

# City of Independence

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## FY 2018 Budget

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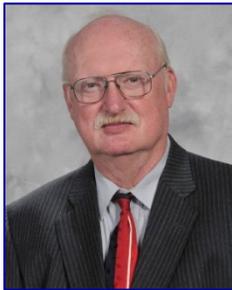
Independence, Kansas



# City of Independence

## Elected Officials

2017



Leonhard Caflisch  
Commissioner



Fred Meier  
Mayor



Gary Hogsett  
Commissioner



# City of Independence

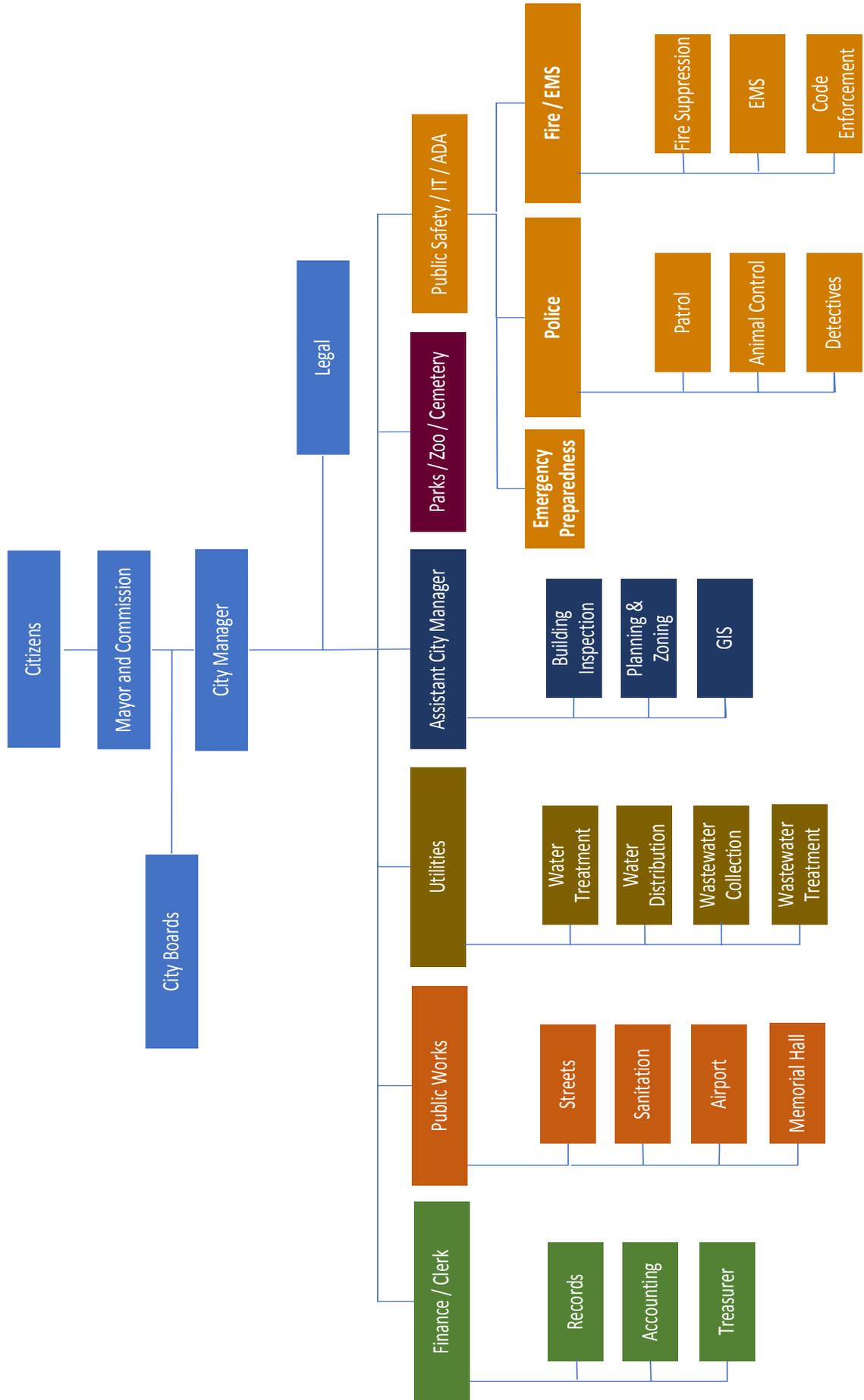
## Administrative Staff

City Manager	Craig Whitehead
Assistant City Manager	Kelly Passauer
Director of Public Safety/IT	David Cowan
Finance Director/City Clerk	Mike Borovetz
City Attorney	Jeff Chubb
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 2018 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

Combined Funds  
FYE December 31, 2017

	2017 Revised Budget	2018 Proposed Budget	Variance Increase (Decrease)
<b>Revenues</b>			
General Fund	\$ 7,442,432	\$ 7,209,291	\$ (233,141)
Water/Wastewater Fund	3,607,397	5,398,290	1,790,893
Sanitation Fund	1,168,542	1,227,500	58,958
Airport Fund	572,864	606,000	33,136
Debt Service	1,057,092	942,232	(114,860)
Industrial Fund	19,500	27,500	8,000
General Fund Employee Benefits Fund	847,115	893,811	46,696
Library Fund	278,900	266,718	(12,182)
Liability Insurance Fund	92,981	103,240	10,259
Special Use Sales Tax Fund	2,231,144	1,931,000	(300,144)
Economic Development and Trans. Fund	477,504	559,300	81,796
Educational Sales Tax Fund	1,930,000	1,931,000	1,000
Special Parks & Rec. Fund	30,000	30,000	-
Special Alcohol Fund	29,327	30,000	673
Memorial Hall Tax Credit Fund	-	-	-
Quality of Life Sales Tax Fund	75,000	80,000	5,000
<b>TOTAL</b>	<b>\$ 19,859,798</b>	<b>\$ 21,235,882</b>	<b>\$ 1,376,084</b>

	2017 Revised Budget	2018 Proposed Budget	Variance Increase (Decrease)
<b>Expenditures</b>			
General Fund	\$ 7,442,432	\$ 7,209,291	\$ (233,141)
Water/Wastewater Fund	4,011,978	5,372,205	1,360,227
Sanitation Fund	1,159,998	1,136,170	(23,828)
Airport Fund	572,864	589,509	16,645
Debt Service	996,725	889,444	(107,281)
Industrial Fund	19,500	27,500	8,000
General Fund Employee Benefits Fund	847,115	893,811	46,696
Library Fund	278,900	266,718	(12,182)
Liability Insurance Fund	92,981	92,981	-
Special Use Sales Tax Fund	2,231,144	1,559,169	(671,975)
Economic Development and Trans. Fund	477,504	559,300	81,796
Educational Sales Tax Fund	1,930,000	1,931,000	1,000
Special Parks & Rec. Fund	30,000	30,000	-
Special Alcohol Fund	23,967	30,000	6,033
Memorial Hall Tax Credit Fund	165,000	197,341	32,341
Quality of Life Sales Tax Fund	75,000	80,000	5,000
<b>TOTAL</b>	<b>\$ 20,355,108</b>	<b>\$ 20,864,439</b>	<b>\$ 509,331</b>

# Capital Improvement Program

FY 2018 – FY 2023



## Capital Improvements and Projects

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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.

## FY 2018 – FY 2023 Capital Improvement Program

The City of Independence’s FY 2018 – FY 2023 Capital Improvement Program (CIP) plans for over \$19.5 million over the six-year period. Year one proposed funding for FY 2018 totals over \$2.8 million. All other subsequent year funding requests total nearly \$16.7 million. Projects for the FY 2018 – FY 2023 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**

Program	Adopted	Requested					TOTAL	%
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		
Vehicles	236,000	1,087,000	456,000	751,000	351,000	761,000	3,622,000	18.6
Equipment	223,250	293,300	124,500	122,000	44,000	44,000	851,050	4.4
Projects	2,147,654	5,069,219	2,479,519	988,719	905,840	1,887,840	13,478,791	69.2
Streets	220,000	310,000	300,000	300,000	200,000	200,000	1,530,000	7.9
<b>TOTAL</b>	<b>2,826,904</b>	<b>6,759,519</b>	<b>3,360,019</b>	<b>2,161,719</b>	<b>1,500,840</b>	<b>2,892,840</b>	<b>19,501,841</b>	<b>100.0</b>

### Capital Improvement Development Process

The City views itself as primarily a service organization. As such, the City 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.

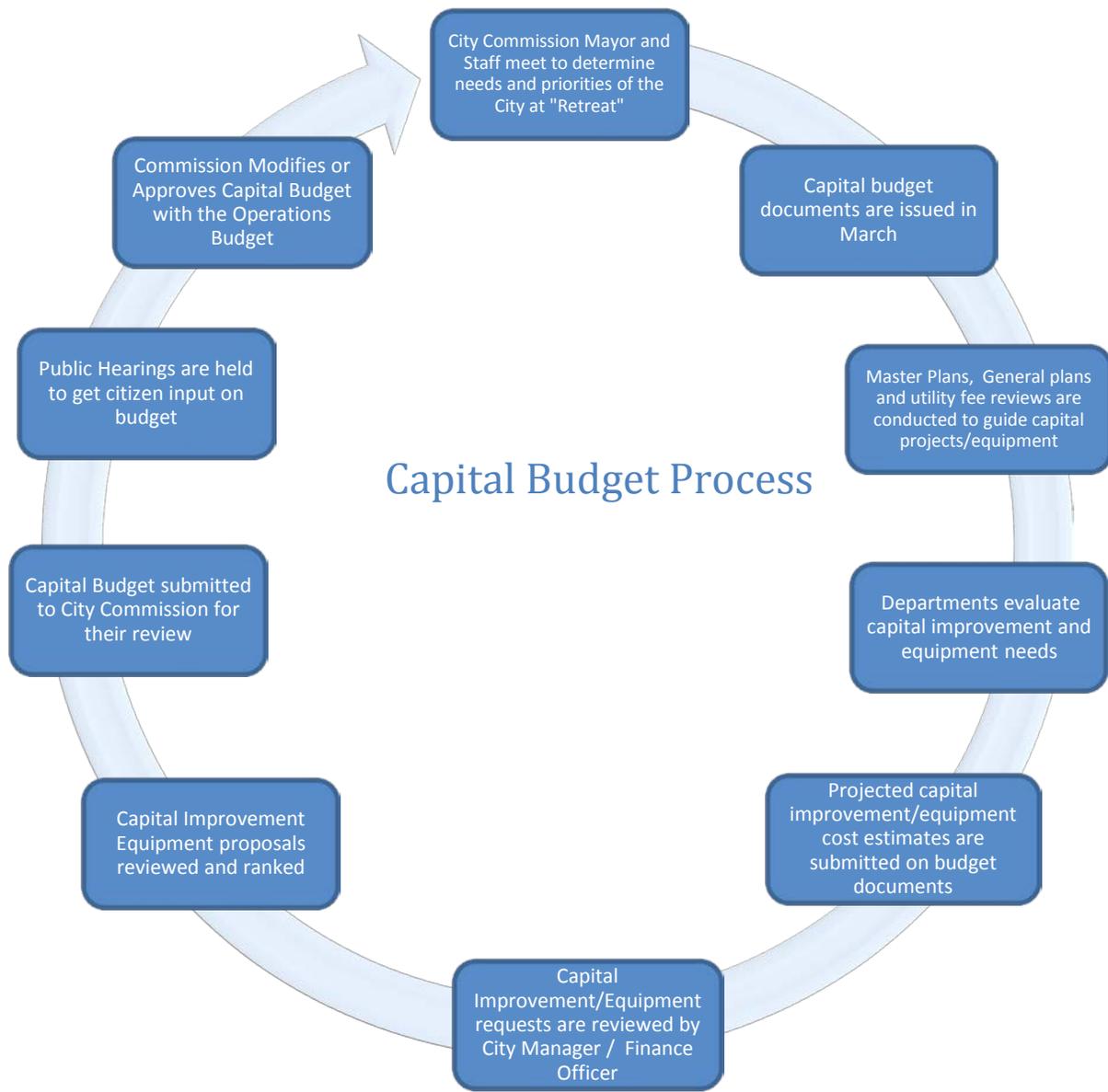
Priority capital projects and improvements are those that:

- 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)
- Sandblasting and painting clarifier drives (\$100,000)
- Wald Avenue Lift Station upgrades (\$100,000)
- Painting of North Water Tower (\$100,000)

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 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 means that assets will be booked and depreciated over their useful lives. For governmental funds, depreciation is 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 2018 capital budget by department is outlined on the following page.

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**

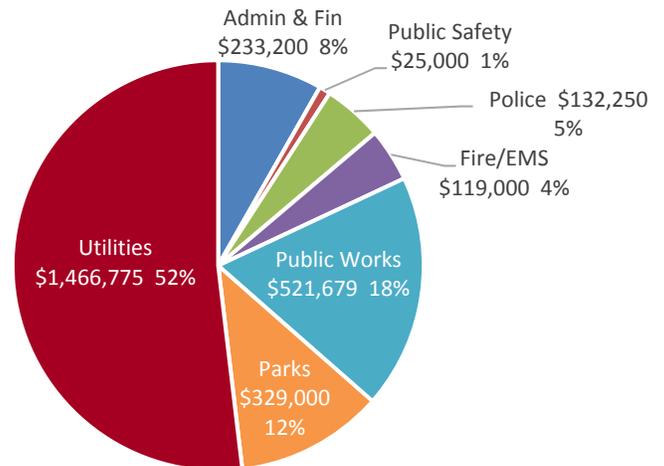
Department	Division
<b>Utilities</b>	Water/Wastewater Administration Water Treatment Water Distribution Wastewater Collection Wastewater Treatment
<b>Public Works</b>	Streets Memorial Hall Airport Sanitation Building D (temporary City Hall)
<b>Parks</b>	Parks Zoo Cemetery
<b>Police</b>	Police Patrol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



For FY 2018 there are eight departments with capital projects associated with them. See figure 3 below for exact amounts by department.

**Figure 3. FY 2018 Capital Budget by Department**

Department	FY 2018	Percent
Utilities	1,466,775	51.9%
Public Works	521,679	18.5%
Parks, Zoo, Cemetery	329,000	12.0%
Police	132,250	4.7%
Fire/EMS	119,000	4.2%
Administration	223,200	7.9%
Finance	10,000	0.4%
Public Safety	25,000	0.9%
<b>Total</b>	<b>2,826,904</b>	<b>100.0%</b>



**Utilities** Of the eight departments in the CIP, projects associated with Utilities made up \$1.46 million, or 51.9%. This amounts to 18 projects. Within Utilities, \$250k are for water treatment and distribution, including \$100k to paint the North Water Tower, \$104k for water line projects, and \$10k to clean the water treatment plant intake. Wastewater Collection and Treatment has \$315k in projects, including \$100k to upgrade the Wald Avenue lift station and \$100k to sandblast and paint the clarifier drives.

**Public Works** The Public Works Department has eight projects totaling \$522k, or 18.5%. Projects include \$150k for street improvements, and \$65k for Memorial Hall.

**Parks, Zoo, and Cemetery** The Parks Department has 19 projects totaling \$329k, or 12%. These include \$90k for American with Disabilities Act (ADA) improvements to walkways and in Riverside Park, \$30k to improve the Carousel, and a total of \$140k in various projects to improve Zoo facilities.

**Police** The Police Department has nine projects or equipment purchases for 2018 totaling \$132k, or 4.7%. These include \$66k for vehicles, \$5k for AWOL building repairs, and \$25k for a new records management system.

**Fire / EMS** The Fire / EMS Department has six projects totaling \$119k, or 4.2%. These include \$80k for ambulance lease payments and \$12k for SCBA replacements.

### 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 FY 2018 – FY 2023 capital budget by program/category is outlined on the following pages.

