



Fiscal Year 2015 Proposed Budget



Addendum to Proposed Budget FY 2015

The City Administrator presented a proposed Expense Appropriation of \$54,521,302 to the City Council on June 23, 2014. With the Bill Number 3971, the Council amended the proposed budget for a final Expense Appropriation of \$51,721,302. The Council voted to amend the proposed budget as follows:

Electric Fund (80), 215 Electric Reserve:

This department decreased from \$2,625,000 to \$1,225,000. Specifically account 5-215-2020.000 Capital-Machinery and Equipment was decreased from \$1,650,000 to \$250,000. The Capital project removed, titled Purchase and Install AMI can be found on page 80 of this budget.

Water Fund (87), 200 Water Operating:

This department decreased from \$2,464,550 to \$1,064,550. Specifically account 5-200-2020.000 Capital-Machinery and Equipment was decreased from \$1,506,500 to \$106,500. The Capital project removed, titled Purchase and Install AMI can be found on page 83 of this budget.

This project was split between two funds as the project replaced both electric and water meters.

Bill Number 3971 did pass as amended and became ordinance number 5228.



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Lyle Anderson
Mayor

Chris Heard
City Administrator



Richard Shockley
Public Works Director

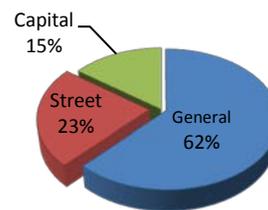
Laina Starnes
City Clerk

To: The Honorable Mayor Lyle Anderson and Members of the City Council
From: City Administrator Chris Heard
Subject: Letter of Transmittal for FY 2015 Budget

This transmittal letter provides a general summary of the overall financial condition of the City; reflects upon the prior fiscal year and details highlights from this year's budget. In our budget work session, we reviewed many details about specific funds, presented capital items for the upcoming and future years and reviewed the funding challenges in certain funds. In general, however, I wish to report the City remains extremely stable and fiscally sound.

This is best reflected in the activity in both the General and Street Funds. These two funds make up around 85% of the governmental activity. The budget adopted for FY 2014 forecasted a ending balance of around \$507,000 in the General Fund and \$335,000 in the Street Fund, when in fact we will end with a fund balance in the General Fund of around \$1,000,000 and a balance in the Street Fund around \$660,000. These balances are a result of three factors: 1) lower operating cost 2) increase in collected revenue activity and 3) changes in capital outlay. Some of the capital outlay scheduled for FY 2014 did not transpire and has either been included in this budget or the Capital Improvement Program 2016-2020. In all we projected to go into the various fund balances, in excess of \$6,600,000 in FY 14, when in fact we will only see a decrease in balances of around \$2,025,000. This decrease was due in part to planned expenditures in the Economic Development Fund, Benefit Fund, Electric Fund and Fiber Funds.

Governmental Activity



There were many accomplishments the City Council and Community should be proud of, which occurred over the past fiscal year. Below are some of the highlights of the activity we were to complete or able get under way during the last twelve months.

The Completion of Tower road, including utility and storm water upgrades.

Improvements to Brice Street along with sidewalks and other corridor features enhancing the high school campus.

Improvements and maintenance to the Civic Center, including the sound system and meeting rooms.

Completion of sidewalk connecting key community facilities.

Design and bidding of water tower upgrades along Route 66 and I-44.

Improvements at the airport and surface treatment of the runway.

Completed several storm water upgrades around town.

Made improvements to the park system according to their Master Plan.

Replaced three-quarter of mile failing underground service along Fremont Road along with 37 breaker relay switches in various sub-stations.

Contracted for preliminary design for upgrades to the Wastewater treatment facility.

Over the past year, we have seen an increase in economic development activity, including expansions in several manufacturing facilities and activity, as well as commercial and retail development. In addition, we have seen a few more custom homes being built than prior years. This activity has resulted in better than projected governmental revenue. Based on current activity we can anticipate similar development this year.

Therefore, pursuant to the requirements of Sections 67.010 and 67.020 of the Revised Statutes of Missouri, the Fiscal Year 2015 Budget is hereby submitted. This budget has been prepared in conjunction with the Mayor, Council and Department administrators, who have anticipated the needs of their departments for the next twelve months to provide programs and services to our community.

This budget balances the money realistically available for appropriation against the demand for programs and services provided to our community. This document will provide direction on the tasks the staff will be committed to during the fiscal year to provide the governing body with recommendations to move forward on policies and programs important to you and the general public during this fiscal year.

City programs and operations are divided by governmental activity, enterprise activity internal and special funds. The governmental activity includes General, Street and Capital. The enterprise includes Electric, Water, Wastewater and Economic Development. The remaining Funds are special funds with dedicated funding sources, or internal to City operations.

The City of Lebanon has a mission to promote community engagement in order to create a secure, friendly and sustainable community by providing equitable, proficient and helpful public services. This annual budget uses this mission to guide the decision making in providing resources to the many programs and activities preformed by the City.

The three principal issues which Council felt needed to be addressed with this budget are 1) Improved fund balances, 2) More adequate funding of our health insurance, and 3) Closing the gap between the operating revenue and expenses of the Electric Fund. These issues were noted in prior budgets and over the past three years staff and Council have been working on an operational level to address these issues and are reflected in this budget.

First was to maintain or increase fund balances in order to provide better operational flexibility in the future. During the refinancing of the Series 2008 debt instruments, it became apparent the City needed to do more to increase the balances in governmental activity from 15 % of total revenue to 20%-25%, specifically in the General Fund. While there is currently not a formally adopted fund balance policy, Council has discussed and requested an ordinance be brought forward for their consideration this fiscal year. This budget does reflect a positive increase in the General Fund balance, less capital.

Ensuring the Benefit Fund has a suitable level of resources was the second item addressed. The health insurance portion of this fund is subject to volatility year to year. While we know on any given fiscal year the minimum and maximum cost for this benefit, each year during our annual renewal the total cost is subject to increase, based on the three-year claim activity. Maintaining adequate balances will allow for maximum flexibility when developing future budgets. With a proper balance, the flexibility will be available to use an acceptable portion of a fund balance as an alternative to offset any increases this along with premium increases to the employee and appropriating more from the different funds.

The third and final issue was to close the operational gap in the Electric Fund. Over the past two years the City has seen a widening gap in the operational funding of the Electrical Fund. This has been due in part to stable or decreasing revenue from decreased usage and the cost of wholesale power increasing due to new regulations and other factors.

This budget addresses these issues by adding \$2,000,000 in new recurring revenue with an additional \$1,000,000 in one-time proceeds from reserves. The new revenue will be realized by a new service availability fee assessed on each account. This fee will be an additional charge beyond energy and demand. This fee will be set by ordinance and the amount will be based on user class. Additional revenue will be made up by discontinuing the winter rate for electric heat users, and flattening the rate structure in both residential and small commercial classes. While this budget reflects these rate changes City Council will need to take additional action to take effect.

The one-time proceeds should not be a recurring event in future budgets and the City should look to manage rate increases in smaller increments in more frequent intervals. An additional increase of 2-3% each year for the next two years, will replace the one-time proceeds from this year's budget. Rates should be reviewed every two years for possible adjustments.

The investment of resources in capital assets is once again a top priority in this budget. Predominantly the investment in the Civic Center and streets are reflected in this budget. The enterprise funds will have investment in the water towers, the Wastewater treatment facility and storage capacity for operational goods within the electric fund. The community will see the completion of improvements at both Nelson and Atchley Parks.

These priorities are a continuance from prior budget years and developed from the strides made from diligent council and staff working together to address emerging needs of the community. Over the last three budget cycles priorities have focused on 1) planning for the future, 2) investment in public safety and infrastructure, 3) working on economic development activity and 4) internal operations and fiscal oversight.

The FY 2014 budget reflected heavy investment in capital assets along with keeping operational cost down while focusing on creating polices to better manage our personnel cost and fixed assets. In FY 2015 we continue to focus investing in infrastructure, however there were some purchases and projects, which could be shifted to future years without a decrease in services provide to our community. Each one of these purchases or projects has been picked up in the 2016-2020 Capital Improvement Program (CIP) and will be brought back in future fiscal years for consideration.

This budget has \$55,764,006 in expenditures; included in budgeted expenditures are \$9,818,251 in Capital investment, in order to meet the demands of our community. The City through taxes, fees and utility rates is projecting \$51,237,916 in revenues. The City is projecting spending into its fund balance this budget year for capital investments. The governmental activity will make up \$12,829,413. The enterprise endeavors will be \$35,224,613 of the year's activity. Operations within internal funds will be

\$3,801,404 of the year's activity. Quasi funds will make up \$3,908,576 of the annual activity.

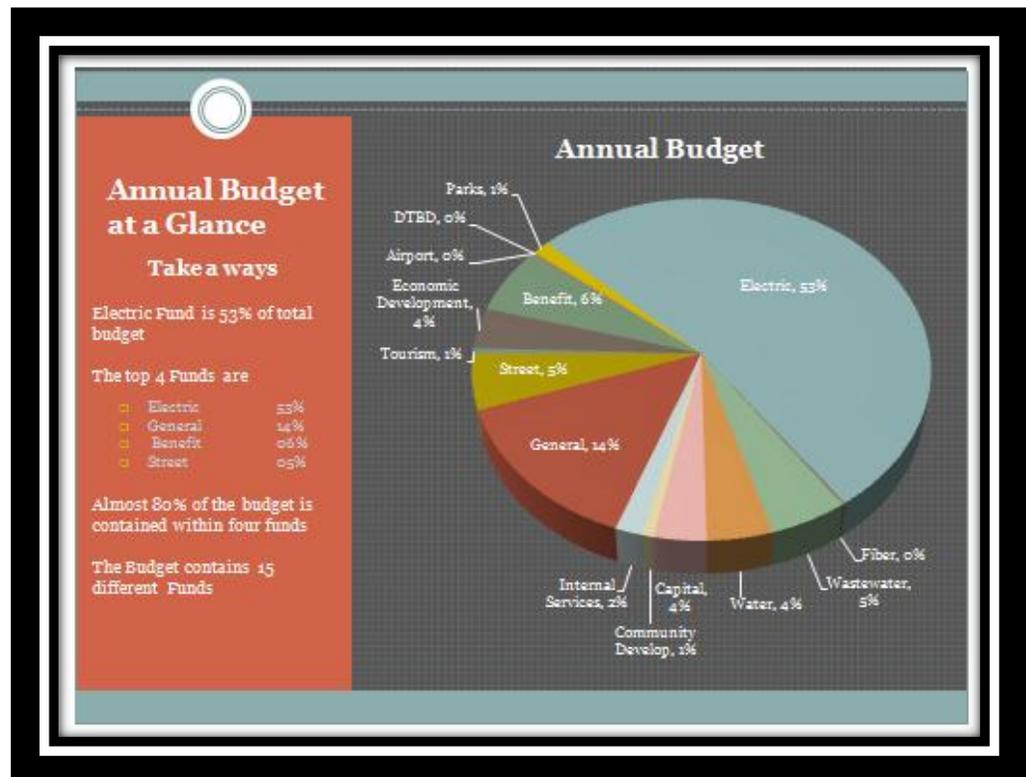
The revenues presented in this budget are projected to remain flat or slightly increase over the next twelve months. The expenditures are \$4,526,090 over projected revenues. This is due in part to the planned \$9,818,251 investment in capital improvements and equipment using carry over from the prior year's fund balance.

The largest governmental fund, General Fund (Fund 01), makes up \$6,668,016 of the governmental activity. The City is anticipating spending \$3,764,419 of this fund on Police and Fire programs and services. This budget provides significant investment in the Cowan Civic Center. A total of \$1,604,686 is planned for this budget year.

The largest enterprise fund, Electric Operating (Fund 80), makes up \$28,526,422 of the enterprise activity. The City is anticipating purchasing power for a cost of \$21,975,000 or eighty-four percent of the Electric Operating Fund budget.

The overall budget will see a decrease in the City Fund balance of

\$4,526,090. During this Fiscal Year the City plans to invest in long term, large scale projects; this investment should allow the City to see savings in operations in future years. The City continues to be conservative with both its anticipated revenues and planned operational expenditures during this Fiscal Year. To see a detail summary of the overall budget please review page 33 of this document. During the next few budget cycles, City Council should continue monitoring the fund balances, invest in the merit system developed in last year's budget to ensure we are rewarding and preserving the most talented employees, positioning us to take advantage of new opportunities and making us a stronger community for the future.



Introduction



The Mayor

Lyle Anderson

The Council

Ward 1

Esther Hurney
Randy Sutter

Ward 2

Cleo Crabtree
Sheila Mitchell

Ward 3

Dennis Elmore
LeAnn Mather

Ward 4

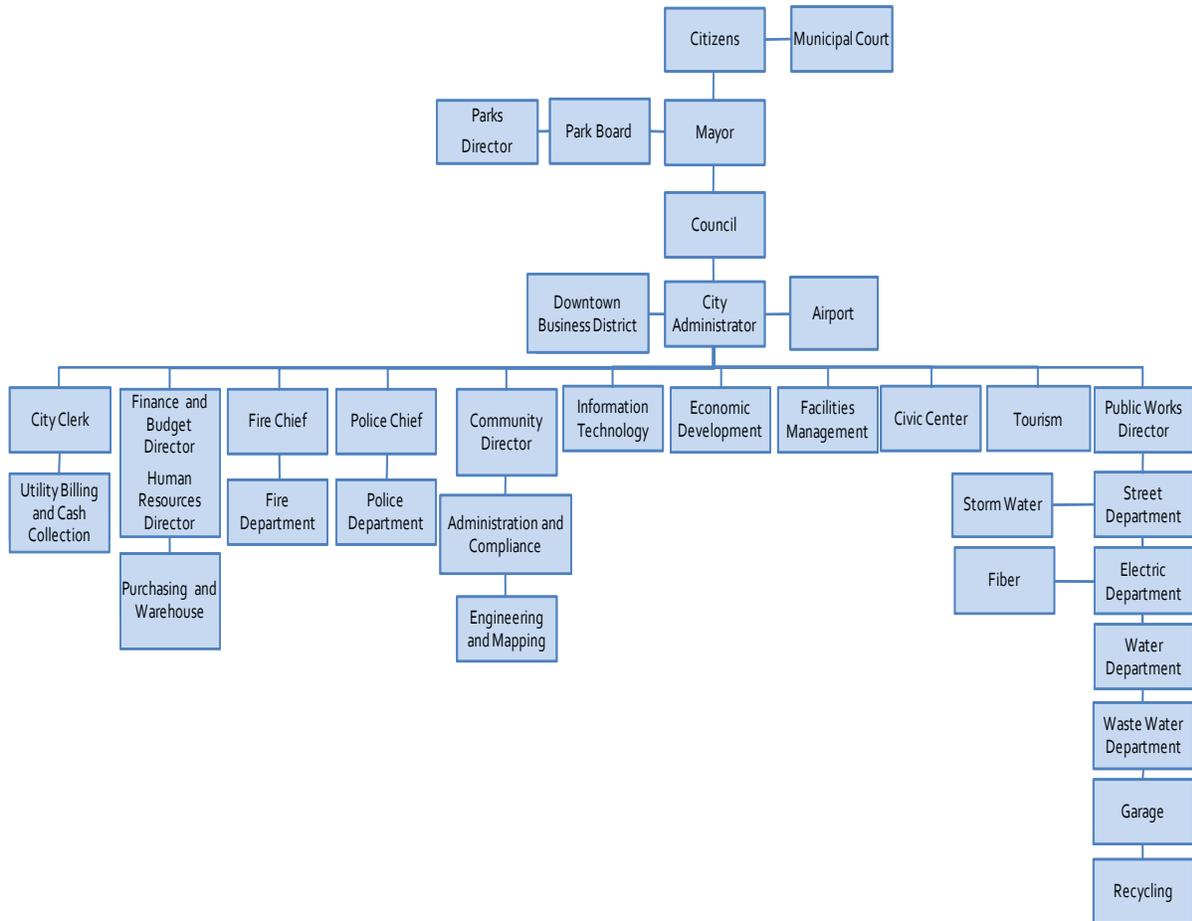
Chuck Jordan
Bill Wheeler

The Administration

Chris Heard, City Administrator
Laina Starnes, City Clerk
Richard Shockley, Public Works Director
Chris Allen, City Attorney
Kat Gill, Finance Director
Jeffrey Porter, Assistant to City Administrator
Randy Halstead, Police Chief
Sam Schneider, Fire Chief
Kathy Milliken, Human Resource Director
Bruce Conklin, Tourism Director
Deryl Wilson, Operations Director
John Shelton, Parks Director
Noel Massey, Interim Community Development Director
Jarrad Schomaker, MIS Coordinator

Holli Hawkins, Budget Director

Our Organization



City of Lebanon, Missouri Community Profile

2014

| | |
|---------------------------|--|
| Date of Incorporation | 1877 |
| Form of Government | City of the third class; governed by a Mayor/Council form of government |
| 2013 Estimated Population | 14,759 |
| Estimated Housing | 6,529 |
| Land Area | 12.5 square miles |
| Mile of Street | 111 |
| Police Protection | |
| # of Stations | 1 |
| # of Police Officers | 30 |
| Fire Protection | |
| # of Stations | 2 |
| # of Firefighters | 15 |
| Public Education | Classified as "Accredited" by Department of Elementary and Secondary Education, serves approximately 4,600 students in 4 elementary schools, a junior high school, a high school, an alternative education center, and a vocational school |
| Higher Education | 3 colleges have a presence in Lebanon |
| Recreation and Culture | |
| Parks | 8 parks cover over 100 acres |
| Number of Libraries | 1 |
| Median Household Income | \$37,393 |

History

Laclede County was formed in 1849 from Camden, Pulaski, and Wright Counties. Named after Pierre Laclede, founder of St. Louis, it borders Webster and Wright Counties on the South, Dallas County on the West, Camden County on the North, and Pulaski and Texas Counties on the East as one of 24 counties that make up Southwest Missouri. It is located in the beautiful Ozark Mountains and has everything from farmland and pasture to rugged, forested hills. It is populated by about 35,000 residents and lies about 155 miles southwest of St. Louis on I-44. The first white settler in this area was Jesse Ballew in 1820 when he built his log cabin on the east side of the Gasconade River. Other early settlers include Henry Anderson, William Montgomery, William Gillespie, William Tweedy, Leonard Eastwood, Jesse Williams, Spencer O'Neil, Josiah Tygart, Aaron Span, and James Campbell. Laclede County was surveyed between 1835 and 1840 before becoming an actual county February 24, 1849. The county seat, now Lebanon, was first called Wyota for the early Indians of the area, but was changed to Lebanon at the request of a local minister, in honor of his hometown of Lebanon, Tennessee.



Population



According to the 2012 census, Lebanon has a population of Population in 2012: 14,543 (95% urban, 5% rural). Population change since 2000: +19.6%. Of that population, approximately 52.5% are female and 47.5% are male.

| Population | |
|------------------|------------|
| Year | Population |
| 1900 | 2,125 |
| 1910 | 2,430 |
| 1920 | 2,848 |
| 1930 | 3,562 |
| 1940 | 5,025 |
| 1950 | 6,808 |
| 1960 | 8,220 |
| 1970 | 8,616 |
| 1980 | 9,507 |
| 1990 | 9,983 |
| 2000 | 12,155 |
| 2010 | 14,474 |
| 2012 (Estimated) | 14,543 |
| 2013 (Estimated) | 14,759 |

Source: Missouri Census Data Center & US Census Bureau

The racial makeup of the population is 93.4% Caucasian, 1.6% African American, 0.9% Asian, and 0.5% American Indian. Hispanic or Latino of any race is 1.6% of the population and the remainder of the population of Lebanon is made up of another race or a combination of two or more races. Ancestries: German (17.9%) United States (15.9%), Irish (13.1%), English (8.8%), French (3.2%), Dutch (2.9%).

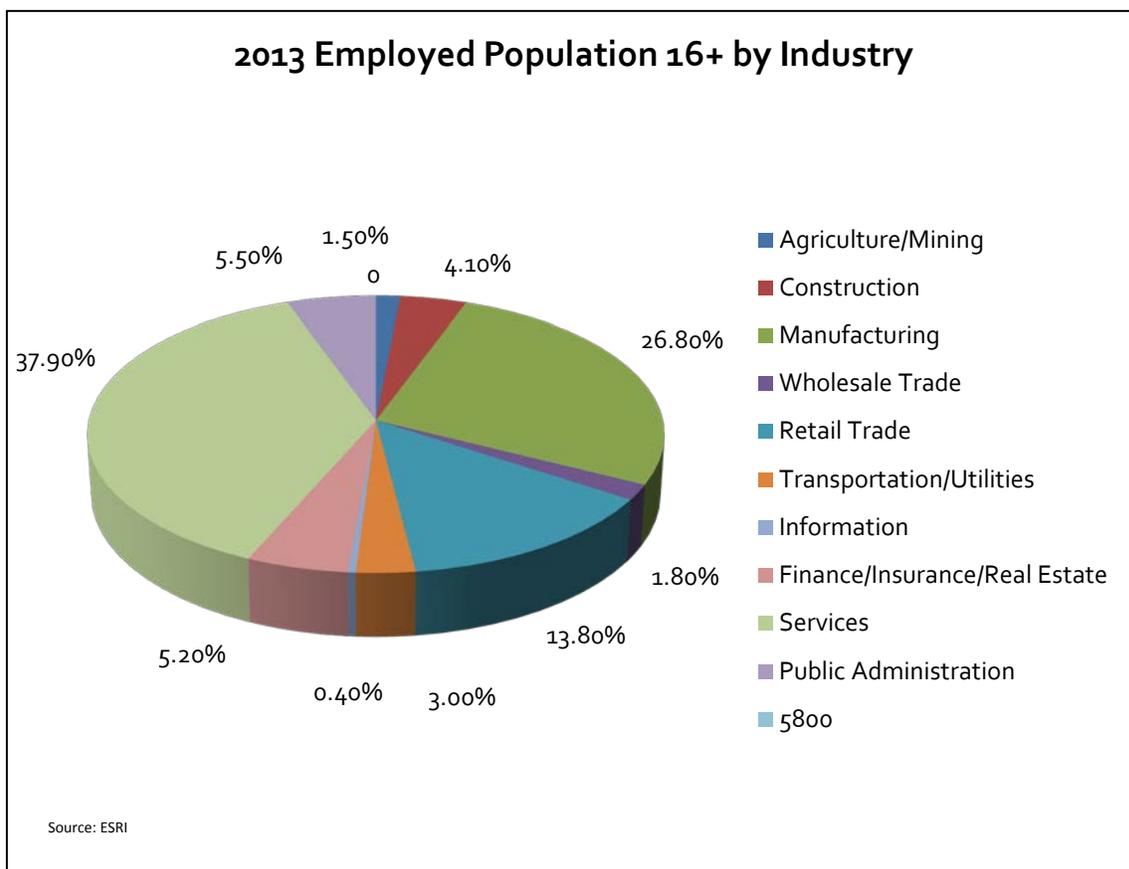


Commerce, Industry and Employment

The City is a regional center consisting primarily of residential areas serviced by commercial and retail businesses. Residents of the City work throughout the City and surrounding areas. Listed below are the top ten major employers located in the City and the number employed by each:

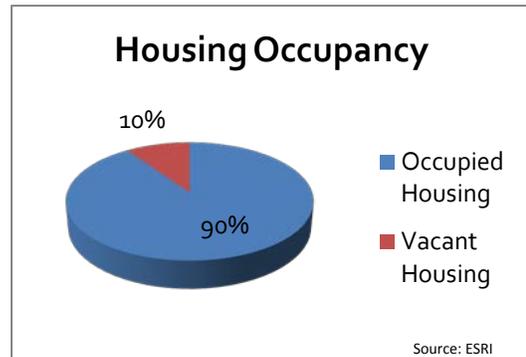
| Employer | Type of Business | Number of Employees |
|----------------------------------|------------------------------------|---------------------|
| 1. Emerson Climate Technologies | Compressors for HVAC Industry | 900 |
| 2. Tracker Marine | Boat Manufacturing | 595 |
| 3. Lebanon R-III School District | School | 500 |
| 4. Mercy Hospital | Healthcare | 489 |
| 5. G-3 Boats | Boat Manufacturing | 300 |
| 6. Marine Electrical Products | Marine Electrical Components | 300 |
| 7. Detroit Tool Metal Products | Metal Fabrication | 265 |
| 8. Wal-Mart Super Center | Discount Store | 250 |
| 9. Independent Stave | Barrel Manufacturing | 220 |
| 10. The Durham Company | Electrical Component Manufacturing | 175 |

Source: Lebanon Regional Economic Development Incorporated.



Housing

| Household Summary | |
|-----------------------------|-------|
| 2000 Households | 5,269 |
| 2000 Average Household Size | 2.33 |
| 2010 Households | 5,980 |
| 2010 Average Household Size | 2.36 |
| 2013 Households | 6,040 |
| 2013 Average Household Size | 2.38 |
| 2018 Households | 6,073 |
| 2018 Average Household Size | 2.38 |



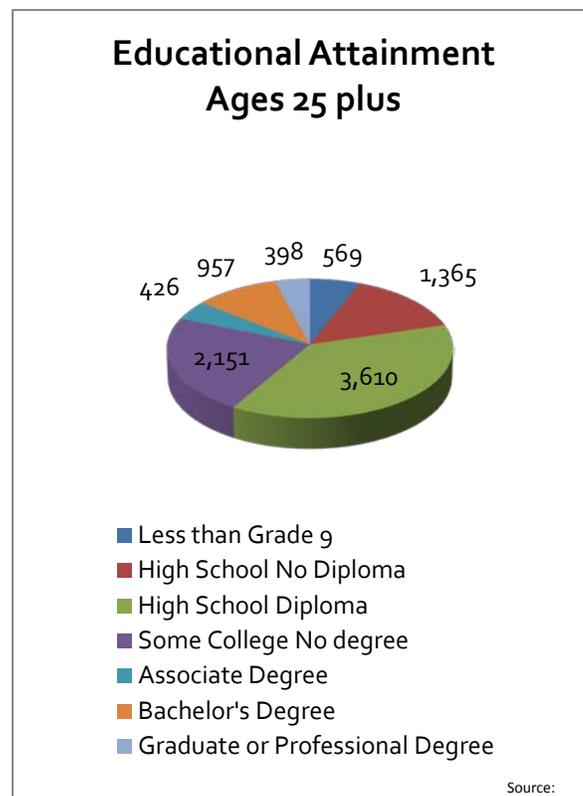
Education

College/University in Lebanon:

- Drury University
- Ozarks Technical Community College
- Missouri State University

Public schools in Lebanon:

- Lebanon Sr. High School
- Lebanon Tech. & Career Center School
- Lebanon Alternative Educ. Center School
- Lebanon Junior High School
- Joe D. Esther Elementary School
- Maplecrest Elementary School
- Boswell Elementary School
- Hillcrest Accelerated School



Vision, Mission, Values, and Goals

OUR MISSION:

City of Lebanon's Mission is to promote community engagement to create a secure, friendly and sustainable community by providing equitable, proficient and helpful public service.

OUR VISION:

Lebanon will be celebrated as a dynamic community with first-rate and open public services, where community is friendly and the economy is vibrant.

VALUE STATEMENTS:

- ⌘ PEOPLE: People are priority as we value, respect, trust, recognize and effectively communicate in our interactions.
- ⌘ INTEGRITY: We strive to excel in our performance by exemplifying professionalism and excellence in our service to others.
- ⌘ COMMITMENT: We are committed to our community through perseverance, dedication and follow through.
- ⌘ TEAMWORK: Through collaboration with others, we optimize planning, decisions, and outcomes.

Goals and Objectives FY 2015

Achievement of the goals, objectives and tasks may be guided by resource allocations and opportunities that occur during the year. The City Administrator regularly reports on the City's progress toward achieving its goals.

GOAL 1: Plan for the Future- The city saw great growth and prosperity in the late 80's and 90's. However, with political unrest and changes in the economy, the community wants to understand where we go from here. There are many plans that need created, reviewed or updated. Working on these plans with public input will start to shape the future of this community.

OBJECTIVES:

1. Review and understand elements of the Comprehensive Plan from the last update of 2005. Work with the Zoning and Planning commission and the greater community to complete an updated Comprehensive Plan for the community.
2. Work with the Downtown Business District to understand the components of the Dream Initiative and work provided by the City to complete a downtown redevelopment plan.
3. Review the work completed by the Cowan Civic Center committee and builds a master plan that will improve the space and align with spending available from Fund 22.
4. Review sites and subdivision developments and other elements of storm water, including watershed areas to create regional detentions and a citywide conveyance system.

GOAL 2: Provide adequate infrastructure to meet the needs of our citizens and members of our business community –The community has a wide range of infrastructure that it must manage from one of the largest assets the Wastewater treatment facility to smaller assets of electric or water meters. The community's infrastructure should be adequate and able to adjust to the changing needs of our users. The City has invested millions of dollars in community infrastructure to keep pace with both regulations and population.

OBJECTIVES:

1. The Wastewater treatment facility is one of the largest assets the City has to manage. Staff continues to work on a sanitary sewer evaluation study (SSES) which will identify defects in our collection system. Once this study is complete, recommendation will need to be made to allocate resources to address the finding. This will be in conjunction with design of improvements to the treatment facility.
2. Automatic Metering Infrastructure (AMI) is emerging technology that will provide benefits to our users and help manage the system better. Staff should study and understand the impacts of investing into an AMI system and present their finding to the Council.
3. Continue to review and update the street maintenances plan to ensure all possible funds are being allocated to improving our streets and traffic corridors.

4. Parks, Police and Fire departments all have capital improvements and purchases that will need consideration from the proceeds of the ½ cent capital sales tax. The priorities will need to be developed and reviewed for consideration of the balance remaining in the Fund 22.

GOAL 3: Promote Economic Development and Community Redevelopment to foster growth in the City's tax base – collecting taxes is core to any city function. The community currently has at least five properties used by the private sector and under City control, which are not producing any tax base. The City has also seen vacant housing stock to decline. Creating new tax revenue with existing assets and land should allow for development of both residential and industrial buildings.

OBJECTIVES:

1. Provide an approach to convey three buildings currently controlled by the City to make them productive assets for governmental revenue.
2. Work within our current City regulations to clean-up both residential and commercial structures to promote redevelopment of neighborhoods and commercial corridors.
3. Work with the TIF commission to continue the educational process and review areas of the City that could be commercially redeveloped using economic development tools.
4. Work with Downtown business leaders and the Lebanon Trustees to create a development plan for the Allen Building with an anchor tenant.

GOAL 4: Direct operations that foster continued financial stability and accountability of the City's resources and assets –Managing our resources is important to the stability of the City and the greater community. Ensuring we have adequate fund balances while keeping pace with the replacement of our fixed assets is important to the business and industry that rely on our services to get their goods and services to the market. Our citizens also have come to enjoy the services provided by our police, fire and parks.

OBJECTIVES:

1. Create and review a policy for maintaining a fund balance based on the type of activity and specific fund.
2. Streamline finance and fiscal procedures and policies, which are coordinated by one department.
3. Continue working on identifying and booking fixed assets to become compliant with GASB 34 and properly reflecting actual book value.
4. Continue to collect data to provide GIS services and work order management to enable shortens response time and decrease down time for services provided by the City.

Major Fiscal Policies



Financial Policies

Background/Purpose

The City of Lebanon has an important responsibility to its citizens to carefully account for its public funds, to manage municipal finances wisely and to plan for the adequate funding of services and facilities required and desired by the public. The purpose of establishing a set of fiscal policies is to ensure the public's trust is upheld. By adopting a set of fiscal policies, the City will be establishing the framework under which it will conduct its fiscal affairs, ensuring that it is and will continue to be capable of funding and providing outstanding local government services. The discussion of these policies will provide more information to its citizens, Council members, and the city employees - all interested stakeholders in the budget.

The fiscal policies of the City of Lebanon have specific objectives. They have been developed to ensure the fiscal health of the City.

- To maintain Council policy-making ability by ensuring that important fiscal decisions are not driven by emergencies or financial problems.
- To provide Council information so that policy decisions can be made timely and accurately.
- To provide sound financial principles to guide Council and management in making decisions.
- To employ revenue policies which attempt to prevent undue reliance on a single source of revenue and which distributes the cost of municipal services fairly among all programs.
- To protect and maintain the City's credit rating.
- To ensure legal compliance with the budget through systems of internal control.

The following general principles should be followed in the financial management of the City of Lebanon and in the development of the annual budget.

Financial Planning Policies

Balanced Budget

To provide for a continuing level of government and financial stability, the City of Lebanon operates with a balanced operating budget that supports current expenditures with current revenues. Current revenues are defined as taxes, services charges and fees, licenses and permits, fines and forfeitures, interest earnings and other miscellaneous revenue. Current expenditures are defined as personnel, supplies, services and general operating equipment.

The City is committed to meeting this policy under normal circumstances. It is recognized that there may be times when it is advisable and necessary to use the cash reserves to balance the operating budget. If the annual budget requires the use of fund balance to match operating revenue and expense, the amount of the fund balance used and the purpose for which it is appropriated shall be identified in the annual budget message.

The City will ensure compliance with the adopted budget and will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.

Asset Inventory

The City of Lebanon recognizes the capital assets of a government and their condition are critical to the quality of services provided, and will strive to develop a comprehensive database which will include all major assets and a condition assessment to maintain the City's largest assets. This information would be used to determine the replacement and maintenance schedule for the assets, and how that coordinates with the development of the annual budget. It will also promote stewardship of the City's assets and assure that the City is complying with grant requirements as well as promptly disposing of surplus property.

Cash and Investments

The City's adopted investment policy will ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal in that order.

Long-Range Planning

The City will develop a financial trend report to provide a long-range planning tool to assess its financial condition. This report will assist in identifying emerging trends that may suggest corrective action is necessary.

Revenue Policy

Revenue Diversification

A diversified yet stable revenue system will be utilized by the City to protect it from possible short-term fluctuations in any of its revenue sources.

Non-Recurring Revenue

Generally, annual revenue of the City can be classified as either recurring or non-recurring. Examples of recurring revenue are sales tax, property tax and fees for services. Although the level of revenue may be subject to economic conditions, it is certain to be available from year to year. Non-recurring revenue (or one-time revenue) may be generated from grants, refunding of debt, the sale of fixed assets or other sources. This revenue may be available for more than one year, but is not considered a permanent source of funding.

To ensure the City of Lebanon is able to provide a consistent level of services, and to avoid disruptive effects on the community, the use of non-recurring or one-time revenue should generally be limited to non-recurring expense. Examples of proper use of this revenue are land acquisition, major capital purchases, start up costs for new programs, and stabilization funds for short periods of time when expenditures exceed revenue. Major capital expenditures that will significant increase operating expenses should have a long-term sustainable revenue source. Grant applications should be based on meeting the City's needs, not just the availability of grant funds. Many capital expenditures are funded by a dedicated tax.

Use of Unpredictable Revenues

Monthly reports comparing actual to budget revenues will be prepared by the Finance Department and presented for administrative review. Variances are researched to determine if the differences are related to timing of the collection or a decrease in the activity. If revenues exhibit a consistent downward or flat trend, the Finance Department will analyze the total revenue and expense and consult with the City Administrator.

Charges for Services

All existing and potential revenue sources will be reviewed annually and recommendations to increase or decrease are based on the following:

- The history of charge levels, including how long present charges have been in place.
- For charges that defray all or part of the cost of delivering a service, how revenues compare to costs.
- How City charges compare to those of surrounding and comparable cities.
- The potential impact on the City, the local economy and on individuals and firms who will pay the charge.

Expenditure Policy

Undesignated Reserves

A jurisdiction should adopt a policy(s) to maintain a prudent level of financial resources to protect against the need

The City recognizes the need to maintain adequate cash reserves and to provide an appropriate level of service funded from annual revenues. In order to balance these needs, and to maintain the City's credit worthiness, the City of Lebanon will be working toward increasing the fund balances that are under twenty-five percent of operating revenues to provide for emergencies and allow for financial stability. This will also provide the City with resources to achieve its objectives and the flexibility to respond to unexpected opportunities or expenses. When feasible, a plan to replenish these reserves within a reasonable period of time should be developed.

Funding of reserves will come generally from one-time revenues, excess fund balance and projected revenues in excess of projected expenditures.

Unreserved cash balances may exceed twenty-five percent and can be used as funding during periods of economic decline, for one-time expenditures, and emergencies. Additional reserves may be desirable if the City is aware of future liabilities or action that may necessitate a larger balance.

Use of cash reserves will require Council action.

Budgetary Compliance

Each department is sent a monthly expenditure status report and is expected to monitor their spending and stay within budget. In addition, the Finance Department prepares a monthly report comparing actual to budgeted expenditures for the major operating funds and is presented for administrative review.

Cost Effective Services

The City will seek the best service level at the least cost. Contracts will include a formal process that ensures a level playing field to submit competitive bids.

Financial Reporting Policy

Basis of accounting refers to revenues and expenditures or expenses recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The City's policy is to maintain its records and present fund financial statements on the modified cash basis of accounting. The modified accrual basis of accounting is used in budgeting for all fund groups. Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. The term "available" is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting.

An independent annual audit will be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements and a management letter detailing areas needing improvement.

Financial systems will be maintained to monitor revenues and expenditures on a monthly basis, with an analysis and adjustment of the Annual Budget at appropriate times.

The Finance Department will monitor the financial systems with reports presented for monthly administrative review.

The City will annually submit documentation to the Government Finance Officers Association for the purpose of obtaining the Distinguished Budget Presentation Award.

