40	20	\$37,871	\$46,391	\$54,912
Sanitation Supervisor	20	\$18.21	\$22.30	\$26.40	20	\$37,871	\$46,391	\$54,912
Street Supervisor	20	\$18.21	\$22.30	\$26.40	20	\$37,871	\$46,391	\$54,912
Water/Sewer Supervisor	20	\$18.21	\$22.30	\$26.40	20	\$37,871	\$46,391	\$54,912
Wastewater Plant Operator II	19	\$17.50	\$21.44	\$25.38	19	\$36,407	\$44,598	\$52,790
Water Plant Operator II	19	\$17.50	\$21.44	\$25.38	19	\$36,407	\$44,598	\$52,790
Administrative Aide	18	\$16.69	\$20.44	\$24.20	18	\$34,709	\$42,519	\$50,329
Deputy City Clerk	18	\$16.69	\$20.44	\$24.20	18	\$34,709	\$42,519	\$50,329
Events Coord/Memorial Hall Supervisor	18	\$16.69	\$20.44	\$24.20	18	\$34,709	\$42,519	\$50,329
Lead Dispatcher/Records Supervisor	18	\$16.69	\$20.44	\$24.20	18	\$34,709	\$42,519	\$50,329
Parks Supervisor	18	\$16.69	\$20.44	\$24.20	18	\$34,709	\$42,519	\$50,329
Zoo Supervisor	18	\$16.69	\$20.44	\$24.20	18	\$34,709	\$42,519	\$50,329
Building Inspector/Code Enforce Officer	17	\$16.02	\$19.63	\$23.24	17	\$33,330	\$40,830	\$48,329
Clerk III	17	\$16.02	\$19.63	\$23.24	17	\$33,330	\$40,830	\$48,329
Court Clerk III	17	\$16.02	\$19.63	\$23.24	17	\$33,330	\$40,830	\$48,329
Maintenance III	17	\$16.02	\$19.63	\$23.24	17	\$33,330	\$40,830	\$48,329
Public Service Worker III	17	\$16.02	\$19.63	\$23.24	17	\$33,330	\$40,830	\$48,329
Wastewater Plant Operator I	17	\$16.02	\$19.63	\$23.24	17	\$33,330	\$40,830	\$48,329
Water Plant Operator I	17	\$16.02	\$19.63	\$23.24	17	\$33,330	\$40,830	\$48,329
Zookeeper III	17	\$16.02	\$19.63	\$23.24	17	\$33,330	\$40,830	\$48,329
Dispatcher/Clerk II	16	\$15.42	\$18.89	\$22.36	16	\$32,079	\$39,296	\$46,514
	15	\$14.85	\$18.19	\$21.53	15	\$30,890	\$37,841	\$44,791
Clerk II	14	\$14.29	\$17.51	\$20.72	14	\$29,724	\$36,411	\$43,099
Court Clerk II	14	\$14.29	\$17.51	\$20.72	14	\$29,724	\$36,411	\$43,099
Maintenance II	14	\$14.29	\$17.51	\$20.72	14	\$29,724	\$36,411	\$43,099

City of Independence

2018 Pay Plan

Hourly Pay Rates

Annual Pay Rates

Position	Grade	Pay Range			Grade	Pay Range		
		Minimum	Midpoint	Maximum		Minimum	Midpoint	Maximum
1. 40 Hour/Seven-day Work Period								
Public Service Worker II	14	\$14.29	\$17.51	\$20.72	14	\$29,724	\$36,411	\$43,099
Wastewater Plant Operator Trainee	14	\$14.29	\$17.51	\$20.72	14	\$29,724	\$36,411	\$43,099
Water Plant Operator Trainee	14	\$14.29	\$17.51	\$20.72	14	\$29,724	\$36,411	\$43,099
Zookeeper II	14	\$14.29	\$17.51	\$20.72	14	\$29,724	\$36,411	\$43,099
Animal Control Officer	13	\$13.75	\$16.84	\$19.94	13	\$28,599	\$35,034	\$41,469
Dispatcher/Clerk I	13	\$13.75	\$16.84	\$19.94	13	\$28,599	\$35,034	\$41,469
Secretary	13	\$13.75	\$16.84	\$19.94	13	\$28,599	\$35,034	\$41,469
	12	\$13.22	\$16.19	\$19.17	12	\$27,496	\$33,683	\$39,869
Clerk I	11	\$12.72	\$15.58	\$18.44	11	\$26,456	\$32,409	\$38,362
Court Clerk I	11	\$12.72	\$15.58	\$18.44	11	\$26,456	\$32,409	\$38,362
Guest Services Coordinator	11	\$12.72	\$15.58	\$18.44	11	\$26,456	\$32,409	\$38,362
Maintenance I	11	\$12.72	\$15.58	\$18.44	11	\$26,456	\$32,409	\$38,362
Public Service Worker I	11	\$12.72	\$15.58	\$18.44	11	\$26,456	\$32,409	\$38,362
Zookeeper I	11	\$12.72	\$15.58	\$18.44	11	\$26,456	\$32,409	\$38,362
	10	\$12.25	\$15.01	\$17.76	10	\$25,480	\$31,214	\$36,947
	9	\$11.92	\$14.61	\$17.29	9	\$24,802	\$30,382	\$35,962
Laborer	8	\$11.50	\$14.08	\$16.67	8	\$23,910	\$29,290	\$34,670
Office Worker	8	\$11.50	\$14.08	\$16.67	8	\$23,910	\$29,290	\$34,670
2. Fire/EMS (21-day duty cycle)								
Captain / MICT	18	\$16.69	\$20.44	\$24.20	18	\$48,593	\$59,527	\$70,460
FF II/MICT	15	\$14.85	\$18.19	\$21.53	15	\$43,247	\$52,977	\$62,708
FF I/MICT	14	\$14.29	\$17.51	\$20.72	14	\$41,613	\$50,976	\$60,339
Captain / EMT A	14	\$14.29	\$17.51	\$20.72	14	\$41,613	\$50,976	\$60,339
Captain / EMT	12	\$13.22	\$16.19	\$19.17	12	\$38,494	\$47,156	\$55,817
FF II/EMT A	11	\$12.72	\$15.58	\$18.44	11	\$37,039	\$45,373	\$53,706
FF I/EMT-A	10	\$12.25	\$15.01	\$17.76	10	\$35,673	\$43,699	\$51,725
FF II/EMT	9	\$11.92	\$14.61	\$17.29	9	\$34,722	\$42,535	\$50,347
FF I/EMT	8	\$11.50	\$14.08	\$16.67	8	\$33,475	\$41,006	\$48,538
3. Police (14-day duty cycle)								
Police Captain	23	\$20.95	\$25.66	\$30.38	23	\$43,578	\$53,383	\$63,188
Lead Detective	21	\$19.02	\$23.30	\$27.58	21	\$41,546	\$50,894	\$60,242
Police Sergeant	21	\$19.02	\$23.30	\$27.58	21	\$41,546	\$50,894	\$60,242
Police Detective	20	\$18.21	\$22.30	\$26.40	20	\$39,764	\$48,711	\$57,658
Police Officer II	19	\$17.50	\$21.44	\$25.38	19	\$38,227	\$46,828	\$55,429
Police Officer I	17	\$16.02	\$19.63	\$23.24	17	\$34,997	\$42,871	\$50,745