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

**Figure 4. Program and Category Definitions**

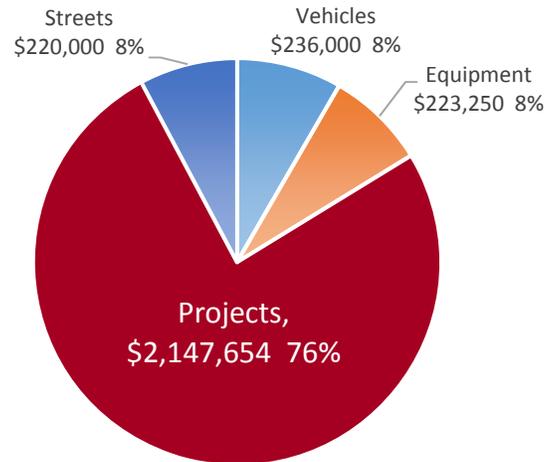
Program	Division
<b>Projects</b>	Capital needed for commercial and residential development, and for various department facilities and projects
<b>Equipment</b>	Heavy equipment used in providing services to the community
<b>Vehicles</b>	Fleet vehicles used in providing service to the community
<b>Streets / Sidwalks</b>	<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 2018 has projects in the four programs and categories. See Figure five for a detailed cost breakout by program.

**Figure 5. FY 2018 Capital Budget by Program**

Program / Category	FY 2018	Percent
Projects	2,147,654	76.0%
Equipment	223,250	7.9%
Vehicles	236,000	8.3%
Streets/Sidewalks	220,000	7.8%
<b>Total</b>	<b>2,826,904</b>	<b>100.0%</b>



**Projects** Of the departments in the CIP, projects associated with Utilities made up \$564 thousand, or 76% of the total program. For example, within Utilities, \$250k are for water treatment and distribution. Wastewater Collection and Treatment has \$315k in projects. Other projects include upgrading financial software for \$30k, Airport’s South Ramp Run-up Rehabilitation for \$136k, and \$104k for water line projects.

**Equipment** Planned equipment purchases total \$223k, and includes one storm siren replacement for \$25k, tractor replacement for \$10k, and police in-car cameras for \$5k.

**Vehicles** Scheduled for replacement in FY 2018 total \$236k. These include \$66k for police vehicles, \$80k for ambulance lease payments, and \$20k for a truck for the Zoo Hoofstock.

**Streets / Sidewalks** The streets and sidewalk program totals \$220k for FY 2018. This includes \$150k for general street maintenance, \$50k for residential sidewalk replacement, and \$20k for the 10<sup>th</sup> and Oak ADA 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 2018 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 2018 capital budget by program is outlined on the following page.

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**

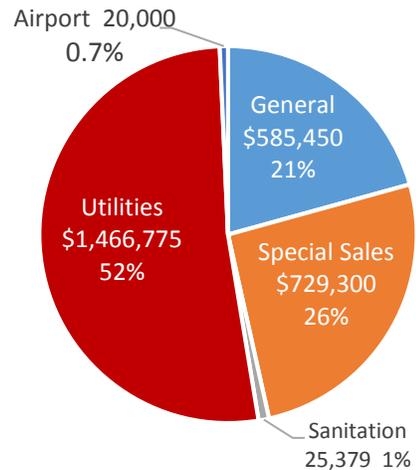
Department	Division
<b>General Fund</b>	Revenue collected through general taxes; property tax, sales tax, etc.
<b>Special Use Sales Tax Fund</b>	Revenue collected through the one percent sales tax approved in 2012 for city projects and programs.
<b>Sanitation Fund</b>	Sanitation revenue is collected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



The FY 2018 has projects funded through five different sources. See Figure six for a detailed cost breakout by program.

**Figure 6. FY 2018 Capital Budget by Fund**

Program / Category	FY 2018	Percent
General	\$ 585,450	20.7%
Special Use Sales Tax	\$ 729,300	25.8%
Sanitation	\$ 25,379	0.9%
Utilities (water/sewer)	\$ 1,466,775	51.9%
Airport	\$ 20,000	0.7%
<b>Total</b>	<b>\$2,826,904</b>	<b>100.0%</b>



**General Fund** The General Fund will be funding 32 projects in the FY 2018 capital budget. These projects total \$585k, or 21%, and include, for example, \$66k for police vehicles, \$15k for a Zoo master plan, \$50k for condemnations, and \$80k for ambulance lease payments.

**Special Use Sales Tax** There are 20 projects funded by the Special Use Sales Tax, or 26%, and also the Economic Development and Quality of Life funds, which totaling \$729k. Examples include \$150k for streets, \$50k for walkway ADA improvements in Riverside Park, \$40k for ADA improvements to the Oval in Riverside Park, and \$65k for upgrades to Memorial Hall equipment.

**Sanitation** This fund provides capital to pay a lease payment for a sanitation vehicle, and totals \$25k, and represents one percent of the FY 2018 capital budget.

**Water/Wastewater Fund** The Utilities fund provides capital totaling \$1,466,775, or 52.3% of the FY 2018 Capital Budget. These include projects such as \$413k for loan repayments, \$104k for water line projects, and \$100k for Wald Avenue wastewater lift station upgrades.

**Airport Fund** The Airport fund provides capital totaling \$25,379, or 0.7% of the FY 2018 Capital Budget for lease payments.

The following FY 2018 – FY 2023 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

# FY 2018

## 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 2018 capital budget by department is outlined on the following page.

## Capital Improvement Program 2018 - by Department

Asset	Department / Div	FY 2018	Funding Source
<b>Administration / Finance / Gen Gov / Municipal Court / Special Imprv</b>			
Update GIS Web Portal	Administration	\$ 25,000	General Fund
Other Expenditures	Administration	5,000	General Fund
TranSystems	Administration	50,000	General Fund
Capital Outlay	Finance / Clerk	10,000	General Fund
Executime	General Government	5,200	General Fund
Update Incode Software to newest version	General Government	30,000	General Fund
Backup Storage	General Government	3,000	General Fund
Update/replace data processing equipment as needed	Municipal Court	15,000	General Fund
Condemnations	Special Improvements	50,000	General Fund
Fireworks Display	Special Improvements	15,000	General Fund
Transfer to Airport for Operations	Special Improvements	25,000	General Fund
<b>Total Administration / General Government, etc.</b>		<b>\$ 233,200</b>	
<b>Police</b>			
Police Vehicles	Police	\$ 66,000	General Fund
Replace/upgrade body worn video cameras as needed	Police	3,000	General Fund
Replace and upgrade tasers	Police	5,000	General Fund
Bulletproof Vests	Police	5,000	General Fund
Replace computers	Police	5,000	General Fund
In-car Video Cameras	Police	5,250	General Fund
Records Management System	Police	25,000	General Fund
Reserve for Trust Fund -- K9	Police	13,000	General Fund
AWOL Building Repairs (Reduced in 2017 to increase monthly payments)	Police - Animal Control	5,000	General Fund
<b>Total Police</b>		<b>\$ 132,250</b>	
<b>Fire / EMS</b>			
Annual replacement of bunker gear	Fire / EMS	\$ 12,500	General Fund
Replace failed Hose/Nozzles	Fire / EMS	5,000	General Fund
Radio Replacement	Fire / EMS	5,000	General Fund
Hose Tester	Fire / EMS	4,000	General Fund
SCBA Replacement	Fire / EMS	12,500	General Fund
Lease payments for ambulances	Fire / EMS	80,000	General Fund
Emergency Preparedness Storm Siren Replacement	Emergency Preparedness	25,000	General Fund
<b>Total Fire / EMS</b>		<b>\$ 144,000</b>	
<b>Park / Zoo / Cemetery</b>			
Resurface Tennis Courts	Parks	\$ 35,000	SUST-Bldg/Fac Imp
Carosel Improvements - ASTM Standards (SUST)	Parks	30,000	SUST-Bldg/Fac Imp
Walkways - ADA (SUST)	Parks	50,000	SUST-ADA
Oval / ADA (SUST)	Parks	40,000	SUST-ADA
Paint Enclosed 4-H Buildings (SUST)	Parks	3,000	SUST-Bldg/Fac Imp
Golf Course Greens (SUST)	Parks	3,000	SUST-Bldg/Fac Imp
Outer Parks Improvements (SUST)	Parks	6,000	SUST-Bldg/Fac Imp
Playground Improvements (SUST)	Parks	11,000	SUST-Bldg/Fac Imp
Playground Lighting (SUST-Bldg/Fac)	Parks	5,000	SUST-Bldg/Fac Imp
Miniature Train Repairs to ASTM Standards	Parks	3,000	General Fund
Retaining Wall in Ravine	Zoo	10,000	SUST-Bldg/Fac Imp
Zoo Buffer Fence Repairs	Zoo	10,000	SUST-Bldg/Fac Imp
Zoo Slide/Guilotine Doors (SUST)	Zoo	15,000	SUST-Bldg/Fac Imp
Bison Catch Pen (SUST)	Zoo	15,000	SUST-Bldg/Fac Imp
Animal Shelters (Bison, Llama (2), Elk, Deer) SUST	Zoo	20,000	SUST-Bldg/Fac Imp
Zoo Master Plan	Zoo	15,000	General Fund
Truck for Hoofstock	Zoo	20,000	General Fund
Tractor	Zoo	10,000	General Fund
Director's Vehicle	Zoo	20,000	General Fund
48" Mower (replacement)	Cemetery	8,000	General Fund
<b>Total Park / Zoo / Cemetery</b>		<b>\$ 329,000</b>	
<b>Public Works / Sanitation</b>			
Street Improvements (Econ Development/Transportation Fund)	Streets	\$ 150,000	Econ Dev & Trans Fund
Residential Sidewalk Replacement (SUST)	Streets	50,000	SUST-Streets/Sidewalk
10th and Oak ADA Improvement (SUST)	Streets	20,000	SUST-Streets/Sidewalk
Lease Payments	Sanitation	25,379	Sanitation Fund
Lime Program	Airport	20,000	Airport Fund
South Ramp Runup Rehab (SUST)	Airport	136,300	SUST-Streets/Sidewalk
4/22 Sealcoat (SUST)	Airport	55,000	SUST-Streets/Sidewalk
Auditorium Upgrades - Screen, projector, smart lights	Memorial Hall	65,000	SUST-Bldg/Fac Imp
<b>Total Public Works</b>		<b>\$ 521,679</b>	
<b>Water / Wastewater</b>			
Interfund Transfer Out	Water/Wastewater Admin	\$ 77,875	Water/Wastewater Fund
Country Village Sewer	Water/Wastewater Admin	11,300	Water/Wastewater Fund
Loan # C20-0959-05	Water/Wastewater Admin	29,100	Water/Wastewater Fund
Loan # C20-1915-01 (Old Sewer Loan, \$112,000 payments)	Water/Wastewater Admin	384,000	Water/Wastewater Fund
New \$3,100,000 Water Loan	Water/Wastewater Admin	200,000	Water/Wastewater Fund
New \$3,100,000 Sewer Loan	Water/Wastewater Admin	200,000	Water/Wastewater Fund
Capital Outlay (Not specified)	Water Treatment	25,000	Water/Wastewater Fund
Clean and Inspect Water Towers (2 per year)	Water Treatment	10,000	Water/Wastewater Fund
Paint North Water Tower	Water Treatment	100,000	Water/Wastewater Fund
Clean Intake	Water Treatment	10,000	Water/Wastewater Fund
Water Line Projects	Water Distribution	104,500	Water/Wastewater Fund
VI Private Lines	Wastewater Collection	20,000	Water/Wastewater Fund
VI Construction	Wastewater Collection	35,000	Water/Wastewater Fund
Wald Ave. liftstation upgrades	Wastewater Collection	100,000	Water/Wastewater Fund
Bid out sandblasting and painting of clarifier drives.	Wastewater Treatment	100,000	Water/Wastewater Fund
Utility Vehicle	Wastewater Treatment	10,000	Water/Wastewater Fund
Replace one pump	Wastewater Treatment	10,000	Water/Wastewater Fund
Pickup Truck (replacement)	Wastewater Treatment	40,000	Water/Wastewater Fund
<b>Total Water / Wastewater</b>		<b>\$ 1,466,775</b>	
<b>TOTAL PROPOSED 2018 PROPOSED CAPITAL EXPENDITURES</b>		<b>\$ 2,826,904</b>	

# FY 2018

## 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 2018 capital budget by program is outlined on the following page.

**Capital Improvement Program 2018 - by Program / Category**

<b>Asset</b>	<b>Department / Division</b>	<b>FY 2018</b>	<b>Funding Source</b>
<b>Vehicles</b>			
Police Vehicles	Police	66,000	General Fund
Lease payments for ambulances	Fire / EMS	80,000	General Fund
Truck for Hoofstock	Parks / Zoo / Cemetery	20,000	General Fund
Director's Vehicle	Parks / Zoo / Cemetery	20,000	General Fund
Utility Vehicle	Wastewater Treatment	\$ 10,000	Water/Wastewater Fund
Pickup Truck (replacement)	Wastewater Treatment	40,000	Water/Wastewater Fund
<b>Total Vehicles</b>		<b>\$ 236,000</b>	
<b>Equipment</b>			
Capital Outlay	Finance / Clerk	\$ 10,000	General Fund
Update/replace data processing equipment as needed	Municipal Court	15,000	General Fund
Emergency Preparedness Storm Siren Replacement	Pub Safety - Emergency Preparedness	25,000	General Fund
Replace/upgrade body worn video cameras as needed	Police	3,000	General Fund
Replace and upgrade tasers	Police	5,000	General Fund
Bulletproof Vests	Police	5,000	General Fund
Replace computers	Police	5,000	General Fund
In-car Video Cameras	Police	5,250	General Fund
Records Management System	Police	25,000	General Fund
Annual replacement of bunker gear	Fire / EMS	12,500	General Fund
Replace failed Hose/Nozzles	Fire / EMS	5,000	General Fund
Radio Replacement	Fire / EMS	5,000	General Fund
Hose Tester	Fire / EMS	4,000	General Fund
SCBA Replacement	Fire / EMS	12,500	General Fund
Miniature Train Repairs to ASTM Standards	Parks / Zoo / Cemetery	3,000	General Fund
Tractor	Parks / Zoo / Cemetery	10,000	General Fund
48" Mower (replacement)	Parks / Zoo / Cemetery	8,000	General Fund
Auditorium Upgrades - Screen, projector, smart lights	Public Works - Memorial Hall	65,000	SUST-Bldg/Fac Imp
<b>Total Equipment</b>		<b>\$ 223,250</b>	
<b>Projects</b>			
Update GIS Web Portal	Administration	\$ 25,000	General Fund
Other Expenditures	Administration	5,000	General Fund
TranSystems	Administration	50,000	General Fund
Executime	General Government	5,200	General Fund
Update Incode Software to newest version	General Government	30,000	General Fund
Backup Storage	General Government	3,000	General Fund
Condemnations	Special Improvements	50,000	General Fund
Fireworks Display	Special Improvements	15,000	General Fund
Transfer to Airport for Operations	Special Improvements	25,000	General Fund
AWOL Building Repairs (Reduced in 2017 to increase monthly payments)	Animal Control	5,000	General Fund
Reserve for Trust Fund -- K9	Police	13,000	General Fund
Zoo Master Plan	Parks / Zoo / Cemetery	15,000	General Fund
Street Improvements (Econ Development/Transportation Fund)	Public Works - Streets	150,000	Econ Dev & Trans Fund
Residential Sidewalk Replacement (SUST)	Public Works - Streets	50,000	SUST-Streets/Sidewalk
10th and Oak ADA Improvement (SUST)	Public Works - Streets	20,000	SUST-Streets/Sidewalk
Resurface Tennis Courts	Parks / Zoo / Cemetery	35,000	SUST-Bldg/Fac Imp
Carousel Improvements - ASTM Standards (SUST)	Parks / Zoo / Cemetery	30,000	SUST-Bldg/Fac Imp
Walkways - ADA (SUST)	Parks / Zoo / Cemetery	50,000	SUST-ADA
Oval / ADA (SUST)	Parks / Zoo / Cemetery	40,000	SUST-ADA
Paint Enclosed 4-H Buildings (SUST)	Parks / Zoo / Cemetery	3,000	SUST-Bldg/Fac Imp
Retaining Wall in Ravine	Parks / Zoo / Cemetery	10,000	SUST-Bldg/Fac Imp
Zoo Buffer Fence Repairs	Parks / Zoo / Cemetery	10,000	SUST-Bldg/Fac Imp
Zoo Slide/Guilotine Doors (SUST)	Parks / Zoo / Cemetery	15,000	SUST-Bldg/Fac Imp
Bison Catch Pen (SUST)	Parks / Zoo / Cemetery	15,000	SUST-Bldg/Fac Imp
Animal Shelters (Bison, Llama (2), Elk, Deer) SUST	Parks / Zoo / Cemetery	20,000	SUST-Bldg/Fac Imp
Golf Course Greens (SUST)	Parks / Zoo / Cemetery	3,000	SUST-Bldg/Fac Imp
Outer Parks Improvements (SUST)	Parks / Zoo / Cemetery	6,000	SUST-Bldg/Fac Imp
Playground Improvements (SUST)	Parks / Zoo / Cemetery	11,000	SUST-Bldg/Fac Imp
Playground Lighting (SUST)	Parks / Zoo / Cemetery	5,000	SUST-Bldg/Fac Imp
Lime Program	Public Works - Airport	20,000	Airport
South Ramp Runup Rehab (SUST)	Public Works - Airport	136,300	SUST-Streets/Sidewalk
4/22 Sealcoat (SUST)	Public Works - Airport	55,000	SUST-Streets/Sidewalk
Interfund Transfer Out	Water/Wastewater Administration	77,875	Water/Wastewater Fund
Country Village Sewer	Water/Wastewater Administration	11,300	Water/Wastewater Fund
Loan # C20-0959-05	Water/Wastewater Administration	29,100	Water/Wastewater Fund
Loan # C20-1915-01 (Old Sewer Loan, \$112,000 payments)	Water/Wastewater Administration	384,000	Water/Wastewater Fund
New \$3,100,000 Water Loan	Water/Wastewater Administration	200,000	Water/Wastewater Fund
New \$3,100,000 Sewer Loan	Water/Wastewater Administration	200,000	Water/Wastewater Fund
W Private Lines	Wastewater Collection	20,000	Water/Wastewater Fund
W Construction	Wastewater Collection	35,000	Water/Wastewater Fund
Wald Ave. liftstation upgrades	Wastewater Collection	100,000	Water/Wastewater Fund
Bid out sandblasting and painting of clarifier drives.	Wastewater Treatment	100,000	Water/Wastewater Fund
Replace one pump	Wastewater Treatment	10,000	Water/Wastewater Fund
Water Line Projects	Water Distribution	104,500	Water/Wastewater Fund
Capital Outlay (Not specified)	Water Treatment	25,000	Water/Wastewater Fund
Clean and Inspect Water Towers (2 per year)	Water Treatment	10,000	Water/Wastewater Fund
Paint North Water Tower	Water Treatment	100,000	Water/Wastewater Fund
Clean Intake	Water Treatment	10,000	Water/Wastewater Fund
Lease Payments	Sanitation	25,379	Sanitation Fund
<b>Total Projects</b>		<b>\$ 2,367,654</b>	
<b>TOTAL PROPOSED 2018 PROPOSED CAPITAL EXPENDITURES</b>		<b>\$ 2,826,904</b>	