Capital Improvement Policy

The City staff will prepare for the Council's adoption annually, a five year Capital Improvement Program (CIP) which will detail each capital project, the estimated cost, the description, and funding source. Future operating costs associated with new capital improvements will be projected and included in the operating budget forecast. The City will determine and use the most effective and efficient method for financing all new capital projects.

Debt

The City of Lebanon’s primary objective in debt management is to keep the level of indebtedness within available revenue, and to keep the debt within the legal limitations of the State of Missouri, at a minimum cost to the citizens.

General Obligation Bonds

General obligation bonds are issued to finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the City. Limitations for bonding capacity are set by State Statutes.

Article VI, Sections 26(b) and (c) of the Constitution of the State of Missouri limit the net outstanding amount of authorized general obligation indebtedness for a city to 10 percent of the assessed valuation of the city by a two-thirds (four-sevenths at certain elections) vote of the qualified voters. Article VI, Section 26(d) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not to exceed an additional 10 percent for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues, and sanitary or storm sewer systems, provided the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation. Article VI, Section 26(e) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not exceeding an additional 1- percent for the purpose of purchasing or constructing waterworks, electric or other light plants to be owned exclusively by the city, provided that the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation. The legal debt capacity of the City as of January 1, 2014 is:

Computation of Legal Debt Capacity

| | |
|--|------------------|
| 2013 Assessed Valuation | \$197,417,373.00 |
| Constitutional Debt Limit (20% of assessed valuation) | \$ 39,483,474 |
| Amount of debt applicable to debt limitation | <u>\$ -</u> |
| REMAINING LEGAL DEBT CAPACITY | \$ 39,483,474 |

Current Long-Term General Obligation Indebtedness

The City currently has no outstanding general obligation indebtedness.

History of General Obligation Indebtedness

The following tables set forth debt information pertaining to the City as of the end of each of the last five fiscal years:

| <u>Fiscal Year Ending *</u> | <u>Total Outstanding Debt</u> |
|-----------------------------|-------------------------------|
| June 30, 2013 | -0- |
| June 30, 2012 | -0- |
| June 30, 2011 | -0- |
| October 31, 2010 | -0- |
| October 31, 2009 | -0- |

*On July 1, 2011 the City began to maintain its financial records on the basis of a fiscal year ending June 30. The City had previously maintained its financial records on the basis of a fiscal year ending October 31.

Other Long-Term Obligations of the City

Revenue Bonds

The City currently has no outstanding revenue obligations.

Certificates of Participation

Certificates of Participation (COP) are used to finance a variety of public projects. The certificates are subject to annual appropriation, and are not backed by a "full faith and credit" general obligation pledge. The COP borrowing does not count against the City's legal debt capacity.

The Certificates of Participation issued in 2010 provided financing for the costs of certain improvements to the City's sewer treatment plant and the City's waterworks system. The revenues generated from the City's Wastewater fund – eight-nine percent and Water Fund – eleven percent - are responsible for the debt service on the 2010 issue.

The Certificates of Participation issued in 2014 provided refinancing for all of the City's outstanding Certificates of Participation (Capital Improvements Project), Series 2008. The Capital Improvements Sales Tax is responsible for the debt service on the 2014 issue.

The following is a schedule of the annually renewable lease purchase agreements which involve certificates of participation for the current budget year.

City of Lebanon Missouri
 Certificates of Participation
 Series 2014

| | |
|-------------------------|--------------------------------|
| 1st int pmt # days: 216 | AMT ISSUED: \$4,135,000 |
| | DATED DATE: 3/25/2014 |

| PAYMENT DATE | PRINCIPAL AMOUNT | INTEREST RATE | SEMIANNUAL INTEREST PER MATURITY | TOTAL SEMI-ANNUAL INTEREST | TOTAL DEBT SERVICE | OUTSTANDING |
|-----------------|---------------------|------------------|--|----------------------------------|-----------------------|--------------|
| 11/01/14 | | | 0.00 | 23,568.00 | 23,568.00 | 4,135,000.00 |
| 05/01/15 | 1,125,000.00 | 0.600% | 3,375.00 | 19,640.00 | 1,144,640.00 | 3,010,000.00 |
| 11/01/16 | | | 0.00 | 16,265.00 | 16,265.00 | 3,010,000.00 |
| 05/01/16 | 1,135,000.00 | 0.800% | 4,540.00 | 16,265.00 | 1,151,265.00 | 1,875,000.00 |
| 11/01/17 | | | 0.00 | 11,725.00 | 11,725.00 | 1,875,000.00 |
| 05/01/17 | 1,150,000.00 | 1.125% | 6,468.75 | 11,725.00 | 1,161,725.00 | 725,000.00 |
| 11/01/18 | | | 0.00 | 5,256.25 | 5,256.25 | 725,000.00 |
| 05/01/18 | 725,000.00 | 1.450% | 5,256.25 | 5,256.25 | 730,256.25 | 0.00 |
| | 4,135,000.00 | | 19,640.00 | 109,700.50 | 4,244,700.50 | |

First debt service payment date - November 1, 2014

City of Lebanon Missouri
Certificates of Participation
Series 2010A
(Water Project)

| Date | Principal | Interest | Subsidy | Total Adjusted Debt Service | Debt Service Reserve Fund | Total Net Debt Service |
|---------------|-------------------|-------------------|--------------------|--------------------------------|------------------------------|---------------------------|
| 5/1/2011 | 15,957.45 | 10,964.24 | (3,010.41) | 23,911.27 | (298.80) | 23,612.47 |
| 11/1/2011 | - | 10,773.94 | (2,977.33) | 7,796.61 | (295.52) | 7,501.09 |
| 5/1/2012 | 31,914.89 | 10,773.94 | (2,977.33) | 39,711.50 | (295.52) | 39,415.98 |
| 11/1/2012 | - | 10,534.57 | (2,977.33) | 7,557.25 | (295.52) | 7,261.73 |
| 5/1/2013 | 32,446.81 | 10,534.57 | (2,977.33) | 40,004.06 | (295.52) | 39,708.54 |
| 11/1/2013 | - | 10,226.33 | (2,977.33) | 7,249.00 | (295.52) | 6,953.48 |
| 5/1/2014 | 32,978.72 | 10,226.33 | (2,977.33) | 40,227.73 | (295.52) | 39,932.21 |
| 11/1/2014 | - | 9,863.56 | (2,977.33) | 6,886.24 | (295.52) | 6,590.72 |
| 5/1/2015 | 34,042.55 | 9,863.56 | (2,977.33) | 40,928.79 | (295.52) | 40,633.27 |
| 11/1/2015 | - | 9,455.05 | (2,977.33) | 6,477.73 | (295.52) | 6,182.21 |
| 5/1/2016 | 34,574.47 | 9,455.05 | (2,977.33) | 41,052.19 | (295.52) | 40,756.67 |
| 11/1/2016 | - | 9,005.59 | (2,977.33) | 6,028.26 | (295.52) | 5,732.74 |
| 5/1/2017 | 35,638.30 | 9,005.59 | (2,977.33) | 41,666.56 | (11,173.18) | 30,493.38 |
| 11/1/2017 | - | 8,506.65 | (2,977.33) | 5,529.32 | (164.63) | 5,364.69 |
| 5/1/2018 | 36,702.13 | 8,506.65 | (2,977.33) | 42,231.45 | (164.63) | 42,066.82 |
| 11/1/2018 | - | 7,680.85 | (2,688.30) | 4,992.55 | (164.63) | 4,827.93 |
| 5/1/2019 | 37,765.96 | 7,680.85 | (2,688.30) | 42,758.51 | (164.63) | 42,593.88 |
| 11/1/2019 | - | 6,783.91 | (2,374.37) | 4,409.54 | (164.63) | 4,244.91 |
| 5/1/2020 | 38,829.79 | 6,783.91 | (2,374.37) | 43,239.33 | (164.63) | 43,074.70 |
| 11/1/2020 | - | 5,813.16 | (2,034.61) | 3,778.56 | (164.63) | 3,613.93 |
| 5/1/2021 | 40,425.53 | 5,813.16 | (2,034.61) | 44,204.09 | (164.63) | 44,039.46 |
| 11/1/2021 | - | 4,777.26 | (1,672.04) | 3,105.22 | (164.63) | 2,940.59 |
| 5/1/2022 | 41,489.36 | 4,777.26 | (1,672.04) | 44,594.58 | (164.63) | 44,429.95 |
| 11/1/2022 | - | 3,688.16 | (1,290.86) | 2,397.31 | (164.63) | 2,232.68 |
| 5/1/2023 | 43,085.11 | 3,688.16 | (1,290.86) | 45,482.41 | (164.63) | 45,317.79 |
| 11/1/2023 | - | 2,530.25 | (885.59) | 1,644.66 | (164.63) | 1,480.04 |
| 5/1/2024 | 44,680.85 | 2,530.25 | (885.59) | 46,325.52 | (164.63) | 46,160.89 |
| 11/1/2024 | - | 1,301.53 | (455.54) | 845.99 | (164.63) | 681.37 |
| 5/1/2025 | 46,276.60 | 1,301.53 | (455.54) | 47,122.59 | (16,627.39) | 30,495.20 |
| Totals | 546,808.51 | 212,845.89 | (67,495.59) | 692,158.81 | (33,819.51) | 658,339.30 |

City of Lebanon Missouri
Certificates of Participation
Series 2010B
(Sewer Project)

| Date | Principal | Interest | Subsidy | Total Adjusted Debt Service | Debt Service Reserve Fund | Total Net Debt Service |
|---------------|---------------------|---------------------|---------------------|--------------------------------|------------------------------|---------------------------|
| 5/1/2011 | 134,042.55 | 92,099.58 | (25,287.43) | 200,854.71 | (2,509.95) | 198,344.76 |
| 11/1/2011 | - | 90,501.06 | (25,009.55) | 65,491.51 | (2,482.37) | 63,009.14 |
| 5/1/2012 | 268,085.11 | 90,501.06 | (25,009.55) | 333,576.62 | (2,482.37) | 331,094.25 |
| 11/1/2012 | - | 88,490.43 | (25,009.55) | 63,480.87 | (2,482.37) | 60,998.50 |
| 5/1/2013 | 272,553.19 | 88,490.43 | (25,009.55) | 336,034.06 | (2,482.37) | 333,551.69 |
| 11/1/2013 | - | 85,901.17 | (25,009.55) | 60,891.62 | (2,482.37) | 58,409.25 |
| 5/1/2014 | 277,021.28 | 85,901.17 | (25,009.55) | 337,912.89 | (2,482.37) | 335,430.52 |
| 11/1/2014 | - | 82,853.94 | (25,009.55) | 57,844.38 | (2,482.37) | 55,362.01 |
| 5/1/2015 | 285,957.45 | 82,853.94 | (25,009.55) | 343,801.83 | (2,482.37) | 341,319.46 |
| 11/1/2015 | - | 79,422.45 | (25,009.55) | 54,412.89 | (2,482.37) | 51,930.52 |
| 5/1/2016 | 290,425.53 | 79,422.45 | (25,009.55) | 344,838.43 | (2,482.37) | 342,356.06 |
| 11/1/2016 | - | 75,646.91 | (25,009.55) | 50,637.36 | (2,482.37) | 48,154.99 |
| 5/1/2017 | 299,361.70 | 75,646.91 | (25,009.55) | 349,999.06 | (93,854.71) | 256,144.35 |
| 11/1/2017 | - | 71,455.85 | (25,009.55) | 46,446.30 | (1,382.87) | 45,063.43 |
| 5/1/2018 | 308,297.87 | 71,455.85 | (25,009.55) | 354,744.17 | (1,382.87) | 353,361.30 |
| 11/1/2018 | - | 64,519.15 | (22,581.70) | 41,937.45 | (1,382.87) | 40,554.57 |
| 5/1/2019 | 317,234.04 | 64,519.15 | (22,581.70) | 359,171.49 | (1,382.87) | 357,788.62 |
| 11/1/2019 | - | 56,984.84 | (19,944.69) | 37,040.15 | (1,382.87) | 35,657.28 |
| 5/1/2020 | 326,170.21 | 56,984.84 | (19,944.69) | 363,210.36 | (1,382.87) | 361,827.49 |
| 11/1/2020 | - | 48,830.59 | (17,090.70) | 31,739.88 | (1,382.87) | 30,357.01 |
| 5/1/2021 | 339,574.47 | 48,830.59 | (17,090.70) | 371,314.35 | (1,382.87) | 369,931.48 |
| 11/1/2021 | - | 40,128.99 | (14,045.15) | 26,083.84 | (1,382.87) | 24,700.97 |
| 5/1/2022 | 348,510.64 | 40,128.99 | (14,045.15) | 374,594.48 | (1,382.87) | 373,211.61 |
| 11/1/2022 | - | 30,980.59 | (10,843.20) | 20,137.38 | (1,382.87) | 18,754.51 |
| 5/1/2023 | 361,914.89 | 30,980.59 | (10,843.20) | 382,052.28 | (1,382.87) | 380,669.40 |
| 11/1/2023 | - | 21,254.13 | (7,438.94) | 13,815.19 | (1,382.87) | 12,432.31 |
| 5/1/2024 | 375,319.15 | 21,254.13 | (7,438.94) | 389,134.33 | (1,382.87) | 387,751.46 |
| 11/1/2024 | - | 10,932.85 | (3,826.49) | 7,106.36 | (1,382.87) | 5,723.48 |
| 5/1/2025 | 388,723.40 | 10,932.85 | (3,826.49) | 395,829.76 | (139,670.11) | 256,159.65 |
| Totals | 4,593,191.49 | 1,787,905.45 | (566,962.93) | 5,814,134.01 | (284,083.92) | 5,530,050.09 |

Future Financings

At this time, the City has no plans for additional financings within the next five years. In accordance with regulations of the Missouri Department of Natural Resources, the City has begun the design process of flow capacity increases to its Wastewater treatment system. Capacity increases are not required at this time and depending on the rate of increase of residential and commercial demand on the Wastewater system, may not be necessary within the next five years. At this point, the City is simply required to begin the planning and design process for potential future capacity increases. When capacity increases or new regulations necessitate improvements, the City may consider the issuance of revenue or lease obligations to finance such improvements.

Budget Process

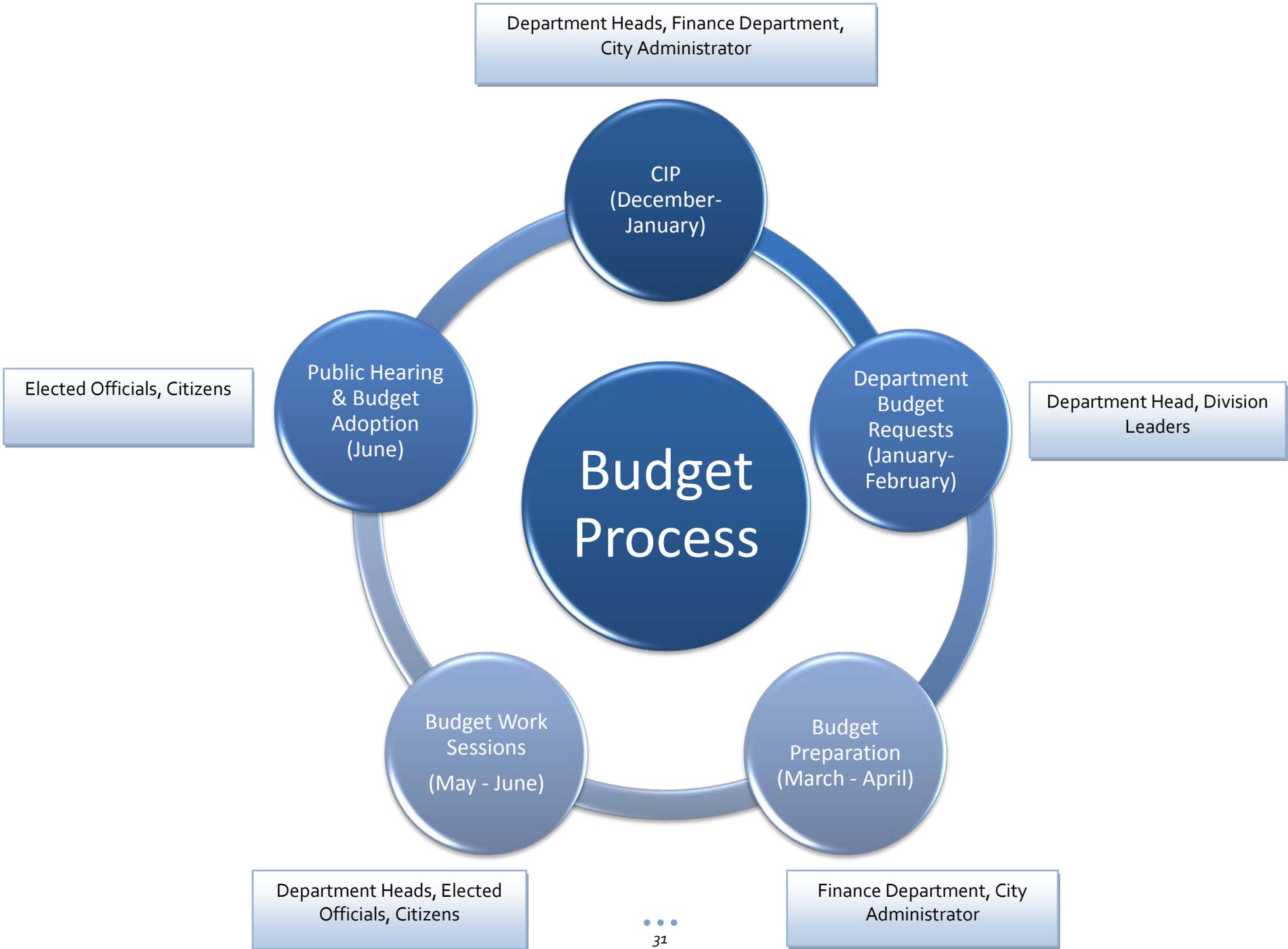
The City is required by law to prepare an annual budget of estimated receipts and disbursements for the coming fiscal year under the direction of the City Administrator, Finance Department and Department Heads and which is presented to the City Council by July 1 for approval. The City's fiscal year currently begins on July 1 and ends on June 30. The budget lists estimated receipts by fund and sources and estimated disbursements by funds and purposes.

Four Stages of the Budget Process:

- 1) Budget Process – Departments are required to prepare their program budget requests for the upcoming fiscal year on forms supplied by the Finance Department. The amounts requested must be justified in terms of the results to be achieved. Departments are encouraged to assess their needs, research costs, and look at innovative changes which can be implemented within their operations to meet departmental needs and City Council goals.
- 2) Budget and Program Review – The Finance Department reviews all departments' program budget requests and makes recommendations to the City Administrator. The City Administrator and the Finance Department confer with department officials to determine appropriate budget levels, after which the City Administrator makes the final budget decisions and submits his recommendations to the Mayor and the City Council.
- 3) Consideration and Adoption – Thirty days prior to the City's fiscal year end, the City Administrator's recommended budget is given to the Mayor and the City Council for their review. They may make changes during this 30 day period and adopt the budget in accordance with provisions of State Statutes and local ordinances.
- 4) Execution of the Budget Plan – The actual implementation of the budget as adopted by the Mayor and City Council, effective July 1 of the fiscal year.

Budget Amendments

Budgeted amounts are as originally adopted or as amended by the city council annually. Once the budget is adopted, Council must approve any increase due to unanticipated expenses, grant revenue, or other revenue sources. An increase in the number of full-time or part-time positions allocated to a department after the budget is adopted must also be presented to Council for approval.



| | | | 13 | 2014 | | | | | | |
|---|----------|----------|-----|------|-----|-----|-----|-----|-----|-----|
| Activity | Start | End | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul |
| Kick Off Meeting | 01-20-14 | 01-24-14 | | | | | | | | |
| Department Directors receive preliminary budget packet and instructions | 01-20-14 | 01-24-14 | | ■ | | | | | | |
| Submission of Current Fiscal Year Requests | 01-27-14 | 03-07-14 | | | | | | | | |
| Departmental Operating Budget Requests Submitted | 01-27-14 | 02-28-14 | | | ■ | | | | | |
| Departmental Capital Budget Requests Submitted | 01-27-14 | 03-07-14 | | | ■ | | | | | |
| Collection and Assembly of Departmental Submittals | 02-28-14 | 05-12-14 | | | | | | | | |
| Create Proposed Fiscal Year Operating Budgets | 02-28-14 | 04-30-14 | | | | ■ | | | | |
| Create Proposed 5 Year Capital Budget | 03-20-14 | 05-12-14 | | | | | ■ | | | |
| Conduct Departmental Review Sessions | 04-02-14 | 05-23-14 | | | | | | | | |
| Department Directors discuss needs with Finance and Administration staff | 04-02-14 | 05-23-14 | | | | | ■ | | | |
| Create Draft Budget Documents | 06-09-14 | 06-13-14 | | | | | | | | |
| Proposed Budget and Capital Improvement Plan are printed and delivered to Council | 06-09-14 | 06-13-14 | | | | | | | ■ | |
| Conduct Work Sessions with City Council | 04-10-14 | 06-23-14 | | | | | | | | |
| Staff and Council meet to discuss programming and service needs of Divisions | 04-10-14 | 06-23-14 | | | | | ■ | | | |
| Set Public Hearing for Proposed Budget | 06-10-14 | 06-19-14 | | | | | | | | |
| Legal notice of public hearing published at least 10 days in advance of final hearing | 06-10-14 | 06-19-14 | | | | | | | ■ | |
| Conduct Public Hearing | 06-23-14 | 06-23-14 | | | | | | | | |
| The community is invited to comment on proposed budget | 06-23-14 | 06-23-14 | | | | | | | ■ | |
| Adopt Proposed Budget | 06-23-14 | 06-23-14 | | | | | | | | |
| City Council approves ordinance adopting the maximum budget expenditures and tax levies | 06-23-14 | 06-23-14 | | | | | | | ■ | |
| Publish and Distribute Adopted Budget | 06-25-14 | 06-27-14 | | | | | | | | |
| Adopted Budget is published to website and printed copies delivered to City Council | 06-25-14 | 06-27-14 | | | | | | | | ■ |

All Funds



Budget Overview

The following section will provide a detail summary for the City’s entire Fiscal Year 2015 budget and activity. Each Fund, department, program and activity can be viewed with this detail summary.

The departments contained in the General Fund consist of General, Municipal Court, Fire, Police, Civic Center, Community Buildings, Administration and Finance, Recycling and Storm water. These departments provide general services to the community. Expense in these departments remained flat for Fiscal Year 2015. The starting balance is projected to be \$999,138 and end around \$748,072.

| | |
|--------------------------------------|----------------------|
| Carryover for Appropriation | \$ 16,898,832 |
| New Revenue | \$ 47,784,711 |
| Internal Service In | \$ 1,242,704 |
| Total Revenue | \$ 65,926,247 |
| Interfund Transfer In | \$ 2,210,500 |
| Appropriations | \$ 54,521,302 |
| Internal Service Out | \$ 1,242,704 |
| Total Appropriations | \$ 55,764,006 |
| Estimated Ending Fund Balance | \$ 12,372,742 |

The Street Fund had several projects carrying over from FY 2014. This has lead to a larger starting balance and is reflected in increased spending on these carry over projects in FY 2015. These projects that have been identified in the budget are driven by the Street Master Plan created in 2012 and reviewed by council. The starting balance should start around \$667,300 and end around \$632,009

The Capital will again invest predominantly in Parks and the Civic Center. This budget plans to go into the fund balance for projects just over \$1,900,000 for capital projects. This fund has carried a balance for the past few years. The starting balance should be \$3,161,803 and the ending is estimated to be \$1,215,429.

The Special Funds are used to account for special activities and programs. The largest of these funds is the Park Fund and is managed by a board appointed by the Mayor with the consent of the City Council. This fund will spend down their fund balance on projects that were slated to be completed this year. The starting balance will be \$508,550 and is projected to be \$201,788 by the end of Fiscal Year 2015. This decrease will be offset by capital assets.

The Tourism Fund will see an increase in its fund balance. This fund has little to no capital expenses and has an internal transfer to offset employee cost. The starting balance should be \$40,204 and the ending balance is projected to be \$52,085

The Downtown Business District will also see an increase in its fund balance it should increase \$12,935. This fund has no staff and the funds are used by a board that is appointed by the Mayor with consent of the City Council. The members of the board have to meet qualifications to serve on the board.

The Airport and Economic Development Funds manage projects related to these funds the balances are subject to change solely based on project activity.

The Internal Funds are used to account for internal activities and programs. The three funds considered internal to operations are Community Development, Internal Services, and Benefit Fund. The Internal Fund carries no fund balance. The activity in this fund is covered by services performed. The Community Development is mainly funded through the General Fund; however the City's subdivision development is managed through this fund. The balance in this fund is expected to start at \$35,796, and end around the same. The Benefit Fund will see an increase in its fund balance, due in part to increase funding from all other funds. The balance will increase \$69,178.

| Internal Service Funding | | | | | | | | |
|-------------------------------|---------------------------|---------------------------|-----------|------------------------|----------------------------|---------------------------|-------------------------|-----------|
| 50 Community Development Fund | | | | 60 Service Fund | | | | |
| | 305 Community Development | 310 Engineering & Mapping | Total | 305 Garage & Warehouse | 315 Information Technology | 320 Facilities Management | 325 Janitorial Services | Total |
| 01 General | \$223,123 | \$19,194 | \$242,317 | \$38,258 | \$108,978 | \$193,335 | \$44,047 | \$384,618 |
| 08 Street | \$4,851 | \$41,587 | \$46,438 | \$57,387 | \$29,861 | \$37,310 | \$2,824 | \$127,382 |
| 40 Tourism | \$0 | \$0 | \$0 | \$0 | \$9,599 | \$0 | \$0 | \$9,599 |
| 45 Econ Dev | \$0 | \$1,600 | \$1,600 | \$0 | \$0 | \$37,310 | \$0 | \$37,310 |
| 79 Parks | \$0 | \$11,197 | \$11,197 | \$1,913 | \$14,164 | \$33,919 | \$1,129 | \$51,125 |
| 80 Electric | \$4,851 | \$27,192 | \$32,043 | \$36,345 | \$29,361 | \$13,567 | \$2,824 | \$82,097 |
| 83 Fiber | \$0 | \$0 | \$0 | \$0 | \$17,664 | \$0 | \$0 | \$17,664 |
| 85 Wastewater | \$4,851 | \$35,189 | \$40,040 | \$26,781 | \$21,828 | \$11,871 | \$2,824 | \$63,304 |
| 87 Water | \$4,851 | \$23,993 | \$28,844 | \$30,606 | \$21,828 | \$11,871 | \$2,824 | \$67,129 |
| Total | \$242,525 | \$159,950 | \$402,475 | \$191,290 | \$253,283 | \$339,183 | \$56,472 | \$840,228 |

Enterprise Funds is used to manage the City Utilities. The Electric Fund is the largest of these funds. The change in this fund balance will be \$100,078. The Operating Fund will start the year with at (\$1,235,063) and will end the year around (\$1,134,985). This is due in part to increase in the wholesale cost of power. The Reserve will start with a balance of \$8,979,189 and end with a balance of \$8,504,689. This is a decrease of \$474,500; however this decrease will have an offsetting capital improvement.

Fiber Fund manages our fiber utility and will see a decrease in its fund balance by \$96,058. This is due to investment in a line extension and upgrades to our network.

The Wastewater will start the year with a balance around \$1,124,705 and end with a balance of \$955,306. The balance decline in this fund is due to planning and evaluating improvements to the treatment facility and collection system.

The Water Fund will use bond proceeds to complete work on two water towers. The use of these funds and other capital investment will move the fund balance from \$2,438,747 to \$344,013.

While this summary is helpful, the detail activity in the funds and the description of each capital project can be found in different sections of this budget document. Please refer to the Table of Contents for more detail information on any fund, activity, or program of particular interest to you.

Budget Summary Governmental Activity

| 01 General Fund | | 08 Street Fund | |
|---|--------------------|---|--------------------|
| <i>Carryover for Appropriations</i> | \$999,138 | <i>Carryover for Appropriations</i> | \$667,300 |
| <i>New Revenues</i> | \$6,416,950 | <i>New Revenues</i> | \$2,589,731 |
| <i>Total Available for Appropriations</i> | \$7,416,088 | <i>Total Available for Appropriations</i> | \$3,257,031 |
| 100 General | \$1,100,485 | 500 Street | \$2,625,022 |
| 105 Municipal Court | \$298,735 | <i>Total Street Fund Appropriations</i> | \$2,625,022 |
| 110 Fire Department | \$1,262,339 | <i>Estimated Ending Fund Balance</i> | \$632,009 |
| 115 Police Department | \$2,502,080 | 22 Capital Fund | |
| 120 Police Officer Training | \$6,000 | <i>Carryover for Appropriations</i> | \$3,161,803 |
| 130 Civic Center | \$564,515 | <i>New Revenues</i> | \$1,590,000 |
| 135 Community Buildings/NEC | \$28,448 | <i>Total Available for Appropriations</i> | \$4,751,803 |
| 140 Mayor & Council | \$33,605 | 600 Capital | \$1,173,000 |
| 145 City Administration | \$304,710 | 605 General | \$1,786,436 |
| 150 City Clerk Office | \$233,670 | 610 Street | \$236,438 |
| 155 Recycling | \$26,535 | 650 Parks | \$340,500 |
| 165 Storm Water | \$67,500 | <i>Total Capital Fund Appropriations</i> | \$3,536,374 |
| 170 Finance Office | \$239,395 | <i>Estimated Ending Fund Balance</i> | \$1,215,429 |
| <i>Total General Fund Appropriations</i> | \$6,668,016 | | |
| <i>Estimated Ending Fund Balance</i> | \$748,072 | | |

Budget Summary Special and Internal Activity

| | | 45 Economic Development Fund | |
|--|--------------------|---|--------------------|
| | | Carryover for Appropriations | (\$535,576) |
| | | New Revenues | \$2,988,818 |
| 40 Tourism Fund | | Total Available for Appropriations | \$2,453,242 |
| Carryover for Appropriations | \$40,204 | 700 Economic General | \$219,935 |
| New Revenues | \$155,000 | 715 Detroit Tool Metal Products | \$485,000 |
| Interfund Transfer In | \$60,000 | 720 Dowco | \$975,000 |
| Total Available for Appropriations | \$255,204 | 730 Copeland | \$651,561 |
| 500 Tourism | \$203,119 | Total Eco Dev Fund Appropriations | \$2,331,496 |
| Total Tourism Fund Appropriations | \$203,119 | Estimated Ending Fund Balance | \$121,746 |
| Estimated Ending Fund Balance | \$52,085 | | |
| 50 Community Development Fund | | 73 Airport Fund | |
| Carryover for Appropriations | \$35,796 | Carryover for Appropriations | \$9,888 |
| Internal Service Cost Revenue | \$402,475 | New Revenues | \$414,600 |
| Total Available for Appropriations | \$438,271 | Total Available for Appropriations | \$424,488 |
| 305 Community Development & Compliance | \$242,525 | 100 Airport General | \$416,900 |
| 310 Engineering & Survey | \$159,950 | Total Airport Fund Appropriations | \$416,900 |
| Total Community Development Fund Appropriations | \$402,475 | Estimated Ending Fund Balance | \$7,588 |
| Estimated Ending Fund Balance | \$35,796 | 75 Downtown Business District Fund | |
| 60 Service Fund | | Carryover for Appropriations | \$12,899 |
| Carryover for Appropriations | \$0 | New Revenues | \$34,685 |
| Internal Service Cost Revenue | \$840,229 | Total Available for Appropriations | \$47,584 |
| Total Available for Appropriations | \$840,229 | 500 DTBD General | \$21,750 |
| 305 Garage & Warehouse | \$191,290 | Total DTBD Fund Appropriations | \$21,750 |
| 315 Information Technology | \$253,284 | Estimated Ending Fund Balance | \$25,834 |
| 320 Facilities Management | \$339,185 | 79 Parks Fund | |
| 325 Janitorial Services | \$56,470 | Carryover for Appropriations | \$508,550 |
| Total Internal Service Fund Appropriations | \$840,229 | New Revenues | \$628,550 |
| Estimated Ending Fund Balance | \$0 | Total Available for Appropriations | \$1,137,100 |
| 70 Benefits Fund | | 500 Parks Operation and Administration | \$797,962 |
| Carryover for Appropriations | \$287,966 | 515 Boswell Aquatic Center | \$110,850 |
| New Revenues | \$2,627,878 | 520 Parks Activities | \$26,500 |
| Total Available for Appropriations | \$2,915,844 | Total Parks Fund Appropriations | \$935,312 |
| 400 Benefits | \$2,558,700 | Estimated Ending Fund Balance | \$201,788 |
| Total Benefits Fund Appropriations | \$2,558,700 | | |
| Estimated Ending Fund Balance | \$357,144 | | |

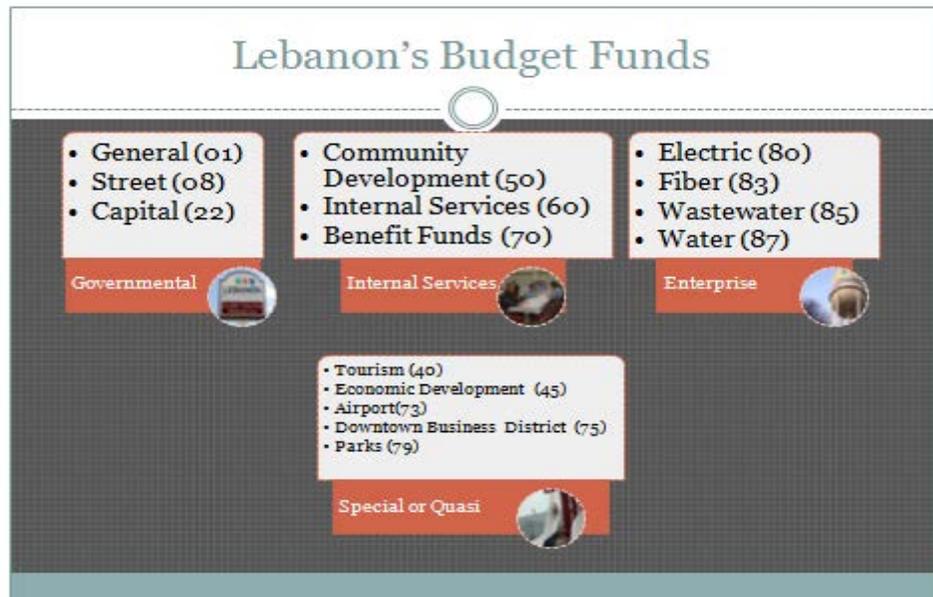
Budget Summary Enterprise Activity

| 80 Electric Fund | | 85 Wastewater Fund | |
|--|----------------------|---|--------------------|
| <i>Carryover for Appropriations-Operating</i> | <i>(\$1,235,063)</i> | <i>Carryover for Appropriations</i> | <i>\$1,124,705</i> |
| <i>Carryover for Appropriations-Reserve</i> | <i>\$8,979,189</i> | <i>New Revenues</i> | <i>\$2,391,000</i> |
| <i>New Revenues-Operating</i> | <i>\$26,001,500</i> | <i>Total Available for Appropriations</i> | <i>\$3,515,705</i> |
| <i>Interfund Transfer In-Reserve</i> | <i>\$2,150,500</i> | 200 WWTP and Operation | \$1,783,760 |
| <i>Total Available for Appropriations</i> | <i>\$35,896,126</i> | 205 WW Maintenance | \$186,190 |
| 200 Electric Operating | \$25,901,422 | 215 Inflow & Infiltration | \$590,449 |
| 215 Electric Reserve | \$2,625,000 | <i>Total Wastewater Fund Appropriations</i> | <i>\$2,560,399</i> |
| <i>Total Electric Fund Appropriations</i> | <i>\$28,526,422</i> | <i>Estimated Ending Fund Balance</i> | <i>\$955,306</i> |
| <i>Estimated Ending Fund Balance-Operating</i> | <i>(\$1,134,985)</i> | 87 Water Fund | |
| <i>Estimated Ending Fund Balance-Reserve</i> | <i>\$8,504,689</i> | <i>Carryover for Appropriations</i> | <i>\$2,438,747</i> |
| 83 Fiber Fund | | <i>New Revenues</i> | <i>\$1,843,000</i> |
| <i>Carryover for Appropriations</i> | <i>\$403,286</i> | <i>Total Available for Appropriations</i> | <i>\$4,281,747</i> |
| <i>New Revenues</i> | <i>\$103,000</i> | 200 Water Operation | \$3,517,773 |
| <i>Total Available for Appropriations</i> | <i>\$506,286</i> | 205 Water Maint. & Distribution System | \$420,961 |
| 200 Fiber Operating | \$199,058 | <i>Total Water Fund Appropriations</i> | <i>\$3,938,734</i> |
| <i>Total Fiber Fund Appropriations</i> | <i>\$199,058</i> | <i>Estimated Ending Fund Balance</i> | <i>\$343,013</i> |
| <i>Estimated Ending Fund Balance</i> | <i>\$307,228</i> | | |

Fund Structure

The City's fund structure aligns with four areas of services provided. Governmental activity is funded primarily by taxes and fees. The general governmental activity, streets along with public safety and recreation capital purchases are provided to the general public with these funds.

The Enterprise activity is funded through rates and charges and acts in a businesslike manner. The enterprise activity is made up of the utilities of electric, fiber, water, and Wastewater. The revenue is provided by the community customers and is used to provide services based on the individual needs.