Glossary of Terms

Accrual basis of accounting. A method of accounting that recognizes financial effect of transactions, events, and interfund activity when they occur, regardless of when cash is actually paid or received.

Basis of Accounting. Timing of recognition for financial reporting purposes (when the effects of transactions or events should be recognized in financial statements).

Basis of budgeting. Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Blue Book. A common designation of the Government Finance Officers Association's publication "Governmental Accounting, Auditing, and Financial Reporting."

Cash basis of accounting. A method of accounting that recognizes transactions when cash is actually disbursed or received.

Debt Service Fund. Governmental fund type used to account for the accumulation of resources that are restricted, committed, or assigned to expenditure for principal and interest, for the payment of general long-term debt.

Deferred Revenue. Cash received that do not yet meet the criteria for revenue recognition, generally unearned revenues.

Deferred inflow of resources. An acquisition of net position by the government that is applicable to a future reporting period.

Deferred outflow of resources. A consumption of net position by the government that is applicable to a future reporting period.

Direct Expense. Expense that is specifically attributable to a service, program or department.

Developer Fees. Fees charged to developers to cover, in whole or in part, the anticipated costs of improvements that will be necessary as a result of development.

Effectiveness. The degree to which an entity, program or procedure is successful at achieving its goals and objectives.

Efficiency. The degree to which an entity, program or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

Encumbrances. Commitments related to unperformed contracts for goods or services.

Enterprise Fund. Proprietary fund type used to report an activity whereby a fee is charged to external users for goods or services. Similar to business operations in private accounting.

Fair Value. The amount at which an asset could be exchanged in a transaction between willing parties.

Financial Accounting Standards Board (FASB). The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations.

Financial Audits. Audits designed to provide independent assurance of fair presentation of financial information.

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein; that are segregated for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions or limitations

Fund balance. Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources.)

Fund financial statements. Basic financial statements presented for funds, in contrast to government-wide financial statements.

General Fund. Generally serves as the main operating fund of a government. Used to account for all financial resources except those required to be accounted for in another fund.

Generally accepted accounting principles (GAAP). Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

Generally accepted auditing standards (GAAS). Rules and procedures that govern the conduct of financial audits.

Generally accepted government auditing standards (GAGAS) Standards for the conduct and reporting of both financial and performance audits in the public sector.

Governmental Accounting Standards Board (GASB). Authoritative accounting and financial reporting standard-setting board for state and local governments.

Impact Fees. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of development.

Improvement. An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase efficiency or capacity.

Independent auditor. Auditors who are independent, both in fact and appearance, of the entities they audit.

Infrastructure. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a greater number of years than most capital assets. Examples include roads, bridges, water and sewer systems.

Interfund transfers. Flows of assets (cash or goods) between funds without equivalent flows of assets in return and without a requirement for repayment.

Legal debt margin. The excess of the amount of debt legally authorized over the amount of debt outstanding.

Modified accrual basis of accounting. Basis of accounting whereby (a) revenues are recognized in the accounting period in which they are available and measurable and (b) expenditures are recognized in the period in which the government s in general, normally liquidate the related liability.

Net Position. The residual of all other financial statement elements presented in a statement of financial position.

Net program Cost. In the context of the government-wide statement of activities, the difference between functional expenses and program revenues.

Object. Term used in connection with the classification of expenditures; the article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained.

Operating activities. Operating activities generally result from providing services and producing and delivering goods, and include all transactions and other events that are not defined as capital and related financing, non-capital financing, or investing activities.

Proprietary funds. Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows.

Special revenue fund. A governmental fund type used to account for proceeds of a specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

(Gautier, Stephen J.)