# FY 2018

## 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 2018 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 2018 capital budget by program is outlined on the following page.

Capital Improvement Program 2018 - by Fund		
Asset	Department / Division	FY 2018
<b>General Fund</b>		
Update GIS Web Portal	Administration	\$ 25,000
Other Expenditures	Administration	5,000
TranSystems	Administration	50,000
Capital Outlay	Finance / Clerk	10,000
Executime	General Government	5,200
Update Incode Software to newest version	General Government	30,000
Backup Storage	General Government	3,000
Condemnations	Special Improvements	50,000
Fireworks Display	Special Improvements	15,000
Transfer to Airport for Operations	Special Improvements	25,000
Update/replace data processing equipment as needed	Municipal Court	15,000
AWOL Building Repairs (Reduced in 2017 to increase monthly payments)	Animal Control	5,000
Emergency Preparedness Storm Siren Replacement	P.S.-Emergency Preparedness	25,000
Police Vehicles	Police	66,000
Replace/upgrade body worn video cameras as needed	Police	3,000
Replace and upgrade tasers	Police	5,000
Bulletproof Vests	Police	5,000
Replace computers	Police	5,000
In-car Video Cameras	Police	5,250
Records Management System	Police	25,000
Reserve for Trust Fund -- K9	Police	13,000
Annual replacement of bunker gear	Fire / EMS	12,500
Replace failed Hose/Nozzles	Fire / EMS	5,000
Radio Replacement	Fire / EMS	5,000
Hose Tester	Fire / EMS	4,000
SCBA Replacement	Fire / EMS	12,500
Lease payments for ambulances	Fire / EMS	80,000
Miniature Train Repairs to ASTM Standards	Parks / Zoo / Cemetery	3,000
Director's Vehicle	Parks / Zoo / Cemetery	20,000
Truck for Hoofstock	Parks / Zoo / Cemetery	20,000
Zoo Master Plan	Parks / Zoo / Cemetery	15,000
Tractor	Parks / Zoo / Cemetery	10,000
48" Mower (replacement)	Parks / Zoo / Cemetery	8,000
<b>Total General Fund</b>		<b>\$ 585,450</b>
<b>Sanitation / Airport</b>		
Lime Program	Public Works - Airport	20,000
Lease Payments	Sanitation	25,379
<b>Total Sanitation / Airport</b>		<b>\$ 45,379</b>
<b>Special Use Sales Tax / Econ Dev &amp; Transportation / Quality of Life</b>		
Auditorium Upgrades - Screen, projector, smart lights (QOL/SUST-B&F)	Public Works - Memorial Hall	\$ 65,000
South Ramp Runup Rehab (SUST-Streets/Sidwalks)	Public Works - Airport	\$ 136,300
4/22 Sealcoat (SUST-Streets/Sidwalks)	Public Works - Airport	55,000
Street Improvements (Econ Development/Transportation Fund)	Public Works - Streets	150,000
Residential Sidewalk Replacement (SUST-Streets & Sidwalks))	Public Works - Streets	50,000
10th and Oak ADA Improvement (SUST-ADA)	Public Works - Streets	20,000
Resurface Tennis Courts (SUST-Bldg/Fac Improv)	Parks / Zoo / Cemetery	35,000
Carosel Improvements - ASTM Standards (SUST-Bldg/Fac Improv)	Parks / Zoo / Cemetery	30,000
Walkways - (SUST-ADA)	Parks / Zoo / Cemetery	50,000
Oval Improvements (SUST-ADA)	Parks / Zoo / Cemetery	40,000
Paint Enclosed 4-H Buildings (SUST-Bldg/Fac Improv)	Parks / Zoo / Cemetery	3,000
Retaining Wall in Ravine (SUST Bldg/Fac Improv)	Parks / Zoo / Cemetery	10,000
Zoo Buffer Fence Repairs	Parks / Zoo / Cemetery	10,000
Zoo Slide/Guilotine Doors (SUST-Bldg/Fac Improv)	Parks / Zoo / Cemetery	15,000
Bison Catch Pen (SUST-Bldg/Fac Improv)	Parks / Zoo / Cemetery	15,000
Animal Shelters - Bison, Llama (2), Elk, Deer (SUST-Bldg/Fac Improv)	Parks / Zoo / Cemetery	20,000
Golf Course Greens (SUST-Bldg/Fac Improv)	Parks / Zoo / Cemetery	3,000
Outer Parks Improvements (SUST-Bldg/Fac Improv)	Parks / Zoo / Cemetery	6,000
Playground Improvements (SUST-Bldg/Fac Improv)	Parks / Zoo / Cemetery	11,000
Playground Lighting (SUST-Bldg/Fac Improv)	Parks / Zoo / Cemetery	5,000
<b>Total Water / Wastewater</b>		<b>\$ 729,300</b>
<b>Water / Wastewater</b>		
Interfund Transfer Out	Water/Wastewater Admin	\$ 77,875
Country Village Sewer	Water/Wastewater Admin	11,300
Loan # C20-0959-05	Water/Wastewater Admin	29,100
Loan # C20-1915-01 (Old Sewer Loan, \$112,000 payments)	Water/Wastewater Admin	384,000
New \$3,100,000 Water Loan	Water/Wastewater Admin	200,000
New \$3,100,000 Sewer Loan	Water/Wastewater Admin	200,000
W Private Lines	Wastewater Collection	20,000
W Construction	Wastewater Collection	35,000
Wald Ave. liftstation upgrades	Wastewater Collection	100,000
Bid out sandblasting and painting of clarifier drives.	Wastewater Treatment	100,000
Utility Vehicle	Wastewater Treatment	10,000
Replace one pump	Wastewater Treatment	10,000
Pickup Truck (replacement)	Wastewater Treatment	40,000
Water Line Projects	Water Distribution	104,500
Capital Outlay (unspecified)	Water Treatment	25,000
Clean and Inspect Water Towers (2 per year)	Water Treatment	10,000
Paint North Water Tower	Water Treatment	100,000
Clean Intake	Water Treatment	10,000
<b>Total Water / Wastewater</b>		<b>\$ 1,466,775</b>
<b>TOTAL PROPOSED 2018 PROPOSED CAPITAL EXPENDITURES</b>		<b>\$ 2,826,904</b>



# FY 2018 – FY 2023

## 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 2018 capital budget by program is outlined on the following page.

## Capital Improvement Program FY 2018 - FY 2023

### Detail by Program/Category

Program / Category	FY 2018	SUST 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>VEHICLES</b>							
Police Vehicles	\$ 66,000		\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000
Lease payments for ambulances	80,000						
Truck for Hoofstock	20,000						
Utility Vehicle	10,000						
Pickup Truck - Water/Wastewater	40,000						
Vehicle - Parks Director	20,000						
Lease payment for new ladder truck.			135,000	135,000	135,000	135,000	135,000
Animal Control -- 1 Ton Truck			50,000				
Admin Vehicles			25,000				
K9 Car			46,000				
Replace Engine 3			400,000				
Replace Ambulance			160,000		175,000		185,000
Replace Engine 1					400,000		
Replace Engine 2							400,000
Fire Chief Truck			40,000				
Public Safety Director Truck				45,000			
Park/Zoo Utility Vehicle			15,000				
Replace sweeper with new sweeper				200,000			
Pickup Truck - Water Treatment				35,000			
Solid Waste Collection Truck			175,000			175,000	
<b>Total Vehicles</b>	<b>\$ 236,000</b>	<b>\$ -</b>	<b>\$ 1,087,000</b>	<b>\$ 456,000</b>	<b>\$ 751,000</b>	<b>\$ 351,000</b>	<b>\$ 761,000</b>

<b>EQUIPMENT</b>							
Update data processing equipment	\$ 15,000		\$ 5,000		\$ 5,000		
Emergency Prep.- Storm Siren	25,000						
Capital Outlay	10,000						
Annual replacement of bunker gear	12,500		5,000	5,500	5,500	\$ 6,000	\$ 6,000
Replace failed Hose/Nozzles	5,000		5,000	5,500	5,500		
Radio Replacement	5,000		5,000	5,500	5,500		
Hose Tester	4,000						
SCBA Replacement	12,500			25,000			
Miniature Train Repairs (ASTM Stds)	3,000		3,000				
Tractor	10,000						
48" Mower (replacement)	8,000			10,000			
Replace/upgrade body cameras	3,000		3,000	3,000	3,000	3,000	3,000
Replace and upgrade tasers	5,000		5,000	5,000	5,000	5,000	5,000
Bulletproof Vests	5,000		3,000	3,000	3,000	3,000	3,000
Replace computers	5,000		5,000	5,000	5,000	5,000	5,000
In-car Video Cameras	5,250		2,000	2,000	2,000	2,000	2,000
Records Management System	25,000		15,000	15,000	15,000		
Auditorium Upgrades (screen, etc.)		65,000					
New LED Sign			30,000				
Computer Upgrades			10,000	10,000	10,000	10,000	10,000
Other Expenditures (computers, etc.)			10,000	10,000	10,000	10,000	10,000
Printer/Copier - Police				5,000			
MTD's (Computers for Cars)			45,000				
New cardiac monitor			35,000		35,000		
Zero Turn Mowers - 2			25,000				
Tractor/Brush Hog			50,000				
Jack Hammer (replacement)			10,000				
72" Mower (replacement)			10,800		11,000		
Air Compressor			10,000				
Weedeaters - Four (replacements)			1,500		1,500		
SCBA fill station				15,000			
<b>TOTAL EQUIPMENT</b>	<b>\$ 158,250</b>	<b>\$ 65,000</b>	<b>\$ 293,300</b>	<b>\$ 124,500</b>	<b>\$ 122,000</b>	<b>\$ 44,000</b>	<b>\$ 44,000</b>

Program / Category	FY 2018	SUST 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>PROJECTS</b>							
Update GIS Web Portal	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Other Expenditures	5,000						
TranSystems	50,000		50,000	50,000	50,000	50,000	50,000
Executime	5,200						
Update Incode Software	30,000						
Backup Storage	3,000						
Condemnations	50,000						
Fireworks Display	15,000						
Transfer to Airport for Operations	25,000						
AWOL Building Repairs	5,000		5,000	5,000	5,000	5,000	5,000
Reserve for Trust Fund -- K9	13,000						
Master Plan of Zoo	15,000						
Lime Program - Airport	20,000		20,000	20,000	20,000	20,000	20,000
Resurface Tennis Courts		35,000					
Carousel Improvements		30,000	3,000				
ADA Walkways		50,000					
Oval / ADA		40,000					
Paint Enclosed 4-H Buildings		3,000					
Retaining wall in Ravine		10,000					
Zoo Buffer Fence Repairs		10,000					
Zoo Slide/Guillotine Doors		15,000					
Bison Catch Pen		15,000					
Animal Shelters - Bison, Llama (2), Elk, Deer		20,000					
Golf Course Greens		3,000					
Playground Improvements		11,000					
Outer Parks Improvements		6,000					
Playground Lighting		5,000					
South Ramp Runup Rehab - Airport		136,300					
4/22 Sealcoat - Airport		55,000					
AFIS Fingerprint Software			3,000			3,000	
AFIS Maintenance			2,400	2,400	2,400	2,400	2,400
EMD Quality Assurance			25,000				
Grants-fencing/video at gun range				5,000			
KLER Interface Reporting Software			3,000			3,000	
NCIC Interface			3,000				
DigiTicket			13,440	13,440	13,440	13,440	13,440
Sidewalk and Railings			50,000				
Whiskey Creek Maintenance			50,000				
Upgrade Street Facilities			550,000				
Tuckpointing			5,000				
Update ADA Sidewalks-Kiddie Land, Zoo including Ravine			480,000				
Zoo Perimeter Fence: Chain Link			35,000				
Monkey Island Bridge			4,000				
Pre-School Area			10,000				
T/W C and B Rehab				49,300			
Update Airport Terminal				500,000			
T/W Edge Lighting					6,300		
R/W Edge Lighting					6,200		
17/35 Signs					13,900		
Windcones					9,100		
Interpretive Play Area						32,000	
Ballroom Elevator/Remodel							1,000,000