The Special Funds are specific to revenue collected for specific services or goods provided. The Special funds are:

- } Tourism (40) which uses a lodging tax to promote tourism and tourism activity;
- } Economic Development (45) which uses rents and an economic development tax to assist with development and job creation activity;
- } Airport (73) - while it does not have, dedicated revenue, it received grants and entitlement from the state and FAA;
- } Downtown Business District (75) is a self taxing district located between the railroad tracks and Second Street. Its revenue is eighty percent (80%) provided by real-estate tax income and twenty percent (20%) by business licenses; and
- } Parks (79) has a property tax imposed on all real and personal property within the corporate limits of the City. This tax is used to manage and maintain a park system, consisting of eight parks and one outdoor pool.

The Internal Funds are internal to the operation of the City. Internal Services (60) assist in managing fix, controllable and fleet assets and the technology network. Fund (70) is used to administer the employee benefits including a self-funded health insurance program. Fund (50) is used to manage our subdivision development along with our community development department.

Major Revenues

The City of Lebanon tracks major revenue sources on a monthly basis and uses trend analysis and other relevant information including City experience to project revenues. Revenue projections are prepared early in the budget process. The first step in the process is to revise the estimates for the current fiscal year in order to develop an accurate base for the projections for the upcoming year. The revenue estimates are finalized during the completion of the budget.

Each revenue source has unique characteristics. As a result, the starting point for an overall approach is certain assumptions regarding inflation, population changes, and assessed valuations and overall development activity. These factors are weighed along with historical trends, economic forecasts, regulatory decisions, weather and foreseeable development within the City. Information provided below identifies all major sources of the City's revenue for all City funds.

Each revenue page is divided into three sections:

Fund(s) and Account Code

This is the specific line(s) to which the revenue source is posted in the city's accounting system.

Description

This is a brief explanation of the source, rate and calculation of the revenue source. Information on collection and distribution of the revenue is also provided.

Financial Trend

This is a graphical display of the last five years, current year estimate and next year's budget of the revenue source.

Sales Tax 1%

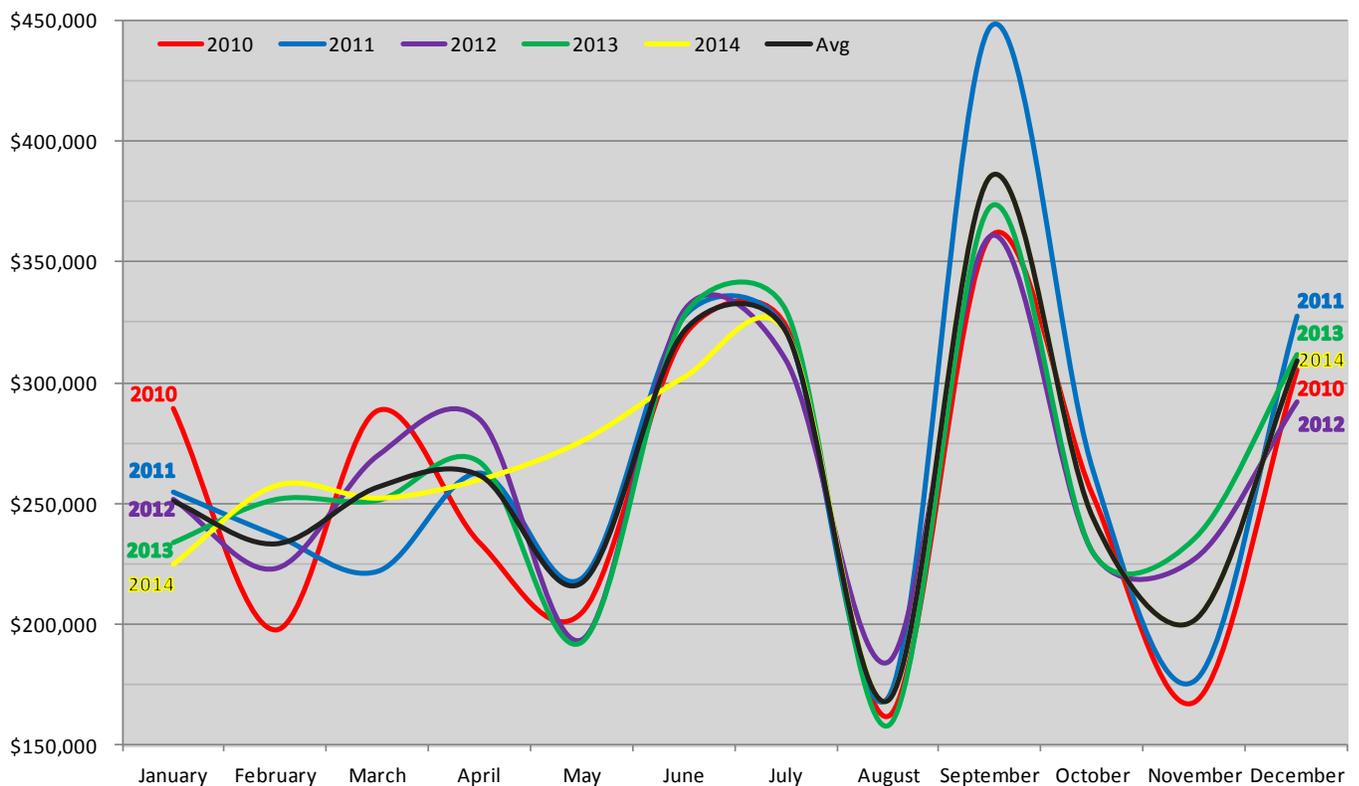
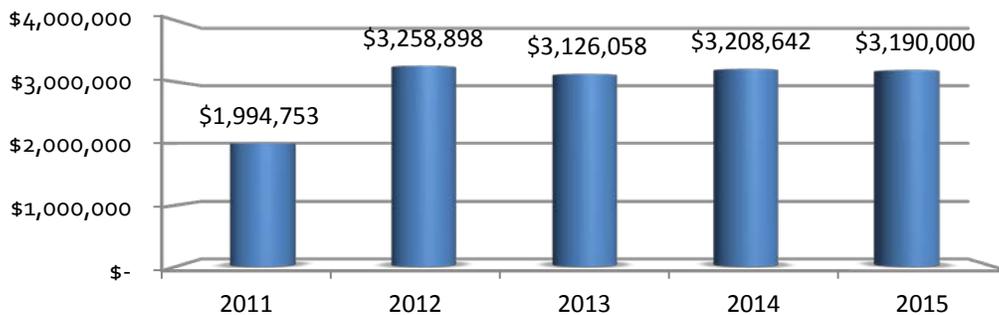
Revenue General Ledger Account:

General Fund 01-4-100-1000.001

All cities are authorized to collect a general revenue sales tax. Municipalities may impose a general revenue sales tax at the rate of one-half of one percent, seven-eighths of one percent, or one percent and the funds may be used for any municipal purpose. The general revenue sales tax must be approved by the voters before it can be implemented.

The City of Lebanon rate of city sales tax is one percent (1%) on the receipts from the sale at retail tangible personal property or services. Sales tax revenue for FY15 fiscal year is based on current receipts and historical trending.

Sales Tax 1% Annual History



Customer Billing

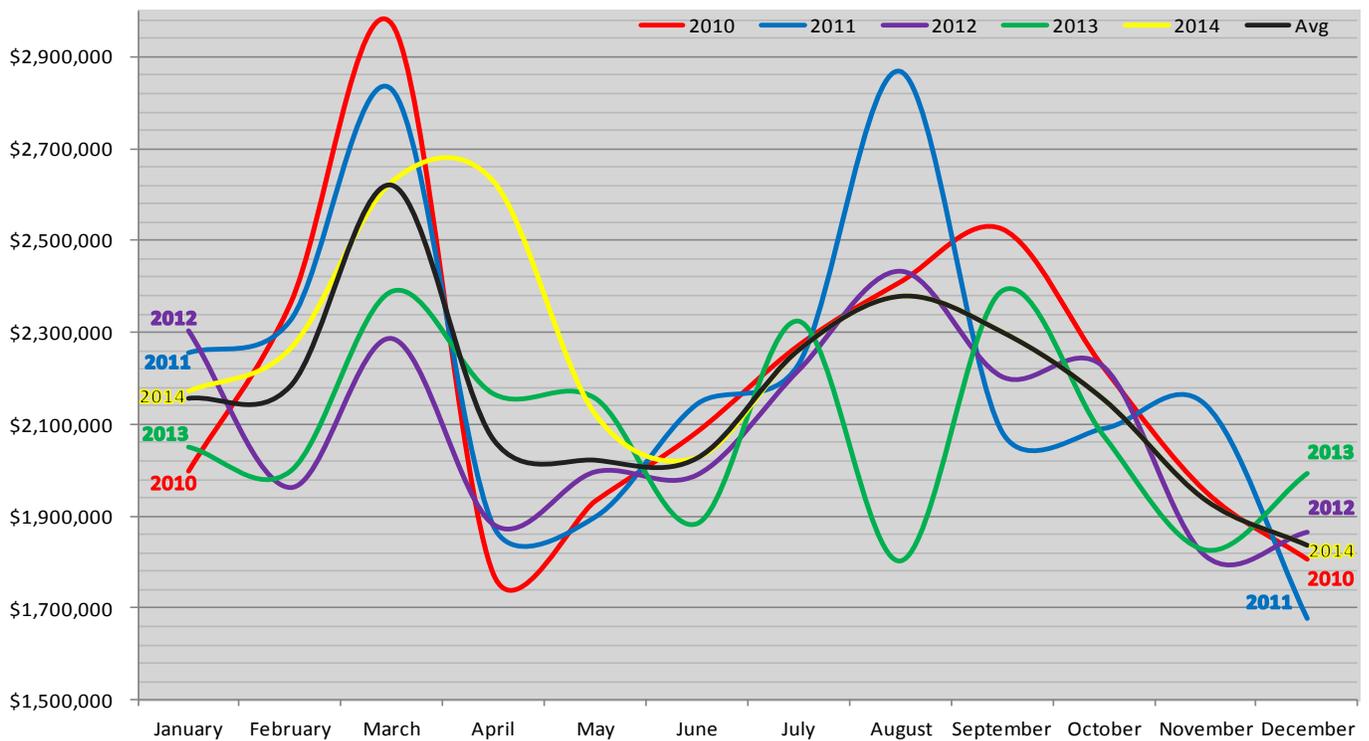
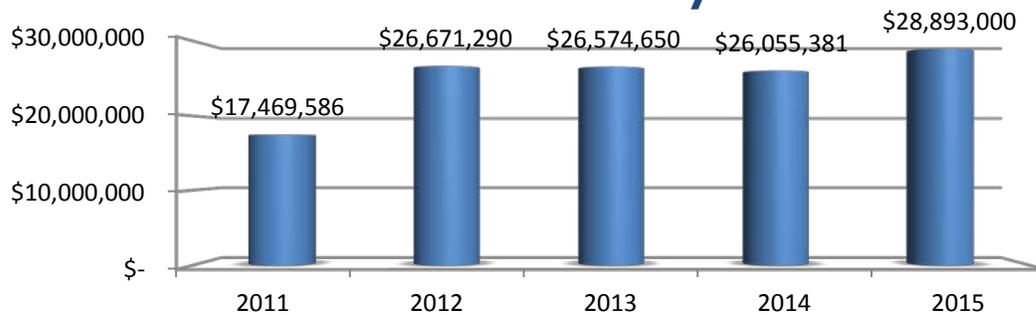
Revenue General Ledger Accounts:

| | |
|-----------------|-------------------|
| Electric Fund | 80-4-200-3000.012 |
| Fiber Fund | 83-4-200-3000.012 |
| Wastewater Fund | 85-4-200-3000.012 |
| Water Fund | 87-4-200-3000.012 |

The City of Lebanon collects utility payments from individuals and businesses for electric, water, Wastewater, and fiber usage.

The funds collected are used for operations, maintenance, and capital improvements.

Customer Billing Revenue History



Real Estate Tax

Revenue General Ledger Accounts:

| | |
|----------------------------|-------------------|
| General Fund | 01-4-100-1000.003 |
| Downtown Business District | 75-4-500-1000.003 |
| Parks Fund | 79-4-500-1000.003 |

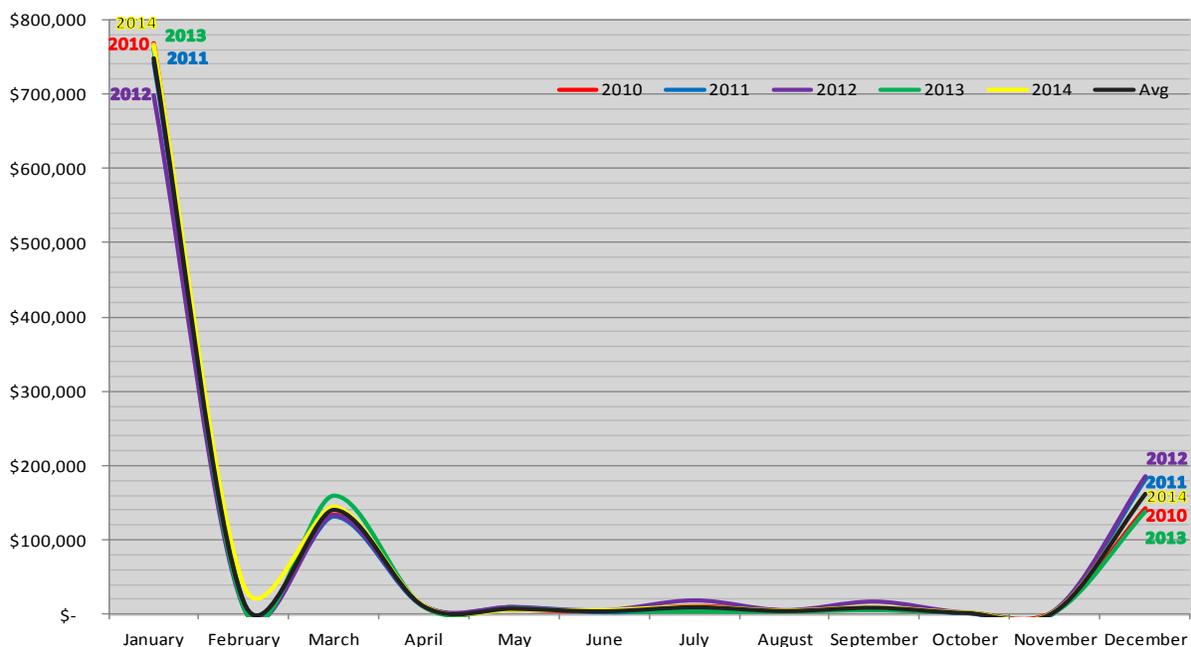
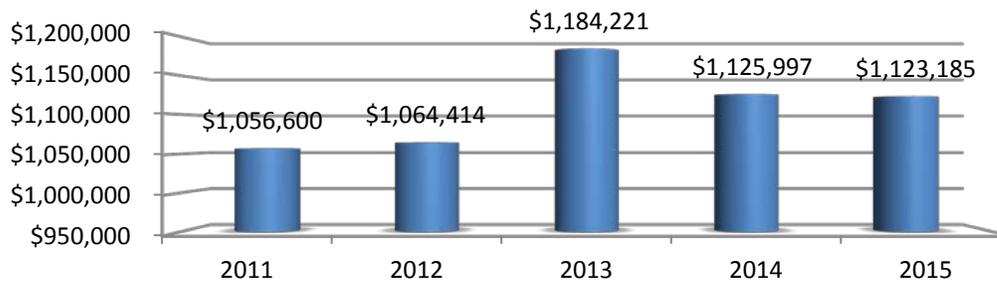
Real estate taxes levied according to the taxation districts are received from the city collector and recorded in the proper fund.

The General Fund Ad Valorem levy for the next year is \$0.2548 per one hundred dollars assessed valuation of all taxable, tangible property within the city limits of the city.

The Special Business District (Downtown Business District) Ad Valorem levy for the next year is \$0.6758 per one hundred dollars assessed valuation of all taxable, tangible property within the boundaries of the Downtown Special Business District.

The Parks Ad Valorem levy for the next year is \$0.2548 per one hundred dollars assessed valuation of all taxable, tangible property within the city limits of the city.

Real Estate Tax Revenue History



Sales Tax .5%

Revenue General Ledger Accounts:

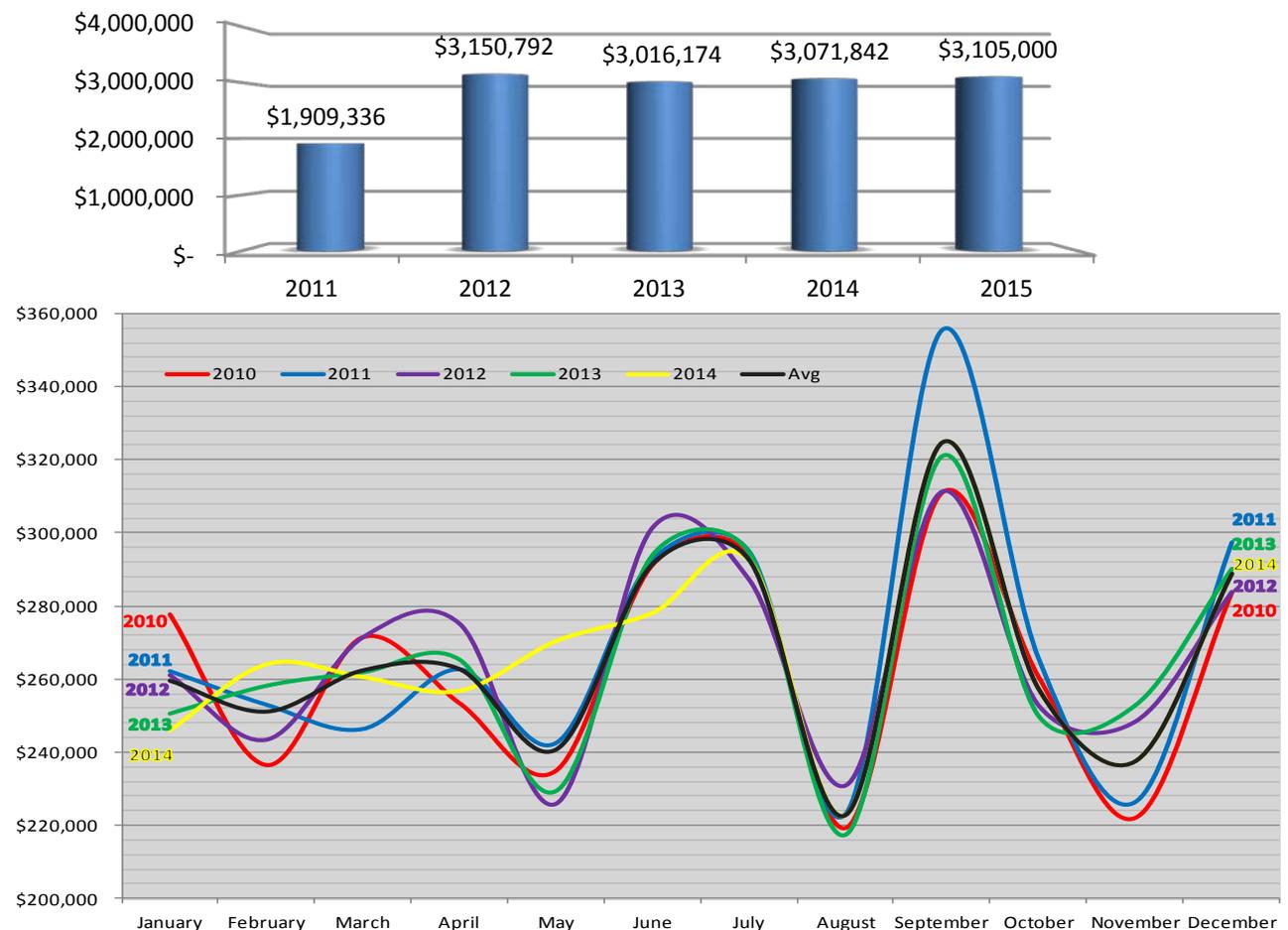
| | |
|--------------|-------------------|
| Street Fund | 08-4-500-1000.002 |
| Capital Fund | 22-4-600-1000.002 |

The one-half of one percent (.5%) is a voter approved sales tax.

The voters of Lebanon elected to impose a local, one half of one percent, sales tax for the purpose of carrying out the renovation, reconstruction and/or maintenance of existing city streets. As this revenue stream is tied to the local sales prevailing economic factors impacting local residents can affect collections. By state law monies collected by such a tax shall be appropriated and disbursed only for transportation purposes. This tax remains effective until January 1, 2019.

The voters of Lebanon elected to impose a local sales tax to establish and cover multi-year expenditures of major capital projects and expenditures for all general government programs. Since the sales tax is tied to the spending habits of local consumers it is subject to the local economic conditions affecting local residents. This tax remains effective until January 1, 2020.

Sales Tax .5% Revenue History



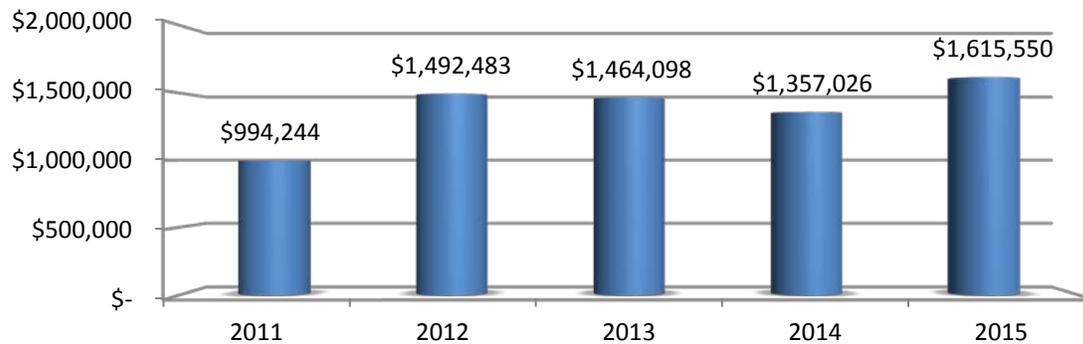
PILOT

Revenue General Ledger Accounts:

| | |
|----------------------|-------------------|
| General Fund | 01-4-100-1010.001 |
| | 01-4-100-1010.002 |
| | 01-4-100-1010.003 |
| Economic Development | 45-4-700-1010.001 |
| | 45-4-700-1010.002 |
| | 45-4-700-1010.004 |

PILOTs (Paid in lieu of taxes) are collected from the Electric Fund, Fiber Fund, Wastewater Fund, and Water Fund in lieu of the City of Lebanon Franchise Fees. Five percent (5%) of the Customer Billing account on the Electric Fund, Fiber Fund, and Water Fund are received into the General Fund. One percent (1%) of the Customer Billing account on the Electric Fund, Water Fund, and Wastewater Fund are received into the Economic Development Fund.

PILOT Revenue History



Lodging

Revenue General Ledger Account:

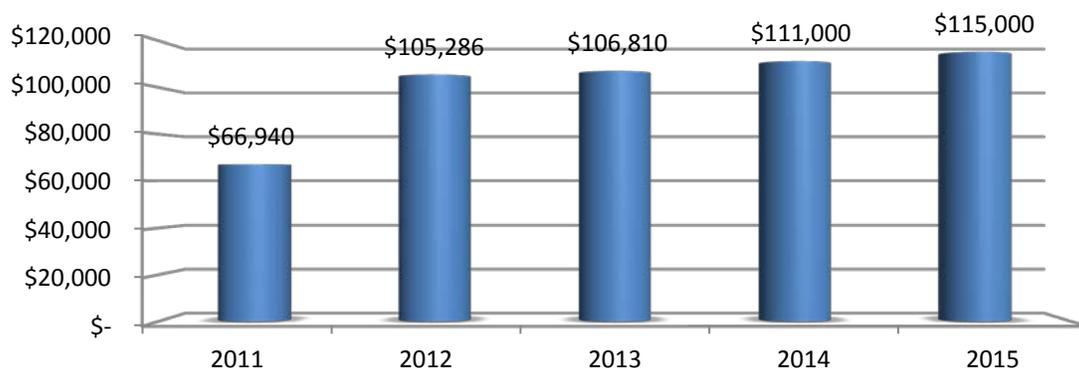
Tourism 40-4-500-1000.006

Lodging tax is that amount of tax levied on a hotel, motel, lodge, bed and breakfast inn or campground based on charges made by the hotel, motel, lodge, bed and breakfast inn or campground for sleeping accommodations. Gross receipts are based upon the applicable revenue received by the hotel, motel, lodge, bed and breakfast inn or campground for rental of guest rooms, lodgings or campsites. Hotel, motel, lodge, bed and breakfast inn and campground means any structure, or building, which contains rooms or any campsite, under one management, furnished for the accommodation or lodging of guests kept, used, maintained, advertised or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests. Transient guest means any person who occupies a room in a hotel, motel or campsite for thirty-one (31) days or less.

The Lodging Tax is levied a license tax on hotels, motels and campgrounds in an amount equal to two and one-half (2½) percent of gross receipts derived from transient guests for sleeping accommodations.

All revenues received from the two and one-half (2½) percent lodging tax shall be utilized by the city for promoting the city as a convention, visitor and tourist center.

Lodging Revenue History



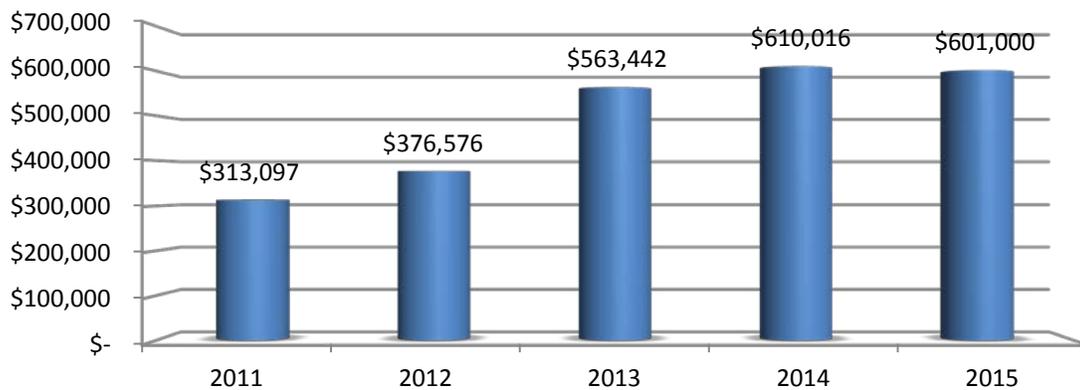
Franchise

Revenue General Ledger Accounts:

| | |
|--------------|-------------------|
| General Fund | 01-4-100-1005.001 |
| | 01-4-100-1005.002 |
| | 01-4-100-1005.003 |
| | 01-4-100-1005.004 |
| | 01-4-100-1005.005 |
| | 01-4-100-1005.006 |

Franchise fees are the rent utility and/or cable providers pay for the use of the public's right-of-way. Franchise fees are simply the cost utility and cable providers incur for being allowed to place their facilities in the public's right-of-way. Franchise fees are considered a cost of doing business. The City of Lebanon charges five percent (5%) for Franchise Fees.

Franchise Revenue History



Personnel Schedule

| | Salary Grade | FY13 Budget | FY14 Budget | FY15 Proposed |
|---|-----------------|----------------|----------------|------------------|
| Municipal Court | | | | |
| Clerk I (Court Clerk) | 6 | 2 | 2 | 2 |
| Security Officer I (Courtroom Security Officer) | 7 | 1 | 1 | 1 |
| Security Officer II (Courtroom Security Supervisor) | 8 | 0.5 | 0.5 | 0.5 |
| Total Municipal Court | | 3.5 | 3.5 | 3.5 |
| Fire | | | | |
| Assistant Chief | 12 | 1 | 2 | 2 |
| Captain | 9.5 - 11.5 | 3 | 3 | 3 |
| Deputy Fire Chief | 12 | 1 | 0 | 0 |
| Fire Chief | 14 | 1 | 1 | 1 |
| Firefighter | 5 - 8.5 | 12 | 14 | 9.5 |
| Lieutenant | 8 - 10 | 3 | 3 | 3 |
| Total Fire | | 21 | 23 | 18.5 |
| Police | | | | |
| Animal Control Officer | 6 | 2 | 2 | 2 |
| Captain | 12 | 1 | 1 | 1 |
| Chief Communications Officer | 9 | 1 | 1 | 1 |
| Clerk I (Evidence/Records Clerk) | 6 | 1 | 1 | 1 |
| Clerk III (Executive Assistant) | 8 | 1 | 1 | 1 |
| Corporal | 9 | 3 | 0 | 0 |
| Dispatcher | 6 | 6.5 | 6.5 | 6.5 |
| Lieutenant | 10 | 2 | 1 | 1 |
| Police Chief | 14 | 1 | 1 | 1 |
| Police Officer | 8 | 19 | 22 | 22 |
| Sergeant | 9 | 3 | 5 | 5 |
| Total Police | | 40.5 | 41.5 | 41.5 |
| Civic Center | | | | |
| Business Manager | 8 | 1 | 1 | 1 |
| Custodian I | 1 | 1 | 0.5 | 0.5 |
| Custodian II | 2 | 0 | 0.5 | 0.5 |
| Maintenance/Operations Worker I | 4 | 1 | 0 | 1 |
| Maintenance/Operations Worker II | 5 | 1 | 2 | 2 |
| Maintenance/Operations Worker III | 7 | 1 | 1 | 1 |
| Operations Director | 13 | 1 | 1 | 1 |
| Total Civic Center | | 6 | 6 | 7 |

| | Salary Grade | FY13 Budget | FY14 Budget | FY15 Proposed |
|---|-----------------|----------------|----------------|------------------|
| Administration | | | | |
| Assistant to the City Administrator | 10 | 1 | 1 | 1 |
| City Administrator | 19 | 1 | 1 | 1 |
| Clerk IV (Human Resource Generalist) | 9 | 1 | 1 | 1 |
| Human Resource Director | 12 | 1 | 1 | 1 |
| Seasonal Maintenance Worker III (HR Intern) | 3 | 0 | 0.5 | 0 |
| Total Administration | | 4 | 4.5 | 4 |
| City Clerk | | | | |
| City Clerk | 14 | 1 | 1 | 1 |
| Clerk I (Receptionist) | 6 | 1 | 1 | 1 |
| Clerk II (Fill-in) | 7 | 0.5 | 0 | 0 |
| Clerk III (Administrative Floater) | 8 | 1 | 1 | 1 |
| Clerk III (Utility Billing Clerk) | 8 | 1 | 1 | 1 |
| Deputy City Clerk | 12 | 1 | 0 | 0 |
| Total City Clerk | | 5.5 | 4 | 4 |
| Finance | | | | |
| Budget Director | 12 | 1 | 1 | 1 |
| Clerk III (Accounts Payable Clerk) | 8 | 1 | 1 | 1 |
| Clerk III (Budget Assistant) | 8 | 1 | 1 | 1 |
| Finance Director | 13 | 0 | 1 | 1 |
| Total Finance | | 3 | 4 | 4 |
| Total General Fund | | 83.5 | 86.5 | 82.5 |
| Street Division | | | | |
| Clerk III (Administrative Assistant) | 8 | 1 | 1 | 0 |
| Clerk IV (Public Works Analyst) | 9 | 0 | 0 | 1 |
| Equipment Operator I | 6 | 4.5 | 3 | 1.5 |
| Equipment Operator II | 7 | 6 | 6 | 6 |
| Equipment Operator III | 8 | 2 | 2 | 2 |
| Maintenance/Operations Worker IV | 8 | 1 | 1 | 1 |
| Operations Manager (Street Maintenance) | 12 | 1 | 1 | 1 |
| Operations Manager (Street Projects) | 12 | 1 | 1 | 1 |
| Seasonal Maintenance Worker I | 1 | 1 | 1 | 1 |
| Seasonal Maintenance Worker II | 2 | 0 | 0 | 1 |
| Street Superintendent | 13 | 1 | 1 | 1 |
| Total | | 18.5 | 17 | 16.5 |

| | Salary Grade | FY13 Budget | FY14 Budget | FY15 Proposed |
|---|-----------------|----------------|----------------|------------------|
| Tourism | | | | |
| Seasonal Maintenance Worker III (Tourism Intern) | 3 | 0 | 0.5 | 0 |
| Tourism Director | 12 | 1 | 1 | 1 |
| Total Tourism | | 1 | 1.5 | 1 |
| Economic Development | | | | |
| Planner III (Code Administrator) | 13 | 1 | 1 | 0 |
| Total Economic Development | | 1 | 1 | 0 |
| Administration & Compliance | | | | |
| Community Development Director | 14 | 1 | 1 | 1 |
| Inspector I (Compliance Officer) | 7 | 1 | 1 | 1 |
| Inspector II | 9 | 1 | 1 | 1 |
| Planner III (Code Administrator) | 13 | 0 | 0 | 1 |
| Total Administration & Compliance | | 3 | 3 | 4 |
| Engineering & Mapping | | | | |
| Equipment Technician III (Draft Technician) | 8 | 1 | 1 | 1 |
| Equipment Technician IV (Engineering Technician) | 9 | 1 | 1 | 1 |
| Total Engineering & Mapping | | 2 | 2 | 2 |
| Total Community Development Fund | | 5 | 5 | 6 |
| Garage & Warehouse | | | | |
| Clerk III (Purchasing Agent) | 8 | 1 | 1 | 1 |
| Clerk IV (Warehouse/Inventory Technician) | 9 | 1 | 1 | 0 |
| Equipment Technician II | 7 | 1 | 1 | 1 |
| Equipment Technician III | 8 | 1 | 1 | 1 |
| Seasonal Maintenance Worker I (Warehouse Assistant) | 1 | 0.5 | 0.5 | 0.5 |
| Total Garage & Warehouse | | 4.5 | 4.5 | 3.5 |
| Information Technology | | | | |
| MIS Coordinator | 12 | 1 | 1 | 1 |
| Network Manager | 11 | 1 | 1 | 1 |
| Seasonal Maintenance Worker III (IT Intern) | 3 | 0 | 0.5 | 0 |
| System Administrator | 7 | 1 | 1 | 1 |
| Total Information Technology | | 3 | 3.5 | 3 |

| | Salary Grade | FY13 Budget | FY14 Budget | FY15 Proposed |
|--|-----------------|----------------|----------------|------------------|
| Facilities Management | | | | |
| Maintenance/Operations Worker I | 4 | 1 | 1 | 1 |
| Maintenance/Operations Worker II | 5 | 1 | 1 | 0.5 |
| Maintenance/Operations Worker IV | 8 | 2 | 2 | 1 |
| Operations Manager | 12 | 1 | 1 | 1 |
| Seasonal Maintenance Worker I | 1 | 4 | 3 | 3 |
| Seasonal Maintenance Worker II | 2 | 0.5 | 0.5 | 0.5 |
| Total Facilities Management | | 9.5 | 8.5 | 7 |
| Janitorial Services | | | | |
| Custodian I | 1 | 1.5 | 1.5 | 1 |
| Custodian II | 2 | 0 | 0 | 0.5 |
| Custodian III | 3 | 1 | 1 | 1 |
| Total Janitorial Services | | 2.5 | 2.5 | 2.5 |
| Total Service Fund | | 19.5 | 19 | 16 |
| Parks | | | | |
| Activities & Special Events Supervisor | 7 | 1 | 1 | 1 |
| Clerk I (Receptionist) | 6 | 0.5 | 0 | 0 |
| Maintenance/Operations Worker I (Assist. BAC Manager) | 4 | 0 | 0 | 0.5 |
| Maintenance/Operations Worker I (BAC Manager) | 4 | 0 | 0 | 0.5 |
| Maintenance/Operations Worker II | 2 | 1 | 1 | 1 |
| Parks Director | 13 | 1 | 1 | 1 |
| Seasonal Maintenance Worker III (Head Lifeguard) | 3 | 0 | 0 | 1.5 |
| Maintenance/Operations Worker IV | 8 | 0 | 0 | 1 |
| Seasonal Maintenance Worker I | 1 | 2.5 | 2.5 | 0 |
| Seasonal Maintenance Worker I (Lifeguard/Gate Att/Slide Att) | 1 | 0 | 0 | 11 |
| Seasonal Maintenance Worker II | 2 | 0 | 0 | 2 |
| Seasonal Maintenance Worker III | 3 | 0 | 0 | 0.5 |
| Total Parks | | 6 | 5.5 | 20 |
| Electric | | | | |
| Clerk II (Cash Collections Clerk) | 7 | 1 | 1 | 1 |
| Electric Superintendent | 14 | 1 | 1 | 1 |
| Equipment Operator I (Tree Trimmer I) | 6 | 2 | 1 | 1.5 |
| Equipment Operator II (Tree Trimmer II) | 7 | 1 | 1 | 1 |
| Equipment Technician I (Meter Reader) | 6 | 1 | 1 | 1 |
| Journeyman Lineman I | 10 | 7 | 7 | 7 |
| Journeyman Lineman II | 11 | 5 | 4 | 3 |

| | Salary Grade | FY13 Budget | FY14 Budget | FY15 Proposed |
|--|-----------------|----------------|----------------|------------------|
| Maintenance/Operations Worker III (Apprentice Lineman I) | 7 | 0 | 0 | 1 |
| Operations Manager | 12 | 2 | 2 | 2 |
| Planner II | 12 | 0 | 0 | 1 |
| Total Electric | | 20 | 18 | 19.5 |
| Wastewater | | | | |
| Clerk II (Cash Collections Clerk) | 7 | 1 | 1 | 1 |
| Clerk IV (Project Specialist) | 9 | 1 | 1 | 1 |
| Equipment Operator I | 6 | 1 | 0 | 0 |
| Equipment Operator II | 7 | 7 | 8 | 8 |
| Equipment Operator III | 8 | 2 | 2 | 1 |
| Equipment Technician I | 6 | 1 | 0 | 0 |
| Equipment Technician I (Meter Reader) | 6 | 1 | 1 | 1 |
| Equipment Technician II | 7 | 0 | 1 | 1 |
| Operations Manager | 12 | 1 | 1 | 1 |
| Seasonal Maintenance Worker I | 1 | 0 | 1.5 | 1 |
| Seasonal Maintenance Worker II | 2 | 1.5 | 0.5 | 0.5 |
| Wastewater Superintendent | 13 | 1 | 1 | 1 |
| Total Wastewater | | 17.5 | 18 | 16.5 |
| Water | | | | |
| Clerk I (Cash Collection Clerk) | 6 | 0 | 0 | 0.5 |
| Clerk II (Cash Collection Clerk) | 7 | 1 | 1 | 1 |
| Equipment Operator I | 6 | 1 | 1 | 1 |
| Equipment Operator II | 7 | 2 | 2 | 2 |
| Equipment Operator III | 8 | 2 | 2 | 2 |
| Equipment Technician I | 6 | 0 | 0 | 1 |
| Equipment Technician I (Meter Reader) | 6 | 1 | 1 | 1 |
| Equipment Technician III | 8 | 1 | 1 | 0 |
| Operations Manager | 12 | 1 | 1 | 1 |
| Public Works Director | 16 | 1 | 1 | 1 |
| Seasonal Maintenance Worker II | 2 | 0 | 0.5 | 0.5 |
| Total | | 10 | 10.5 | 11 |
| All City | | 163.5 | 165 | 172.5 |

*Net change of less than 4% in staffing levels due to movement of personnel within City structure and serve levels changes within divisions.