Program / Category	FY 2018	SUST 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>PROJECTS (con't)</b>							
Interfund Transfer Out	77,875						
Country Village Sewer	11,300						
Loan# C20-0959-05	29,100						
Loan# C20-1915-01 (Old Sewer Loan, \$112,000 payments)	384,000		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
M Private Lines	20,000		20,000	20,000	20,000		
M Construction	35,000		35,000	35,000	35,000		
Wald Ave. Liftstation Upgrades	100,000						
Sandblasting/painting of clarifier drives	100,000						
Replacement Pump	10,000		10,000	10,000	10,000	10,000	10,000
Water Line Projects	104,500		100,000	100,000	100,000	100,000	100,000
Clean/Inspect Water Towers (2/year)	10,000		10,000	10,000	10,000	10,000	10,000
Paint North Water Tower	100,000						
Clean Intake	10,000		10,000	10,000	10,000	10,000	10,000
Capital Outlay (unspecified)	25,000						
Sanitation Lease Payments	25,379		25,379	25,379	25,379		
Rebuild Channel Monster-mechanical bar screen			500,000				
Pneumatic Wiper for UV (2)			5,000		5,000		
Automated Meter Reading			2,000,000				
Rebuild pump at airport pumpstation			20,000				
Polycart Program			375,000				
Belts/Belt Press				7,000			
UV Bulbs (replacements)				20,000			20,000
Chlorine Containment Building				200,000			
Upgrade Sanitation Facilities				750,000			
<b>TOTAL PROJECTS</b>	<b>\$ 1,703,354</b>	<b>\$ 444,300</b>	<b>\$ 5,069,219</b>	<b>\$ 2,479,519</b>	<b>\$ 988,719</b>	<b>\$ 905,840</b>	<b>\$ 1,887,840</b>
<b>STREETS</b>							
Street Improvements	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Residential Sidewalk Replacement	50,000	50,000	50,000	50,000	50,000	50,000	50,000
10th/Oak ADA Improvement	20,000						
KLINK Matching Funds			100,000	100,000	100,000		
Drainage improve-alley (Myrtle and Laurel/6th and Penn)			10,000				
<b>TOTAL STREETS</b>	<b>\$ -</b>	<b>\$ 220,000</b>	<b>\$ 310,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>TOTAL VEHICLES</b>	<b>\$ 236,000</b>	<b>\$ -</b>	<b>\$ 1,087,000</b>	<b>\$ 456,000</b>	<b>\$ 751,000</b>	<b>\$ 351,000</b>	<b>\$ 761,000</b>
<b>TOTAL EQUIPMENT</b>	<b>\$ 158,250</b>	<b>\$ 65,000</b>	<b>\$ 293,300</b>	<b>\$ 124,500</b>	<b>\$ 122,000</b>	<b>\$ 44,000</b>	<b>\$ 44,000</b>
<b>TOTAL PROJECTS</b>	<b>\$ 1,703,354</b>	<b>\$ 444,300</b>	<b>\$ 5,069,219</b>	<b>\$ 2,479,519</b>	<b>\$ 988,719</b>	<b>\$ 905,840</b>	<b>\$ 1,887,840</b>
<b>TOTAL STREETS</b>	<b>\$ -</b>	<b>\$ 220,000</b>	<b>\$ 310,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,097,604</b>	<b>\$ 729,300</b>	<b>\$ 6,759,519</b>	<b>\$ 3,360,019</b>	<b>\$ 2,161,719</b>	<b>\$ 1,500,840</b>	<b>\$ 2,892,840</b>

Total 2018 Proposed Capital Program \$2,826,904

# Strategic Planning

## Intention Statements and Creative Pathways

FY 2018



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 2018 and future years.

## Legislative Planning Session Goals Fiscal Year 2018

**Intention Statement One: WATER TREATMENT FACILITY** – Update and modernize the water treatment facility to continue to provide clean, safe culinary water to users

### Creative Pathways

#### Determine funding sources

- Evaluate, adopt, and implement appropriate user rates
- Obtain low interest loans
- Explore grant opportunities
- Establish reserve for replacement fund
- Increase water sales through annexation, extension of service, and adding new industries

#### Define scope of work

- Consider phasing of improvements
- Provide information on water treatment needs to the public
  - Social media
  - Newspapers
  - City Newsletter

### Guiding Principles

- Limit debt
- Maintain water quality standards

### Measures of Success

- Completed phased improvements

**Intention Statement Two: 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

#### Sidewalks

- Increase funding/develop funding resources
- Prioritize locations – review complaint list
- Develop preventative maintenance program
- Develop “needs-based” cost share program with residential property owners

## **Creative Pathways (con't)**

### Storm Sewers

- Increase funding/develop funding resources
- Prioritize locations – review complaint list
- Develop preventative maintenance program

### Water/Wastewater Lines

- Increase funding/develop funding resources
- Prioritize locations – review complaint list
- Develop preventative maintenance program

## **Guiding Principles**

- Limit debt exposure; maintain infrastructure

## **Measures of Success**

- Annual progress review of projects

**Intention Statement Three: CITY HALL** – Pursue City Hall Steering Committee’s Recommendations

## **Creative Pathways**

### Educate Public on Committee Findings

- Facilitator to hold three “town hall” meetings for public information
  - Assist/coordinate scheduling and logistics of meetings
- Communicate Committee’s recommendations to public, using:
  - City website, Facebook, Newspaper, City Newsletter
  - Updates at service clubs, i.e. Rotary, Optimists, Lions, etc.
  - Coordinate with Chamber to provide information; updates, information at monthly “First Friday” meetings

### Develop Financial Plan

- Review Request for Proposals submissions
  - Select consultant and set completion calendar
- Research other funding sources: historic tax credits, FEMA, grants

### Review Public Safety Building

- Traffic flows
- Site restrictions
- Property size and equipment size and needs

### Guiding Principles

- Transparency
- Improve public information on City Hall/Public Safety Building project

### Measures of Success

- Feedback from citizens, groups, organization

**Intention Statement Four: CUSTOMER SERVICE** – Improve Services the City provides to both internal and external customers

### Creative Pathways

#### Provide customer service training for all employee

- Identify groups to receive specific training
  - Basic training for all employees
  - Specific for service groups, i.e. supervisory, front-line, etc.
- Identify when training needed
  - New employee orientation/on-boarding
  - Process analysis
  - Provide ongoing in-service job training
- Identify training topics
  - Develop customer survey for services to improve

#### Improve morale in organization to improve employee job satisfaction, productivity and retention

- Embed culture of sincere appreciation of employees
  - Leadership Team training in culture change

### Guiding Principles

- Leadership commitment

### Measures of Success

- Increased employee retention
- Improved public perception

**Intention Statement Five: REPLACE 1993 LADDER TRUCK** – Determine Funding for the Fire Department’s 1993 Ladder Truck

### Creative Pathways

#### Seek all available grants

- Applied for FEMA grant of \$900,000
- Check for other grant funding opportunities

## **Creative Pathways (con't)**

### Provide funding in budget

- Requested in 2018 capital budget
- Purchase using Lease-purchase funding; estimate cost of \$135,000 per year
- Seek used ladder truck for lower cost

## **Guiding Principles**

- Minimize budget impact
- Protect and rescue in hard to reach areas
- Maintain a reliable fleet
- Maintain or improve ISO rating

## **Measures of Success**

- Purchase of new ladder truck

**Intention Statement Six: LEVELS OF SERVICE** – Develop process to evaluate the Level of Service provided for various services

## **Creative Pathways**

### Develop inventory of current services

- Determine what services currently provided by each department
- Evaluate performance of services, i.e. strict enforcement of rule, follow through, customer service, etc.
- Identify possible future services needed

## **Creative Pathways (con't)**

### Review costs of services

- Perform cost benefit analysis of various services
- Review usage of services
- Review funding sources, i.e. mill rates or fee

### Communication

- Educate community about what services are available
- Inform community of actual costs of services
- Survey community to determine what services citizens want and willing to pay

### Evaluate other methods and alternatives to providing current and new services

- Research other communities to establish benchmarks
- Use of volunteers
- Outsource services

### **Guiding Principles**

- General Fund or enterprise fund
- Customer service
- Community pride
- Evaluate “free” versus “fee” for services

### **Measures of Success**

- Determination of how to fund and provide more and less government at the same time



# Budget Process FY 2018

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 2018 process, outlined below, was an abbreviated time schedule; normally, the process would begin in late March or Early April.

June 12 – 26	Department Staff	Departments prepare requests (requests due 5:00 p.m. June 26)
June 29 – 30	City Manager & City Clerk Staffs	City Manager/Asst. CM meet with departments
July 1 – 17	City Manager & City Clerk Staffs	Preparation of proposed budget
<b>July 6</b>	<b>Planning Retreat</b>	Commission & Staff – Goals
July 18 (Tuesday)		Give proposed budget to Mayor and City Commissioners for review
<b>July 25 (Tuesday)</b>	<b>Special Commission Budget Work session</b>	Commission reviews proposed budget with staff; staff presentation
<b>July 27 (Thursday)</b>	<b>Regular Commission Meeting</b>	Commission adopts budget for public hearing: set date for hearing (8.14.17)
July 31	City Clerk	Send notice of hearing date to newspaper
August 4		Notice published in paper (10 days prior to public hearing)
<b>August 14 (Monday)</b>	<b>Special Commission Meeting</b>	Commission holds public hearing and may adopt the budget
<b>August 15 (Tuesday)</b>	<b>Special Commission Meeting (if needed)</b>	Commission <b>may hold additional special meeting to adopt budget</b>
August 25		Submit adopted budget to County

## Economic and Financial Information

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### 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 28 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, recently closed. 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 2015-16 school year, the District had a total enrollment of approximately 2,168 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:

<b><u>Employer</u></b>	<b><u>Product/Service</u></b>	<b><u>Employees</u></b>
Cessna 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
Molded Fiber Glass Products	Manufacturing	25
Earth Care Products	Manufacturing	16
Cornerstone Warehousing, LLC.	Warehouse	15

**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>
2011	\$4,161,933
2012	4,316,445
2013	5,943,699
2014	6,380,424
2015	5,988,574
2016	5,786,657
2017*	5,793,000
2018*	5,793,000

\*\*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

## 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	9,483	35,471
2015	9,162	34,065

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**

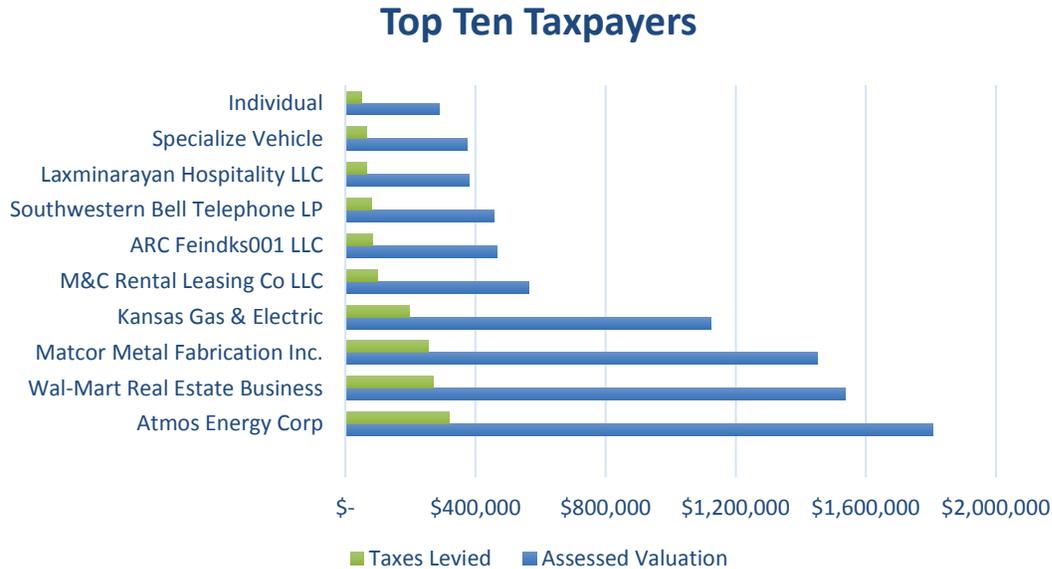
In addition to the foregoing debt obligations, the City has entered into the following lease obligations. Lease obligations of the City constitute valid and binding obligations of the City in accordance with their terms subject to funds budgeted and appropriated for that purpose during the City's current 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, 2017.

	<b>Dated</b>	<b>Original</b>	<b>Amount</b>
<b><u>Purpose of Indebtedness</u></b>	<b><u>Date</u></b>	<b><u>Principal Amount</u></b>	<b><u>Outstanding</u></b>
Sanitation Truck	01/01/13	\$112,500	\$23,709.10
Case Wheel Loader	04/15/14	139,300	43,144.78
Ambulance	05/15/15	149,610	91,418.62
Phone System	05/16/15	28,135	17,045.78
Ambulance	10/15/15	230,000	138,589.27
Backhoe/Sanitation Truck	04/01/16	169,500	<u>136,902.22</u>
		Total	<u>\$450,809.77</u>

**Source:** City Clerk

## Major Taxpayers

The following table sets forth the ten largest taxpayers in the City for taxes levied in 2015:



### 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

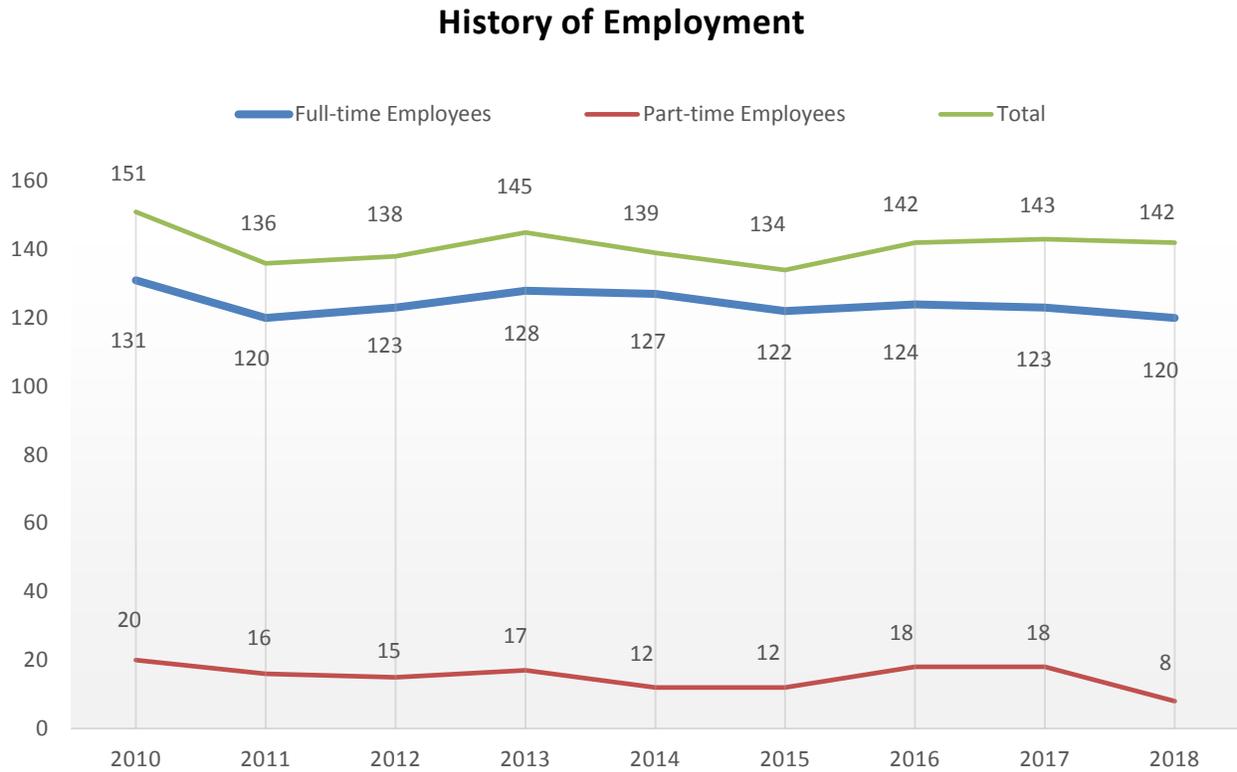
## City Personnel

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The table below outlines, by department, the City's full and part-time employees for the FY 2018 Budget.

2018 CITY EMPLOYEES					
	FULL	PART			
GENERAL FUND	TIME	TIME	TEMP	SEASONAL	TOTAL
Administration	4	0	0	0	4
Municipal Court	2	0	0	0	2
Finance / Clerk	5	0	0	0	5
Police	26	6	0	0	32
Animal Control	1	0	0	0	1
Fire / EMS	24	5	0	0	29
Streets	7	0	0	1	8
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
Building D	1	0	0	0	1
<b>TOTAL GENERAL FUND</b>	<b>83</b>	<b>11</b>	<b>1</b>	<b>8</b>	<b>103</b>
ENTERPRISE FUNDS	FULL	PART			
	TIME	TIME	TEMP	SEASONAL	TOTAL
Airport	1	0	1	0	2
Sanitation	10	0	1	0	11
Water Production	8	0	0	0	8
WATER DISTRIBUTION	11	0	0	0	11
WATER/SEWER ADMIN	1	0	0	0	1
SEWER TREATMENT	4	0	0	0	4
SEWER COLLECTION	2	0	0	0	2
<b>TOTAL ENTERPRISE FUNDS</b>	<b>37</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>39</b>
<b>TOTAL CITY EMPLOYEES</b>	<b>120</b>	<b>11</b>	<b>3</b>	<b>8</b>	<b>142</b>

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



## Revenues

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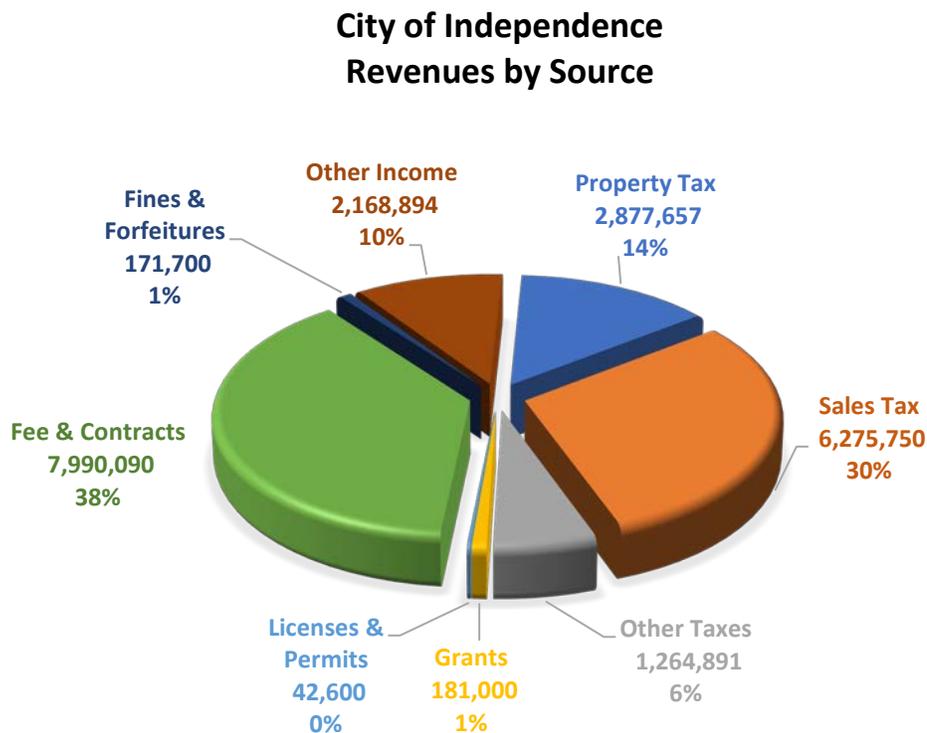
The City of Independence receives revenue from various sources, including user fees, taxes, grants, and fines. Two of the major sources of revenue in the General Fund come from property taxes and sales tax. The Water/Wastewater, Sanitation, and Airport Funds receive their funding primarily from user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

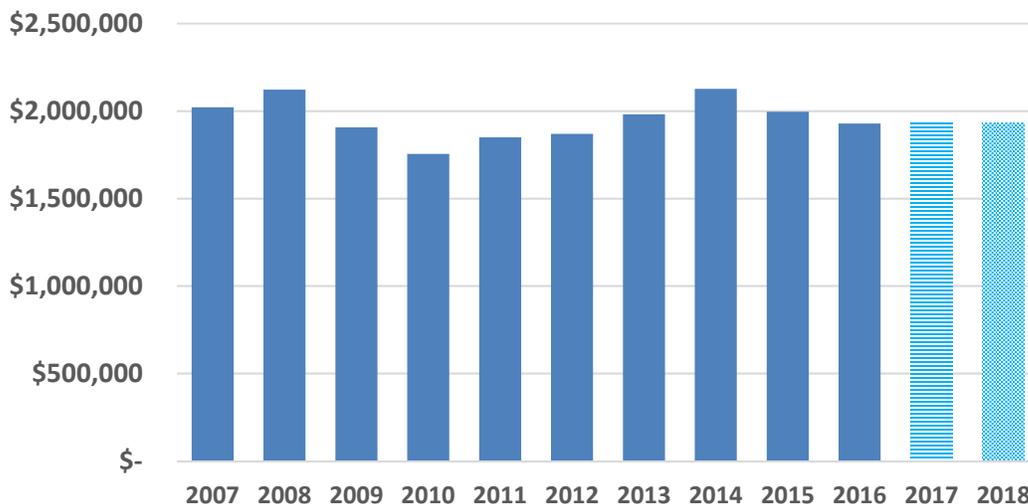
**General Purpose Citywide Sales Taxes** One (1%) Citywide retailers’ sales tax. The City uses these sales tax receipts to provide operating funds for the City.

**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
<b>TOTAL TAX</b>	<b>4,404,412</b>	<b>4,140,511</b>	<b>4,161,367</b>	<b>4,975,451</b>	<b>4,975,451</b>	<b>4,854,986</b>	<b>(120,465)</b>
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)
<b>TOTAL REVENUE</b>	<b>5,986,903</b>	<b>6,002,538</b>	<b>6,443,062</b>	<b>6,559,572</b>	<b>7,442,432</b>	<b>7,209,291</b>	<b>(233,141)</b>

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)
<b>TOTAL REVENUE</b>	<b>5,986,903</b>	<b>6,002,538</b>	<b>6,443,062</b>	<b>6,559,572</b>	<b>7,442,432</b>	<b>7,209,291</b>	<b>(233,141)</b>

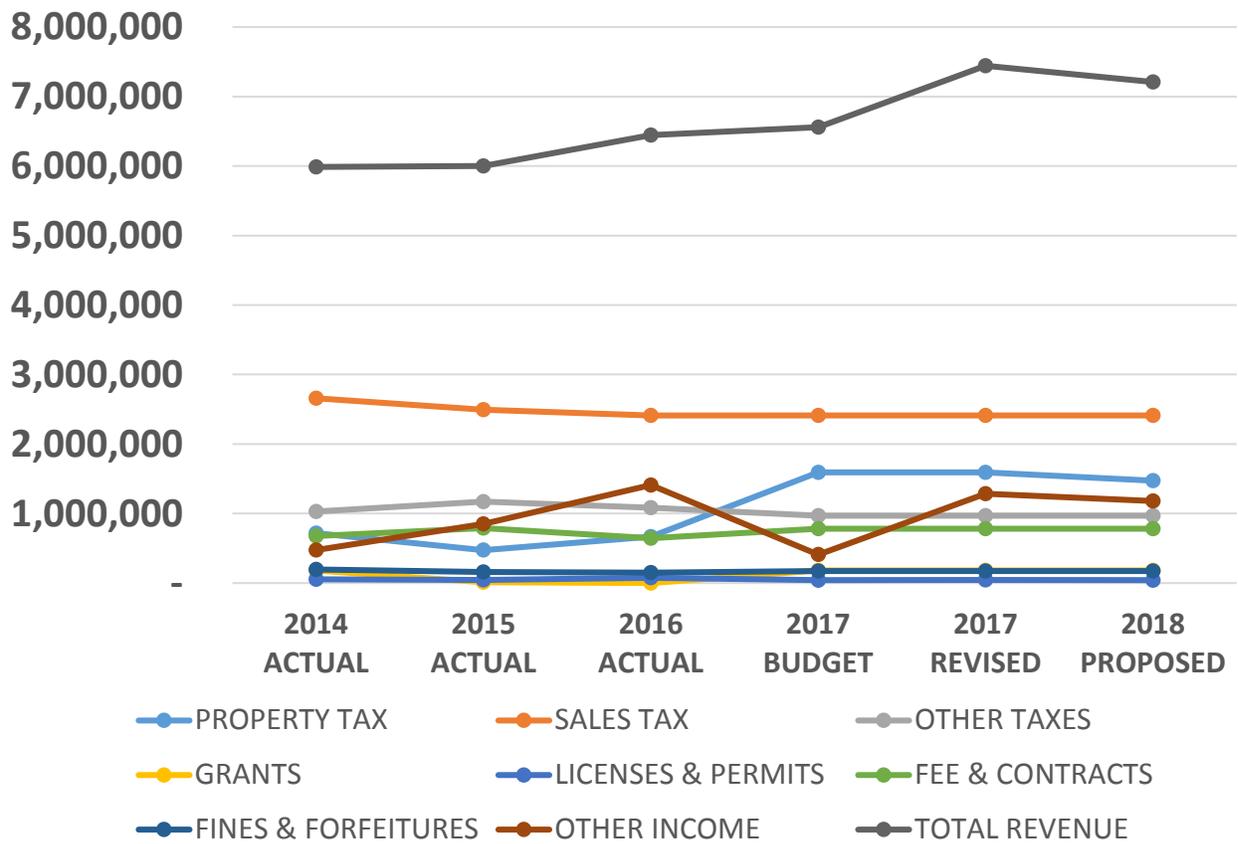
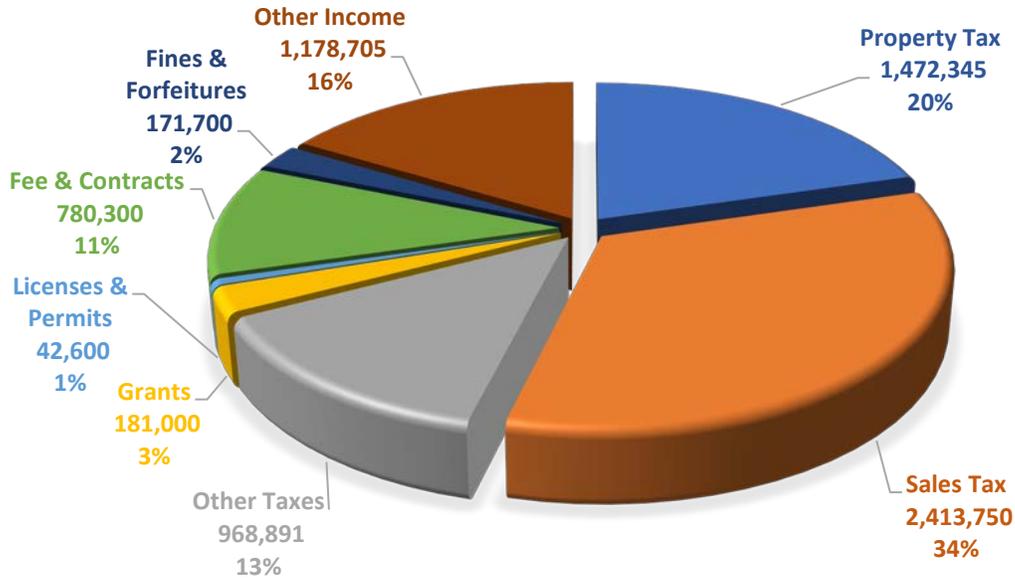
### General Fund - Expenditures

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)
<b>TOTAL EXPENDITURES</b>	<b>5,682,761</b>	<b>6,600,870</b>	<b>5,907,440</b>	<b>7,240,562</b>	<b>7,442,432</b>	<b>7,209,291</b>	<b>(233,141)</b>

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)
<b>TOTAL EXPENDITURES</b>	<b>5,682,761</b>	<b>6,600,870</b>	<b>5,907,440</b>	<b>7,240,562</b>	<b>7,442,432</b>	<b>7,209,291</b>	<b>(233,141)</b>

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



## General Fund Revenue

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
<b>TOTAL TAX</b>	<b>4,404,412</b>	<b>4,140,511</b>	<b>4,161,367</b>	<b>4,975,451</b>	<b>4,975,451</b>	<b>4,854,986</b>	<b>(120,465)</b>
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)
<b>TOTAL REVENUE</b>	<b>5,986,903</b>	<b>6,002,538</b>	<b>6,443,062</b>	<b>6,559,572</b>	<b>7,442,432</b>	<b>7,209,291</b>	<b>(233,141)</b>

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)
<b>TOTAL REVENUE</b>	<b>5,986,903</b>	<b>6,002,538</b>	<b>6,443,062</b>	<b>6,559,572</b>	<b>7,442,432</b>	<b>7,209,291</b>	<b>(233,141)</b>

Administration	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	4,059,104	3,618,106	3,639,521	4,630,451	4,630,451	4,509,986	(120,465)
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	53,060	43,317	74,319	41,100	43,894	41,100	(2,794)
FEE & CONTRACTS	18,693	2,893	3,830	7,800	10,585	10,000	(585)
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	224,989	465,470	1,220,487	305,371	1,015,983	1,075,005	59,022
<b>TOTAL REVENUE</b>	<b>4,355,846</b>	<b>4,129,785</b>	<b>4,938,157</b>	<b>4,984,722</b>	<b>5,700,913</b>	<b>5,636,091</b>	<b>(64,822)</b>

Municipal Court	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	195,733	159,055	150,020	171,700	171,700	171,700	-
OTHER INCOME	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>195,733</b>	<b>159,055</b>	<b>150,020</b>	<b>171,700</b>	<b>171,700</b>	<b>171,700</b>	<b>-</b>

Police	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	216	-	99	-	(99)
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	2,018	(40)	-	2,000	1,000	1,000	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	2,460	6,381	74	150	200	200	-
<b>TOTAL REVENUE</b>	<b>4,478</b>	<b>6,341</b>	<b>290</b>	<b>2,150</b>	<b>1,299</b>	<b>1,200</b>	<b>(99)</b>

Animal Control	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	2,144	1,693	1,585	1,500	1,500	1,500	-
FEE & CONTRACTS	-	-	-	-	146	-	(146)
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>2,144</b>	<b>1,693</b>	<b>1,585</b>	<b>1,500</b>	<b>1,646</b>	<b>1,500</b>	<b>(146)</b>

Fire/EMS	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	183,449	183,449	-	-	-	-
GRANTS	181,369	14,168	-	181,000	181,000	181,000	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	529,733	641,437	514,208	643,500	643,392	643,500	108
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	1,452	380,607	28	3,500	3,557	3,500	(57)
<b>TOTAL REVENUE</b>	<b>712,554</b>	<b>1,219,661</b>	<b>697,685</b>	<b>828,000</b>	<b>827,949</b>	<b>828,000</b>	<b>51</b>

Streets/Traffic	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	345,307	338,955	338,396	345,000	345,000	345,000	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	139,300	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>484,607</b>	<b>338,955</b>	<b>338,396</b>	<b>345,000</b>	<b>345,000</b>	<b>345,000</b>	<b>-</b>

Park	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	39,071	35,765	33,323	33,500	36,125	33,500	(2,625)
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	104,036	414	52,284	-	2,500	-	(2,500)
<b>TOTAL REVENUE</b>	<b>143,108</b>	<b>36,179</b>	<b>85,607</b>	<b>33,500</b>	<b>38,625</b>	<b>33,500</b>	<b>(5,125)</b>

Cemetery	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	58,535	66,165	56,395	56,000	53,300	55,300	2,000
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	2,540	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>61,075</b>	<b>66,165</b>	<b>56,395</b>	<b>56,000</b>	<b>53,300</b>	<b>55,300</b>	<b>2,000</b>