Revenues & Expenditures by Fund – 3 years

The Revenue and Expenditures for the past three years show the stableness of our community. The revenue in FY 2014 is estimated to be better than projected, not as good as FY 2013. The contributing factor is Service Charges received. In FY 2015, we have projected revenues to be similar to FY 2013. The total Expense variance is directly tied to the amount of Capital improvements completed in a given year. One notable category is the Supplies and Materials, which is where the wholesale power is purchased from. As you can see from the table below, the increase in FY 2014 had an effect in that category. However, Personnel Cost was lower than budgeted in FY 2014 and actual in FY2013.

| City of Lebanon | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Taxes | \$ 7,528,850 | \$ 7,601,500 | \$ 7,590,625 | \$ 7,594,585 |
| Franchise Fees | \$ 421,500 | \$ 520,500 | \$ 648,500 | \$ 601,000 |
| PILOTS | \$ 1,622,360 | \$ 1,495,550 | \$ 1,475,000 | \$ 1,615,550 |
| Intergovernmental | \$ 1,282,301 | \$ 1,113,640 | \$ 686,000 | \$ 1,430,731 |
| Service Charges | \$ 29,808,525 | \$ 27,545,600 | \$ 26,988,700 | \$ 29,372,200 |
| Rentals | \$ 1,577,150 | \$ 1,558,700 | \$ 1,613,400 | \$ 2,585,250 |
| Licenses and Permits | \$ 63,500 | \$ 77,800 | \$ 51,100 | \$ 67,750 |
| Fines | \$ 304,400 | \$ 195,400 | \$ 267,100 | \$ 265,600 |
| Benefit Revenue | \$ 3,055,371 | \$ 2,539,820 | \$ 2,494,800 | \$ 2,627,878 |
| Other | \$ 3,629,436 | \$ 2,358,230 | \$ 6,122,600 | \$ 3,736,668 |
| Internal Service Revenue | \$ 1,218,547 | \$ 1,182,740 | \$ 1,025,265 | \$ 1,340,704 |
| Total Revenues | \$ 50,511,940 | \$ 46,189,480 | \$ 48,963,090 | \$ 51,237,916 |
| | | | | |
| Expenses | | | | |
| Personnel | \$ 9,139,109 | \$ 9,118,882 | \$ 8,762,161 | \$ 9,298,615 |
| Capital | \$ 5,464,476 | \$ 9,131,705 | \$ 4,040,350 | \$ 8,607,218 |
| Debt | \$ 2,916,558 | \$ 2,970,316 | \$ 8,047,836 | \$ 3,826,891 |
| Grant Capital | \$ 490,571 | \$ 515,895 | \$ 93,500 | \$ 1,213,033 |
| Utilities | \$ 909,514 | \$ 903,085 | \$ 882,220 | \$ 844,713 |
| Professional Services | \$ 3,133,089 | \$ 3,015,825 | \$ 2,661,080 | \$ 3,303,562 |
| Supplies and Materials | \$ 21,395,978 | \$ 22,130,785 | \$ 22,789,650 | \$ 22,944,400 |
| Tools, Equipment, and Vehicles | \$ 793,525 | \$ 840,695 | \$ 765,750 | \$ 856,020 |
| Benefit Expense | \$ 3,440,983 | \$ 3,003,210 | \$ 2,723,450 | \$ 2,558,700 |
| Internal Service Expense | \$ 774,750 | \$ 560,385 | \$ 415,450 | \$ 1,476,950 |
| Other | \$ 1,746,994 | \$ 780,885 | \$ 690,100 | \$ 833,904 |
| Total Expensee | \$ 50,205,547 | \$ 52,971,668 | \$ 51,871,547 | \$ 55,764,006 |

Capital

Capital is defined as outflows for a good that has an expected life of more than one year and the cost of which is in excess of \$5,000. Capital items include real property, office equipment, furnishings and vehicles. A capital improvement is a necessary or desirable project that extends or improves infrastructure and enhances the City’s ability to provide safe and desirable services for the benefit of the community and the quality of life in Lebanon. These projects directly affect the way citizens live, travel and conduct business within the community.

The proposed FY15 budget includes \$9,818,251 worth of capital expenses.

FY 2015 Capital Schedule

| General Fund | FY 2015 Budget |
|---|-------------------|
| <u>Fire</u> | |
| Refresh Floors and Baseboards Both Stations <i>Replacing the baseboards will enhance the environment fire department personnel live in. In addition continued maintenance will increase the useful life of the structures.</i> | \$3,500 |
| Bay Wall Ventilation Fans <i>To improve ventilation of the bay area at each fire station. The bay areas' are not cooled due to cost, so an effective alternative is to provide air movement with large ventilation fans. This will improve the environment in the bay and decrease the level of discomfort when performing maintenance and other tasks in the bay areas.</i> | \$4,000 |
| Wall Insulation FS #2 <i>Personnel assigned to Fire Station 2 have noted the exterior wall of the living area is not insulated and cool air can be felt along the wall. Over the past few years new windows have been added to this wall to improve the interior environment, insulating this wall will further improve the ability to heat and cool the living quarters of the station.</i> | \$1,000 |

Coat Roof at Fire Station 2 \$1,500

Due to their design and construction, each fire station has a number of roof sections and different roof coverings. Station 1 has three different sections. Two of them are TPO membrane type roof covering and the third is a metal roof. Station 2 has two different roof sections. One is a modified rubber over the living quarters. The second is a TPO membrane covering the bay area. Maintenance of this roof will extend the life of the structures and roof coverings.

Leather Bunker Boots \$6,000

Replacement of rubber bunker boots with better fitting leather bunker boots. Leather boots are preferred by personnel due to their increase comfort and fit. Current inventory of rubber boots are several years old.

Life Safety Rope \$2,000

Life safety rope is utilized in a number of rescue situations to raise and lower victims of accidents and other events. The department has several hundred feet of such rope which has reached its recommended life expectancy and should be replaced. Rope will be purchased in a variety of lengths and colors for identification purposes.

Hose \$2,500

Historically the Fire Department loses fire hose each year. The majority of the hose lost is due to age. Fire hose is pressure tested each year to ensure it can handle the water flow and pressures necessary to move water through the hose during operations. As hose ages and is exposed to chemicals, sunlight, and other environmental hazards it ultimately fails the pressure test. In addition hose is also lost, although less frequently, due to physical damage of actual fire fighting. Currently the department uses a variety of sizes of hose including 1", 1¾", 3", 5".

Fire Total \$20,500

Police

Bullet Proof Vest Replacement \$4,000

The majority of the current issued department ballistic vests for officers are at the end of the manufacture's 5 year useful life period and warranty. This is a replacement program to buy new ballistic vest for officers at 5 vests per year until all are replaced.

Taser Replacement \$5,500

The Departments X26 Tasers are at the end of the manufactures 5 year warranty. Our current model, X26, is being phased out and will no longer be produce by the end of 2012. The manufacture will not repair our Tasers because of their 5 year warranty expiration. This is a replacement program to purchase new Tasers for officers at 5 Tasers per year until all are replaced.

Handheld Radar Gun \$2,600

The Police Department has one Lidar Laser Radar Gun. This radar gun was purchased approximately 11 years ago. Several months ago the radar gun failed its yearly certification test and was taken out of service. Upon checking with the manufacturer to get the radar gun repaired, it was learned that because of its age and the advancement in laser technology, parts for this model are obsolete and the radar gun is not repairable. The Lidar Laser Radar Gun is used in areas where traffic is heavy and for obtaining a vehicle speed at long distance with pinpoint accuracy. The other function on a laser radar gun is it measures distance to targets. This is practical for many purposes like measuring accident sites and crime scenes.

Police Total **\$12,100**

Civic Center

Carpet Extractor \$7,994

To quarterly clean all carpet in Cowan Civic Center, Nelson Education Center, City Hall, and Public Works.

Rider Sweeper \$10,600

Ride on vacuum sweeper for cleaning of indoor soccer floor. Currently the Civic Center uses a 12-inch walk-behind vacuum sweeper to remove debris and clean the indoor soccer floor used in the Exhibition Hall. In addition to indoor soccer the carpeting is used for events like trade shows and horse shoe pitching events. A larger ride on type sweeper could be used to clean the foyer as well as on cleaning outside sidewalks.

1/2 Ton Pickup \$21,326

In the upcoming 2015 Fiscal Year this pickup used by Civic Center will turn 16 years old. The anticipated life-cycle of such a vehicle as adopted in ordinance 5052 is seven (7) years. This vehicle is used to transport staff and supplies around the Civic Center, but will also see some ad hoc use in the City network of facilities. While the vehicle has been maintained and will continue to be, many of the internal parts of the drive train will have significant wear, and will have considerable cost associated with repair or replacement as the truck continues through its service life. It is recommended that this unit be offered for public auction as between the age and miles on the odometer it will have little to no trade-in value on a new vehicle.

Repair 250 Chairs \$4,000

Repair of red armed chairs- currently have over 250 chairs that have the seats broken and no longer in use. New chairs would cost \$100 each.

Pool Vacuum \$2,000

The automated pool vacuum helps keep the pool clean without the need for staff to enter the water or continually monitor the cleaning process. As the unit has aged the need for repairs has increased, causing it to be out of service while parts are in transit. Given the unit's age and the importance for YMCA to maintain a clean and safe swimming pool it is recommended a new unit be acquired

Concession Sinks \$1,100

Three bay sink for concession stand. Currently using old particle board sink in concession stand. Concessionaires have to use a bowl to make area correct per health department standards.

Civic Center Total \$47,020

City Administrator

| | |
|-------------------------|---------|
| Insulated File Cabinets | \$2,500 |
|-------------------------|---------|

Insulated file cabinets protect valuable documents against fire, impact, and water damage. Cabinets are designed to withstand temperatures of 1,700 degrees Fahrenheit for one to two hours and impact-rated to simulate a collapsing ceiling or wall. Cabinets are water resistant, which are designed to prevent water damage resulting from sprinklers and fire hoses.

| | |
|---------------------------------|----------------|
| City Administrator Total | \$2,500 |
|---------------------------------|----------------|

| | |
|------------------------------|-----------------|
| Subtotal General Fund | \$82,120 |
|------------------------------|-----------------|

Stormwater

| | |
|--|---------|
| Stormwater Detention Inspection & Improvements | \$5,000 |
|--|---------|

Assess existing detention facilities for adequate capacity and review existing flow control structure, then perform maintenance. Improvement needs to restore capacity and assure correct flow release. Many detention facilities have been in operation several years without evaluations or maintenance that can be improved to storm water control

| | |
|----------------------------------|----------|
| Stormwater Improvement-Deerfield | \$15,000 |
|----------------------------------|----------|

Obtain easement, clear brush, and develop approximately 1,500 linear feet storm water drainage-way. Clean existing detention facility on Deerfield Sub-Division, approximately 1,000 feet by 110 feet area. Existing detention facility does not have positive drainage causing water to stagnate in detention facility. Detention facility holding capacity has been reduced by private property owners grading backyards.

| | |
|--------------------------------|----------|
| Stormwater Improvement-Airport | \$10,000 |
|--------------------------------|----------|

Construct earthen detention facility with flow control structure to improve peak storm water flows at West Bland Road street crossing, drainage-way on Sunrise, and location downstream. Peak storm water flows within drainage basin causing traffic disruption and flooding.

Stormwater Improvement-Sunrise & Bethel \$25,000

Obtain easement, clear and construct detention facility, and improve existing drainage-way. Clear and stabilize existing drainage-way on Sunrise. Existing drainage-way has bank erosion and is not defined in some locations.

Stormwater Improvement-Boswell Park \$10,000

Clear and construct additional capacity at existing detention facility and stabilize drainage-way. Provide adequate flow control downstream and improve aesthetics at park.

Stormwater Improvement-4th & Jackson \$2,500

Obtain easement, clear and construct detention facility, and improve existing drainage-way. Peak storm water flows causing flooding and damages downstream in drainage basin.

Storm Water Total **\$67,500**

Community Development

Comprehensive Plan \$50,000

Update of the City's Comprehensive Plan by an outside consulting firm. Justification: City's Comp Plan is due for an update, as it was last updated by City staff nearly 10 years ago. Environmental factors like changes in the local economy, development activity, and demographic trends have all changed from when the plan was last updated. It is recommended to utilize a consulting firm proficient in Comprehensive Plans

Community Development Total **\$50,000**

General Fund with Storm Water and Community Development Total **\$199,620**

Street Fund

Sidewalk Improvement Phase I (Grant) \$35,300

Construct 13,530 linear feet of new Americans with Disabilities Act (ADA) compliant sidewalks and curb ramps. New pedestrian transportation facilities are needed to link community facilities such as schools, library, and Cowan Civic Center. This project is funded by the ½ Cent Transportation Sales Tax and a Statewide Transportation Improvement Program (STIP) Enhancement Grant (80%) of the total project cost for labor, equipment, and materials. Cost shown below reflects materials and installation of project.

ADA Ramps Downtown (Grant) \$56,533

Construction of 145 Americans with Disabilities Act (ADA) compliant ramps on sidewalks. Sidewalk curb ramps in the Downtown Lebanon area need to be improved to be compliant with Americans with Disabilities Act (ADA) regulations. This project is funded by Street Fund and a Statewide Transportation Improvement Program (STIP) Enhancement Grant (80%) of the total project cost for labor, equipment, and materials. Costs shown below reflect materials and installation of project.

Sidewalk Improvement Phase II (Grant) \$164,300

Construct 4,540 linear feet of new Americans with Disabilities Act (ADA) compliant sidewalks and curb ramps. New pedestrian transportation capacities are needed to link community facilities such as schools, library, and Cowan Civic Center. This project is funded by the Street Fund and a Statewide Transportation Improvement Program (STIP) Enhancement Grant (80%) of the total project cost for labor, equipment, and materials. Cost shown below reflects materials and installation of project.

Washington Ave Mill and Overlay (Grant)

\$400,000

Mill 7,000 linear feet of Commercial Street and replace with 3 inch course of new asphalt pavement from Lynn Street to Jefferson Avenue. During this improvement the project intersections at Hardwood, Commercial, and Jefferson will be reviewed and improvements made to enhance geometrics, line of sight and safety considerations. Current street inspections show the existing pavement to be in fair to failing condition on the pavement condition index. This type of pavement preservation will reduce pavement distresses, maintain surface geometrics, reduce and provide increase the service life of the road. The project will be carried out in conjunction with MODOT's Statewide Transportation Improvement Program (STIP).

Beck Lane Overlay-STP Funds (Grant)

\$175,000

Mill 6,700 linear feet from West Commercial Street to Ivey Lane and apply a new lift of asphalt pavement. Depending on the section of the street, current inspections indicated a pavement condition in the very poor to failed range of 39 to 10 on the pavement index. An overlay of new asphalt pavement is needed to improve the condition of paved surface.

Dilworth Overlay-Partnership (LSRD 1)

\$30,000

Mill existing and replace 1,340 linear feet of asphalt pavement on Dilworth Road from Bennett Avenue to Hoover Avenue. Overlay of new asphalt pavement is needed to improve the paved surface of Dilworth Road. Street inspections show this existing pavement in very poor to failing condition on the pavement condition scale. Funding is via a Street Fund and Lebanon Special Road District #1 partnership.

Gresham-Partnership (LSRD1)

\$5,000

Construct storm water conveyance system in conjunction with water and street improvements. Current ditch drainage system is not well defined and has several drive way crossings under capacity. Funding is via a Street Fund and Lebanon Special Road District #1 partnership.

Catherine Street Improvements

\$150,000

Reconstruct 1,275 linear feet of new 28 feet wide curb and gutter street with storm sewer improvements from Main Street and South Street. The current pavement condition shows the pavement to be in poor to failing condition on the Pavement Condition Index. Reconstruction of Catherine Street will address the street surface condition, and will also address the street width and storm water issues in the area. These improvements have been identified in the Street Master Plan.

Commercial Street Improvements

\$107,000

Mill 2,253 linear feet of Commercial Street from Washington Avenue to Jackson Street and place a 2.5 inch lift of new asphalt over the prepared subsurface. Chip seal and fog seal 933 linear feet of existing pavement from Washington Avenue to Lincoln Avenue. The project will also include the fog sealing of parking areas and repairs to damaged concrete. To ensure the safe and efficient traffic circulation in the central business district it is important to have a well-maintained driving surface. Current street inspections show the existing pavement condition in the range of 39 to 10 which indicated very poor to failed condition on the 100-point Pavement Condition Index. The overlay of new asphalt pavement and chip and seal surface treatment is needed to preserve and improve the paved surfaces of Commercial Street.

Kenoly Street Surface Treatment and Overlay

\$25,000

Chip seal and fog seal surface treatment on 550 linear feet of Kenoly Street from Catherine Street to High Street, 2" asphalt overlay on 1,150 linear feet of Kenoly Street from High Street to Cherry Street. Current street inspections show the existing asphalt pavement in failing condition in the 10 to 24 range on the pavement condition scale. Both of these surface treatments are needed to protect and improve the paved surface of Kenoly Street preventing the need for a premature replacement of the street surface.

St. Louis Street Mill and Overlay \$14,750

Mill 545 linear feet of St. Louis Street from Harwood Avenue to Catherine Street and overlay with 3 inches of new asphalt pavement. During its most recent inspection the existing asphalt pavement was indicated to be in failing condition. This type of project will address the failing condition of the street and provide improved ride quality and reduce pavement distress.

Howard Drive Surface Treatment \$10,000

Chip and Seal surface treatment of 1,192 linear feet of Howard Drive from Beck Lane to Phillips Drive. Current street inspections show the existing pavement to be in the 10 to 24 range on the pavement condition scale. Application of a chip and seal surface treatment is needed to protect the existing paved surface of Howard Drive.

Cedarlawn Surface Treatment \$5,950

Chip seal and fog seal surface treatment on 560 linear feet of Cedarlawn Drive from Herndon Road to Kesiah Court. Sealing the paved surface of Cedarlawn Drive Chip will protect the driving surface and substructure from further deterioration. Street inspections show the existing asphalt pavement in failed condition.

Chrystle Court Surface Treatment \$4,000

Application of a surface treatment on 430 linear feet of Chrystle Court from Hillside Drive to the cul-de-sac. Street inspections show the existing asphalt pavement in failing condition with distress level in the 10 to 24 range. Application of a chip seal and fog seal surface treatment is needed to protect the paved surface and prevent further degradation.

East Bland Sidewalk \$21,750

Acquire right of way and construct 5200 linear feet of new sidewalk on East Bland Road from South Jefferson Avenue to Tower Road. Pedestrian traffic along East Bland Road demonstrates the need for a sidewalk in this area. Current right of way width will not permit construction of a sidewalk. Cost shown is the estimate for construction of the sidewalk; right of way acquisition cost is not shown.

Street Sweeper Renovation \$45,000

Rebuild of an existing 1995 model Street Sweeper.

| | |
|-------------------|----------|
| Salt Brine System | \$10,000 |
|-------------------|----------|

Purchase storage tank, mixing equipment with pump and piping to allow addition of ice melting additives to be mixed with salt to improve performance. Resulting in cost saving with reduction of salt usage.

| | |
|-------------------------|----------|
| 1-Ton Truck Replacement | \$40,000 |
|-------------------------|----------|

A one ton pickup is needed to replace an existing 1994 model one ton pickup.

| | |
|--------------------------|--------------------|
| Street Fund Total | \$1,299,583 |
|--------------------------|--------------------|

Capital Fund

General

| | |
|-----------------------------------|----------|
| Police Patrol Car Digital Cameras | \$16,000 |
|-----------------------------------|----------|

The Police Department has six In-Car Cameras in its fleet. These In-Car Cameras are proven to aid in officer safety, resolving complaints, preserving evidence and improved officer's tactics and training. In- Car video and audio camera systems not only aid in increased successful prosecutions of criminal cases such as DWI arrests, resisting arrest and lawful use of force cases, but also video consistently provides a reduction in frivolous law suits, reduced agency legal liability, and improved community/media perception of police, as well as heightened officer performance and professionalism. This project is part of a four year capital improvement program which would add three in-car camera systems each fiscal year concluding in fiscal year 2017 when all 12 patrol vehicles would then be equipped with in-car cameras.

Police Patrol Cars

\$90,000

The Police Department has implemented a replacement cycle to replace three aging and high mileage patrol vehicles each year. This replacement program will keep the police department patrol fleet in reliable condition and eliminate the necessity of replacing large numbers of vehicles at one time. The three vehicles scheduled to be replaced in FY-15 are two 2010 and one 2011 model Dodge Charger used by the patrol division. At time of replacement based on current usage these vehicles will have in excess of 100,000 miles and be out of warranty. Under the City's fixed asset policy ordinance 5052 the anticipated service life of a patrol vehicle is three (3) years. The below cost estimate does not include ancillary equipment to transform these vehicles into a serviceable patrol vehicle. This might include but not limited to painting, striping, emergency equipment, push bumpers, cages and the computer consoles/docking station or other items which may not be transferable from the old to new vehicles. Any equipment needed to outfit the vehicles would be budgeted for in the department's vehicle equipment fund account. The vehicles removed from use by the patrol division will be rotated within the department to replace older vehicles or removed from police service and offered to other city departments, or for public sale.

Police K9 Bite Suit

\$1,850

The K9 division does not have a full training bite suit. The K9 unit is currently training with a single arm bite sleeve. This sleeve only provides protection to one arm when the dog conducts bite training. The body suit with the helmet and protective gloves provides full protection to the person that is receiving the K9 bites (actor). The K9 police dog will bite the closest body part available on an aggressor. The training actor could receive severe bite injuries if the actor falls down, misjudges the projected bite or fails to compensate for closing speed of the K9.

Police K9 Ballistic Vest (2)

\$2,400

Of the three department's K9 dogs, only one has a ballistic vest. This is the same type of vest that the officers wear but designed for a K9. This ballistic vest covers the vital areas of a K9 and would aid in protecting them from a gunshot. This vest could also reduce the extent of the injury if inflicted upon a K9. The vest is used typically during a high risk situation.

Fire Thermal Imaging Camera \$9,500

Additional camera will place a camera on each fire suppression vehicle and the heavy rescue. This will allow each apparatus/crew to have a camera at all times. These cameras are very effective in locating hidden fire, trapped civilians and firefighters in fire conditions.

Fire Radio Repeater System \$35,000

Communications is vital to emergency services. Currently the fire department does not have a repeater system which increases radio coverage. Radio coverage is poor in the south and southwest portions of the City. Fire Department personnel are often unable to communicate with dispatch center when out of the apparatus. A single site repeater would improve radio coverage for the fire department by enhancing that capability of a portable radio communicating with dispatch.

Fire Bunker Gear Lockers \$9,000

Currently fire department personal have no place to hang bunker gear at the fire stations. This means those members who do not wish to carry their gear with them must place their gear on bay floors or on top of other items already on the floor. This exposes the gear to water, oil, and other fluids or particles on the floor. In addition gear is not as readily available to don and doff. Such lockers also provide storage for the second set of gear provided to each firefighter.

Outdoor Warning Siren \$18,000

Replacement of aging outdoor warning sirens which are no longer supported or manufactured with new sirens. Many of Lebanon's current sirens rotate when sounding, which does not provide a continuous 360 degree sound during activation. Industry standards now recommend omni-directional sirens which do provide 360 degree sound at all times during activation. Additional coverage can also be obtained by purchasing sirens which are designed to cover larger areas than many of our current sirens. Three sirens are recommended for replacement.

Civic Center Parking Lot Repairs

\$50,000

The main parking area at the Civic Center is 15 years old and needs preservation measure e.g. crack sealing, top coated or other surface treatment, and re-striped. Crack sealing and surface treatment will seal cracks and other defects on the existing surface from the intrusion of moisture that hasten the deterioration of the paving. After the surface treatment is applied new striping would need to be applied, as the treatment will cover the existing markings on the surface. This will be the first time the pavement at this location has been treated since the facility was opened.

Civic Center Parking Lot Light Repairs

\$52,000

Replacement of 16 fixtures in CCC parking lot. The current lights utilize compressed gas bulbs which have a limited life are not very energy efficient. Replacement with LED fixtures would allow for lower energy consumption and increase the time between bulb failures. Presently the installed fixtures have lenses which are yellowing and in some cases burnt limiting their ability to illuminate the parking area. Additionally, some of the some poles are fed from overhead power lines, which is a not the typical practice for parking area lighting, and would be addressed during the project.

Civic Center HVAC Unit 1, 5, 7 and 8

\$490,000

Existing units is nearly 15 years old, original to the building, and increasingly difficult to find parts for routine maintenance or emergency repairs. The present units utilizes electricity to provide both heating and cooling, the energy audit conducted through Malone Finkle Eckhardt & Collins Engineering (MFEC), recommended conversion to natural gas fired unit for heating. Using a natural gas fired unit would lower electrical costs and help control the overall energy costs of the building. The analysis by MFEC also indicated that these units are nearing the end of its expected useful life and a phased replacement plan should be implemented.

Civic Center Sound System

\$40,000

Replace sound system components in CCC meeting room. At 15 years old most of the equipment is far beyond its warranty period, and in some instances far enough beyond end of life that they are no longer supported by the manufacturer. Additionally, when the system was designed some of the audio devices used now were not in wide use, nor anticipated, and therefore not compatible. Upgrading would allow patrons to enjoy better sound and provide better compatibility with modern audio devices.

Civic Center Fire Alarm Upgrade

\$5,000

Upgrade the fire alarm system for the CCC. In a gathering place like the Civic Center having a high-quality fire monitoring and notification system is very important. Automatic fire alarm systems are intended to notify the occupants and staff to evacuate in the event of a fire or other emergency, report the event to an off-premises location, and prepare the building's systems to control the spread of fire and smoke. The existing fire alarm system is outdated, and was not designed with individual zone notification and monitoring. There are also design shortcomings that caused staff to disable some devices due to poor placement which caused recurring false alarms. At 15 years old the system has outlived its expected useful life, 10 years, and the manufacturer has discontinued support for software and hardware of this model line.

Civic Center and Mills Center Security System

\$30,000

Installation of security cameras and card access control. Upgrading the security system at the CCC and Mills Center will improve safety and accountability among users of the facility. The existing camera system is outdated and the recording devices are no longer functioning. Installation of a card based access system would allow for more fine grained control of access for staff of both the CCC and the YMCA.

Civic Center Natural Gas Installation

\$40,000

One of the main recommendations contained in the energy audit conducted through Malone Finkle Eckhardt & Collins Engineering (MFEC) Engineering was that natural gas should be run to the building when it became practical. Natural gas would provide a less costly and more efficient means for to address the heating and cooking needs of users of the Civic Center. Overall MFEC estimated that the City could see a savings in the neighborhood of 17% in energy costs were it to convert to natural gas. Installing natural gas and incrementally changing out the HVAC units was estimated to have a payback of 2.6 years in energy savings.

Civic Center HVAC Units-Theater Dressing Room

\$50,000

Existing unit is nearly 15 years old, original to the building, and increasingly difficult to find parts for routine maintenance or emergency repairs. The present unit utilizes electricity to provide both heating and cooling, the energy audit conducted through Malone Finkle Eckhardt & Collins Engineering (MFEC), recommended conversion to natural gas fired unit for heating. Using a natural gas fired unit would lower electrical costs and help control the overall energy costs of the building. The analysis by MFEC also indicated that these units are nearing the end of its expected useful life and a phased replacement plan should be implemented.

Civic Center Replaster Pool Basin

\$100,000

Rehabilitation of the pool basin which would include removal of existing plaster, repair of and subsurface defects and application of a new plaster coating and markings. What remains of the existing plaster coating of the pool basin has outlived its expected service life of 10-12 years. In many areas the plaster coating is non-existent, which negatively impacts the water quality of the pool. Rehabilitating the basin will also lower potential for scrapes and scratches from rough surfaces left where the coating has failed.

Civic Center Resurface Pool Deck

\$50,000

Resurfacing the CCC pool deck (YMCA) including removal and replacement of defective pool deck caulking, and cleaning a preparation necessary to install a new epoxy flooring system. The current surface of the pool has not been systematically addressed since the facility opened 15 years ago. Over time the surface of the deck has become worn and has lost some of its slip resistant properties. A deck that is too slick can be a hazard increasing the possibility of slips and falls. While the deck is being surfaced other defects such as cracks, pits, and other potential spots for injury can be addressed.

Civic Center Chemical Room Repairs

\$150,000

This project would include removal and replacement of filter media and laterals, chemical controller pool plumbing and valves and exhaust fan. Also included is the replacement of the chemical room doors and frames. Much of the equipment in the Chemical Room is original to the building and needs a major overhaul including: piping, valves, and chemical control devices, preparation for future conversion of pool heater to a natural gas model as recommended in the energy audit would also be undertaken at this time.

Civic Center Pool Dehumidification System

\$300,000

Existing pool dehumidifier is inefficient and has several maintenance issues. New unit can be used to heat water for the pool.

Civic Center Accessible Pools Steps

\$15,000

Under the latest Americans with Disability Act access guidelines, public pools are required to have two accessible means of ingress and egress, one of which is required to be stairs, transfer wall or transfer system, or sloped entry in addition to a lift. Presently the pool at the Civic Center uses semi-permanent plastic stairs to provide the second required ingress and egress. The current unit is in need of replacement as the steps require frequent repair to remain operational. Additionally the plastic is beginning to show signs of deterioration, and will likely become non-reparable as the unit continues to age.

Civic Center Pool Heater

\$20,000

The pool at the CCC is used for recreational, competitive, as well as health and therapeutic purposes. All these uses, but especially the therapeutic and competitive uses, make it necessary to have control over the temperature of the water in the pool. The pool heater that we have now will be 5 years old in 2016 which is the normal life expectancy of the unit due to the corrosive nature of water, pool chemicals, and body soils.

Civic Center Replace Metal Lockers

\$55,000

Install High Density Polyethylene lockers in locker rooms. Presently, the lockers in the locker room are metal which has presented an ongoing maintenance and safety issue. Due to the relatively harsh environment to which these lockers are exposed, sustained high humidity and high daily usage, the metal lockers are suffering from severe rust issues. The condition of lockers is a common source of complaints from the facility's patrons from both a safety and appearance perspective. Replacement with High Density Polyethylene lockers will mitigate many of the maintenance and rusting issues into the future.

Civic Center YMCA Tile Floors

\$12,000

Replace Vinyl Composition Tile (VCT) in hallways used by the YMCA. The existing tile is original to the building, is close to its expected lifespan, and serves high traffic areas of the YMCA. This flooring has been stripped and refinished many times, but no longer holds a shine. Additionally fading of the tiles over time due to wear and UV exposure replacement of damaged tiles would create a noticeable juxtaposition.

Civic Center Signage

\$70,000

Enhanced Signage for CCC/YMCA. The present marquee is 15 years old, and was installed prior to the present occupancy of space in the structure. This program would create unified signage for both the Elm Street and Washington Street sides of the CCC campus as well as coordinated way finding signage on the grounds. This will help address both the visibility concerns of the YMCA and help visitors to the facilities more easily navigate the grounds.

Civic Center Drop Down Basketball Goals \$14,000

Existing portable goals are great for high-level athletic competition, but are less desirable for those with less spatial awareness, like children. In addition to the safety considerations the existing units are difficult to move and store, and costly to repair. Replacement of the "portable" units with ceiling mounted drop down units would allow for quicker turnover of the gym for events and increase the safety of users.

Civic Center Double Pane Windows and Doors \$7,500

Replacement of insulated windows and doors that no longer act as effective air barriers. Loss of seal in the insulated glass is safety issue, as air in between the insulated panes can cause them to break more easily. Additionally the loss of insulating gases in the panel lowers the energy efficiency of the affected doors and windows. Finally, replacing the panes will increase some of the building's aesthetic value as the doors and windows will not be permanently clouded.

Civic Center Theater Stage Curtains \$40,000

Life safety regulations require that curtains used on stages in theaters and auditoriums be fire retardant. Most manufacturers of stage curtains only warrant the fire retardant properties of their curtain system for 10-12 years. The curtains used on the stage in the Theater at the CCC are 14 years old and have exceeded the manufacturer's flame retardant certification period of 10 years.

Civic Center Air Walls \$14,186

The Civic Center employs an air wall system to divide the space in the meeting rooms to allow the large room to be sized appropriate to the anticipated attendance. In the 15 years since the wall system was installed the manufacturer has ceased operating which has made finding repair parts difficult. Additionally new panel systems have better sound deadening characteristics and more variety in materials and finishes available which would enhance the user experience for patrons.

Capital General Total \$1,786,436

Street

Brice Street \$236,438

Renovate 3,320 feet of Brice Street from MO Highway 5 to Jacket Junction with new curb and gutter, new asphalt, new streetlights, and storm sewer. Brice Street is a former Missouri Department of Transportation connecting route which was transferred to the City of Lebanon. Since its addition to the City surface transportation, Brice has continued to see use as a connector route as well as usage as a gateway to Lebanon High School. To safely and efficiently convey the traffic on the route a major reconstruction is needed to improve the street's driving surface and width as well as to address storm sewer conveyance issues.

Capital Street Total \$236,438

Parks

Nelson Phase I \$335,000

This will be the first phase of the Nelson Park master plan. This will make the park more accessible to citizens of all needs and abilities as well as aesthetically pleasing and upon its completion will make Nelson Park one of the premier park facilities in the area. Adding new shelters, benches, covered picnic areas with tables, playground equipment with fall protection, paved parking lots, north side fishing access, lighted walking trail, landscaping, signage, family changing area restrooms and sidewalks.

Boswell Aquatic Center Pool Filter Project \$5,500
Replacing old out of date, leaking pool filter.

Capital Park Total \$340,500

Capital Fund Total \$2,363,374

Community Development Fund

Community Development

Plat Storage File Cabinet \$8,000

Insulated file cabinets protect valuable documents against fire, impact, and water damage. Cabinets are designed to withstand temperatures of 1,700 degrees Fahrenheit for one to two hours and impact-rated to simulate a collapsing ceiling or wall. Cabinets are water-resistant, which are designed to prevent water damage resulting from sprinklers and fire hoses.

Community Development Total **\$8,000**

Service Fund

Garage & Purchasing

Exhaust Fans \$2,000

Install exhaust fans in fleet service area to properly exhaust smoke and fumes during welding and fabricating.

Car Wash Equipment \$5,000

Replace aged and failing car wash equipment.

Shop Welder \$5,000

Replace aged equipment that is limited due to condition.

Service Garage & Purchasing Total **\$12,000**

Facilities Management

1/2 Ton Pickup \$20,000

Replacement of model year 1994 and 1996 pickups used by Facilities Management. These vehicles are used to transport staff and supplies between job sites in the City network of facilities. While the vehicles has been maintained and will continue to be, many of the internal parts of the drive train have significant wear, and will have considerable cost associated with repair or replacement as the truck continues through its service life. The anticipated service life a such vehicles under the Capital Asset policy is anticipated to be seven (7) years. It is recommended that the units be offered for public auction as between the age and miles on the odometer they will have little to no trade-in value on a new vehicle.

| | |
|---------------------|---------|
| 60" Zero Turn Mower | \$9,500 |
|---------------------|---------|

The current mowers are a 2008, 2009, and 2010 model years. During their typical service life these units accrue significant numbers of hours on the chassis and mechanical parts. As they continue to age the cost to run per hour increases and the mowing crew experiences more breakdowns. These breakdowns are expensive from both a materials and time perspective. Purchase of a new mower, and trading in the current mowers, will help to increase efficiency through less downtime and lower the acquisition price. It will also help in the plans to standardize the mowing fleet

| | |
|---------------------------------|---------|
| Public Works Building HVAC Unit | \$6,000 |
|---------------------------------|---------|

HVAC unit at Public Works: Due to value engineering at the time of construction, unit is undersized for coverage area. Square footage is greater than unit can provide proper cooling during summer months.

| | |
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| Service Facilities Management Total | \$35,500 |
|--|-----------------|

| | |
|---------------------------|-----------------|
| Service Fund Total | \$47,500 |
|---------------------------|-----------------|

Airport Fund

| | |
|------------------------------|-----------|
| Grant-Runway Sealing Overlay | \$359,900 |
|------------------------------|-----------|

In order to prevent moisture infiltration and resulting pavement damage, the City will undertake a preservation project on Runway 16-36 at the Floyd W. Jones Airport. The project includes targeted full depth pavement and partial depth pavement repairs, sealing cracks and joints, placing a sealcoat, and removal and replacement of runway markings. This project is anticipated to extend the life of the runway surface for five (5) years.

| | |
|---------------------------|------------------|
| Airport Fund Total | \$359,900 |
|---------------------------|------------------|

Parks Fund

Parks

| | |
|------------------------------|----------|
| Atchley Walking Trail Lights | \$10,000 |
|------------------------------|----------|

Install additional lights around walking trail. Patrons would be able to walk at night and also helps with safety issues.