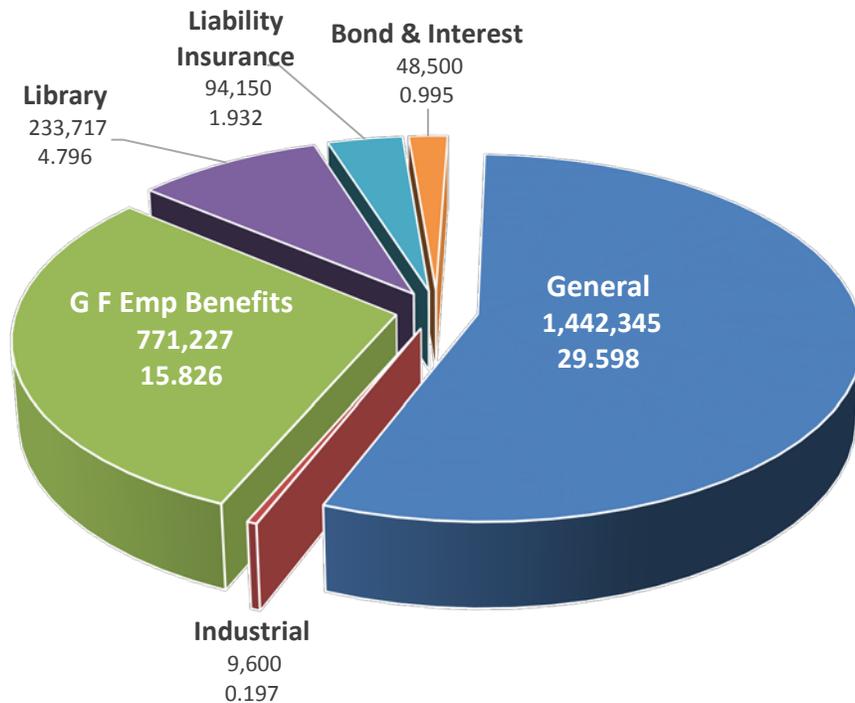
Memorial Hall	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	27,359	44,704	37,804	37,000	37,000	37,000	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>27,359</b>	<b>44,704</b>	<b>37,804</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>

Building D	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	-	-	137,122	100,000	265,000	100,000	(165,000)
<b>TOTAL REVENUE</b>	-	-	<b>137,122</b>	<b>100,000</b>	<b>265,000</b>	<b>100,000</b>	<b>(165,000)</b>

## 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.

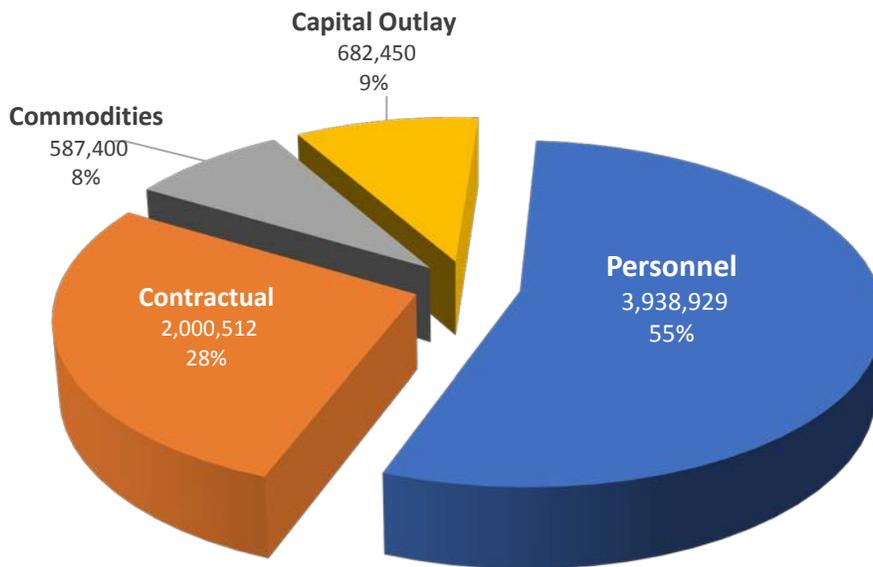


# General Fund Expenditures

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City-wide budgeted expenditures, broken out by function.

## City of Independence Budgeted Expenditures by Function FY 2018



## General Fund Expenditures

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)
<b>TOTAL EXPENDITURES</b>	<b>5,682,761</b>	<b>6,600,870</b>	<b>5,907,440</b>	<b>7,240,562</b>	<b>7,442,432</b>	<b>7,209,291</b>	<b>(233,141)</b>

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)
<b>TOTAL EXPENDITURES</b>	<b>5,682,761</b>	<b>6,600,870</b>	<b>5,907,440</b>	<b>7,240,562</b>	<b>7,442,432</b>	<b>7,209,291</b>	<b>(233,141)</b>

Administration	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	203,389	214,568	205,021	245,022	404,060	333,638	(70,422)
CONTRACTUAL	74,947	98,957	140,096	137,600	136,063	151,563	15,500
COMMODITIES	5,650	16,250	6,471	5,100	15,099	15,800	702
CAPITAL OUTLAY	6,409	53,640	(6,955)	54,000	79,134	80,000	866
<b>TOTAL EXPENDITURES</b>	<b>290,395</b>	<b>383,416</b>	<b>344,633</b>	<b>441,722</b>	<b>634,355</b>	<b>581,001</b>	<b>(53,354)</b>

Municipal Court	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	68,996	70,428	70,810	72,603	71,006	76,041	5,035
CONTRACTUAL	75,584	70,252	67,122	72,925	73,000	73,300	300
COMMODITIES	320	577	472	1,100	1,100	1,100	-
CAPITAL OUTLAY	11,582	-	1,260	2,500	2,500	15,000	12,500
<b>TOTAL EXPENDITURES</b>	<b>156,481</b>	<b>141,258</b>	<b>139,664</b>	<b>149,128</b>	<b>147,606</b>	<b>165,441</b>	<b>17,835</b>

City Hall	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	68,940	90,366	66,901	54,300	10,092	9,000	(1,092)
COMMODITIES	4,602	7,843	37,024	4,600	-	-	-
CAPITAL OUTLAY	34,229	11,253	200,701	27,450	49,191	-	(49,191)
<b>TOTAL EXPENDITURES</b>	<b>107,771</b>	<b>109,462</b>	<b>304,626</b>	<b>86,350</b>	<b>59,283</b>	<b>9,000</b>	<b>(50,283)</b>

General Government	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	(581,182)	(138,811)	(1,116,042)	(639,047)	(645,582)	(649,000)	(3,418)
CONTRACTUAL	416,528	550,779	668,943	548,300	646,461	600,900	(45,561)
COMMODITIES	-	-	-	-	-	10,000	10,000
CAPITAL OUTLAY	-	4,325	(115,180)	-	180,526	38,200	(142,326)
TOTAL EXPENDITURES	(164,653)	416,293	(562,279)	(90,747)	181,405	100	(181,305)

Finance & Records	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	224,261	236,719	232,865	231,095	246,583	234,431	(12,153)
CONTRACTUAL	32,417	44,500	43,895	34,700	46,200	41,600	(4,600)
COMMODITIES	23,887	18,553	13,304	18,000	19,500	20,300	800
CAPITAL OUTLAY	3,132	12	169	5,000	5,895	10,000	4,105
TOTAL EXPENDITURES	283,697	299,784	290,233	288,795	318,178	306,331	(11,848)

Police	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	1,128,018	1,170,555	1,122,702	1,255,207	1,252,215	1,385,251	133,035
CONTRACTUAL	60,800	53,678	46,781	83,600	91,533	83,860	(7,673)
COMMODITIES	74,993	50,929	55,919	69,400	70,059	68,400	(1,659)
CAPITAL OUTLAY	112,830	44,447	79,610	106,900	95,045	127,250	32,205
TOTAL EXPENDITURES	1,376,641	1,319,609	1,305,012	1,515,107	1,508,853	1,664,761	155,908

Animal Control	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	27,787	31,258	46,683	48,592	47,258	51,685	4,427
CONTRACTUAL	10,142	3,684	2,893	12,800	12,800	13,500	700
COMMODITIES	2,023	1,958	2,105	5,800	4,600	5,100	500
CAPITAL OUTLAY	-	22,502	599	2,600	5,000	5,000	-
TOTAL EXPENDITURES	39,952	59,402	52,280	69,792	69,658	75,285	5,627

Emergency Preparedness	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	23,824	4,625	4,897	11,000	11,000	11,000	-
COMMODITIES	520	-	667	3,000	3,000	3,000	-
CAPITAL OUTLAY	600	858	1,184	4,000	14,000	25,000	11,000
TOTAL EXPENDITURES	24,944	5,483	6,747	18,000	28,000	39,000	11,000

Fire/EMS	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	1,333,514	1,377,928	1,475,030	1,540,041	1,471,742	1,424,397	(47,345)
CONTRACTUAL	110,244	121,745	156,107	115,500	132,628	140,400	7,772
COMMODITIES	128,676	125,596	84,404	139,100	177,057	179,100	2,043
CAPITAL OUTLAY	14,987	395,559	141,796	252,500	247,340	119,000	(128,340)
TOTAL EXPENDITURES	1,587,420	2,020,827	1,857,338	2,047,141	2,028,768	1,862,897	(165,871)

Engineering	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	5,000	7,500	2,500
CONTRACTUAL	18,230	13,200	10,920	20,000	15,000	20,000	5,000
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
TOTAL EXPENDITURES	18,230	13,200	10,920	20,000	20,000	27,500	7,500

Streets/Traffic	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	270,464	301,591	309,972	317,662	321,875	361,387	39,512
CONTRACTUAL	221,950	234,794	242,172	270,200	270,700	270,700	-
COMMODITIES	114,806	105,404	77,191	133,800	141,800	141,800	-
CAPITAL OUTLAY	208,943	30,091	37,384	175,000	155,000	-	(155,000)
TOTAL EXPENDITURES	816,163	671,881	666,719	896,662	889,375	773,887	(115,488)

Park	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	352,093	363,030	359,076	211,996	217,671	230,094	12,423
CONTRACTUAL	91,106	85,805	88,131	82,600	84,790	83,400	(1,390)
COMMODITIES	56,851	59,721	73,120	18,300	22,958	20,350	(2,608)
CAPITAL OUTLAY	136,082	16,721	20,538	33,000	33,000	80,000	47,000
TOTAL EXPENDITURES	636,133	525,277	540,865	345,896	358,419	413,844	55,425

Zoo	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	175,246	175,245	185,606	10,360
CONTRACTUAL	-	-	-	20,100	19,600	21,600	2,000
COMMODITIES	-	-	-	56,700	59,500	59,350	(150)
CAPITAL OUTLAY	-	-	-	-	-	80,000	80,000
TOTAL EXPENDITURES	-	-	-	252,046	254,345	346,556	92,210

Cemetery	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	104,404	130,560	138,116	163,982	157,393	168,027	10,633
CONTRACTUAL	7,392	6,350	4,693	8,000	8,022	8,000	(22)
COMMODITIES	12,788	12,130	8,390	17,300	19,300	19,100	(200)
CAPITAL OUTLAY	21,335	12,149	51,000	30,000	11,925	8,000	(3,925)
TOTAL EXPENDITURES	145,919	161,189	202,199	219,282	196,640	203,127	6,486

Memorial Hall	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	66,621	75,510	75,441	79,563	70,248	83,415	13,166
CONTRACTUAL	114,057	97,198	116,326	120,500	124,600	124,600	-
COMMODITIES	14,082	9,025	5,284	12,500	22,500	22,500	-
CAPITAL OUTLAY	-	-	2,457	10,000	5,771	-	(5,771)
TOTAL EXPENDITURES	194,760	181,733	199,508	222,563	223,119	230,515	7,395

Building D	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	35,863	49,921	43,657	46,459	2,802
CONTRACTUAL	-	-	270,051	198,650	347,090	347,090	-
COMMODITIES	-	-	13,245	4,500	21,500	21,500	-
CAPITAL OUTLAY	-	-	5,000	-	5,000	5,000	-
TOTAL EXPENDITURES	-	-	324,159	253,071	417,247	420,048	2,802

Special Improvements	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-	-	-
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	168,908	292,057	224,816	505,754	107,181	90,000	(17,181)
TOTAL EXPENDITURES	168,908	292,057	224,816	505,754	107,181	90,000	(17,181)

# Water and Wastewater Fund

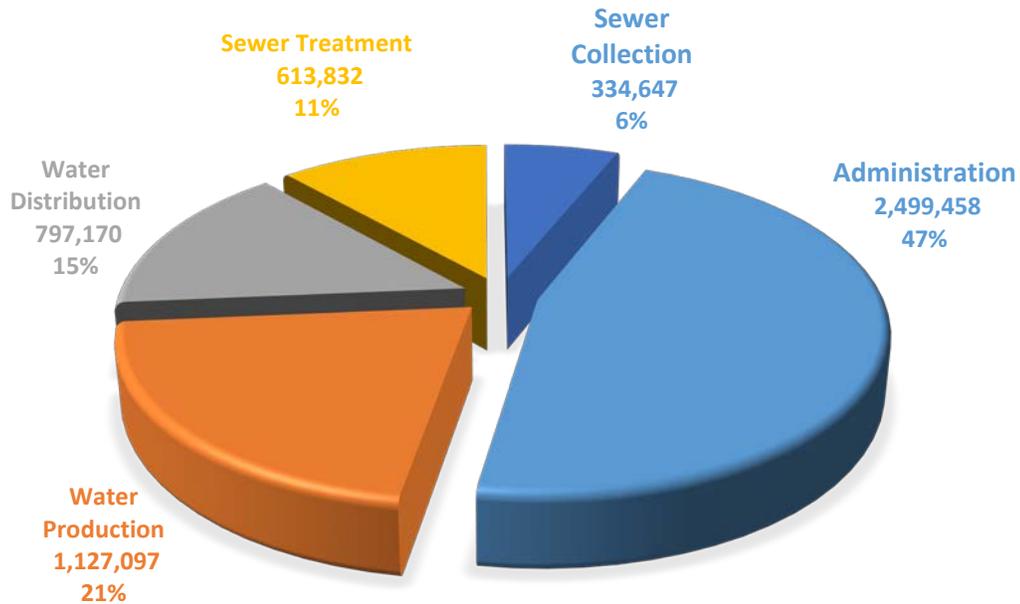


## Water and Wastewater Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEES & CONTRACTS	3,326,152	3,427,423	3,482,634	3,625,429	3,595,677	5,387,290	1,791,614
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	28,340	29,151	15,311	12,000	11,720	11,000	(720)
<b>TOTAL REVENUE</b>	<b>3,354,492</b>	<b>3,456,574</b>	<b>3,497,944</b>	<b>3,637,429</b>	<b>3,607,397</b>	<b>5,398,290</b>	<b>1,790,894</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	1,696,571	1,799,822	1,818,445	1,979,623	1,891,467	1,980,391	88,925
CONTRACTUAL	610,789	621,106	672,212	734,718	736,114	750,038	13,924
COMMODITIES	582,670	617,305	615,915	659,750	658,622	675,000	16,378
CAPITAL OUTLAY	1,159,108	1,945,141	568,807	725,775	725,775	1,966,775	1,241,000
<b>TOTAL EXPENDITURES</b>	<b>4,049,137</b>	<b>4,983,373</b>	<b>3,675,378</b>	<b>4,099,866</b>	<b>4,011,978</b>	<b>5,372,205</b>	<b>1,360,227</b>
<b>REVENUE OVER EXPENDITURES</b>	<b>(694,645)</b>	<b>(1,526,799)</b>	<b>(177,434)</b>	<b>(462,437)</b>	<b>(404,581)</b>	<b>26,086</b>	<b>430,666</b>

### Water/Wastewater Budgeted Expenditures by Division FY 2018



## Water / Wastewater Fund Expenditures

Water and Wastewater budgeted expenditures, broken out by function.