Infield Material \$10,000

Add surface pro league red infield conditioner to the current infield surface material. New material will add color to the surface which will help with ball visibility. It will also allow the field to be in better playing condition when it rains and keep the surface from hardening during hot and dry weather.

Sprinkler System Ball Fields \$22,500

Install sprinkler system on outfield ball fields at Atchley Park. Being our premier tournament location a sprinkler system will allow better turf field practices which will result in a better and safer playing surface.

Atchley Pave Lower Parking Lot \$60,000

The Park Board master planned identified this as a needed enhancement to the Atchley Park. Paving the parking lot will eliminate the rough parking lot and also provide more parking spaces for the numerous events that occur at the lower entrance to Atchley Park.

Asphalt Overlay Boswell Tennis Court \$36,000

Overlay the existing tennis and basketball court surface at Boswell Park. Also purchase new nets, poles, and basketball goals. These are the only tennis courts in the park system and they are currently in poor condition with large cracks that cannot be repaired.

Playground Equipment \$125,000

Install new state of the art playground equipment that is ADA all inclusive with pour in play fall protection at Atchley Park. The Park Board identified a need to have an all inclusive ADA playground in the park system. This would be the first one that is all inclusive in the park system.

Remodel Concession Stand \$30,000

Remodeling of the concession stand and men's restroom at the Atchley Park ball fields. Atchley Park is the main host of numerous youth and adult baseball and softball tournaments all summer. To compete with surrounding complexes the concession stand and restrooms need to be a great condition to draw teams from out of town.

Atchley Park Restroom \$66,480

Build new ADA compliant restrooms, with family changing areas, and heating allowing year-round usage, located at front entrance of Atchley Park. Constructing a permanent restroom facility would replace the portable restrooms that have been on-site for over 2 years. The portable restrooms were brought in to address the need for such a facility when the previous building was removed from the site. Atchley Park's high rate of use underscores a need for additional restrooms. Parks staff is looking into a potential partnership with the Lebanon High School Building Trades class for assistance with this project.

Parks Total \$359,980

Boswell Aquatic Center

BAC Toys \$15,000

Install another section of climbing wall and add a log roll toy. Installing the new toys are ways to enhance the patrons experience at the BAC. It will also help bring people back to the pool on a regular basis by providing them with more attractions to experience.

BAC Vacuum \$2,500

Purchase a vacuum to help with the cleaning of the pool. The vacuum will allow guards to clean the bottom of the pool from the deck and also from inside the pool. Vacuuming regularly will help maintain a beautiful clean pool.

BAC Guard Stand/Ladders \$5,000

Replace existing ladders and guard stands. The current ladders are old and out of date and make it difficult to find replacement parts when a step breaks. The current guard stands are old and also stationary, new stands will movable which will help best serve the patron's safety in the pool.

Boswell Aquatic Center Total \$22,500

Park Fund Total \$382,480

Electric Fund

Electric Operating

Distribution Pole Replacement \$60,000

Replacement of distribution poles due to age and condition. As a component of the Electric Department's system reliability program it annually inspects the poles used in the distribution network. Through this inspection process the department identifies poles which should be replaced to ensure minimal service interruption to the consumers.

Replacement of Existing Conductors \$30,000

Replacement of existing conductors due to capacity limits, or line extensions to serve future developments. Replacement of system feeders at or near existing wire capacity, which helps ensure system reliability, and extension of lines to serve new customers.

Replace Existing Overhead Lines with Underground Primary \$80,000

Replace existing overhead lines with underground primary in areas with right of way restrictions. Replace existing overhead lines in backyard easements that are costly to maintain due to yard fences and vegetative growth. Switching to the underground primaries will add reliability while lowering maintenance cost.

Replace Blade Type Switches \$25,000

Replace Blade type switches with gang operated switches. Migration from blade type switches to the gang operated style will lessen the time needed to restore service following an outage. Changing to gang switching will also make line switching more efficient.

Replace Transformer Platforms with Cluster Mounts \$15,000

Replace transformer banks that are on platforms with conventional transformer cluster mounts on poles. The existing platforms are more costly to replace than using conventional cluster mounts on one pole. Many existing transformer bank platforms are reaching life and do not have adequate clearance.

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| <p>Substation #2 Improvements</p> <p><i>Substation low voltage bay extension and old equipment retirement. Add on a 16' by 16' low voltage structure and move two (2) existing breakers. The existing transformer and structure have been out of service for two (2) years due to a lack of parts availability for transformer. Parts availability and cost of transformer replacement.</i></p> | <p>\$15,000</p> |
| <p>Transmission Pole Replacement</p> <p><i>Replacement of nine wooden transmission poles and insulators installed in the early 1970's with new steel poles. Existing wooden poles have been identified through system inspection program as requiring replacement to assure reliability. It is recommended to use steel poles in this application due to their longer service life which is generally 50 years versus wood poles which typically last 30 years.</i></p> | <p>\$42,000</p> |
| <p>LED Street Light Conversion</p> <p><i>Replace 50 High Pressure Sodium with LED fixtures, and have steel pole sandblasted and repainted. Some of the existing steel poles in service are in need of repainting, and replace the existing fixtures with LED as a saving in energy consumption, and maintenance cost.</i></p> | <p>\$55,000</p> |
| <p>Capacitors</p> <p><i>Replacement of aging capacitors used in the electrical distribution system. Capacitors are used to ensure safety, reliability, as well as improving the voltage profile and power factor correction, within the distribution system. Over time the performance of the capacitors degrades which can negatively impact the distribution system. The capacitors in need of replacement will be identified through our system inspection program.</i></p> | <p>\$40,000</p> |
| <p>Backhoe Replacement</p> <p><i>Purchase a backhoe for the department. Currently use and maintain a 1994 John Deere that the Street services owns.</i></p> | <p>\$90,000</p> |
| <p>Meter Reading Handheld Replacement</p> <p><i>Purchase a handheld meter reader to replace an aging unit no longer supported by current software.</i></p> | <p>\$7,500</p> |

Overhead Wire Pulling Machine \$125,000

Purchase an overhead wire pulling machine to for used in the replacement of existing conductors (overhead power lines). Existing conductors are nearing their capacity and need to have larger conductors installed; this machine will aid in the installation of the conductors and increase the safety factor for employees.

Purchase & Install AMI \$1,400,000

Purchase and install automated meters and database system for consumption and billing allowing utility customers to monitor utility usage via internet portal. Installation of automated metering would result in reduction of personnel and equipment maintenance costs, improve inventory management, and enhance customer service. Additional benefits would be realized in improved system losses, and outage management.

Construct Building to Store Wire Spools \$125,000

Build a 3,500 square feet building to store wire spools at Public Works. Construct a building to store reels of wire inside. This will keep reels from rotting due to exposure, and protect wire from other potential sources of damage. Currently there is not enough inside storage available in warehouse located at Public Works.

Electric Fund Total

\$2,109,500

Fiber Fund

Information Technology \$44,000

Upgrades and replacement of city wide computing infrastructure. Updating of computers, switches, servers, wireless devices, peripherals, software, and miscellaneous items (tools, cabling, etc.) nearing the end of its expected lifecycle.

Capital Software/Hardware Wireless Network \$73,544

Upgrades to wireless technologies. Implement city-wide wireless mesh topology. Delivers mission-critical Wi-Fi access with a ruggedized platform that is designed for high performance, ease of deployment, reliability, security, scalability, mobility, and unified policy management across indoor and outdoor networks. No point within the city will be without network access.

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| IT Testers | \$11,200 |
| <i>The tester is to test single and multi mode fiber in and outside our fiber ring / nodes. Currently have no testing equipment and have to wait and rely on Show Me Power or Emerson.</i> | |
| Fiber Extension Sub 6 to Sub 5 | \$30,000 |
| <i>Construct Fiber loop from substation on Lawson Avenue paralleling south highway 5 to Fremont Road and then west to connect to substation on Ivey Lane in efforts to serve customers on highway 5 and the proposed new middle school, while enhancing the current fiber and SCADA network.</i> | |
| Fiber Fund Total | \$158,744 |
| Wastewater Fund | |
| Sewer Line Renovations CIPP | \$65,000 |
| <i>Rehabilitate approximately 2,000 linear feet of 8 inch sewer main line using Trenchless Technology. Existing sewer mains that have countless defects identified during routine collection system inspections. These lines allow inflow and infiltration into the collection system during rain events contributing to wet-weather peak flows and sanitary sewer overflows.</i> | |
| North Hwy 5 Extension | \$60,000 |
| <i>Install approximately 2,655 linear feet of 8" PVC sewer line, 2,585 linear feet of 4" PVC force main and construct 9 manholes. This will provide sewer service to approximately 13 properties that currently are not on city sewer.</i> | |
| Clarifier Skirting | \$21,000 |
| <i>The skirting needs replaced because the existing skirting is aging with holes developing causing short circuiting of water flows which degrade water quality.</i> | |
| Goodwin Hollow SSES | \$60,000 |
| <i>Sanitary Sewer Evaluation Study (SSES) of Goodwin Hollow watershed and rehabilitation/improvements identified within report. Improvements anticipated include lining of pipes and manholes, creation of new design standards, and other best management practices. Reduce the number and duration of Sanitary Sewer Overflows in this watershed</i> | |

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| Beverly Sewer Replacement (850'x8") | \$21,000 |
| <i>Dig up and replace five manholes and approximately 900 linear feet of 8 inch diameter clay tile pipe with 8 inch diameter PVC pipe. Existing sewer mains that have countless defects identified during routine collection system inspections considered failed infrastructure. These lines allow inflow and infiltration into the collection system during rain events contributing to wet-weather peak flows and sanitary sewer overflows.</i> | |
| Catherine Sewer Replacement (900'x8") | \$30,000 |
| <i>Dig up and replace 4 manholes and 900 linear feet of 8 inch diameter clay tile pipe with 4 new manholes and 8 inch diameter PVC pipe, will be in conjunction with planned street rehabilitation. Existing sewer mains that have countless defects identified during routine collection system inspections considered failed infrastructure. These lines allow inflow and infiltration into the collection system during rain events contributing to wet-weather peak flows and sanitary sewer overflows</i> | |
| Lebanon Apartments Liftstation Replacement | \$6,000 |
| <i>Replace existing Wet Well, Piping, Pumps and Controls. The pumps and controls have reached their useful</i> | |
| South Tower Liftstation Control Panel Replacement | \$3,000 |
| <i>Replace the pump and motor electrical control panel Over the years when a component failed in the control panel the replacement didn't fit like the original creating space constraints and safety</i> | |
| Meadows Liftstation Control Panel Replacement | \$3,000 |
| <i>Replace the pump and motor electrical control panel Over the years when a component failed in the control panel the replacement didn't fit like the original creating space constraints and safety</i> | |
| Trench Shoring and Trailer (Water partnership) | \$25,000 |
| <i>Multiple Length Hydraulic Shoring, Trench Boxes, Manhole Shield and a Enclosed Trailer to Transport Equipment to and from Jobsites. This is critical safety equipment that is required to keep our employees safe from a trench collapsing while working in a trench installing water and Wastewater utilities.</i> | |

WWTP Phase II Engineering

\$125,000

Filter and sludge improvements will include: new disc filters, conversion of backwash basin to a 30ft diameter 16ft deep waste basin providing 74k gallons of storage), bar screen upgrade at the head of plant, new sludge holding basin (80ft diameter 20ft deep holding 750k gallons), new electrical equipment control center, new bio-solids hauling truck, installation of mixers, and dissolved oxygen meters in the existing oxidation ditches. The existing equipment has been in continuous service for 35 years and has exceeded their life cycles and is reaching design capacity. The sludge improvements are needed to continue to meet the 503 regulations set by the Environmental Protection Agency.

Influent Meter Replacement

\$3,000

Replacement of Ultrasonic Non-Contacting Open Channel Flowmeter This will replace the existing meter that is in disrepair and is no longer supported to get parts or sensor

WWTP Lab Portable pH, LDO Meter

\$3,000

Replacement of EPA Compliant Multiparameter Digital Portable LBOD Meter. This will replace the existing meter that is used in daily DNR compliance testing. The meter has reached the end of its useful service life.

Wastewater Fund Total

\$425,000

Water Fund

Purchase & Install AMI

\$1,400,000

Purchase and install automated meters and database system for consumption and billing. Manpower reduction, lost revenue reduction, and customer service. Improve system losses, and outage management.

Install Fiber Optic Communications to Wells

\$35,000

Install fiber optic cable for communications to the water wells (removing existing radio communication). This will provide more reliable communication with the water wells.

| | |
|--|----------|
| Install Generator in Tower Well | \$60,000 |
| <i>To provide sufficient water pressure and fire flow in the event of a power failure.</i> | |
| Portable Trash Pump | \$2,500 |
| <i>Replacement of an older 3 Inch Portable Trash Pump used in the operation and maintenance of the distribution system, which has reached the end of its useful life.</i> | |
| Equipment/Materials Trailer | \$4,000 |
| <i>Replacement of a lightweight Equipment and Material Trailer with a heavier unit; replace an older lightweight utility trailer that is not rated to haul some of the materials and equipment used by the department.</i> | |
| Trench Shoring | \$7,000 |
| <i>Multiple Length Hydraulic Shoring, Trench Boxes, Manhole Shield and a Enclosed Trailer to Transport Equipment to and from Jobsites. This is critical safety equipment that is required to keep our employees safe from a trench collapsing while working in a trench installing water and Wastewater utilities.</i> | |
| Water Line Replacement Alley (450' x 2") | \$10,000 |
| <i>Replace approximately 450 linear feet of 1 inch galvanized water line and 10 services with a 2 inch PVC water line. The existing 1 inch galvanized line has a history of leaks.</i> | |
| Catherine Street Water Line Rep. (1,300' x 6") | \$36,000 |
| <i>Replace approximately 1,300 linear feet of 6 inch cast iron water line and 12 services with a 6 inch PVC water line. The existing 6 inch line is cast iron and has reached it expected life cycle. This is being replaced in conjunction with the street rehabilitation project</i> | |
| Water Tower Piping Improvements | \$50,000 |
| <i>Modify piping from wells and water towers to achieve recommended chlorine contact time. DNR Water system inspection recommendation.</i> | |

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| Dump Truck Replacement | \$135,000 |
| <i>Replacement an older dump truck, that has reached its useful life, in accordance with the capitalization policy.</i> | |
| Lab Incubator | \$2,000 |
| <i>Replacement of a 10+ year old incubator that is used for water/Wastewater sample testing, with an EPA Compliant Lab Incubator; the present model has reached the end of its useful life.</i> | |
| Water Towers Renovation | \$723,050 |
| <i>Renovation of two water towers, consisting of sandblasting the exterior and repainting interior and exterior and minor repairs to the vents and hatches as needed. Renovation is required because the interior and exterior coating system has exceeded its life cycle. Failure of the coating system will lead to contamination and deterioration of the tank compromising the integrity of the structure.</i> | |
| Water Fund Total | <u>\$2,464,550</u> |
| Total Capital | <u>\$9,818,251</u> |

Statement of Budgeted Revenues and Expenditures and Changes in Fund Balance

| | Estimated Beginning Balance | Revenues | Expenditures | Projected Ending Balance | Percent Change in Fund balance |
|----------------------------|-----------------------------|----------------------|----------------------|--------------------------|--------------------------------|
| General | \$ 999,138 | \$ 6,416,950 | \$ 6,668,016 | \$ 748,071 | -25.13% |
| Street | \$ 667,300 | \$ 2,589,731 | \$ 2,625,022 | \$ 632,010 | -5.29% |
| Capital | \$ 3,161,803 | \$ 1,590,000 | \$ 3,536,374 | \$ 1,215,429 | -61.56% |
| Tourism | \$ 40,204 | \$ 215,000 | \$ 203,119 | \$ 52,085 | 29.55% |
| Economic Development | \$ (535,576) | \$ 2,988,818 | \$ 2,331,496 | \$ 121,746 | -122.73% |
| Community Development | \$ 35,796 | \$ 402,475 | \$ 402,475 | \$ 35,796 | 0.00% |
| Service | \$ - | \$ 840,229 | \$ 840,229 | \$ - | 0.00% |
| Benefits | \$ 287,966 | \$ 2,627,878 | \$ 2,558,700 | \$ 357,144 | 24.02% |
| Airport | \$ 9,888 | \$ 414,600 | \$ 416,900 | \$ 7,588 | -23.26% |
| Downtown Business District | \$ 12,899 | \$ 34,685 | \$ 21,750 | \$ 25,834 | 100.28% |
| Parks | \$ 508,550 | \$ 628,550 | \$ 935,312 | \$ 201,788 | -60.32% |
| Electric | \$ 7,744,126 | \$ 28,152,000 | \$ 28,526,422 | \$ 7,369,703 | -4.83% |
| Fiber | \$ 403,286 | \$ 103,000 | \$ 199,058 | \$ 307,228 | -23.82% |
| Wastewater | \$ 1,124,705 | \$ 2,391,000 | \$ 2,560,399 | \$ 955,305 | -15.06% |
| Water | \$ 2,438,747 | \$ 1,843,000 | \$ 3,938,734 | \$ 343,013 | -85.93% |
| GRAND TOTAL | \$ 16,898,832 | \$ 51,237,916 | \$ 55,764,006 | \$ 12,372,742 | -26.78% |

Explanation of Changes in Fund Balance Greater than 10%:

The **General Fund** is scheduled to decrease by 25.13% due to Capital investment in storm water projects, and other capital purchases.

The **Capital Fund** is scheduled to decrease by 61.56% due to planned investment in the Civic Center, Park and Public Safety.

The **Tourism Fund** is scheduled to increase by 29.55% due to an internal transfer to offset personnel cost, allowing the lodging tax be used for direct marketing expenditures.

The **Economic Development Fund** is scheduled to decrease by 122.73% due to change in capital activity and assets.

The **Benefits Fund** is scheduled to increase by 24.02% due to increase funding from other funds paying the benefit portion of the health insurance administration cost.

The **Airport Fund** is scheduled to decrease by 23.26% due to planned capital project to improve the surface of the runway.

The **Downtown Business District Fund** is scheduled to increase by 100.28% due to the forgiveness of the debt related to the public parking along the railroad tracks.

The **Parks Fund** is scheduled to decrease by 60.32% due to planned implementation of the Park Master Plan projects.

The **Fiber Fund** is scheduled to decrease by 23.82% due to planned investment in information technology, and a loop connecting substation 5 and 6 to feed the new middle school.

The **Wastewater Fund** is scheduled to decrease by 15.06% due to planned design work to the Wastewater treatment plant and system improvements and evaluation.

The **Water Fund** is scheduled to decrease 85.93% due to planned improvement to two water towers

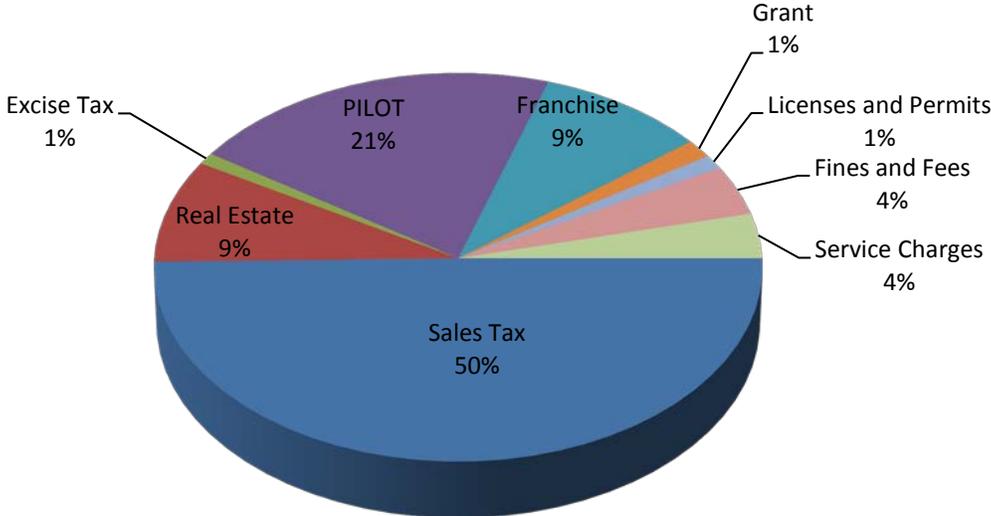
Departmental Summaries



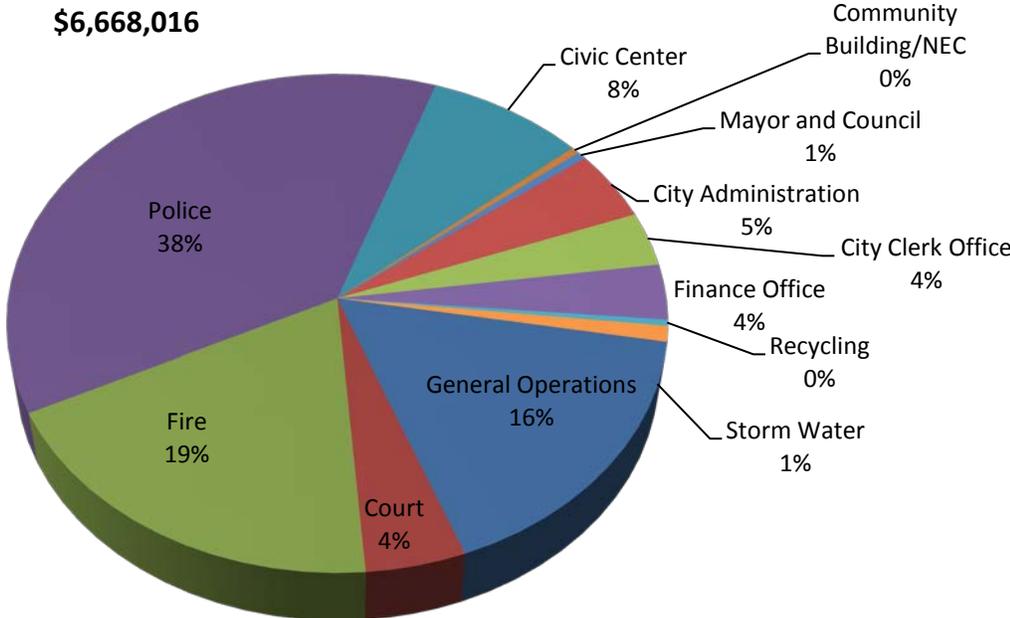
General Fund

The General Fund accounts for all revenue and expenses associated with the traditional services provided by the city government. These services fall into the broad categories of general administration, public safety, community buildings, municipal court, recycling, and storm water. Primary revenue resources for this fund include taxes-sales, real estate, and cigarette; franchise fees; PILOTs (paid in lieu of taxes); beverage licenses; court fines and fees; and other service payments.

General Funds Available by Category
\$6,416,950



General Fund Expense by Department
\$6,668,016

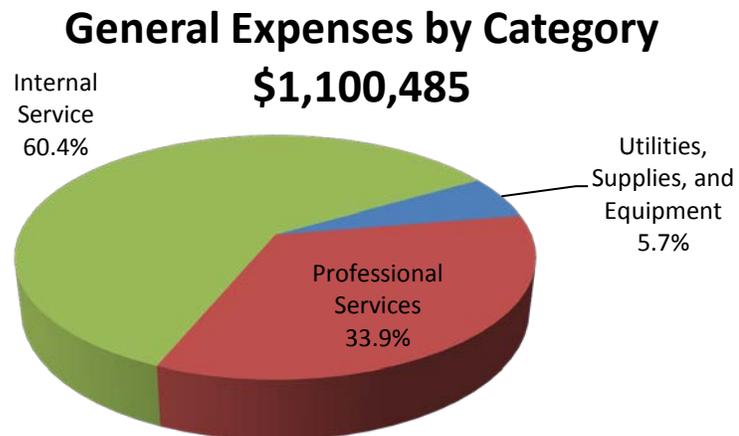


General Fund Revenue and Expenses by Category

| General Fund | 2013 Budget | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ 3,734,850 | \$ 3,799,400 | \$ 3,828,000 | \$ 3,806,400 |
| Franchise Fees | \$ 421,500 | \$ 520,500 | \$ 648,500 | \$ 601,000 |
| PILOTs | \$ 1,333,905 | \$ 1,227,650 | \$ 1,210,000 | \$ 1,327,650 |
| Intergovernmental | \$ 21,000 | \$ 21,000 | \$ 8,500 | \$ 26,000 |
| Service Charges | \$ 19,250 | \$ 20,450 | \$ 24,700 | \$ 22,450 |
| Rentals | \$ 189,000 | \$ 200,100 | \$ 235,500 | \$ 238,600 |
| Licenses and Permits | \$ 27,500 | \$ 32,000 | \$ 33,000 | \$ 37,000 |
| Fines | \$ 304,400 | \$ 195,400 | \$ 267,100 | \$ 265,600 |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ 61,600 | \$ 92,250 | \$ 81,375 | \$ 92,250 |
| Internal Service Revenue | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 6,113,005 | \$ 6,108,750 | \$ 6,336,675 | \$ 6,416,950 |
| | | | | |
| Expenses | | | | |
| Personnel | \$ 4,174,168 | \$ 4,437,733 | \$ 4,233,115 | \$ 4,409,309 |
| Capital | \$ 86,750 | \$ 171,630 | \$ 70,050 | \$ 149,620 |
| Debt | \$ - | \$ - | \$ - | \$ - |
| Grants | \$ 26,765 | \$ 22,000 | \$ 14,500 | \$ 22,000 |
| Utilities | \$ 342,469 | \$ 360,145 | \$ 361,545 | \$ 301,773 |
| Professional Services | \$ 605,702 | \$ 686,215 | \$ 682,560 | \$ 759,630 |
| Supplies and Materials | \$ 113,233 | \$ 119,160 | \$ 149,675 | \$ 113,950 |
| Tools, Equipment, and Vehicles | \$ 201,500 | \$ 263,850 | \$ 225,425 | \$ 246,800 |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ 675,759 | \$ 600,485 | \$ 565,600 | \$ 664,935 |
| Total Expensee | \$ 6,226,346 | \$ 6,661,218 | \$ 6,302,470 | \$ 6,668,016 |

General Administration

This program accounts for the revenues which include taxes, franchise, PILOT, permits, and community development revenues as well as expenditures such as utilities for municipal center, professional services and insurances city wide.



| General Fund-General Revenue | | | FY13 | FY14 | FY14 | FY15 |
|------------------------------|---|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 4-100-1000.001 | Tax-Sales 1% | \$3,160,000 | \$3,160,000 | \$3,209,000 | \$3,190,000 |
| 01 | 4-100-1000.003 | Tax-Real Estate | \$519,000 | \$578,000 | \$551,000 | \$555,000 |
| 01 | 4-100-1000.004 | Tax-Cigarette | \$55,000 | \$58,000 | \$65,500 | \$58,000 |
| 01 | 4-100-1000.005 | Tax-Financial Institute | \$850 | \$3,400 | \$2,500 | \$3,400 |
| | Total Tax Revenue | | \$3,734,850 | \$3,799,400 | \$3,828,000 | \$3,806,400 |
| 01 | 4-100-1005.001 | Franchise-Telephone | \$55,000 | \$70,000 | \$54,000 | \$60,000 |
| 01 | 4-100-1005.002 | Franchise-Natural Gas | \$60,000 | \$135,000 | \$193,000 | \$190,000 |
| 01 | 4-100-1005.003 | Franchise-Cable Television | \$64,000 | \$73,000 | \$76,500 | \$78,000 |
| 01 | 4-100-1005.004 | Franchise-Cellular | \$152,500 | \$152,500 | \$175,000 | \$180,000 |
| 01 | 4-100-1005.005 | Franchise-Laclede Electric | \$90,000 | \$90,000 | \$95,000 | \$93,000 |
| 01 | 4-100-1005.006 | Franchise-Telephone Protest | \$0 | \$0 | \$55,000 | \$0 |
| | Total Franchise Revenue | | \$421,500 | \$520,500 | \$648,500 | \$601,000 |
| 01 | 4-100-1010.001 | PILOT-Electric | \$1,243,755 | \$1,135,000 | \$1,121,000 | \$1,235,000 |
| 01 | 4-100-1010.002 | PILOT-Water | \$85,000 | \$87,500 | \$84,000 | \$87,500 |
| 01 | 4-100-1010.003 | PILOT-Fiber | \$5,150 | \$5,150 | \$5,000 | \$5,150 |
| | Total PILOT Revenue | | \$1,333,905 | \$1,227,650 | \$1,210,000 | \$1,327,650 |
| | Total Local Taxes | | \$5,490,255 | \$5,547,550 | \$5,686,500 | \$5,735,050 |
| 01 | 4-100-3000.005 | House Inspections | \$16,000 | \$16,000 | \$15,000 | \$16,000 |
| 01 | 4-100-3000.006 | Compliance Cleanup | \$1,000 | \$1,000 | \$3,000 | \$3,000 |
| 01 | 4-100-3000.007 | Advertising Reimbursement | \$350 | \$350 | \$400 | \$350 |
| | Total Service Charges and Fees Revenue | | \$17,350 | \$17,350 | \$18,400 | \$19,350 |
| 01 | 4-100-3010.003 | Misc.-Interest | \$15,000 | \$15,000 | \$7,500 | \$15,000 |

| General Fund-General Revenue | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------|---|-----------------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | | Income | | | | |
| 01 | 4-100-3010.006 | Misc.-Miscellaneous | \$6,000 | \$6,000 | \$5,000 | \$6,000 |
| | Total Miscellaneous Revenue | | \$21,000 | \$21,000 | \$12,500 | \$21,000 |
| | Total Services Charges, Rentals, Miscellaneous | | \$38,350 | \$38,350 | \$30,900 | \$40,350 |
| 01 | 4-100-4000.001 | Licenses-Beverage | \$20,000 | \$20,000 | \$20,000 | \$25,000 |
| 01 | 4-100-4005.001 | Permits-Building | \$7,500 | \$12,000 | \$13,000 | \$12,000 |
| | Total Licenses and Permits | | \$27,500 | \$32,000 | \$33,000 | \$37,000 |
| | Total General Revenue | | \$5,556,105 | \$5,617,900 | \$5,750,400 | \$5,812,400 |
| General Fund - General Expenses | | | FY3 | FY14 | FY14 | FY15 |
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-100-2005.000 | Capital Exp-Land and Improvements | \$0 | \$0 | \$1,100 | \$0 |
| | Total Capital Expense | | \$0 | \$0 | \$1,100 | \$0 |
| 01 | 5-100-5000.001 | Utilities-Electric | \$43,200 | \$44,000 | \$39,500 | \$44,000 |
| 01 | 5-100-5000.002 | Utilities-Water | \$485 | \$500 | \$100 | \$500 |
| 01 | 5-100-5000.003 | Utilities-Sewer | \$375 | \$200 | \$150 | \$200 |
| 01 | 5-100-5005.002 | Utilities-Natural Gas | \$2,000 | \$2,000 | \$1,000 | \$2,000 |
| 01 | 5-100-5010.001 | Utilities-Landline and Fiber | \$10,150 | \$12,000 | \$12,000 | \$12,000 |
| 01 | 5-100-5025.001 | Utilities-Solid Waste | \$0 | \$0 | \$100 | \$0 |
| | Total Utilities Expense | | \$56,210 | \$58,700 | \$52,850 | \$58,700 |
| 01 | 5-100-6000.001 | Prof Services-Legal | \$60,500 | \$60,000 | \$63,000 | \$61,000 |
| 01 | 5-100-6000.002 | Prof Services-Engineering | \$0 | \$0 | \$0 | \$50,000 |
| 01 | 5-100-6000.006 | Prof Services-Auditing | \$43,000 | \$50,000 | \$50,000 | \$45,000 |
| 01 | 5-100-6000.009 | Prof Services-Collection Agency | \$1,500 | \$0 | \$0 | \$0 |
| 01 | 5-100-6000.011 | Prof Services-Dues and License | \$2,975 | \$3,500 | \$1,000 | \$3,500 |
| 01 | 5-100-6000.014 | Prof Services-Events & Functions | \$4,550 | \$5,000 | \$7,000 | \$5,000 |
| 01 | 5-100-6000.015 | Prof Services-Service Contracts | \$6,000 | \$8,000 | \$9,000 | \$9,500 |
| 01 | 5-100-6000.016 | Prof Services-Taxes and Fees | \$450 | \$600 | \$500 | \$600 |
| | Total General Professional Service Expense | | \$118,975 | \$127,100 | \$130,500 | \$174,600 |
| 01 | 5-100-6005.003 | Insurance-Building & Property | \$5,600 | \$5,700 | \$7,750 | \$8,100 |
| 01 | 5-100-6005.004 | Insurance-Boiler & Machinery | \$22,500 | \$22,500 | \$22,500 | \$22,500 |
| 01 | 5-100-6005.006 | Insurance-Terrorism | \$1,500 | \$1,500 | \$0 | \$0 |
| 01 | 5-100-6005.007 | Insurance-City Government | \$85,000 | \$85,000 | \$91,000 | \$91,000 |
| 01 | 5-100-6005.008 | Insurance-City Street | \$1,500 | \$1,500 | \$2,000 | \$2,000 |
| 01 | 5-100-6005.009 | Insurance-Directors and Officers | \$2,197 | \$2,000 | \$1,100 | \$1,500 |
| 01 | 5-100-6005.010 | Insurance-Umbrella | \$33,000 | \$33,000 | \$33,000 | \$33,000 |

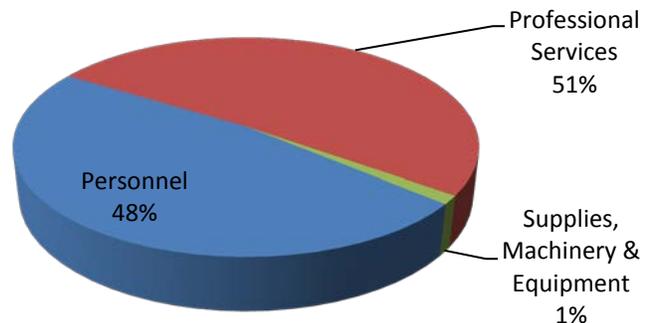
| General Fund _ General Expenses | | | FY3 | FY14 | FY14 | FY15 |
|---------------------------------|--|------------------------------|--------------------|------------------|------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-100-6005.011 | Insurance-Uninsured | \$2,025 | \$2,100 | \$2,100 | \$2,100 |
| 01 | 5-100-6005.017 | Insurance-Employee Benefits | \$350 | \$350 | \$400 | \$500 |
| 01 | 5-100-6005.018 | Insurance-Employee Practices | \$4,200 | \$4,200 | \$4,500 | \$4,500 |
| | Total Insurance Expense | | \$157,872 | \$157,850 | \$164,350 | \$165,200 |
| 01 | 5-100-6010.003 | Advertising-Print | \$350 | \$350 | \$150 | \$350 |
| | Total Advertising Expense | | \$350 | \$350 | \$150 | \$350 |
| 01 | 5-100-6015.000 | Service Agreements-General | \$32,500 | \$33,000 | \$32,500 | \$33,000 |
| | Total Service Agreement Expense | | \$32,500 | \$33,000 | \$32,500 | \$33,000 |
| | Total Professional Service Expense | | \$309,697 | \$318,300 | \$327,500 | \$373,150 |
| 01 | 5-100-7000.001 | Supplies-Operational | \$2,500 | \$3,000 | \$2,500 | \$3,000 |
| 01 | 5-100-7005.003 | Supplies-Postage | \$50 | \$200 | \$150 | \$200 |
| 01 | 5-100-7010.003 | Supplies-Breakroom | \$250 | \$250 | \$250 | \$250 |
| | Total General Office Supplies Expense | | \$2,800 | \$3,450 | \$2,900 | \$3,450 |
| 01 | 5-100-8300.001 | Equipment-Repair | \$1,800 | \$0 | \$600 | \$250 |
| 01 | 5-100-8300.002 | Equipment-Maintenance | \$75 | \$0 | \$0 | \$0 |
| | Total Equipment Expense | | \$1,875 | \$0 | \$600 | \$250 |
| 01 | 5-100-9910.000 | Internal Service-Personnel | \$603,759 | \$545,885 | \$540,000 | \$626,935 |
| | Total Internal Service-Personnel | | \$603,759 | \$545,885 | \$540,000 | \$626,935 |
| 01 | 5-100-9999.000 | Interfund Transfer | \$72,000 | \$54,600 | \$54,600 | \$38,000 |
| | Total Interfund Transfer | | \$72,000 | \$54,600 | \$54,600 | \$38,000 |
| | Total Internal Service | | \$675,759 | \$600,485 | \$594,600 | \$664,935 |
| | Total General Expense | | \$1,046,341 | \$980,935 | \$979,550 | \$1,100,485 |

Municipal Court

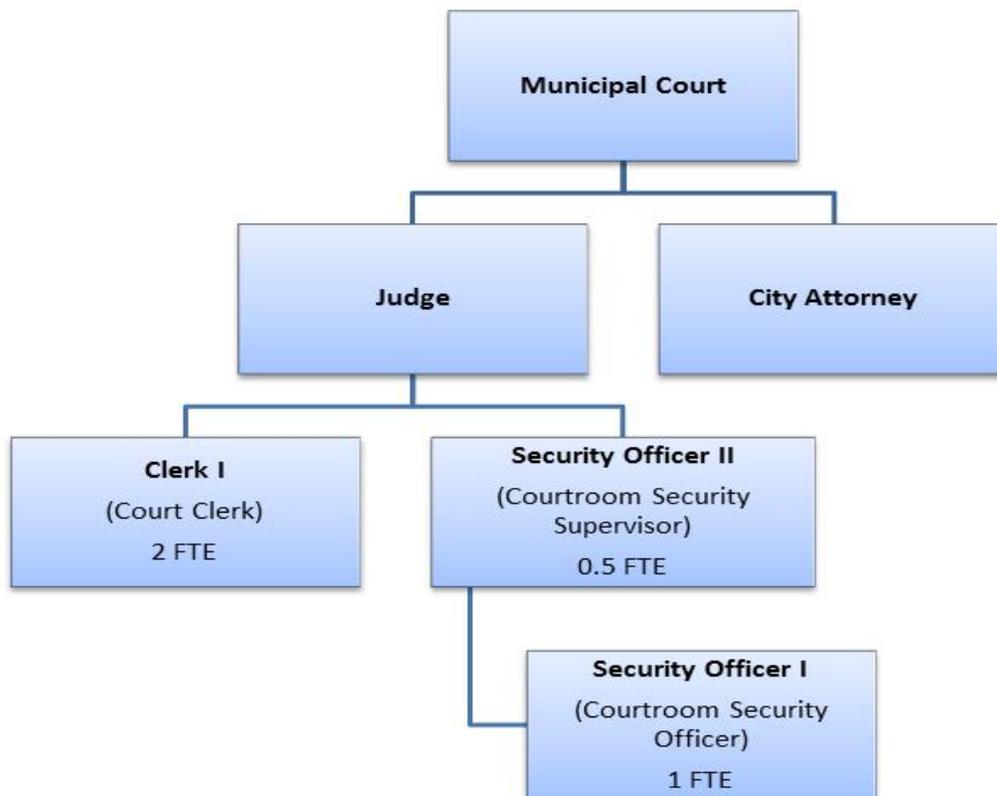
The Court is the judicial branch of City government. The municipal court has original jurisdiction to hear and determine all cases involving alleged violations of the Code of Ordinances and other ordinances of the city. The municipal court is subject to the general administrative authority of the presiding judge of the circuit court, and the municipal judge and municipal court personnel obey his directives. The municipal judge designates who is to serve as the clerk of the municipal court and has the power to designate one or more deputy clerks to serve in absence of the clerk.

The duties of the clerk and the deputy clerks include but are not limited to issuing warrants, collecting fines, taking oaths and affirmations, accepting signed complaints, signing and issuing subpoenas, and maintaining a complete copy of the ordinances of the city.

Court Expense by Category \$298,735



Municipal Court Organizational Chart

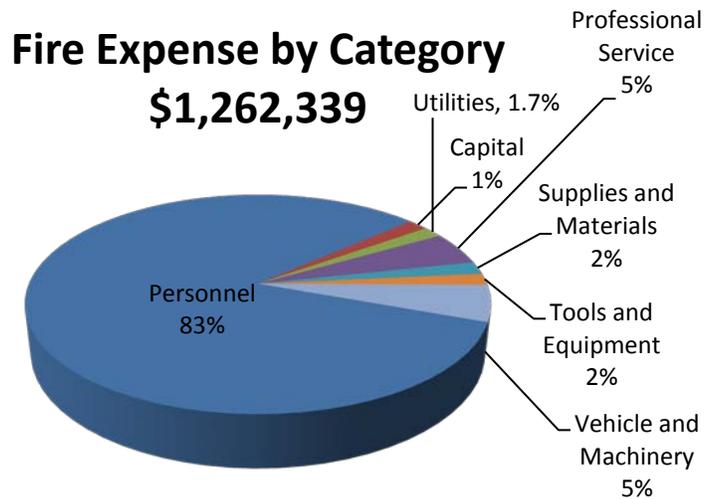


| General Fund-Municipal Court | | | FY13 | FY14 | FY14 | FY15 |
|---|---------------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| General Fund -Municipal Court Revenues | | | | | | |
| 01 | 4-105-3010.006 | Misc.-Miscellaneous | \$3,600 | \$1,000 | \$750 | \$1,000 |
| | Total Miscellaneous Revenue | | \$3,600 | \$1,000 | \$750 | \$1,000 |
| 01 | 4-105-5000.001 | Fines-Court Fines and Costs | \$250,000 | \$125,000 | \$197,000 | \$195,000 |
| 01 | 4-105-5000.002 | Fines-Court Ordered Payments | \$50,000 | \$65,000 | \$64,000 | \$65,000 |
| | Total Fines Revenue | | \$300,000 | \$190,000 | \$261,000 | \$260,000 |
| | Total Municipal Court Revenues | | \$303,600 | \$191,000 | \$261,750 | \$261,000 |
| General Fund-Municipal Court Expenses | | | FY13 | FY14 | FY14 | FY15 |
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-105-1000.001 | Fulltime Salary | \$53,903 | \$27,000 | \$28,000 | \$29,000 |
| 01 | 5-105-1000.002 | Part Time Salary | \$58,000 | \$92,000 | \$77,000 | \$90,000 |
| 01 | 5-105-1000.005 | Fulltime Overtime | \$350 | \$1,250 | \$0 | \$500 |
| | Total Salaries Expense | | \$112,253 | \$120,250 | \$105,000 | \$119,500 |
| 01 | 5-105-1005.001 | Health Premium-Employee | \$12,810 | \$3,900 | \$4,500 | \$5,280 |
| 01 | 5-105-1005.003 | Dental Premium-Employee | \$600 | \$300 | \$325 | \$300 |
| | Total Insurance Expense | | \$13,410 | \$4,200 | \$4,825 | \$5,580 |
| 01 | 5-105-1010.001 | Life Insurance | \$110 | \$55 | \$60 | \$110 |
| | Total Life Insurance Expense | | \$110 | \$55 | \$60 | \$110 |
| 01 | 5-105-1015.001 | Lagers-General | \$7,725 | \$3,870 | \$3,870 | \$4,010 |
| 01 | 5-105-1015.004 | Deferred Comp-Employer | \$1,300 | \$650 | \$650 | \$650 |
| | Total Retirement Expense | | \$9,025 | \$4,520 | \$4,520 | \$4,660 |
| 01 | 5-105-1020.001 | FICA-Employer | \$7,341 | \$7,460 | \$6,500 | \$7,410 |
| 01 | 5-105-1020.002 | Medicare-Employer | \$1,717 | \$1,740 | \$1,500 | \$1,730 |
| 01 | 5-105-1020.003 | Unemployment Compensation | \$1,184 | \$1,203 | \$1,000 | \$1,195 |
| | Total Payroll Taxes Expense | | \$10,242 | \$10,403 | \$9,000 | \$10,335 |
| 01 | 5-105-1025.001 | Employee-Uniforms | \$500 | \$500 | \$250 | \$500 |
| 01 | 5-105-1025.002 | Employee-Dues/License/Membership | \$400 | \$400 | \$450 | \$400 |
| 01 | 5-105-1025.004 | Employee-Travel/Hotel | \$500 | \$500 | \$2,500 | \$500 |
| 01 | 5-105-1025.005 | Employee-Training | \$500 | \$750 | \$650 | \$750 |
| | Total Employee Expense | | \$1,900 | \$2,150 | \$3,850 | \$2,150 |
| | Total Personnel Expense | | \$146,940 | \$141,578 | \$127,255 | \$142,335 |
| 01 | 5-105-6000.005 | Prof Services-Temporary Employees | \$0 | \$1,500 | \$250 | \$1,500 |
| 01 | 5-105-6000.007 | Prof services-Toxicology Test | \$25 | \$0 | \$50 | \$100 |
| 01 | 5-105-6000.011 | Prof Services-Dues and License | \$2,200 | \$2,000 | \$0 | \$1,000 |

| General Fund-Municipal Court Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------------|--|--|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-105-6000.015 | Prof Services-Service Contracts | \$119,500 | \$150,000 | \$145,000 | \$150,000 |
| | Total General Professional Service Expense | | \$121,725 | \$153,500 | \$145,300 | \$152,600 |
| 01 | 5-105-6005.002 | Insurance-Equipment | \$100 | \$100 | \$50 | \$100 |
| | Total Insurance Expense | | \$100 | \$100 | \$50 | \$100 |
| 01 | 5-105-6010.002 | Advertising-Employee | \$0 | \$0 | \$125 | \$0 |
| | Total Advertising Expense | | \$0 | \$0 | \$125 | \$0 |
| | Total Professional Service Expense | | \$121,825 | \$153,600 | \$145,475 | \$152,700 |
| 01 | 5-105-7000.003 | Supplies-Desk Accessories-Small Office Equipment | \$750 | \$750 | \$200 | \$250 |
| 01 | 5-105-7005.001 | Supplies-Printing | \$575 | \$750 | \$650 | \$250 |
| 01 | 5-105-7005.002 | Supplies-Mailing | \$275 | \$350 | \$300 | \$250 |
| 01 | 5-105-7005.003 | Supplies-Postage | \$150 | \$200 | \$50 | \$100 |
| 01 | 5-105-7005.004 | Supplies-Paper | \$500 | \$500 | \$175 | \$250 |
| | Total General Office Supplies Expense | | \$2,250 | \$2,550 | \$2,575 | \$1,100 |
| 01 | 5-105-8300.002 | Equipment-Maintenance | \$2,400 | \$2,000 | \$2,500 | \$2,500 |
| | Total Machinery and Equipment Expense | | \$2,400 | \$2,000 | \$2,500 | \$2,500 |
| 01 | 5-105-8600.005 | Vehicle-Fuel | \$25 | \$250 | \$100 | \$100 |
| | Total Vehicle Expense | | \$25 | \$250 | \$100 | \$100 |
| | Total Tools, Machinery, and Vehicle Expense | | \$2,425 | \$2,250 | \$2,600 | \$2,600 |
| | Total Municipal Court Expense | | \$273,440 | \$299,978 | \$277,905 | \$298,735 |

Fire Department

The City of Lebanon Fire Department is a career department committed to providing the highest level of public safety to the community, visitors, and neighbors. The department protects lives and property through fire suppression, emergency medical care, technical rescue, hazardous material mitigation, disaster management, fire prevention and public education. This department supports training, equipment, supplies, and personnel that are needed.



Goal: Extend the useful life and aesthetic qualities of fire department facilities through a preventative maintenance schedule.

Strategy: Perform minor repairs and cleaning focusing on the interior of the living quarters and members work locations. Maintain the buildings, appliances, and other systems utilized by the department at a high level of reliability and habitability.

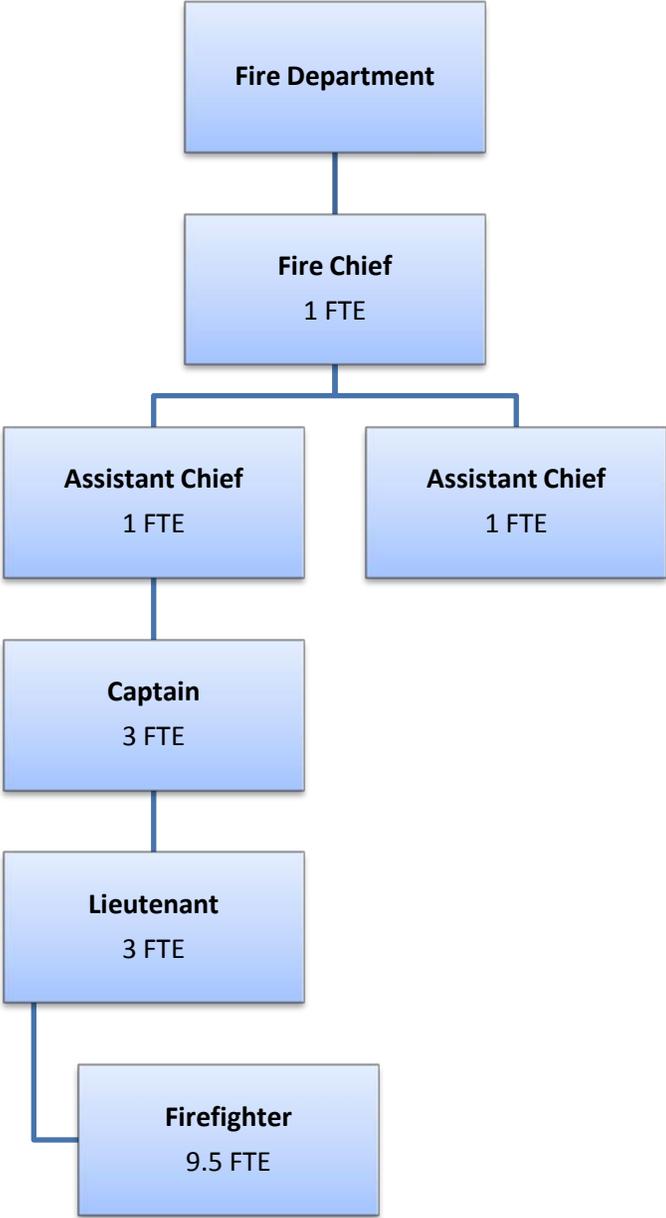
Budgetary Factor: Availability of Capital Funds

Goal: Enhance firefighter safety and effectiveness by initiating a pre-fire planning process for commercial structures

Strategy: Provide laptop computers or tablets which will contain information collected including building construction, nearest hydrant, needed water flow, and hazards associated with a specific property.

Budgetary Factor: Limited impact on funds as much of the necessary computer infrastructure has been obtained.

Fire Department Organizational Chart



| General Fund-Fire Department Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------------|-------------------------------------|--------------------------------------|--------------------|--------------------|------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-110-1000.001 | Fulltime Salary | \$638,267 | \$677,000 | \$600,000 | \$656,000 |
| 01 | 5-110-1000.002 | Part Time Salary | \$30,357 | \$128,000 | \$16,000 | \$11,000 |
| 01 | 5-110-1000.008 | Fire Call Back Pay | \$55,252 | \$26,000 | \$63,000 | \$40,100 |
| | Total Salaries Expense | | \$723,876 | \$831,000 | \$679,000 | \$707,100 |
| 01 | 5-110-1005.000 | Benefits-General | \$0 | \$0 | \$0 | \$0 |
| 01 | 5-110-1005.001 | Health Premium-Employee | \$58,725 | \$42,900 | \$37,000 | \$52,800 |
| 01 | 5-110-1005.002 | Health Premium-Family | \$71,495 | \$58,800 | \$63,500 | \$64,920 |
| 01 | 5-110-1005.003 | Dental Premium-Employee | \$5,100 | \$4,800 | \$4,700 | \$4,800 |
| 01 | 5-110-1005.004 | Dental Premium-Family | \$427 | \$600 | \$400 | \$600 |
| | Total Insurance Expense | | \$135,747 | \$107,100 | \$105,600 | \$123,120 |
| 01 | 5-110-1010.001 | Life Insurance | \$320 | \$1,320 | \$900 | \$1,540 |
| | Total Life Insurance Expense | | \$320 | \$1,320 | \$900 | \$1,540 |
| 01 | 5-110-1015.003 | Lagers-Fire | \$72,979 | \$73,815 | \$68,000 | \$66,130 |
| 01 | 5-110-1015.004 | Deferred Comp-Employer | \$9,200 | \$8,450 | \$8,700 | \$9,464 |
| | Total Retirement Expense | | \$82,179 | \$82,265 | \$76,700 | \$75,594 |
| 01 | 5-110-1020.001 | FICA-Employer | \$41,857 | \$51,520 | \$40,000 | \$43,840 |
| 01 | 5-110-1020.002 | Medicare-Employer | \$9,930 | \$12,050 | \$9,500 | \$10,250 |
| 01 | 5-110-1020.003 | Unemployment Compensation | \$7,880 | \$8,310 | \$7,000 | \$7,071 |
| 01 | 5-110-1020.004 | Workman's Compensation | \$33,500 | \$43,780 | \$38,500 | \$43,780 |
| | Total Payroll Taxes Expense | | \$93,167 | \$115,660 | \$95,000 | \$104,941 |
| 01 | 5-110-1025.001 | Employee-Uniforms | \$12,500 | \$8,475 | \$12,000 | \$14,000 |
| 01 | 5-110-1025.002 | Employee-Dues/License/Membership | \$4,750 | \$565 | \$800 | \$564 |
| 01 | 5-110-1025.003 | Employee-Books | \$500 | \$0 | \$0 | \$0 |
| 01 | 5-110-1025.004 | Employee-Travel/Hotel | \$0 | \$1,800 | \$0 | \$1,800 |
| 01 | 5-110-1025.005 | Employee-Training | \$3,000 | \$14,450 | \$13,000 | \$14,450 |
| 01 | 5-110-1025.006 | Employee-Recognition | \$500 | \$500 | \$150 | \$500 |
| 01 | 5-110-1025.008 | Employee-Hazmat Physicals | \$2,025 | \$8,960 | \$400 | \$1,000 |
| 01 | 5-110-1025.009 | Employee-Tuition Assistance | \$2,000 | \$0 | \$0 | \$2,000 |
| | Total Employee Expense | | \$25,275 | \$34,750 | \$26,350 | \$34,314 |
| | Total Personnel Expense | | \$1,060,564 | \$1,172,095 | \$983,550 | \$1,046,609 |
| 01 | 5-110-2010.000 | Capital Exp-Building and Improvement | \$6,450 | \$14,000 | \$0 | \$6,000 |
| 01 | 5-110-2015.000 | Capital Exp-Furniture and Fixtures | \$4,400 | \$14,600 | \$10,500 | \$0 |
| 01 | 5-110-2020.000 | Capital Exp-Machinery and Equipment | \$3,700 | \$0 | \$1,500 | \$14,500 |
| 01 | 5-110-2025.000 | Capital Exp-Vehicles | \$750 | \$0 | \$0 | \$0 |
| | Total Capital Expense | | \$15,300 | \$28,600 | \$12,000 | \$20,500 |
| 01 | 5-110-5000.001 | Utilities-Electric | \$17,150 | \$20,700 | \$17,750 | \$14,500 |
| 01 | 5-110-5000.002 | Utilities-Water | \$1,000 | \$600 | \$200 | \$240 |

| General Fund-Fire Department Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------------|---|--|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-110-5000.003 | Utilities-Sewer | \$500 | \$210 | \$250 | \$300 |
| 01 | 5-110-5010.001 | Utilities-Landline and Fiber | \$1,150 | \$1,200 | \$1,275 | \$1,200 |
| 01 | 5-110-5015.001 | Utilities-Cell Phones | \$1,300 | \$1,155 | \$1,150 | \$1,155 |
| 01 | 5-110-5020.002 | Utilities-Internet Mobile | \$2,400 | \$2,400 | \$1,000 | \$2,400 |
| 01 | 5-110-5025.001 | Utilities-Solid Waste | \$800 | \$720 | \$720 | \$720 |
| | Total Utilities Expense | | \$24,300 | \$26,985 | \$22,345 | \$20,515 |
| 01 | 5-110-6000.001 | Prof Services-Legal | \$8,000 | \$8,000 | \$36,000 | \$22,500 |
| 01 | 5-110-6000.007 | Prof Services-Toxicology Testing | \$875 | \$1,700 | \$600 | \$1,500 |
| 01 | 5-110-6000.008 | Prof Services-MSHP Background Checks | \$100 | \$100 | \$50 | \$100 |
| 01 | 5-110-6000.018 | Prof Services-Damage Claims | \$0 | \$1,000 | \$275 | \$1,000 |
| | Total General Professional Service Expense | | \$8,975 | \$10,800 | \$36,925 | \$25,100 |
| 01 | 5-110-6005.001 | Insurance-Vehicle | \$25,400 | \$30,400 | \$21,750 | \$30,400 |
| 01 | 5-110-6005.002 | Insurance-Equipment | \$100 | \$100 | \$500 | \$740 |
| 01 | 5-110-6005.003 | Insurance-Building & Property | \$800 | \$800 | \$800 | \$700 |
| 01 | 5-110-6005.015 | Insurance-Notary Bond | \$50 | \$0 | \$0 | \$0 |
| | Total Insurance Expense | | \$26,350 | \$31,300 | \$23,050 | \$31,840 |
| 01 | 5-110-6010.002 | Advertising-Employee Recruitment | \$200 | \$250 | \$0 | \$100 |
| 01 | 5-110-6010.003 | Advertising-Print | \$350 | \$250 | \$300 | \$200 |
| | Total Advertising Expense | | \$550 | \$500 | \$300 | \$300 |
| 01 | 5-110-6020.000 | Software-Annual Renewal/Maintenance-General | \$3,150 | \$4,725 | \$5,000 | \$4,725 |
| | Total Software Expense | | \$3,150 | \$4,725 | \$5,000 | \$4,725 |
| | Total Professional Service Expense | | \$39,025 | \$47,325 | \$65,275 | \$61,965 |
| 01 | 5-110-7000.001 | Supplies-Operational | \$2,300 | \$2,750 | \$700 | \$2,750 |
| 01 | 5-110-7000.002 | Supplies-Computer Accessories | \$500 | \$500 | \$0 | \$250 |
| 01 | 5-110-7000.003 | Supplies-Desk Accessories-Small Office Equipment | \$1,000 | \$1,100 | \$50 | \$500 |
| 01 | 5-110-7005.001 | Supplies-Printing | \$500 | \$500 | \$150 | \$500 |
| 01 | 5-110-7005.002 | Supplies-Mailing | \$175 | \$220 | \$50 | \$200 |
| 01 | 5-110-7005.003 | Supplies-Postage | \$500 | \$575 | \$150 | \$500 |
| 01 | 5-110-7005.004 | Supplies-Paper | \$1,000 | \$650 | \$250 | \$350 |
| 01 | 5-110-7005.005 | Supplies-Forms | \$500 | \$250 | \$0 | \$100 |
| 01 | 5-110-7005.006 | Supplies-Promo-Education | \$1,625 | \$1,000 | \$2,500 | \$2,400 |
| 01 | 5-110-7010.001 | Supplies-Janitorial | \$2,500 | \$2,500 | \$2,000 | \$2,500 |
| 01 | 5-110-7010.002 | Supplies-Cleaning and Sanitation | \$500 | \$500 | \$100 | \$400 |
| 01 | 5-110-7010.003 | Supplies-Break Room | \$1,200 | \$1,300 | \$1,200 | \$1,300 |
| | Total General Office Supplies Expense | | \$12,300 | \$11,845 | \$7,150 | \$11,750 |
| 01 | 5-110-7015.001 | Supplies-Medical | \$2,900 | \$2,750 | \$3,600 | \$2,750 |

| General Fund-Fire Department Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------------|--|-----------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-110-7015.002 | Supplies-Hazmat | \$5,500 | \$5,500 | \$500 | \$5,000 |
| 01 | 5-110-7015.004 | Supplies-Safety | \$1,000 | \$750 | \$50 | \$500 |
| | Total Medical and Safety Supplies Expense | | \$9,400 | \$9,000 | \$4,150 | \$8,250 |
| | Total Supplies Expense | | \$21,700 | \$20,845 | \$11,300 | \$20,000 |
| 01 | 5-110-7510.004 | Materials-Hardware | \$2,300 | \$2,650 | \$750 | \$2,250 |
| 01 | 5-110-7510.005 | Materials-Fixtures | \$1,500 | \$1,250 | \$500 | \$1,250 |
| 01 | 5-110-7510.006 | Materials-Wire | \$2,750 | \$0 | \$0 | \$0 |
| | Total Material Expense | | \$6,550 | \$3,900 | \$1,250 | \$3,500 |
| 01 | 5-110-8000.001 | Tools-Repair | \$500 | \$500 | \$50 | \$500 |
| 01 | 5-110-8000.002 | Tools- Maintenance | \$500 | \$500 | \$0 | \$250 |
| 01 | 5-110-8000.003 | Tools-Supplies | \$1,000 | \$2,000 | \$200 | \$1,500 |
| | Total Tools and Portable Equipment Expense | | \$2,000 | \$3,000 | \$250 | \$2,250 |
| 01 | 5-110-8300.001 | Equipment-Repair | \$10,500 | \$10,500 | \$2,500 | \$6,000 |
| 01 | 5-110-8300.002 | Equipment-Maintenance | \$2,000 | \$2,000 | \$4,100 | \$6,000 |
| 01 | 5-110-8300.003 | Equipment-Supplies | \$2,450 | \$3,250 | \$2,100 | \$3,000 |
| 01 | 5-110-8300.004 | Equipment-Equipment | \$2,000 | \$750 | \$1,700 | \$2,000 |
| 01 | 5-110-8300.005 | Equipment-Fuel | \$1,000 | \$2,500 | \$1,000 | \$2,000 |
| | Total Machinery and Equipment Expense | | \$17,950 | \$19,000 | \$11,400 | \$19,000 |
| 01 | 5-110-8600.001 | Vehicle-Repair | \$11,000 | \$26,000 | \$22,000 | \$26,000 |
| 01 | 5-110-8600.002 | Vehicle-Maintenance | \$10,400 | \$10,000 | \$3,200 | \$7,000 |
| 01 | 5-110-8600.003 | Vehicle-Supplies | \$1,550 | \$1,000 | \$2,750 | \$4,500 |
| 01 | 5-110-8600.004 | Vehicle-Equipment | \$500 | \$500 | \$2,600 | \$500 |
| 01 | 5-110-8600.005 | Vehicle-Fuel | \$31,000 | \$33,900 | \$23,500 | \$30,000 |
| | Total Vehicle Expense | | \$54,450 | \$71,400 | \$54,050 | \$68,000 |
| | Total Tools, Machinery, and Vehicle Expense | | \$74,400 | \$93,400 | \$65,700 | \$89,250 |
| | Total Fire Department Expense | | \$1,241,839 | \$1,393,150 | \$1,161,420 | \$1,262,339 |

Police Department

The Lebanon Police Department is committed to providing excellent law enforcement services to the citizens of the community. This department is for the salaries, equipment and supplies that are needed to provide professional police services that meet the expectations of the community and maximize use of department resources.

Goal: Reduce crime and ensure the safety of the citizens while providing most community focused, efficient and effective police service available within the confines of existing resources.

Strategy: Provide realistic departmental guidelines and policies.

- } Recruit and retain the best possible police officers.
- } Provide quality training for every entry level of the organization.
- } Promote police conduct that is responsive and sensitive to the needs of the community.
- } Require aggressive crime fighting to improve the utilization of patrol and investigative resources in the identification and conviction of individuals committing criminal activity within our jurisdiction.
- } Require a professional work ethic and professional work product by officers engaged in routine police duties, and follow-up investigations.
- } Enhance the role of department personnel in the planning and development process.
- } Stress the responsibility of all employees to be accountable to the department and the community for all his/her actions.

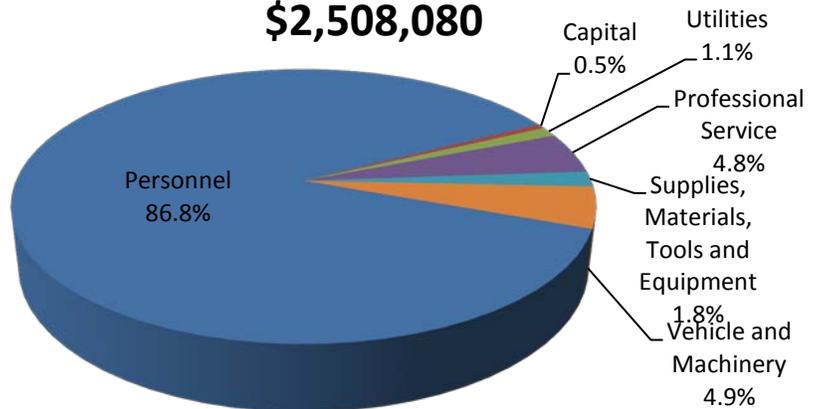
Budgetary Factor: Availability of grant funds, Capital Improvement Plan funds, and the City's ability to provide for the required local funding for the life-cycle management for recruitment, training, and resources.

Goal: Provide a police department (Multi-Year) plan in order to ensure objectives and strategies are developed and revised effectively.

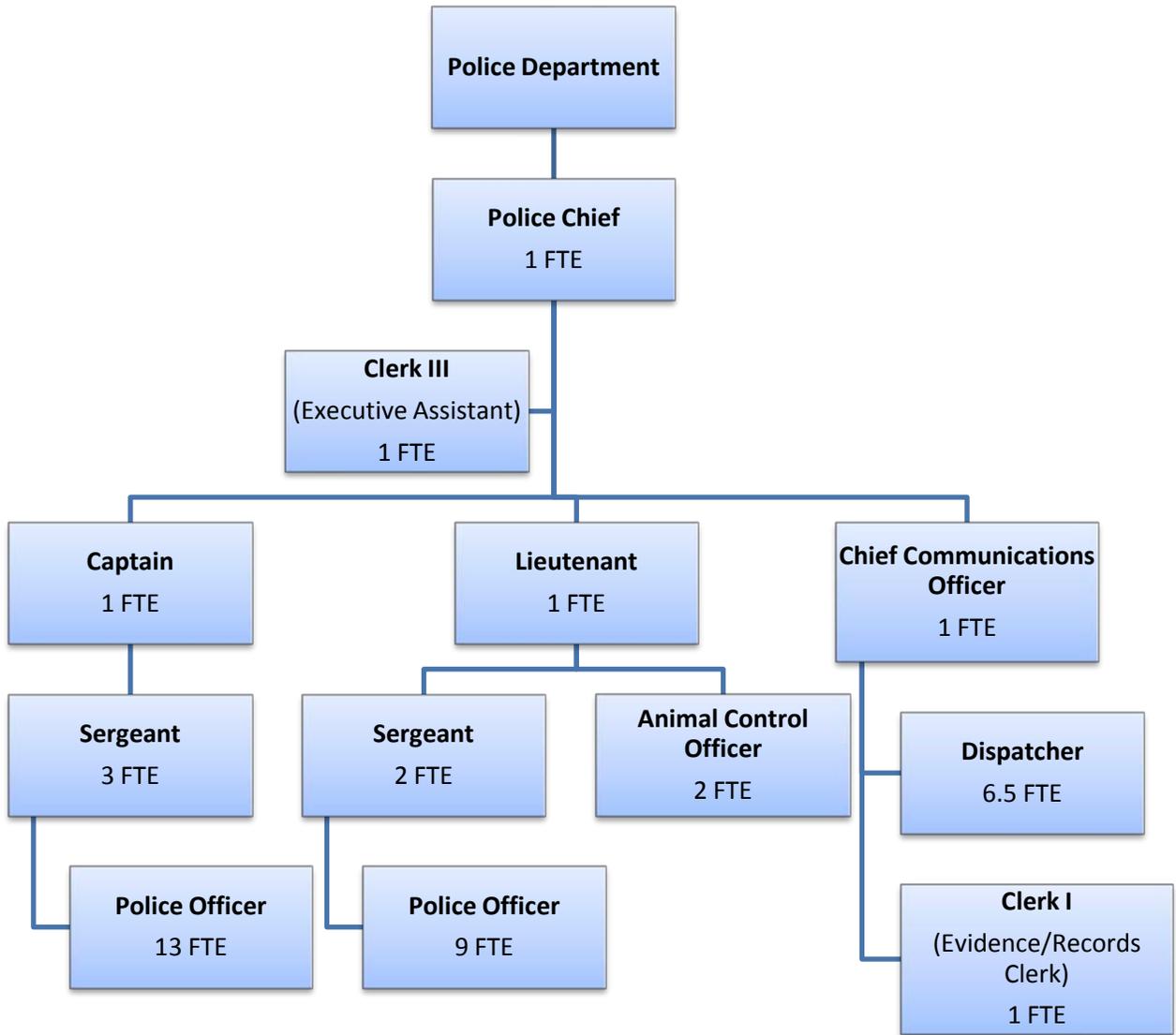
Strategy: Collaborate with City Staff to revise objectives and strategies with due consideration to maintained and sustained training and resources impacted over a period of several years to coincide with changing economic, political, and community needs.

Budgetary Factor: Availability of grant funds, Capital Improvement Plan funds, and the City's ability to provide for the required local funding for the life-cycle management for recruitment, training, and resources.