Water / Wastewater Administration							
PERSONNEL	714,504	740,160	745,535	771,743	763,414	772,515	9,101
CONTRACTUAL	267,634	265,383	270,217	320,268	320,268	320,268	-
COMMODITIES	380	1,228	1,980	2,100	2,100	4,400	2,300
CAPITAL OUTLAY	369,764	1,297,046	264,343	502,275	502,275	1,402,275	900,000
<b>TOTAL EXPENDITURES</b>	<b>1,352,283</b>	<b>2,303,817</b>	<b>1,282,076</b>	<b>1,596,386</b>	<b>1,588,057</b>	<b>2,499,458</b>	<b>911,402</b>

Water Production Expenditures							
PERSONNEL	370,344	393,980	399,483	442,095	423,705	459,382	35,678
CONTRACTUAL	159,883	143,839	179,817	171,215	171,215	176,215	5,000
COMMODITIES	330,409	377,995	413,563	342,500	342,500	346,500	4,000
CAPITAL OUTLAY	34,405	158,392	130,312	25,000	25,000	145,000	120,000
<b>TOTAL EXPENDITURES</b>	<b>895,041</b>	<b>1,074,205</b>	<b>1,123,175</b>	<b>980,810</b>	<b>962,420</b>	<b>1,127,097</b>	<b>164,678</b>

Water Distribution Expenditures							
PERSONNEL	399,311	425,208	433,603	470,301	436,944	461,065	24,121
CONTRACTUAL	15,180	11,383	9,677	19,635	21,205	21,705	500
COMMODITIES	181,612	142,531	145,841	204,750	204,750	209,900	5,150
CAPITAL OUTLAY	503,569	175,814	86,780	104,500	104,500	104,500	-
<b>TOTAL EXPENDITURES</b>	<b>1,099,672</b>	<b>754,936</b>	<b>675,901</b>	<b>799,186</b>	<b>767,399</b>	<b>797,170</b>	<b>29,771</b>

Sewer Treatment Expenditures							
PERSONNEL	164,258	186,422	185,456	204,731	185,206	199,182	13,976
CONTRACTUAL	135,476	132,734	203,472	204,750	208,305	213,750	5,445
COMMODITIES	39,414	28,302	21,882	36,100	35,972	40,900	4,928
CAPITAL OUTLAY	31,504	141,108	74,372	39,000	39,000	160,000	121,000
<b>TOTAL EXPENDITURES</b>	<b>370,652</b>	<b>488,566</b>	<b>485,182</b>	<b>484,581</b>	<b>468,483</b>	<b>613,832</b>	<b>145,349</b>

Sewer Collection Expenditures							
PERSONNEL	48,154	54,052	54,368	90,753	82,198	88,247	6,049
CONTRACTUAL	32,615	67,767	9,028	18,850	15,121	18,100	2,979
COMMODITIES	30,854	67,249	32,649	74,300	73,300	73,300	-
CAPITAL OUTLAY	219,866	172,780	13,000	55,000	55,000	155,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>331,489</b>	<b>361,849</b>	<b>109,045</b>	<b>238,903</b>	<b>225,619</b>	<b>334,647</b>	<b>109,028</b>

# Sanitation Fund

Sanitation budgeted revenues and expenditures, broken out by function.

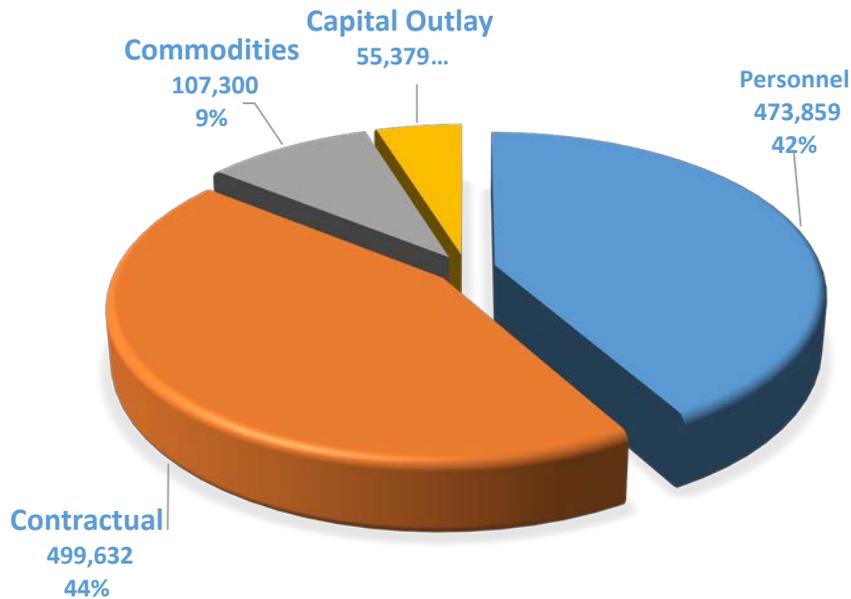
## Sanitation Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	1,087,020	1,083,702	1,132,289	1,197,276	1,168,073	1,227,500	59,427
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	5,592	-	123,110	-	469	-	(469)
<b>TOTAL REVENUE</b>	<b>1,092,613</b>	<b>1,083,702</b>	<b>1,255,399</b>	<b>1,197,276</b>	<b>1,168,542</b>	<b>1,227,500</b>	<b>58,958</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	400,129	425,191	422,254	506,697	470,859	473,859	3,000
CONTRACTUAL	428,570	442,455	364,020	499,521	500,355	499,632	(723)
COMMODITIES	79,269	60,886	61,530	92,100	107,300	107,300	-
CAPITAL OUTLAY	70,006	42,940	491,670	65,185	81,484	55,379	(26,105)
<b>TOTAL EXPENDITURES</b>	<b>977,975</b>	<b>971,472</b>	<b>1,339,474</b>	<b>1,163,503</b>	<b>1,159,998</b>	<b>1,136,170</b>	<b>(23,828)</b>

<b>REVENUE OVER EXPENDITURES</b>	<b>114,638</b>	<b>112,230</b>	<b>(84,075)</b>	<b>33,773</b>	<b>8,544</b>	<b>91,330</b>	<b>82,785</b>
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Sanitation Budgeted Expenditures by Division  
FY 2018



# Airport Fund

Airport budgeted revenues and expenditures, broken out by function.

## Airport Fund

Revenues	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	711,334	627,815	518,907	624,400	545,489	595,000	49,511
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	28,340	29,151	15,311	26,000	27,375	11,000	(16,375)
<b>TOTAL REVENUE</b>	<b>739,674</b>	<b>656,966</b>	<b>534,218</b>	<b>650,400</b>	<b>572,864</b>	<b>606,000</b>	<b>33,136</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	104,516	108,146	97,804	112,232	82,464	107,609	25,145
CONTRACTUAL	115,907	104,516	117,558	135,500	140,700	120,400	(20,300)
COMMODITIES	572,832	439,685	333,233	343,500	329,700	341,500	11,800
CAPITAL OUTLAY	47,691	-	4,784	30,000	20,000	20,000	-
<b>TOTAL EXPENDITURES</b>	<b>840,946</b>	<b>652,348</b>	<b>553,379</b>	<b>621,232</b>	<b>572,864</b>	<b>589,509</b>	<b>16,645</b>

<b>REVENUE OVER EXPENDITURES</b>	<b>(101,272)</b>	<b>4,618</b>	<b>(19,161)</b>	<b>29,168</b>	<b>-</b>	<b>16,491</b>	<b>16,491</b>
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## Debt Service Fund

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

### Debt Service Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	385,263	505,855	735,990	218,848	218,848	101,588	(117,260)
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	559,156	579,394	1,051,487	852,544	838,244	840,644	2,400
<b>TOTAL REVENUE</b>	<b>944,418</b>	<b>1,085,249</b>	<b>1,787,476</b>	<b>1,071,392</b>	<b>1,057,092</b>	<b>942,232</b>	<b>(114,860)</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	-	-	2,674	-	-	-	-
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	1,101,950	1,161,085	1,274,683	1,546,725	996,725	889,444	(107,281)
<b>TOTAL EXPENDITURES</b>	<b>1,101,950</b>	<b>1,161,085</b>	<b>1,277,356</b>	<b>1,546,725</b>	<b>996,725</b>	<b>889,444</b>	<b>(107,281)</b>

REVENUE OVER EXPENDITURES	(157,532)	(75,837)	510,120	(475,333)	60,367	52,788	(7,579)
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A schedule of Independence's outstanding debt is as follows:

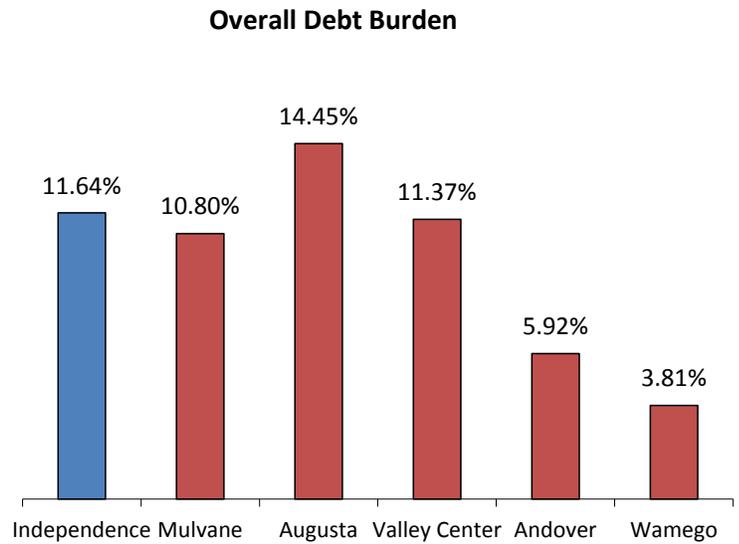
### CITY OF INDEPENDENCE - STATEMENT OF INDEBTEDNESS - JUNE 30, 2017

Issue	Interest Rates %	Date of Issue	Amount of Issue	Date of Final Maturity	Balance at June 30, 2017	Statutory Authority
<b>GENERAL OBLIGATION BONDS</b>						
Series A 2007	2.84%	4/1/2007	\$ 620,000.00	2027	\$ 350,000.00	10-101, 10-125, 10-620
Series A 2009	4.50%	10/1/2009	1,700,000.00	2019	100,000.00	12-685
Series A 2010**	3.76%	12/22/2010	3,240,000.00	2026	-	12-685
Series A 2012	3.76%	2/1/2012	4,065,000.00	2026	3,315,000.00	12-685
Series A 2013	2.00%	9/19/2013	2,940,000.00	2030	2,675,000.00	12-685
Series A 2015	3.00%	7/22/2015	1,960,000.00	2030	1,925,000.00	12-685
Series A 2016	2.00%	7/12/2016	1,875,000.00	2026	1,875,000.00	12-686
**Series 2010 Refunded by Series 2016						
<b>TOTAL G.O. BONDS</b>					<b>\$ 10,240,000.00</b>	
<b>KDHE LOANS</b>						
Loan C-20-1915-01	2.25%	10/24/2011*	\$ 4,000,000.00	2017	\$ 2,973,122.41	74-8905(a)
		*Amended 6/22/2017				
<b>TOTAL LOANS</b>					<b>\$ 2,973,122.41</b>	
<b>CAPITAL LEASES</b>						
2008 International-SAN	2.67%	1/18/2013	112,500.00	2018	\$ 23,709.10	
Case Wheel Loader	1.85%	4/15/2014	139,300.00	2018	43,144.78	
2015 Ambulance - OS/	1.89%	5/15/2015	149,610.95	2020	91,418.62	
2015 Phone System	1.89%	6/25/2015	28,135.00	2020	17,045.78	
2015 Ambulance	1.76%	10/15/2015	230,000.00	2020	138,589.27	
Backhoe/Sanitation Tru	1.95%	4/1/2016	169,500.00	2021	136,902.22	
<b>TOTAL CAP. LEASES</b>					<b>\$ 450,809.77</b>	
<b>TOTAL INDEBTEDNESS</b>					<b>\$13,663,932.18</b>	

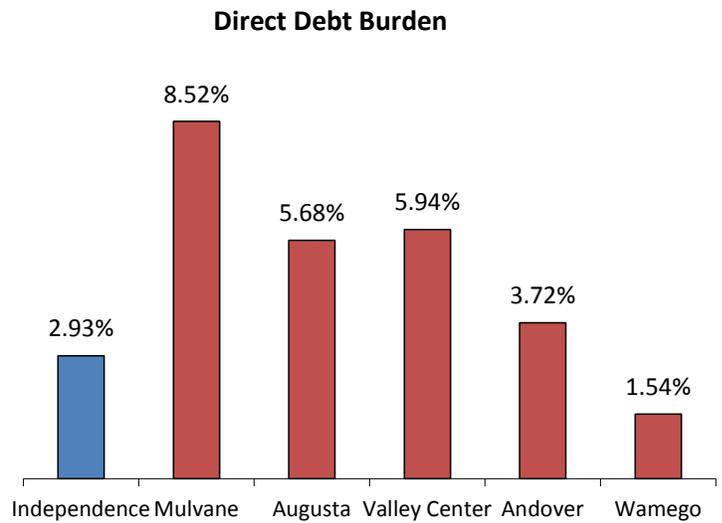
## Debt Burden

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**Overall Debt Burden:** This ratio is determined by taking a city's Total Debt (direct and overlapping, including Lease Debt where applicable), divided by Full Valuation. The lower the City's Debt Burden, the more manageable the debt level in the case of financial crisis. Growing cities are able to support a higher Debt Burden than mature or deteriorating cities as a result of the implied future increases in full valuation. The City's current Debt Burden currently stands at 11.64%.



**Direct Debt Burden:** This ratio is similar to the Overall Debt Burden, the difference being that overlapping debt is excluded. The City's Direct Debt Burden, at 2.93%.



# 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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	39,566	16,073	11,134	11,449	11,649	10,851	(798)
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	2,250	-	-	-	7,851	16,649	8,798
<b>TOTAL REVENUE</b>	<b>41,816</b>	<b>16,073</b>	<b>11,134</b>	<b>11,449</b>	<b>19,500</b>	<b>27,500</b>	<b>8,000</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-	-	-
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	22,180	15,680	22,000	49,000	19,500	27,500	8,000
<b>TOTAL EXPENDITURES</b>	<b>22,180</b>	<b>15,680</b>	<b>22,000</b>	<b>49,000</b>	<b>19,500</b>	<b>27,500</b>	<b>8,000</b>

REVENUE OVER EXPENDITURES	19,636	393	(10,866)	(37,551)	-	(0)	(0)
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## General Fund Employee Benefits Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	696,417	767,667	655,627	751,404	751,404	862,915	111,511
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	25,872	17,743	122	-	95,711	30,896	(64,815)
<b>TOTAL REVENUE</b>	<b>722,289</b>	<b>785,411</b>	<b>655,749</b>	<b>751,404</b>	<b>847,115</b>	<b>893,811</b>	<b>46,696</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	581,611	608,428	613,105	690,615	691,115	737,811	46,696
CONTRACTUAL	133,114	125,506	101,625	156,000	156,000	156,000	-
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	70	6,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>714,724</b>	<b>733,934</b>	<b>714,800</b>	<b>852,615</b>	<b>847,115</b>	<b>893,811</b>	<b>46,696</b>

REVENUE OVER EXPENDITURES	7,565	51,477	(59,051)	(101,211)	-	-	-
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### Library Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	156,739	249,447	252,932	278,900	278,900	266,718	(12,182)
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>156,739</b>	<b>249,447</b>	<b>252,932</b>	<b>278,900</b>	<b>278,900</b>	<b>266,718</b>	<b>(12,182)</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	161,060	243,579	253,572	269,250	278,900	266,718	(12,182)
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>161,060</b>	<b>243,579</b>	<b>253,572</b>	<b>269,250</b>	<b>278,900</b>	<b>266,718</b>	<b>(12,182)</b>

REVENUE OVER EXPENDITURES	(4,321)	5,868	(640)	9,650	-	0	0
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### Liability Insurance Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	54,894	66,865	72,482	80,001	80,001	103,240	23,239
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	6,713	-	-	2,500	12,980	-	(12,980)
<b>TOTAL REVENUE</b>	<b>61,607</b>	<b>66,865</b>	<b>72,482</b>	<b>82,501</b>	<b>92,981</b>	<b>103,240</b>	<b>10,259</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	66,189	73,241	78,218	92,510	92,981	92,981	-
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>66,189</b>	<b>73,241</b>	<b>78,218</b>	<b>92,510</b>	<b>92,981</b>	<b>92,981</b>	<b>-</b>