Police Expense by Category \$2,508,080



Police Department Organizational Chart



| General Fund-Police Revenues | | | FY13 | FY14 | FY14 | FY15 |
|---|---|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 4-115-2005.001 | Grant-Operational | \$0 | \$0 | \$8,500 | \$5,000 |
| | Total Grant Revenue | | \$0 | \$0 | \$8,500 | \$5,000 |
| 01 | 4-115-3000.001 | Impound Fees | \$600 | \$600 | \$300 | \$600 |
| 01 | 4-115-3000.002 | Animal Removal | \$1,300 | \$1,000 | \$1,500 | \$1,000 |
| | Total Service Charges and Fees Revenue | | \$1,900 | \$1,600 | \$1,800 | \$1,600 |
| 01 | 4-115-3010.006 | Misc.-Miscellaneous | \$37,000 | \$70,000 | \$68,000 | \$70,000 |
| | Total Miscellaneous Revenue | | \$37,000 | \$70,000 | \$68,000 | \$70,000 |
| | Total Services Charges, Rentals, Miscellaneous | | \$38,900 | \$71,600 | \$69,800 | \$71,600 |
| 01 | 4-115-5000.005 | Fines-Recoupment Fees | \$2,000 | \$3,000 | \$2,600 | \$3,000 |
| | Total Fines Revenue | | \$2,000 | \$3,000 | \$2,600 | \$3,000 |
| | Total Police Revenues | | \$40,900 | \$74,600 | \$80,900 | \$79,600 |
| 01 | 4-120-5000.004 | Fines-Police Training Fees | \$2,400 | \$2,400 | \$3,500 | \$2,600 |
| | Total Fines Revenue | | \$2,400 | \$2,400 | \$3,500 | \$2,600 |
| | Total Police Officer Training Revenues | | \$2,400 | \$2,400 | \$3,500 | \$2,600 |
| General Fund-Police Department Expenses | | | FY13 | FY14 | FY14 | FY15 |
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-115-1000.001 | Fulltime Salary | \$1,273,900 | \$1,340,000 | \$1,423,500 | \$1,406,000 |
| 01 | 5-115-1000.002 | Part Time Salary | \$4,219 | \$14,000 | \$16,500 | \$14,000 |
| 01 | 5-115-1000.005 | Fulltime Overtime | \$47,015 | \$53,000 | \$30,000 | \$21,000 |
| | Total Salaries Expense | | \$1,325,134 | \$1,407,000 | \$1,470,000 | \$1,441,000 |
| 01 | 5-115-1005.001 | Health Premium-Employee | \$117,160 | \$74,100 | \$77,500 | \$105,600 |
| 01 | 5-115-1005.002 | Health Premium-Family | \$169,916 | \$203,400 | \$178,000 | \$200,400 |
| 01 | 5-115-1005.003 | Dental Premium-Employee | \$11,400 | \$11,700 | \$11,000 | \$11,700 |
| 01 | 5-115-1005.004 | Dental Premium-Family | \$1,040 | \$0 | \$1,250 | \$0 |
| | Total Insurance Expense | | \$299,516 | \$289,200 | \$267,750 | \$317,700 |
| 01 | 5-115-1010.001 | Life Insurance | \$200 | \$2,255 | \$2,200 | \$2,255 |
| | Total Life Insurance Expense | | \$200 | \$2,255 | \$2,200 | \$2,255 |
| 01 | 5-115-1015.001 | Lagers-General | \$40,000 | \$43,590 | \$41,000 | \$43,270 |
| 01 | 5-115-1015.002 | Lagers-Police | \$126,850 | \$147,250 | \$151,000 | \$163,000 |
| 01 | 5-115-1015.004 | Deferred Comp-Employer | \$12,350 | \$11,700 | \$13,000 | \$11,700 |
| | Total Retirement Expense | | \$179,200 | \$202,540 | \$205,000 | \$217,970 |
| 01 | 5-115-1020.001 | FICA-Employer | \$77,033 | \$87,230 | \$86,000 | \$89,340 |
| 01 | 5-115-1020.002 | Medicare-Employer | \$18,185 | \$20,400 | \$20,000 | \$20,890 |
| 01 | 5-115-1020.003 | Unemployment Compensation | \$13,267 | \$14,070 | \$14,750 | \$14,410 |
| 01 | 5-115-1020.004 | | \$29,000 | \$38,440 | \$37,000 | \$38,440 |
| | Total Payroll Taxes Expense | | \$137,485 | \$160,140 | \$157,750 | \$163,080 |
| 01 | 5-115-1025.001 | Employee-Uniforms | \$34,500 | \$18,000 | \$16,000 | \$16,000 |
| 01 | 5-115-1025.002 | Employee- | \$2,200 | \$2,500 | \$1,750 | \$2,500 |

| General Fund-Police Department Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|---|--------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | | Dues/License/Membership | | | | |
| 01 | 5-115-1025.004 | Employee-Travel/Hotel | \$2,500 | \$4,000 | \$500 | \$3,000 |
| 01 | 5-115-1025.005 | Employee-Training | \$3,500 | \$8,500 | \$8,100 | \$7,500 |
| 01 | 5-115-1025.006 | Employee-Recognition | \$500 | \$500 | \$500 | \$1,000 |
| | Total Employee Expense | | \$43,200 | \$33,500 | \$26,850 | \$30,000 |
| | Total Personnel Expense | | \$1,984,735 | \$2,094,635 | \$2,129,550 | \$2,172,005 |
| 01 | 5-115-2005.000 | Capital Exp-Land and Improvement | \$2,100 | \$0 | \$0 | \$0 |
| 01 | 5-115-2010.000 | Capital Exp-Building and Improvement | \$2,000 | \$3,230 | \$1,200 | \$0 |
| 01 | 5-115-2015.000 | Capital Exp-Furniture and Fixtures | \$0 | \$1,800 | \$1,750 | \$0 |
| 01 | 5-115-2020.000 | Capital Exp-Machinery and Equipment | \$25,350 | \$10,000 | \$9,000 | \$12,100 |
| | Total Capital Expense | | \$29,450 | \$15,030 | \$11,950 | \$12,100 |
| 01 | 5-115-4005.001 | Grant-Capital Equipment | \$5,900 | \$1,000 | \$1,500 | \$1,000 |
| | Total Grant Expense | | \$5,900 | \$1,000 | \$1,500 | \$1,000 |
| 01 | 5-115-5000.001 | Utilities-Electric | \$3,450 | \$4,000 | \$4,750 | \$4,500 |
| 01 | 5-115-5000.002 | Utilities-Water | \$510 | \$510 | \$200 | \$510 |
| 01 | 5-115-5000.003 | Utilities-Sewer | \$510 | \$510 | \$250 | \$510 |
| 01 | 5-115-5005.001 | Utilities-Propane | \$4,500 | \$6,500 | \$6,600 | \$6,500 |
| 01 | 5-115-5010.001 | Utilities-Landline and Fiber | \$375 | \$8,800 | \$5,000 | \$500 |
| 01 | 5-115-5015.001 | Utilities-Cell Phones | \$1,800 | \$1,800 | \$1,800 | \$1,800 |
| 01 | 5-115-5020.001 | Utilities-Internet | \$500 | \$500 | \$400 | \$500 |
| 01 | 5-115-5020.002 | Utilities-Internet Mobile | \$12,500 | \$13,500 | \$13,000 | \$13,500 |
| 01 | 5-115-5025.001 | Utilities-Solid Waste | \$550 | \$500 | \$250 | \$500 |
| | Total Utilities Expense | | \$24,695 | \$36,620 | \$32,250 | \$28,820 |
| 01 | 5-115-6000.001 | Prof Services-Legal | \$500 | \$2,500 | \$500 | \$2,500 |
| 01 | 5-115-6000.004 | Prof Services-Data Processing | \$28,627 | \$0 | \$0 | \$0 |
| 01 | 5-115-6000.007 | Prof Services-Toxicology Testing | \$750 | \$1,000 | \$1,200 | \$1,000 |
| 01 | 5-115-6000.008 | Prof Services-MSHP Background Checks | \$500 | \$500 | \$0 | \$150 |
| 01 | 5-115-6000.010 | Prof Services-Animal Euthanization | \$2,150 | \$3,150 | \$2,000 | \$3,150 |
| 01 | 5-115-6000.011 | Prof Services-Dues-Fees | \$500 | \$4,000 | \$3,000 | \$4,000 |
| 01 | 5-115-6000.015 | Prof Services-Service Contract | \$0 | \$0 | \$375 | \$0 |
| 01 | 5-115-6000.018 | Prof Services-Damage Claims | \$0 | \$0 | \$1,600 | \$0 |
| | Total General Professional Service Expense | | \$33,027 | \$11,150 | \$8,675 | \$10,800 |
| 01 | 5-115-6005.001 | Insurance-Vehicle | \$21,700 | \$25,000 | \$22,000 | \$25,000 |
| 01 | 5-115-6005.002 | Insurance-Equipment | \$525 | \$525 | \$100 | \$500 |
| 01 | 5-115-6005.003 | Insurance-Building & Property | \$638 | \$650 | \$500 | \$650 |
| 01 | 5-115-6005.012 | Insurance-Crime Insurance | \$1,155 | \$1,155 | \$1,000 | \$1,155 |

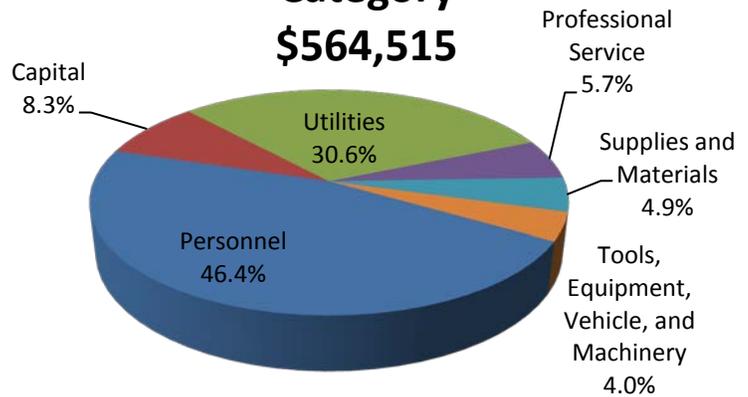
| General Fund-Police Department Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|---|--|-----------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-115-6005.013 | Insurance-Law Enforcement | \$22,100 | \$23,100 | \$22,300 | \$23,100 |
| | Total Insurance Expense | | \$46,118 | \$50,430 | \$45,900 | \$50,405 |
| 01 | 5-115-6010.002 | Advertising-Employee Recruitment | \$1,000 | \$1,500 | \$500 | \$1,000 |
| 01 | 5-115-6010.003 | Advertising-Print | \$500 | \$750 | \$500 | \$500 |
| | Total Advertising Expense | | \$1,500 | \$2,250 | \$1,000 | \$1,500 |
| 01 | 5-115-6015.000 | Service Agreements-General | \$0 | \$10,250 | \$10,000 | \$10,250 |
| | Total Service Agreement Expense | | \$0 | \$10,250 | \$10,000 | \$10,250 |
| 01 | 5-115-6020.000 | Software-Annual Renewal/Maintenance | \$8,400 | \$33,500 | \$33,000 | \$48,000 |
| | Total Software Expense | | \$8,400 | \$33,500 | \$33,000 | \$48,000 |
| | Total Professional Service Expense | | \$89,045 | \$107,580 | \$98,575 | \$120,955 |
| 01 | 5-115-7000.001 | Supplies-Operational | \$4,558 | \$7,000 | \$59,000 | \$7,000 |
| 01 | 5-115-7000.002 | Supplies-Computer Accessories | \$500 | \$750 | \$250 | \$750 |
| 01 | 5-115-7000.003 | Supplies-Desk Accessories-Small Office Equip | \$1,900 | \$4,000 | \$3,900 | \$4,000 |
| 01 | 5-115-7005.001 | Supplies-Printing | \$3,000 | \$4,000 | \$4,000 | \$4,000 |
| 01 | 5-115-7005.002 | Supplies-Mailing | \$1,000 | \$1,500 | \$750 | \$1,000 |
| 01 | 5-115-7005.003 | Supplies-Postage | \$525 | \$1,000 | \$750 | \$1,000 |
| 01 | 5-115-7005.004 | Supplies-Paper | \$1,300 | \$1,300 | \$1,200 | \$1,300 |
| 01 | 5-115-7005.005 | Supplies-Forms | \$900 | \$1,000 | \$800 | \$1,000 |
| 01 | 5-115-7005.006 | Supplies-Promo-Education | \$2,000 | \$3,000 | \$2,200 | \$4,000 |
| 01 | 5-115-7010.002 | Supplies-Cleaning and Sanitation | \$500 | \$500 | \$100 | \$500 |
| 01 | 5-115-7010.003 | Supplies-Break Room | \$1,450 | \$1,800 | \$1,800 | \$1,800 |
| | Total General Office Supplies Expense | | \$17,633 | \$25,850 | \$74,750 | \$26,350 |
| 01 | 5-115-7015.004 | Supplies-Safety | \$6,000 | \$6,000 | \$5,750 | \$6,000 |
| | Total Medical and Safety Supplies Expense | | \$6,000 | \$6,000 | \$5,750 | \$6,000 |
| 01 | 5-115-7020.001 | Supplies-Animal Control | \$2,500 | \$3,500 | \$3,100 | \$3,500 |
| 01 | 5-115-7020.002 | Supplies-K-9 | \$2,250 | \$2,250 | \$2,200 | \$2,250 |
| | Total Animal Supplies Expense | | \$4,750 | \$5,750 | \$5,300 | \$5,750 |
| | Total Supplies Expense | | \$28,383 | \$37,600 | \$85,800 | \$38,100 |
| 01 | 5-115-7525.001 | Materials-Infrastructure Maintenance | \$1,000 | \$1,000 | \$500 | \$1,000 |
| | Total Material Expense | | \$1,000 | \$1,000 | \$500 | \$1,000 |
| 01 | 5-115-8000.002 | Tools- Maintenance | \$650 | \$1,000 | \$350 | \$1,000 |
| | Total Tools and Portable Equipment Expense | | \$650 | \$1,000 | \$350 | \$1,000 |
| 01 | 5-115-8300.002 | Equipment-Maintenance | \$3,750 | \$4,750 | \$4,000 | \$5,000 |
| | Total Machinery and Equipment Expense | | \$3,750 | \$4,750 | \$4,000 | \$5,000 |
| 01 | 5-115-8600.001 | Vehicle-Repair | \$10,000 | \$22,000 | \$20,000 | \$18,000 |
| 01 | 5-115-8600.002 | Vehicle-Maintenance | \$4,500 | \$5,500 | \$4,500 | \$5,000 |
| 01 | 5-115-8600.003 | Vehicle-Supplies | \$6,050 | \$9,000 | \$6,500 | \$5,000 |

| General Fund-Police Department Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|--|-------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-115-8600.004 | Vehicle-Equipment | \$1,000 | \$14,100 | \$12,000 | \$14,100 |
| 01 | 5-115-8600.005 | Vehicle-Fuel | \$80,000 | \$80,000 | \$87,000 | \$80,000 |
| | Total Vehicle Expense | | \$101,550 | \$130,600 | \$130,000 | \$122,100 |
| | Total Tools, Machinery, and Vehicle Expense | | \$105,950 | \$136,350 | \$134,350 | \$128,100 |
| | Total Police Department Expense | | \$2,269,158 | \$2,429,815 | \$2,494,475 | \$2,502,080 |
| General Fund-Police Officer Training Expenses | | | | | | |
| 01 | 5-120-1025-005 | Employee-Training | \$12,000 | \$10,525 | \$4,900 | \$6,000 |
| | Total Employee Expense | | \$12,000 | \$10,525 | \$4,900 | \$6,000 |
| | Total Police Officer Training Expense | | \$12,000 | \$10,525 | \$4,900 | \$6,000 |

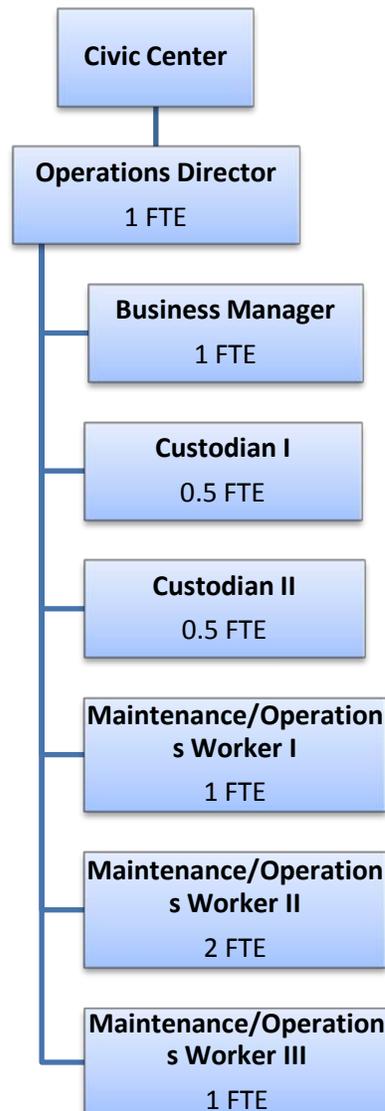
Civic Center

The Kenneth E. Cowan Civic Center is a multipurpose facility which accommodates conventions, trade shows, expositions, sporting events, weddings, theatrical productions, and business meetings to name a few.

Civic Center Expense by Category \$564,515



Civic Center Organizational Chart



| General Fund-Civic Center | | | FY13 | FY14 | FY14 | FY15 |
|------------------------------------|-------------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 4-130-3005.001 | Rental-Buildings | \$0 | \$0 | \$40,000 | \$67,500 |
| 01 | 4-130-3005.002 | Rental-Contract Concessions | \$6,200 | \$7,100 | \$5,500 | \$7,100 |
| 01 | 4-130-3005.003 | Rental-Exhibition Hall | \$71,000 | \$71,000 | \$85,000 | \$84,000 |
| 01 | 4-130-3005.004 | Rental-Meeting Rooms | \$17,000 | \$21,000 | \$18,000 | \$20,000. |
| 01 | 4-130-3005.005 | Rental-Theatre | \$12,000 | \$19,000 | \$18,500 | \$20,000 |
| | Total Rental Revenue | | \$106,200 | \$118,100 | \$167,000 | \$198,600 |
| 01 | 4-130-3010.006 | Misc.-Miscellaneous | \$0 | \$250 | \$100 | \$250 |
| | Total Civic Center Revenues | | \$106,200 | \$118,350 | \$167,100 | \$198,850 |
| General Fund-Civic Center Expenses | | | FY13 | FY14 | FY14 | FY15 |
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-130-1000.001 | Fulltime Salary | \$158,300 | \$160,000 | \$153,000 | \$160,000 |
| 01 | 5-130-1000.002 | Part Time Salary | \$5,000 | \$7,000 | \$15,500 | \$16,000 |
| 01 | 5-130-1000.005 | Fulltime Overtime | \$200 | \$1,700 | \$500 | \$1,000 |
| 01 | 5-130-1000.006 | Part Time Overtime | \$425 | \$500 | \$0 | \$500 |
| | Total Salaries Expense | | \$163,925 | \$169,200 | \$169,000 | \$177,500 |
| 01 | 5-130-1005.001 | Health Premium-Employee | \$38,110 | \$19,500 | \$19,000 | \$21,120 |
| 01 | 5-130-1005.002 | Health Premium- Family | \$0 | \$0 | \$6,000 | \$8,040 |
| 01 | 5-130-1005.003 | Dental Premium-Employee | \$1,525 | \$1,500 | \$4,500 | \$1,500 |
| | Total Insurance Expense | | \$39,635 | \$21,000 | \$29,500 | \$30,660 |
| 01 | 5-130-1010.001 | Life Insurance | \$275 | \$275 | \$275 | \$275 |
| | Total Life Insurance Expense | | \$275 | \$275 | \$275 | \$275 |
| 01 | 5-130-1015.001 | Lagers-General | \$22,525 | \$22,150 | \$21,250 | \$21,900 |
| 01 | 5-130-1015.004 | Deferred Comp-Employer | \$2,600 | \$2,600 | \$2,200 | \$2,600 |
| | Total Retirement Expense | | \$25,125 | \$24,750 | \$23,450 | \$24,500 |
| 01 | 5-130-1020.001 | FICA-Employer | \$10,250 | \$10,490 | \$10,200 | \$11,010 |
| 01 | 5-130-1020.002 | Medicare-Employer | \$2,400 | \$2,450 | \$2,450 | \$2,570 |
| 01 | 5-130-1020.003 | Unemployment Compensation | \$1,647 | \$1,690 | \$1,690 | \$1,780 |
| 01 | 5-130-1020.004 | | \$9,700 | \$12,800 | \$11,750 | \$12,800 |
| | Total Payroll Taxes Expense | | \$23,997 | \$27,430 | \$26,090 | \$28,160 |
| 01 | 5-130-1025.001 | Employee-Uniforms | \$250 | \$250 | \$50 | \$250 |
| 01 | 5-130-1025.002 | Employee-Dues/License/Membership | \$200 | \$200 | \$0 | \$200 |
| 01 | 5-130-1025.005 | Employee-Training | \$500 | \$500 | \$750 | \$500 |
| | Total Employee Expense | | \$950 | \$950 | \$800 | \$950 |
| | Total Personnel Expense | | \$253,907 | \$243,605 | \$249,115 | \$262,045 |
| 01 | 5-130-2010.000 | Capital Exp-Building and Improvement | \$0 | \$9,000 | \$6,000 | \$0 |
| 01 | 5-130-2015.000 | Capital Exp-Furniture and Fixtures | \$0 | \$0 | \$0 | \$5,100 |
| 01 | 5-130-2020.000 | Capital Exp-Machinery and Equipment | \$0 | \$24,500 | \$10,000 | \$20,594 |

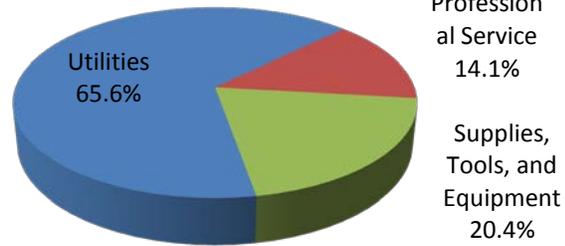
| General Fund-Civic Center Expenses | | | FY13 | FY14 | FY14 | FY15 |
|------------------------------------|---|--|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-130-2025.000 | Capital Exp-Vehicles | \$0 | \$16,000 | \$22,000 | \$21,326 |
| | Total Capital Expense | | \$0 | \$49,500 | \$38,000 | \$47,020 |
| 01 | 5-130-5000.001 | Utilities-Electric | \$180,500 | \$180,000 | \$198,500 | \$130,000 |
| 01 | 5-130-5000.002 | Utilities-Water | \$2,300 | \$2,200 | \$1,800 | \$2,200 |
| 01 | 5-130-5000.003 | Utilities-Sewer | \$2,600 | \$2,600 | \$2,300 | \$2,600 |
| 01 | 5-130-5005.002 | Utilities-Natural Gas | \$300 | \$2,500 | \$500 | \$32,000 |
| 01 | 5-130-5010.001 | Utilities-Landline and Fiber | \$2,250 | \$2,550 | \$2,400 | \$2,550 |
| 01 | 5-130-5015.001 | Utilities-Cell Phones | \$1,300 | \$1,300 | \$1,400 | \$1,300 |
| 01 | 5-130-5020.001 | Utilities-Internet | \$250 | \$0 | \$0 | \$0 |
| 01 | 5-130-5025.001 | Utilities-Solid Waste | \$2,400 | \$2,250 | \$2,000 | \$2,250 |
| | Total Utilities Expense | | \$191,900 | \$193,400 | \$208,900 | \$172,900 |
| 01 | 5-130-6000.001 | Prof Services-Legal | \$1,800 | \$500 | \$25 | \$500 |
| 01 | 5-130-6000.007 | Prof Services-Toxicology Testing | \$250 | \$250 | \$200 | \$250 |
| 01 | 5-130-6000.008 | Prof Services-MSHP Background Checks | \$250 | \$150 | \$75 | \$150 |
| 01 | 5-130-6000.011 | Prof Services-Dues and License | \$975 | \$800 | \$1,200 | \$1,000 |
| 01 | 5-130-6000.014 | Prof Services-Events and Functions | \$7,000 | \$8,000 | \$6,200 | \$5,000 |
| 01 | 5-130-6000.015 | Prof Services-Service Contracts | \$5,475 | \$5,500 | \$7,000 | \$6,000 |
| | Total General Professional Service Expense | | \$15,750 | \$15,200 | \$14,700 | \$12,900 |
| 01 | 5-130-6005.001 | Insurance-Vehicle | \$625 | \$1,000 | \$575 | \$1,500 |
| 01 | 5-130-6005.002 | Insurance-Equipment | \$975 | \$1,200 | \$1,075 | \$1,500 |
| 01 | 5-130-6005.003 | Insurance-Building & Property | \$11,100 | \$15,000 | \$13,500 | \$16,000 |
| | Total Insurance Expense | | \$12,700 | \$17,200 | \$15,150 | \$19,000 |
| 01 | 5-130-6010.003 | Advertising-Print | \$475 | \$400 | \$100 | \$250 |
| 01 | 5-130-6010.006 | Advertising-Radio | \$250 | \$250 | \$300 | \$250 |
| | Total Advertising Expense | | \$725 | \$650 | \$400 | \$500 |
| 01 | 5-130-6020.000 | Software-Renewal/Maint. | \$0 | \$0 | \$500 | \$0 |
| | Total Software Expense | | \$0 | \$0 | \$500 | \$0 |
| | Total Professional Service Expense | | \$29,175 | \$33,050 | \$30,750 | \$32,400 |
| 01 | 5-130-7000.001 | Supplies-Operational | \$12,000 | \$9,000 | \$13,200 | \$9,000 |
| 01 | 5-130-7000.003 | Supplies-Desk Accessories-Small Office Equip | \$750 | \$500 | \$100 | \$500 |
| 01 | 5-130-7000.004 | Supplies-Small Tools | \$500 | \$500 | \$150 | \$400 |
| 01 | 5-130-7005.001 | Supplies-Printing | \$100 | \$100 | \$50 | \$100 |
| 01 | 5-130-7005.002 | Supplies-Mailing | \$100 | \$100 | \$0 | \$100 |
| 01 | 5-130-7005.003 | Supplies-Postage | \$200 | \$150 | \$100 | \$150 |
| 01 | 5-130-7005.004 | Supplies-Paper | \$1,500 | \$1,100 | \$1,300 | \$1,100 |
| 01 | 5-130-7010.001 | Supplies-Janitorial | \$2,500 | \$3,000 | \$2,500 | \$2,750 |
| 01 | 5-130-7010.002 | Supplies-Cleaning and Sanitation | \$5,000 | \$5,000 | \$5,300 | \$5,000 |

| General Fund-Civic Center Expenses | | | FY13 | FY14 | FY14 | FY15 |
|------------------------------------|--|--------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-130-7010.004 | Supplies-Chemicals | \$5,250 | \$6,000 | \$6,300 | \$7,000 |
| | Total General Office Supplies Expense | | \$27,900 | \$25,450 | \$29,000 | \$26,100 |
| 01 | 5-130-7015.003 | Supplies-First Aid | \$200 | \$200 | \$0 | \$100 |
| 01 | 5-130-7015.004 | Supplies-Safety | \$200 | \$200 | \$0 | \$100 |
| | Total Medical and Safety Supplies Expense | | \$400 | \$400 | \$0 | \$200 |
| | Total Supplies Expense | | \$28,300 | \$25,850 | \$29,000 | \$26,300 |
| 01 | 5-130-7500.002 | Materials-Rock | \$600 | \$500 | \$0 | \$250 |
| 01 | 5-130-7500.004 | Materials-Landscaping | \$1,200 | \$500 | \$500 | \$250 |
| 01 | 5-130-7505.002 | Materials-Pipe-PVC | \$250 | \$250 | \$25 | \$100 |
| 01 | 5-130-7510.006 | Materials-Wire | \$200 | \$250 | \$50 | \$200 |
| 01 | 5-130-7525.001 | Materials-Infrastructure Maintenance | \$600 | \$700 | \$650 | \$500 |
| | Total Material Expense | | \$2,850 | \$2,200 | \$1,225 | \$1,300 |
| 01 | 5-130-8000.002 | Tools- Maintenance | \$1,050 | \$250 | \$200 | \$250 |
| | Total Tools and Portable Equipment Expense | | \$1,050 | \$250 | \$200 | \$250 |
| 01 | 5-130-8300.001 | Equipment-Repair | \$15,050 | \$12,000 | \$10,500 | \$12,000 |
| 01 | 5-130-8300.002 | Equipment-Maintenance | \$725 | \$750 | \$1,300 | \$2,500 |
| 01 | 5-130-8300.003 | Equipment-Supplies | (\$8,000) | \$12,000 | \$5,600 | \$5,000 |
| 01 | 5-130-8300.005 | Equipment-Fuel | \$300 | \$400 | \$750 | \$400 |
| | Total Machinery and Equipment Expense | | \$8,075 | \$25,150 | \$18,150 | \$19,900 |
| 01 | 5-130-8600.001 | Vehicle-Repair | \$500 | \$500 | \$500 | \$500 |
| 01 | 5-130-8600.002 | Vehicle-Maintenance | \$500 | \$500 | \$100 | \$500 |
| 01 | 5-130-8600.005 | Vehicle-Fuel | \$1,375 | \$1,400 | \$1,900 | \$1,400 |
| | Total Vehicle Expense | | \$2,375 | \$2,400 | \$2,500 | \$2,400 |
| | Total Tools, Machinery, and Vehicle Expense | | \$11,500 | \$27,800 | \$20,850 | \$22,550 |
| | Total Civic Center Expense | | \$517,632 | \$575,405 | \$577,840 | \$564,515 |

Community Buildings

This program was established to account for revenue and expenditures associated with the community buildings the City owns.

Community Buildings Expense by Category \$28,448



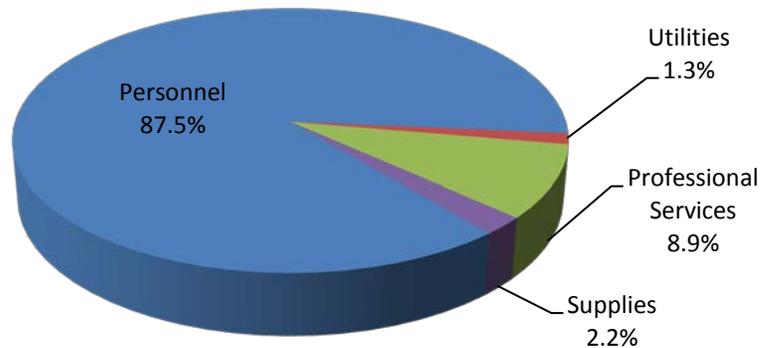
| General Fund-Community Buildings | | | FY13 | FY14 | FY14 | FY15 |
|---|----------------|------------------|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 4-135-3005.001 | Rental-Buildings | \$82,800 | \$82,000 | \$68,500 | \$40,000 |
| Total Community Buildings Revenues | | | \$82,800 | \$82,000 | \$68,500 | \$40,000 |

| General Fund- Community Buildings Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|----------------|--------------------------------------|-----------------|------------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-135-2010.000 | Capital Exp-Building and Improvement | \$41,000 | \$59,000 | \$0 | \$0 |
| Total Capital Expense | | | \$41,000 | \$59,000 | \$0 | \$0 |
| 01 | 5-135-5000.001 | Utilities-Electric | \$30,100 | \$30,000 | \$27,500 | \$13,100 |
| 01 | 5-135-5000.002 | Utilities-Water | \$4,224 | \$3,500 | \$2,800 | \$1,635 |
| 01 | 5-135-5000.003 | Utilities-Sewer | \$890 | \$750 | \$1,400 | \$265 |
| 01 | 5-135-5005.001 | Utilities-Propane | \$1,600 | \$0 | \$0 | \$0 |
| 01 | 5-135-5005.002 | Utilities-Natural Gas | \$5,850 | \$6,000 | \$11,000 | \$2,200 |
| 01 | 5-135-5025.001 | Utilities-Solid Waste | \$2,300 | \$2,000 | \$2,000 | \$1,448 |
| Total Utilities Expense | | | \$44,964 | \$42,250 | \$44,700 | \$18,648 |
| 01 | 5-135-6000.002 | Prof Services-Engineering | \$0 | \$5,000 | \$0 | \$500 |
| 01 | 5-135-6000.015 | Prof Services-Service Contracts | \$900 | \$100 | \$1,400 | \$0 |
| Total General Professional Services Expense | | | \$900 | \$5,100 | \$1,400 | \$500 |
| 01 | 5-135-6005.003 | Insurance-Building & Property | \$2,750 | \$3,000 | \$3,500 | \$3,500 |
| Total Insurance Expense | | | \$2,750 | \$3,000 | \$3,500 | \$3,500 |
| 01 | 5-135-7000.001 | Supplies-Operational | \$4,275 | \$3,900 | \$4,100 | \$3,900 |
| 01 | 5-135-7010.001 | Supplies-Janitorial | \$2,025 | \$800 | \$50 | \$800 |
| 01 | 5-135-7010.002 | Supplies-Cleaning and Sanitation | \$3,350 | \$2,700 | \$2,000 | \$1,000 |
| Total General Office Supplies Expense | | | \$9,650 | \$7,400 | \$6,150 | \$5,700 |
| 01 | 5-135-8000.003 | Tools-Supplies | \$100 | \$100 | \$0 | \$100 |
| Total Tools and Portable Equipment Expense | | | \$100 | \$100 | \$0 | \$100 |
| Total Community Buildings Expense | | | \$99,364 | \$116,850 | \$55,750 | \$28,448 |

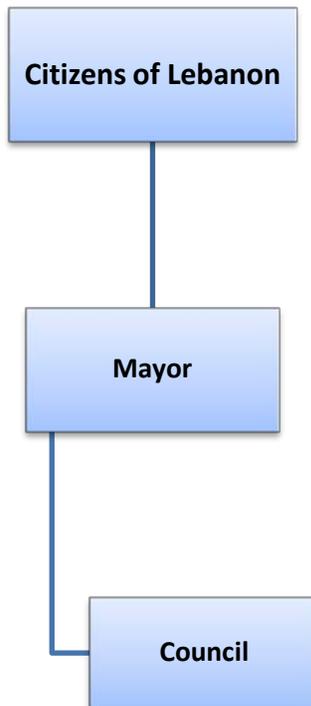
Mayor and Council

The Mayor and eight Councilmember's are elected at large with the Mayor serving a term of four and Council two years. The duties and responsibilities of the Mayor and Council are outlined in City Ordinances.

Mayor Expense by Category \$33,605



Mayor and Council Organizational Chart

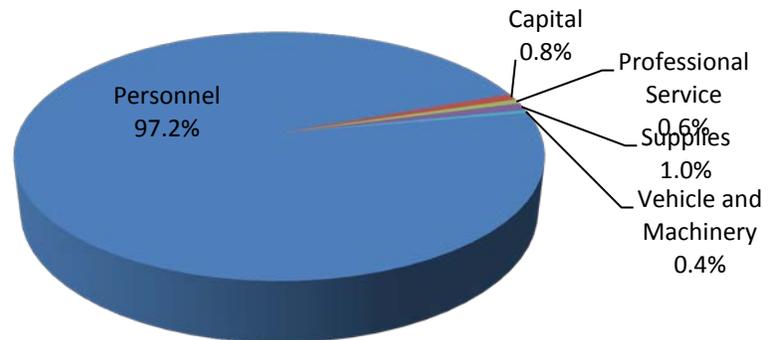


| Mayor and Council | | | FY13 | FY14 | FY14 | FY15 |
|-------------------|---|------------------------------------|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-140-1000.001 | Fulltime Salary | \$0 | \$0 | \$0 | \$0 |
| 01 | 5-140-1000.002 | Part Time Salary | \$24,200 | \$24,000 | \$24,200 | \$24,000 |
| | Total Salaries Expense | | \$24,200 | \$24,000 | \$24,200 | \$24,000 |
| 01 | 5-140-1005.000 | Benefits-General | \$0 | \$0 | \$0 | \$0 |
| | Total Insurance Expense | | \$0 | \$0 | \$0 | \$0 |
| 01 | 5-140-1020.000 | Payroll Taxes-General | \$0 | \$0 | \$0 | \$0 |
| 01 | 5-140-1020.001 | FICA-Employer | \$1,525 | \$1,490 | \$1,550 | \$1,490 |
| 01 | 5-140-1020.002 | Medicare-Employer | \$500 | \$350 | \$375 | \$350 |
| 01 | 5-140-1020.003 | Unemployment Compensation | \$265 | \$240 | \$250 | \$240 |
| | Total Payroll Taxes Expense | | \$2,290 | \$2,080 | \$2,175 | \$2,080 |
| 01 | 5-140-1025.001 | Employee-Uniforms | \$400 | \$400 | \$75 | \$250 |
| 01 | 5-140-1025.002 | Employee-Dues/License/Membership | \$500 | \$500 | \$0 | \$150 |
| 01 | 5-140-1025.004 | Employee-Travel/Hotel | \$1,050 | \$750 | \$1,400 | \$1,250 |
| 01 | 5-140-1025.005 | Employee-Training | \$1,000 | \$1,000 | \$1,400 | \$1,500 |
| 01 | 5-140-1025.007 | Employee-Bonds | \$175 | \$175 | \$175 | \$175 |
| | Total Employee Expense | | \$3,125 | \$2,825 | \$3,050 | \$3,325 |
| | Total Personnel Expense | | \$29,615 | \$28,905 | \$29,425 | \$29,405 |
| 01 | 5-140-5015.001 | Utilities-Cell Phones | \$400 | \$450 | \$500 | \$450 |
| | Total Utilities Expense | | \$400 | \$450 | \$500 | \$450 |
| 01 | 5-140-6000.014 | Prof Services-Events and Functions | \$1,000 | \$3,000 | \$650 | \$3,000 |
| | Total General Professional Service Expense | | \$1,000 | \$3,000 | \$650 | \$3,000 |
| 01 | 5-140-7000.001 | Supplies-Operational | \$250 | \$250 | \$250 | \$250 |
| 01 | 5-140-7005.006 | Supplies-Promo-Education | \$500 | \$500 | \$25 | \$500 |
| | Total General Office Supplies Expense | | \$750 | \$750 | \$275 | \$750 |
| | Total Mayor & Council Expense | | \$31,765 | \$33,105 | \$30,850 | \$33,605 |

City Administration

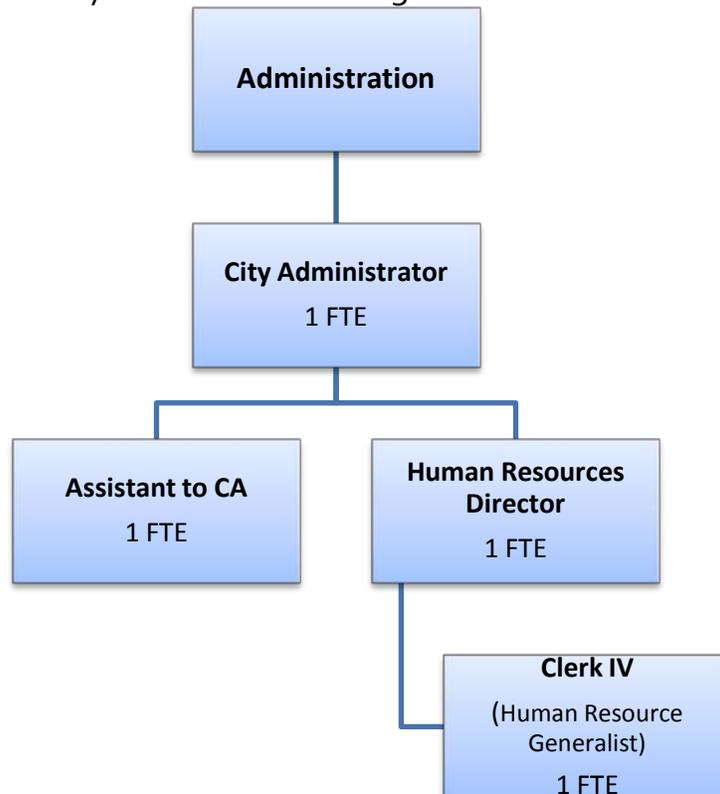
The General Administration Department is comprised of the City Administrator and Human Resources Department. The City Administrator, appointed by the City Council, is responsible for the day-to-day oversight and management of all City departments. This position is responsible for implementing the City Council goals and objectives, ensuring the coordination of municipal programs and services, and providing recommendations to the City Council as appropriate on the operation, financial condition, and needs of the City.

City Administration Expense by Category
\$304,710



The Human Resources Department is responsible for administering education and development, labor and employee relations, employee benefits, compensation, recruitment, certification and selection, and retirement. The Human Resources Department assists all City departments in meeting their service delivery responsibilities to the citizens.