REVENUE OVER EXPENDITURES	(4,583)	(6,376)	(5,736)	(10,009)	-	10,259	10,259
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## Special Use Sales Tax Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	2,127,988	1,996,191	1,928,886	1,931,000	1,930,000	1,931,000	1,000
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	-	-	684	-	301,144	-	(301,144)
<b>TOTAL REVENUE</b>	<b>2,127,988</b>	<b>1,996,191</b>	<b>1,929,570</b>	<b>1,931,000</b>	<b>2,231,144</b>	<b>1,931,000</b>	<b>(300,144)</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-	-	-
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	1,337,536	979,492	2,600,014	2,865,481	2,231,144	1,556,169	(674,975)
<b>TOTAL EXPENDITURES</b>	<b>1,337,536</b>	<b>979,492</b>	<b>2,600,014</b>	<b>2,865,481</b>	<b>2,231,144</b>	<b>1,556,169</b>	<b>(674,975)</b>

REVENUE OVER EXPENDITURES	790,452	1,016,700	(670,444)	(934,481)	-	374,831	374,831
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## Economic Development/Transportation Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	336,523	275,755	297,096	287,000	287,599	296,000	8,401
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	333	-	-	-	189,905	263,300	73,395
<b>TOTAL REVENUE</b>	<b>336,856</b>	<b>275,755</b>	<b>297,096</b>	<b>287,000</b>	<b>477,504</b>	<b>559,300</b>	<b>81,796</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	-	-	-	-	32,465	-	(32,465)
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	273,881	144,783	171,364	829,435	445,039	559,300	114,261
<b>TOTAL EXPENDITURES</b>	<b>273,881</b>	<b>144,783</b>	<b>171,364</b>	<b>829,435</b>	<b>477,504</b>	<b>559,300</b>	<b>81,796</b>

REVENUE OVER EXPENDITURES	62,975	130,972	125,732	(542,435)	-	-	-
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## Educational Sales Tax Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	2,126,808	1,996,191	1,928,886	1,931,000	1,930,000	1,931,000	1,000
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>2,126,808</b>	<b>1,996,191</b>	<b>1,928,886</b>	<b>1,931,000</b>	<b>1,930,000</b>	<b>1,931,000</b>	<b>1,000</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	1,905,314	1,596,232	1,485,361	1,686,000	1,685,000	1,685,000	-
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	218,494	225,894	287,744	245,000	245,000	246,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>2,123,808</b>	<b>1,822,126</b>	<b>1,773,105</b>	<b>1,931,000</b>	<b>1,930,000</b>	<b>1,931,000</b>	<b>1,000</b>

REVENUE OVER EXPENDITURES	3,000	174,066	155,781	-	-	-	-
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## Special Parks & Recreation Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	28,945	27,143	25,844	33,000	30,000	30,000	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	9,571	5,214	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>38,516</b>	<b>32,357</b>	<b>25,844</b>	<b>33,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	40,484	39,092	31,540	44,000	30,000	30,000	-
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>40,484</b>	<b>39,092</b>	<b>31,540</b>	<b>44,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>

REVENUE OVER EXPENDITURES	(1,968)	(6,735)	(5,696)	(11,000)	-	-	-
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## Special Alcohol Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	28,945	27,323	25,844	30,000	29,327	30,000	673
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>28,945</b>	<b>27,323</b>	<b>25,844</b>	<b>30,000</b>	<b>29,327</b>	<b>30,000</b>	<b>673</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	28,945	7,272	26,825	30,000	23,967	30,000	6,033
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>28,945</b>	<b>7,272</b>	<b>26,825</b>	<b>30,000</b>	<b>23,967</b>	<b>30,000</b>	<b>6,033</b>

REVENUE OVER EXPENDITURES	-	20,051	(980)	-	5,360	-	(5,360)
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## Memorial Hall Tax Credit Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	124,971	-	410	(100,000)	-	-	-
<b>TOTAL REVENUE</b>	<b>124,971</b>	<b>-</b>	<b>410</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-	-	-
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	148,861	341,931	165,000	197,341	32,341
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>148,861</b>	<b>341,931</b>	<b>165,000</b>	<b>197,341</b>	<b>32,341</b>

REVENUE OVER EXPENDITURES	124,971	-	(148,451)	(441,931)	(165,000)	(197,341)	(32,341)
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## Quality of Life Sales Tax Fund

Revenue	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
TAXES	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
FEE & CONTRACTS	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
OTHER INCOME	730	1,704	5,511	(5,000)	75,000	80,000	5,000
<b>TOTAL REVENUE</b>	<b>730</b>	<b>1,704</b>	<b>5,511</b>	<b>(5,000)</b>	<b>75,000</b>	<b>80,000</b>	<b>5,000</b>

Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 REVISED	2018 PROPOSED	VARIANCE 2017R/2018
PERSONNEL	-	-	-	-	-	-	-
CONTRACTUAL	-	-	-	-	-	-	-
COMMODITIES	-	-	-	-	-	-	-
CAPITAL OUTLAY	20,510	63,316	58,022	70,000	75,000	80,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>20,510</b>	<b>63,316</b>	<b>58,022</b>	<b>70,000</b>	<b>75,000</b>	<b>80,000</b>	<b>5,000</b>

REVENUE OVER EXPENDITURES	(19,780)	(61,612)	(52,511)	(75,000)	-	-	-
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# City of Independence

## Pay Plan

Effective July 9, 2017



## City of Independence Pay Plan

**SECTION 1.** The following pay grade and pay steps are established for employees of the City of Independence who work 40 hours in a seven-day work period and are effective as of July 9, 2017:

GRADE	Hourly Rate				
	ENTRY	A	B	C	MERIT
8	\$ 11.27	\$ 11.69	\$ 12.01	\$ 12.47	\$ 13.49
9	\$ 11.69	\$ 12.01	\$ 12.47	\$ 12.96	\$ 14.06
10	\$ 12.01	\$ 12.47	\$ 12.96	\$ 13.48	\$ 14.64
11	\$ 12.47	\$ 12.96	\$ 13.48	\$ 14.01	\$ 15.14
12	\$ 12.96	\$ 13.48	\$ 14.01	\$ 14.56	\$ 16.45
13	\$ 13.48	\$ 14.01	\$ 14.56	\$ 15.12	\$ 17.21
14	\$ 14.01	\$ 14.56	\$ 15.12	\$ 15.71	\$ 17.98
15	\$ 14.56	\$ 15.12	\$ 15.71	\$ 16.36	\$ 18.81
16	\$ 15.12	\$ 15.71	\$ 16.36	\$ 17.16	\$ 19.65
17	\$ 15.71	\$ 16.36	\$ 17.16	\$ 17.85	\$ 20.60
18	\$ 16.36	\$ 17.16	\$ 17.85	\$ 18.65	\$ 21.46
19	\$ 17.16	\$ 17.85	\$ 18.65	\$ 19.61	\$ 22.63
20	\$ 17.85	\$ 18.65	\$ 19.61	\$ 20.54	\$ 23.77
21	\$ 18.65	\$ 19.61	\$ 20.54	\$ 21.54	\$ 24.88
22	\$ 19.61	\$ 20.54	\$ 21.54	\$ 22.57	\$ 26.24
23	\$ 20.54	\$ 21.54	\$ 22.57	\$ 23.62	\$ 28.64
24	\$ 21.54	\$ 22.57	\$ 23.62	\$ 24.80	\$ 30.03
25	\$ 22.57	\$ 23.62	\$ 24.80	\$ 26.06	\$ 31.52
26	\$ 23.62	\$ 24.80	\$ 26.06	\$ 27.29	\$ 33.08
27	\$ 24.80	\$ 26.06	\$ 27.29	\$ 28.64	\$ 34.66
28	\$ 26.06	\$ 27.29	\$ 28.64	\$ 29.97	\$ 36.33
29	\$ 27.29	\$ 28.64	\$ 29.97	\$ 31.39	\$ 38.10
30	\$ 28.64	\$ 29.97	\$ 31.39	\$ 32.95	\$ 39.93
31	\$ 29.97	\$ 31.39	\$ 32.95	\$ 34.60	\$ 42.09
32	\$ 31.39	\$ 32.95	\$ 34.60	\$ 36.11	\$ 43.91
33	\$ 32.95	\$ 34.60	\$ 36.11	\$ 37.91	\$ 46.06
34	\$ 34.60	\$ 36.11	\$ 37.91	\$ 39.76	\$ 48.33
35	\$ 36.11	\$ 37.91	\$ 39.76	\$ 41.66	\$ 50.42
36	\$ 37.91	\$ 39.76	\$ 41.66	\$ 43.71	\$ 52.88

**SECTION 2.** The following job classifications and pay grades are established for each full-time employee of the City, except as provided for in Sections 3 and 4:

<b>CLASS TITLE</b>	<b>PAY GRADE</b>
Administrative Aide	18
Airport Supervisor	20
Animal Control Officer	13
Assistant City Manager/Zoning Administrator	28
Assistant Director of Water/Sewer Utilities	22
Assistant Public Works Director	22
Building Inspector/Code Enforcement Officer	17
Cemetery Sexton	22
Chief Wastewater Plant Operator	22
Chief Water Plant Operator	22
City Treasurer	17
Clerk I	11
Clerk II	14
Clerk III	17
Court Clerk I	11
Court Clerk II	14
Court Clerk III	17
Deputy City Clerk	18
Events Coordinator/Memorial Hall Supervisor	18
Finance Director/City Clerk	28
Dispatcher/Clerk I	13
Dispatcher/Clerk II	16
Fire/EMS Chief	28
Guest Services Coordinator	8
Laborer	8
Lead Dispatcher/Records Supervisor	18
Maintenance I	11
Maintenance II	14
Maintenance III	17
Office Worker	8
Park & Zoo Director	26
Parks Supervisor	18
Police Chief	29
Public Safety Director	30
Public Service Worker I	11
Public Service Worker II	14
Public Service Worker III	17
Public Works Director	28
Sanitation Supervisor	20

**SECTION 2. Continued:**

<b>CLASS TITLE</b>	<b>PAY GRADE</b>
Secretary	13
Street Supervisor	20
Wastewater Plant Operator Trainee	14
Wastewater Plant Operator I	17
Wastewater Plant Operator II	19
Water Plant Operator Trainee	14
Water Plant Operator I	17
Water Plant Operator II	19
Water/Sewer Supervisor	20
Water/Sewer Utilities Director	28
Zookeeper I	11
Zookeeper II	14
Zookeeper III	17
Zoo Supervisor	18



**SECTION 3.** The following personnel in the Fire/EMS Department who are assigned to fire suppression and emergency medical activities are assigned to a 21-day duty cycle. The following rates of pay are assigned to each classification of personnel assigned to the Fire Department and are effective as of July 9, 2017:

<b>FF I/EMT</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 11.27	\$ 11.69	\$ 12.01	\$ 12.47	\$ 13.49
Overtime Rate	\$ 16.91	\$ 17.54	\$ 18.02	\$ 18.71	\$ 20.24

<b>FF I/EMT A</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 12.01	\$ 12.47	\$ 12.96	\$ 13.48	\$ 14.64
Overtime Rate	\$ 18.02	\$ 18.71	\$ 19.43	\$ 20.22	\$ 21.96

<b>FF I/MICT</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 14.01	\$ 14.56	\$ 15.12	\$ 15.71	\$ 17.98
Overtime Rate	\$ 21.01	\$ 21.84	\$ 22.68	\$ 23.56	\$ 26.97

<b>FF II/EMT</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 11.69	\$ 12.01	\$ 12.47	\$ 12.96	\$ 14.06
Overtime Rate	\$ 17.54	\$ 18.02	\$ 18.71	\$ 19.43	\$ 21.09

<b>FF II/EMT A</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 12.47	\$ 12.96	\$ 13.48	\$ 14.01	\$ 15.14
Overtime Rate	\$ 18.71	\$ 19.43	\$ 20.22	\$ 21.01	\$ 22.71

<b>FF II/MICT</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 14.56	\$ 15.12	\$ 15.71	\$ 16.36	\$ 18.81
Overtime Rate	\$ 21.84	\$ 22.68	\$ 23.56	\$ 24.55	\$ 28.21

<b>Captain/EMT</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 12.96	\$ 13.48	\$ 14.01	\$ 14.56	\$ 16.45
Overtime Rate	\$ 19.43	\$ 20.22	\$ 21.01	\$ 21.84	\$ 24.67

<b>Captain/EMT A</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 14.01	\$ 14.56	\$ 15.12	\$ 15.71	\$ 17.98
Overtime Rate	\$ 21.01	\$ 21.84	\$ 22.68	\$ 23.56	\$ 26.97

<b>Captain/MICT</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 16.36	\$ 17.16	\$ 17.85	\$ 18.65	\$ 21.46
Overtime Rate	\$ 24.55	\$ 25.73	\$ 26.78	\$ 27.97	\$ 32.20

**SECTION 4.** The following sworn personnel in the Police Department are assigned to a 14 day duty cycle which contains 86 scheduled hours of work. The following rates of pay are assigned to each classification of personnel assigned to the Police Department and are effective as of July 9, 2017:

<b>Police Officer I</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 15.71	\$ 16.41	\$ 17.16	\$ 17.85	\$ 20.60
Overtime Rate	\$ 23.56	\$ 24.61	\$ 25.73	\$ 26.78	\$ 30.89

<b>Police Officer II</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 17.16	\$ 17.85	\$ 18.65	\$ 19.61	\$ 22.63
Overtime Rate	\$ 25.73	\$ 26.78	\$ 27.97	\$ 29.42	\$ 33.95

<b>Police Detective</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 17.85	\$ 18.65	\$ 19.61	\$ 20.54	\$ 23.77
Overtime Rate	\$ 26.78	\$ 27.97	\$ 29.42	\$ 30.81	\$ 35.65

<b>Lead Detective</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 18.65	\$ 19.61	\$ 20.54	\$ 21.54	\$ 24.88
Overtime Rate	\$ 27.97	\$ 29.42	\$ 30.81	\$ 32.31	\$ 37.32

<b>Police Sergeant</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 18.65	\$ 19.61	\$ 20.54	\$ 21.54	\$ 24.88
Overtime Rate	\$ 27.97	\$ 29.42	\$ 30.81	\$ 32.31	\$ 37.32

<b>Police Captain</b>	<b>ENTRY</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>MERIT</b>
Hourly Rate	\$ 20.54	\$ 21.54	\$ 22.57	\$ 23.62	\$ 28.64
Overtime Rate	\$ 30.81	\$ 32.31	\$ 33.85	\$ 35.43	\$ 42.97

**SECTION 5.** The City Manager shall have the following salary range effective as of July 9, 2017: The salary of the City Manager shall be between \$2,557.87 and \$4,178.07 per pay period.

**SECTION 6.** All employees, upon initial employment, shall be placed in the entry step of their assigned pay grade. Starting rates above entry step must be approved by the City Manager.

**SECTION 7.** Merit salary increases may be granted at the discretion of the City Manager.

**SECTION 8.** Part time employees, seasonal employees or employees hired under a training program shall have their rate of pay established by the City Manager.

**SECTION 9.** Any employee who is assigned to salary grade 22 or above may have their salary set between the minimum rates and maximum rates as established for their pay grade.

**SECTION 10.** The City Manager is authorized to establish new classifications and assign the new classification and pay grade provided in SECTION 1 as needed.

**SECTION 11.** OVERTIME COMPENSATION: The City Manager may allow payment, at one and one-half the regular salary rates for emergency work after regular working hours and at regular salary rates on holidays. In lieu of compensation, the City Manager, at his discretion and subject to appropriate Federal and State Statutes, may allow time off as compensation for overtime work.

**SECTION 12.** USE OF PERSONAL AUTOMOBILE: Any employee using his personal automobile for official City business shall be entitled to reimbursement at the rate of fifty-four cents (\$ 0.54) per mile. The City Manager may have discretion in changing the rate during the year based on the rate paid for use of a personal vehicle by the IRS.

**SECTION 13.** This resolution shall take effect and be in force from and after July 9, 2017.

**SECTION 14.** If there is a conflict between this resolution and any other resolution or any employment policy, this resolution shall prevail.

# Glossary of Terms

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**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.)