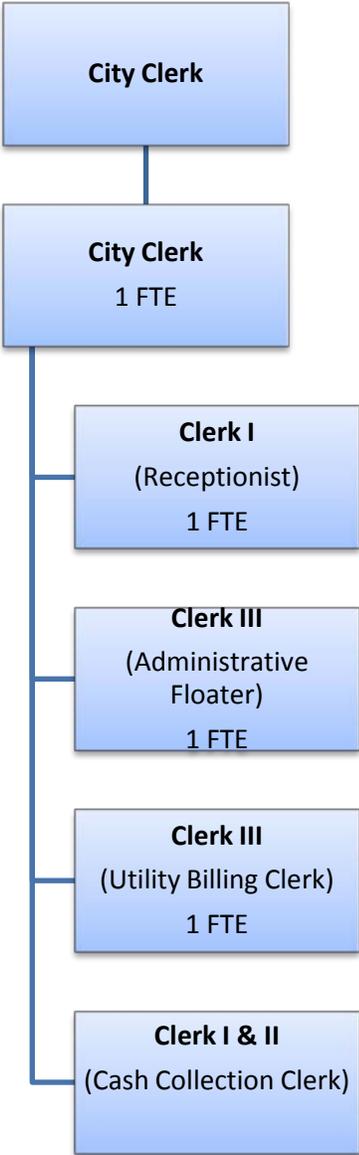
City Administration Organizational Chart



| General Fund-City Administration Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|---|--------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-145-1000.001 | Fulltime Salary | \$283,950 | \$210,000 | \$233,000 | \$210,000 |
| 01 | 5-145-1000.002 | Part Time Salary | \$0 | \$4,000 | \$0 | \$0 |
| 01 | 5-145-1000.005 | Fulltime Overtime | \$650 | \$0 | \$0 | \$0 |
| | Total Salaries Expense | | \$284,600 | \$214,000 | \$233,000 | \$210,000 |
| 01 | 5-145-1005.001 | Health Premium-Employee | \$31,040 | \$15,600 | \$17,100 | \$21,120 |
| 01 | 5-145-1005.002 | Health Premium-Family | \$9,265 | \$0 | \$0 | \$0 |
| 01 | 5-145-1005.003 | Dental Premium-Employee | \$1,225 | \$900 | \$925 | \$900 |
| 01 | 5-145-1005.004 | Dental Premium-Family | \$855 | \$600 | \$500 | \$600 |
| | Total Insurance Expense | | \$42,385 | \$17,100 | \$18,525 | \$22,620 |
| 01 | 5-145-1010.001 | Life Insurance | \$345 | \$220 | \$200 | \$220 |
| | Total Life Insurance Expense | | \$345 | \$220 | \$200 | \$220 |
| 01 | 5-145-1015.001 | Lagers-General | \$39,415 | \$28,770 | \$28,800 | \$28,560 |
| 01 | 5-145-1015.004 | Deferred Comp-Employer | \$3,175 | \$2,600 | \$2,000 | \$2,600 |
| | Total Retirement Expense | | \$42,590 | \$31,370 | \$30,800 | \$31,160 |
| 01 | 5-145-1020.001 | FICA-Employer | \$17,644 | \$13,270 | \$14,300 | \$13,020 |
| 01 | 5-145-1020.002 | Medicare-Employer | \$4,011 | \$3,100 | \$3,500 | \$3,050 |
| 01 | 5-145-1020.003 | Unemployment Compensation | \$2,846 | \$2,140 | \$2,400 | \$2,100 |
| 01 | 5-145-1020.004 | Workman's Compensation | \$1,440 | \$840 | \$900 | \$840 |
| | Total Payroll Taxes Expense | | \$25,941 | \$19,350 | \$21,100 | \$19,010 |
| 01 | 5-145-1025.001 | Employee-Uniforms | \$350 | \$300 | \$0 | \$150 |
| 01 | 5-145-1025.002 | Employee-Dues/License/Membership | \$1,500 | \$2,000 | \$2,500 | \$2,000 |
| 01 | 5-145-1025.003 | Employee-Books | \$250 | \$750 | \$0 | \$750 |
| 01 | 5-145-1025.004 | Employee-Travel/Hotel | \$2,500 | \$3,000 | \$2,400 | \$3,000 |
| 01 | 5-145-1025.005 | Employee-Training | \$2,125 | \$2,500 | \$2,300 | \$3,500 |
| 01 | 5-145-1025.006 | Employee-Recognition | \$3,500 | \$3,500 | \$3,000 | \$3,500 |
| 01 | 5-145-1025.007 | Employee-Bonds | \$350 | \$250 | \$0 | \$250 |
| | Total Employee Expense | | \$10,575 | \$12,300 | \$10,200 | \$13,150 |
| | Total Personnel Expense | | \$406,436 | \$294,340 | \$313,825 | \$296,160 |
| 01 | 5-145-2015.000 | Capital Exp-Furniture and Fixtures | \$1,000 | \$2,500 | \$0 | \$2,500 |
| | Total Capital Expense | | \$1,000 | \$2,500 | \$0 | \$2,500 |
| 01 | 5-145-6000.007 | Prof Services-Toxicology Testing | \$150 | \$150 | \$100 | \$150 |
| 01 | 5-145-6000.008 | Prof Services-MSHP Background Checks | \$100 | \$100 | \$0 | \$100 |
| 01 | 5-145-6000.014 | Prof Services-Events and Functions | \$1,000 | \$2,000 | \$1,000 | \$1,500 |
| | Total General Professional Service Expense | | \$1,250 | \$2,250 | \$1,100 | \$1,750 |
| 01 | 5-145-7000.001 | Supplies-Operational | \$500 | \$500 | \$1,100 | \$100 |
| 01 | 5-145-7000.002 | Supplies-Computer Accessories | \$250 | \$250 | | \$100 |
| 01 | 5-145-7005.001 | Supplies-Printing | \$250 | \$250 | \$125 | \$100 |
| 01 | 5-145-7005.002 | Supplies-Mailing | \$0 | \$0 | \$1,100 | \$1,250 |

| General Fund-City Administration Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|--|--------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-145-7005.003 | Supplies-Postage | \$300 | \$300 | \$50 | \$500 |
| 01 | 5-145-7005.004 | Supplies-Paper | \$500 | \$500 | \$75 | \$250 |
| 01 | 5-145-7005.005 | Supplies-Forms | \$250 | \$250 | \$150 | \$250 |
| 01 | 5-145-7005.006 | Supplies-Promo-Education | \$250 | \$250 | \$300 | \$250 |
| | Total General Office Supplies Expense | | \$2,300 | \$2,300 | \$2,900 | \$2,800 |
| 01 | 5-145-7015.004 | Supplies-Safety | \$500 | \$500 | \$0 | \$250 |
| | Total Supplies Expense | | \$2,800 | \$2,800 | \$2,900 | \$3,050 |
| 01 | 5-145-8300.001 | Equipment-Repair | \$250 | \$250 | \$0 | \$250 |
| | Total Machinery and Equipment Expense | | \$250 | \$250 | \$0 | \$250 |
| 01 | 5-145-8600.001 | Vehicle-Repair | \$250 | \$250 | \$0 | \$250 |
| 01 | 5-145-8600.002 | Vehicle-Maintenance | \$250 | \$250 | \$25 | \$250 |
| 01 | 5-145-8600.005 | Vehicle-Fuel | \$1,500 | \$500 | \$650 | \$500 |
| | Total Vehicle Expense | | \$2,000 | \$1,000 | \$675 | \$1,000 |
| | Total Tools, Machinery, and Vehicle Expense | | \$2,250 | \$1,250 | \$675 | \$1,250 |
| | Total City Administration Expense | | \$413,736 | \$303,140 | \$318,500 | \$304,710 |

City Clerk Organizational Chart



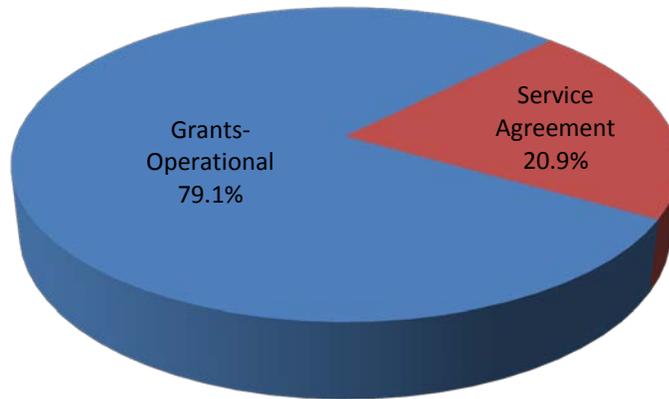
| General Fund-City Clerk Expenses | | | FY13 | FY14 | FY14 | FY15 |
|----------------------------------|---|--------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-150-1000.001 | Fulltime Salary | \$183,669 | \$147,000 | \$143,000 | \$147,000 |
| 01 | 5-150-1000.002 | Part Time Salary | \$1,000 | \$0 | \$15,100 | \$0 |
| | Total Salaries Expense | | \$184,669 | \$147,000 | \$158,100 | \$147,000 |
| 01 | 5-150-1005.001 | Health Premium-Employee | \$23,355 | \$7,800 | \$8,900 | \$10,560 |
| 01 | 5-150-1005.002 | Health Premium-Family | \$16,655 | \$16,800 | \$16,400 | \$19,800 |
| 01 | 5-150-1005.003 | Dental Premium-Employee | \$1,250 | \$900 | \$1,100 | \$900 |
| 01 | 5-150-1005.004 | Dental Premium-Family | \$853 | \$600 | \$500 | \$600 |
| | Total Insurance Expense | | \$42,113 | \$26,100 | \$26,900 | \$31,860 |
| 01 | 5-150-1010.001 | Life Insurance | \$330 | \$220 | \$220 | \$220 |
| | Total Life Insurance Expense | | \$330 | \$220 | \$220 | \$220 |
| 01 | 5-150-1015.001 | Lagers-General | \$24,839 | \$20,140 | \$20,000 | \$19,990 |
| 01 | 5-150-1015.004 | Deferred Comp-Employer | \$3,900 | \$2,600 | \$2,600 | \$2,600 |
| | Total Retirement Expense | | \$28,739 | \$22,740 | \$22,600 | \$22,590 |
| 01 | 5-150-1020.001 | FICA-Employer | \$10,683 | \$9,110 | \$9,200 | \$9,110 |
| 01 | 5-150-1020.002 | Medicare-Employer | \$3,200 | \$2,130 | \$2,150 | \$2,130 |
| 01 | 5-150-1020.003 | Unemployment Compensation | \$2,237 | \$1,470 | \$1,600 | \$1,470 |
| 01 | 5-150-1020.004 | Workman's Compensation | \$2,025 | \$2,490 | \$2,350 | \$2,490 |
| | Total Payroll Taxes Expense | | \$18,145 | \$15,200 | \$15,300 | \$15,200 |
| 01 | 5-150-1025.001 | Employee-Uniforms | \$450 | \$375 | \$0 | \$300 |
| 01 | 5-150-1025.002 | Employee-Dues/License/Membership | \$300 | \$150 | \$100 | \$150 |
| 01 | 5-150-1025.003 | Employee-Books | \$500 | \$200 | \$0 | \$200 |
| 01 | 5-150-1025.004 | Employee-Travel/Hotel | \$2,000 | \$1,500 | \$1,250 | \$1,500 |
| 01 | 5-150-1025.005 | Employee-Training | \$2,000 | \$5,000 | \$1,800 | \$5,000 |
| 01 | 5-150-1025.006 | Employee-Recognition | \$200 | \$200 | \$0 | \$200 |
| 01 | 5-150-1025.007 | Employee-Bonds | \$525 | \$250 | \$175 | \$0 |
| | Total Employee Expense | | \$5,975 | \$7,675 | \$3,325 | \$7,350 |
| | Total Personnel Expense | | \$279,971 | \$218,935 | \$226,445 | \$224,220 |
| 01 | 5-150-2015.000 | Capital Exp-Furniture and Fixtures | \$0 | \$750 | \$0 | \$0 |
| | Total Capital Expense | | \$0 | \$750 | \$0 | \$0 |
| 01 | 5-150-6000.001 | Prof Services-Legal | \$1,000 | \$2,500 | \$50 | \$0 |
| 01 | 5-150-6000.007 | Prof Services-Toxicology Testing | \$100 | \$200 | \$200 | \$200 |
| 01 | 5-150-6000.008 | Prof Services-MSHP Background Checks | \$100 | \$200 | \$0 | \$200 |
| 01 | 5-150-6000.015 | Prof Services-Service Contracts | \$150 | \$0 | \$0 | \$0 |
| | Total General Professional Service Expense | | \$1,350 | \$2,900 | \$250 | \$400 |
| 01 | 5-150-6005.001 | Insurance-Vehicle | \$2,000 | \$1,000 | \$1,500 | \$1,000 |
| 01 | 5-150-6005.015 | Insurance-Notary Public | \$150 | \$0 | \$50 | \$50 |
| | Total Insurance Expense | | \$2,150 | \$1,000 | \$1,550 | \$1,050 |
| 01 | 5-150-6010.001 | Advertising-Public Notices | \$1,000 | \$100 | \$125 | \$150 |

| General Fund-City Clerk Expenses | | | FY13 | FY14 | FY14 | FY15 |
|----------------------------------|--|--|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-150-6010.002 | Advertising-Employee Recruitment | \$500 | \$500 | \$0 | \$100 |
| 01 | 5-150-6010.003 | Advertising-Print | \$500 | \$500 | \$0 | \$250 |
| | Total Advertising Expense | | \$2,000 | \$1,100 | \$125 | \$500 |
| 01 | 5-150-6020.000 | Software-Annual Renewal/Maintenance-General | \$0 | \$250 | \$0 | \$0 |
| | Total Software Expense | | \$0 | \$250 | \$0 | \$0 |
| | Total Professional Service Expense | | \$5,500 | \$5,250 | \$1,925 | \$1,950 |
| 01 | 5-150-7000.001 | Supplies-Operational | \$2,500 | \$2,500 | \$1,000 | \$1,500 |
| 01 | 5-150-7000.002 | Supplies-Computer Accessories | \$0 | \$500 | \$0 | \$100 |
| 01 | 5-150-7000.003 | Supplies-Desk Accessories-Small Office Equipment | \$1,000 | \$500 | \$0 | \$100 |
| 01 | 5-150-7000.004 | Supplies-Small Tools | \$500 | \$200 | \$0 | \$100 |
| 01 | 5-150-7005.001 | Supplies-Printing | \$200 | \$100 | \$0 | \$100 |
| 01 | 5-150-7005.002 | Supplies-Mailing | \$1,000 | \$0 | \$1,200 | \$1,700 |
| 01 | 5-150-7005.003 | Supplies-Postage | \$100 | \$200 | \$125 | \$200 |
| 01 | 5-150-7005.004 | Supplies-Paper | \$500 | \$1,000 | \$100 | \$500 |
| 01 | 5-150-7005.005 | Supplies-Forms | \$400 | \$500 | \$0 | \$500 |
| 01 | 5-150-7005.006 | Supplies-Promo-Education | \$0 | \$1,000 | \$300 | \$1,000 |
| | Total General Office Supplies Expense | | \$6,200 | \$6,500 | \$2,725 | \$5,800 |
| 01 | 5-150-8300.002 | Equipment-Maintenance | \$1,000 | \$0 | \$0 | \$0 |
| 01 | 5-150-8300.003 | Equipment-Supplies | \$500 | \$0 | \$0 | \$0 |
| | Total Machinery and Equipment Expense | | \$1,500 | \$0 | \$0 | \$0 |
| 01 | 5-150-8600.001 | Vehicle-Repair | \$250 | \$500 | \$0 | \$500 |
| 01 | 5-150-8600.002 | Vehicle-Maintenance | \$250 | \$500 | \$0 | \$500 |
| 01 | 5-150-8600.005 | Vehicle-Fuel | \$1,000 | \$700 | \$500 | \$700 |
| | Total Vehicle Expense | | \$1,500 | \$1,700 | \$500 | \$1,700 |
| | Total Tools, Machinery, and Vehicle Expense | | \$3,000 | \$1,700 | \$500 | \$1,700 |
| | Total City Clerk Expense | | \$294,671 | \$233,135 | \$231,595 | \$233,670 |

Recycling

This program was established to fund recycling services for the City to reduce the amount of refuse transferred into local landfills

Recycling Expense by Category \$26,535

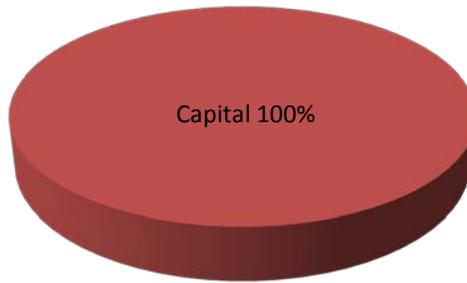


| General Fund-Recycling | | | FY13 | FY14 | FY14 | FY15 |
|--|----------------|----------------------------|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 4-155-2005.001 | Grant-Operational | \$21,000 | \$21,000 | \$0 | \$21,000 |
| 01 | 4-155-3000.004 | Brush Drop-off & Scrap | \$0 | \$1,500 | \$4,500 | \$1,500 |
| Total Recycling Revenues | | | \$21,000 | \$22,500 | \$4,500 | \$22,500 |
| General Fund-Recycling Expenses | | | FY13 | FY14 | FY14 | FY15 |
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-155-4010.000 | Grants-Operational | \$20,865 | \$21,000 | \$13,000 | \$21,000 |
| Total Grant Expense | | | \$20,865 | \$21,000 | \$13,000 | \$21,000 |
| 01 | 5-155-6015.000 | Service Agreements-General | \$5,535 | \$5,535 | \$5,535 | \$5,535 |
| Total Service Agreement Expense | | | \$5,535 | \$5,535 | \$5,535 | \$5,535 |
| Total Recycling Expense | | | \$26,400 | \$26,535 | \$18,535 | \$26,535 |

Storm Water

This program is responsible for managing storm water maintenance and improvements.

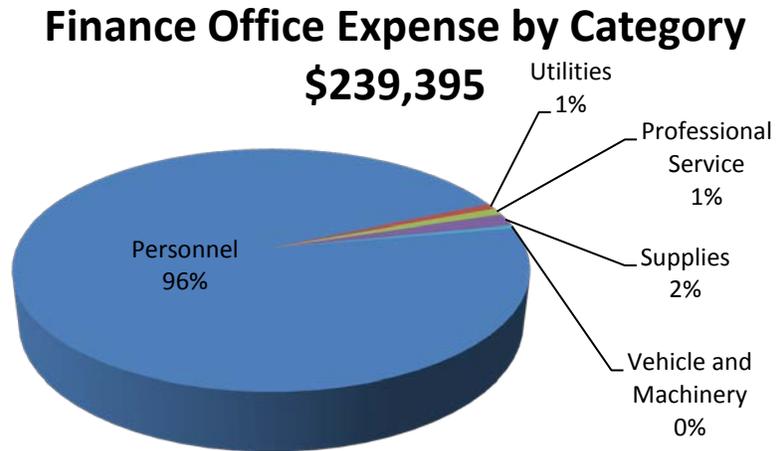
Storm Water Expense by Category \$67,500



| General Fund-Storm Water Expenses | | | FY13 | FY14 | FY14 | FY15 |
|-----------------------------------|----------------------------------|----------------------------|------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-165-2030.000 | Capital Exp-Infrastructure | \$0 | \$15,000 | \$7,000 | \$67,500 |
| | Total Capital Expense | | \$0 | \$15,000 | \$7,000 | \$67,500 |
| | Total Storm Water Expense | | \$0 | \$15,000 | \$7,000 | \$67,500 |

Finance Department

The Finance Department performs a variety of comprehensive fiduciary functions. The department ensures the accurate accounting, disbursement, and safeguarding of City funds by maintaining accounting and fixed asset records and issuing reports in conformance with generally accepted accounting principles and paying accounts payable invoices in an accurate and timely manner. Responsibilities include accounting and financial reporting of all City operations and the collecting, depositing and investing of City funds.



Goal: Maintain no audit findings of material or significant weaknesses in accounting.

Strategy: Review and make appropriate changes to all policies and practices to ensure no discrepancies or findings during annual audit.

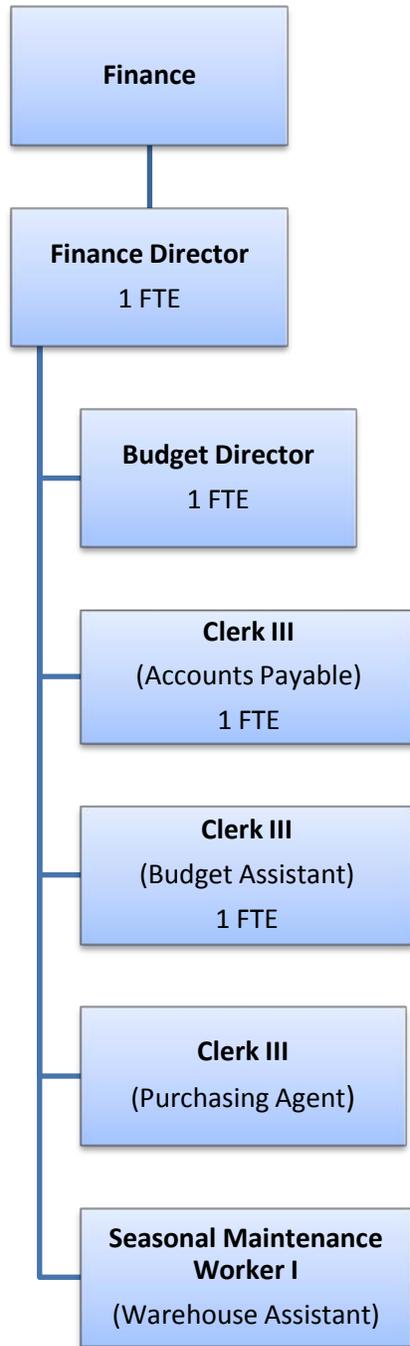
Budgetary Factors: Non-budgeted. No additional funding required.

Goal: Obtain GFOA's Distinguished Budget Award.

Strategy: Review and make appropriate changes to all policies, budgets, and practices, as well as submitting a timely and accurate annual budget.

Budgetary Factors: Non-budgeted. No additional funding required.

Finance Department Organizational Chart



| General Fund-Finance Office Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--------------------------------------|---|--------------------------------------|------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-170-1000.001 | Fulltime Salary | \$0 | \$158,000 | \$117,000 | \$158,000 |
| | Total Salaries Expense | | \$0 | \$158,000 | \$117,000 | \$158,000 |
| 01 | 5-170-1005.001 | Health Premium-Employee | \$0 | \$7,800 | \$9,200 | \$15,840 |
| 01 | 5-170-1005.002 | Health Premium-Family | \$0 | \$21,000 | \$11,000 | \$11,760 |
| 01 | 5-170-1005.003 | Dental Premium-Employee | \$0 | \$900 | \$650 | \$900 |
| 01 | 5-170-1005.004 | Dental Premium-Family | \$0 | \$600 | \$500 | \$600 |
| | Total Insurance Expense | | \$0 | \$30,300 | \$21,350 | \$29,100 |
| 01 | 5-170-1010.001 | Life Insurance | \$0 | \$330 | \$200 | \$330 |
| | Total Life Insurance Expense | | \$0 | \$330 | \$200 | \$330 |
| 01 | 5-170-1015.001 | Lagers-General | \$0 | \$21,650 | \$16,000 | \$21,490 |
| 01 | 5-170-1015.004 | Deferred Comp-Employer | \$0 | \$2,600 | \$2,100 | \$2,600 |
| | Total Retirement Expense | | \$0 | \$24,250 | \$18,100 | \$24,090 |
| 01 | 5-170-1020.001 | FICA-Employer | \$0 | \$9,800 | \$7,000 | \$9,800 |
| 01 | 5-170-1020.002 | Medicare-Employer | \$0 | \$2,290 | \$1,700 | \$2,290 |
| 01 | 5-170-1020.003 | Unemployment Compensation | \$0 | \$1,580 | \$1,200 | \$1,580 |
| 01 | 5-170-1020.004 | Workman's Compensation | \$0 | \$840 | \$1,000 | \$840 |
| | Total Payroll Taxes Expense | | \$0 | \$14,510 | \$10,900 | \$14,510 |
| 01 | 5-170-1025.001 | Employee-Uniforms | \$0 | \$1,475 | \$0 | \$250 |
| 01 | 5-170-1025.002 | Employee-Dues/Lics/Membership | \$0 | \$1,000 | \$700 | \$1,000 |
| 01 | 5-170-1025.003 | Employee-Books | \$0 | \$500 | \$0 | \$500 |
| 01 | 5-170-1025.004 | Employee-Travel/Hotel | \$0 | \$250 | \$500 | \$250 |
| 01 | 5-170-1025.005 | Employee-Training | \$0 | \$2,500 | \$300 | \$2,500 |
| | Total Employee Expense | | \$0 | \$5,725 | \$1,500 | \$4,500 |
| | Total Personnel Expense | | \$0 | \$233,115 | \$169,050 | \$230,530 |
| 01 | 5-170-2020.000 | Capital Exp-Machinery and Equipment | \$0 | \$1,250 | \$0 | \$0 |
| | Total Capital Expense | | \$0 | \$1,250 | \$0 | \$0 |
| 01 | 5-170-5010.001 | Utilities-Landline and Fiber | \$0 | \$300 | \$0 | \$300 |
| 01 | 5-170-5015.001 | Utilities-Cell Phones | \$0 | \$1,440 | \$0 | \$1,440 |
| | Total Utilities Expense | | \$0 | \$1,740 | \$0 | \$1,740 |
| 01 | 5-170-6000.007 | Prof Services-Toxicology Testing | \$0 | \$200 | \$50 | \$200 |
| 01 | 5-170-6000.008 | Prof Services-MSHP Background Checks | \$0 | \$75 | \$25 | \$75 |
| 01 | 5-170-6000.014 | Prof Services-Events and Functions | \$0 | \$750 | \$50 | \$750 |
| | Total General Professional Service Expense | | \$0 | \$1,025 | \$125 | \$1,025 |
| 01 | 5-170-6010.002 | Advertising-Employee Recruitment | \$0 | \$1,000 | \$750 | \$1,000 |
| 01 | 5-170-6010.003 | Advertising-Print | \$0 | \$200 | \$0 | \$200 |
| | Total Advertising Expense | | \$0 | \$1,200 | \$750 | \$1,200 |
| | Total Professional Service Expense | | \$0 | \$2,225 | \$875 | \$2,225 |

| General Fund-Finance Office Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|----------------|-------------------------------|------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 01 | 5-170-7000.001 | Supplies-Operational | \$0 | \$1,000 | \$500 | \$500 |
| 01 | 5-170-7000.002 | Supplies-Computer Accessories | \$0 | \$1,665 | \$100 | \$500 |
| 01 | 5-170-7000.004 | Supplies-Small Tools | \$0 | \$400 | \$0 | \$250 |
| 01 | 5-170-7005.001 | Supplies-Printing | \$0 | \$150 | \$100 | \$150 |
| 01 | 5-170-7005.002 | Supplies-Mailing | \$0 | \$0 | \$1,500 | \$1,750 |
| 01 | 5-170-7005.003 | Supplies-Postage | \$0 | \$200 | \$25 | \$200 |
| 01 | 5-170-7005.004 | Supplies-Paper | \$0 | \$250 | \$50 | \$150 |
| 01 | 5-170-7005.005 | Supplies-Forms | \$0 | \$500 | \$400 | \$250 |
| Total General Office Supplies Expense | | | \$0 | \$4,165 | \$3,075 | \$3,750 |
| 01 | 5-170-7015.004 | Supplies-Safety | \$0 | \$150 | \$0 | \$150 |
| Total Medical and Safety Supplies Expense | | | \$0 | \$150 | \$0 | \$150 |
| Total Supplies | | | \$0 | \$4,315 | \$3,075 | \$3,900 |
| 01 | 5-170-8600.001 | Vehicle-Repair | \$0 | \$250 | \$0 | \$250 |
| 01 | 5-170-8600.002 | Vehicle-Maintenance | \$0 | \$250 | \$0 | \$250 |
| 01 | 5-170-8600.005 | Vehicle-Fuel | \$0 | \$500 | \$150 | \$500 |
| Total Vehicle Expense | | | \$0 | \$1,000 | \$150 | \$1,000 |
| Total Tools, Machinery, and Vehicle Expense | | | \$0 | \$1,000 | \$150 | \$1,000 |
| Total Finance Office Expense | | | \$0 | \$243,645 | \$173,150 | \$239,395 |

Street Fund

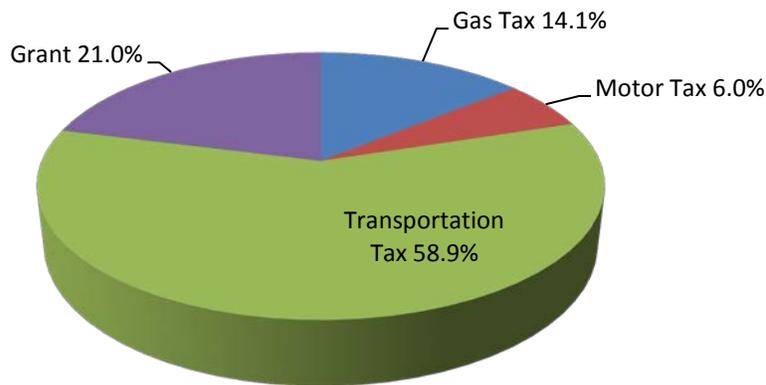
The Street Fund is used for transportation purposes in the City of Lebanon. It provides for the maintenance and expansion of transportation needs our citizens; such as, repair and maintenance of existing public road system, and upgrades to local transportation system. Revenue sources are transportation tax; state gas and motor vehicle tax; and funding grants for projects.

Goal: Provide analysis and assessments for future improvements to be submitted in the Capital Improvement Plan.

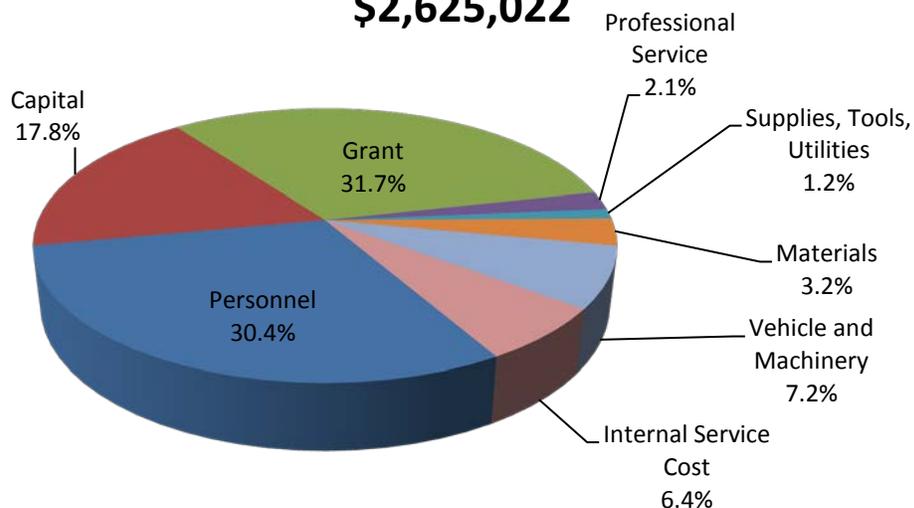
Strategy: Increase inspection Residential Streets to complete Street Maintenance Master Plan activities for streets system to finalize reports to adequately quantify recommendations.

Budgetary Factor: Availability of Capital Improvement Plan funds, and the City's ability to provide for the required local funding.

Street Funds Available by Category \$2,589,731



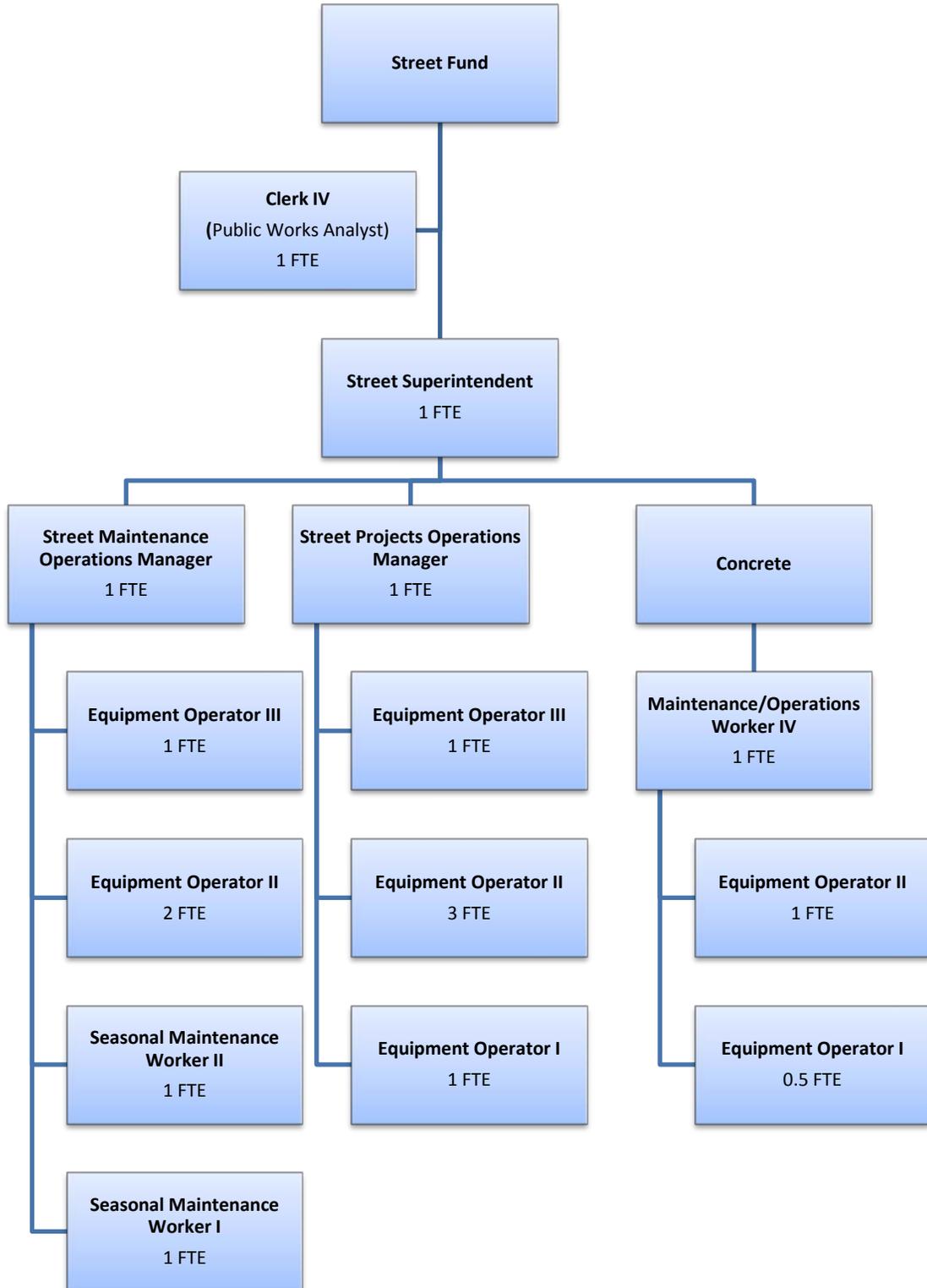
Street Expense by Category \$2,625,022



Street Fund Revenue and Expense by Category

| Street Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ 1,550,000 | \$ 1,525,000 | \$ 1,537,000 | \$ 1,525,000 |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTs | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ 938,500 | \$ 822,640 | \$ 637,500 | \$ 1,064,731 |
| Service Charges | \$ - | \$ - | \$ - | \$ - |
| Rentals | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ 3,363,000 | \$ - |
| Internal Service Revenue | | | | |
| Total Revenues | \$ 2,488,500 | \$ 2,347,640 | \$ 5,537,500 | \$ 2,589,731 |
| Expenses | | | | |
| Personnel | \$ 868,197 | \$ 796,195 | \$ 795,850 | \$ 796,750 |
| Capital | \$ 492,712 | \$ 480,625 | \$ 227,000 | \$ 468,450 |
| Debt | \$ 373,755 | \$ 371,875 | \$ 3,667,000 | \$ - |
| Grants | \$ 148,831 | \$ 193,895 | \$ 35,000 | \$ 831,133 |
| Utilities | \$ 18,220 | \$ 17,950 | \$ 20,500 | \$ 17,950 |
| Professional Services | \$ 53,125 | \$ 45,520 | \$ 41,020 | \$ 55,520 |
| Supplies and Materials | \$ 166,900 | \$ 110,100 | \$ 96,000 | \$ 88,800 |
| Tools, Equipment, and Vehicles | \$ 191,675 | \$ 166,500 | \$ 160,850 | \$ 197,450 |
| Benefit Expense | | | | |
| Other | | | | |
| Internal Service Expense | \$ 171,235 | \$ 180,400 | \$ 124,500 | \$ 168,969 |
| Total Expensee | \$ 2,484,650 | \$ 2,363,060 | \$ 5,167,720 | \$ 2,625,022 |

Street Fund Organizational Chart



| Street Fund | | | FY13 | FY14 | FY14 | FY15 |
|------------------------|--|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| Street Revenues | | | | | | |
| 08 | 4-500-1000.002 | Tax-Sales 0.5% | \$1,550,000 | \$1,525,000 | \$1,537,000 | \$1,525,000 |
| | Total Tax Revenue | | \$1,550,000 | \$1,525,000 | \$1,537,000 | \$1,525,000 |
| 08 | 4-500-2000.001 | State Tax-Gas | \$330,000 | \$350,000 | \$367,000 | \$365,000 |
| 08 | 4-500-2000.002 | State Tax-Motor Vehicle | \$130,000 | \$150,000 | \$165,000 | \$155,000 |
| | Total State Tax Revenue | | \$460,000 | \$500,000 | \$532,000 | \$520,000 |
| 08 | 4-500-2005.003 | Grant-Capital | \$478,500 | \$322,640 | \$105,500 | \$544,731 |
| | Total Grant Revenue | | \$478,500 | \$322,640 | \$105,500 | \$544,731 |
| | Total Intergovernmental Revenue | | \$938,500 | \$822,640 | \$637,500 | \$1,064,731 |
| 08 | 4-500-3010.001 | Misc. Bond Proceeds | \$0 | \$0 | \$3,350,000 | \$0 |
| 08 | 4-500-3010.006 | Misc.-Miscellaneous | \$0 | \$0 | \$13,000 | \$0 |
| | Total Miscellaneous Revenue | | \$0 | \$0 | \$3,363,000 | \$0 |
| | Total Street Revenues | | \$2,488,500 | \$2,347,640 | \$5,537,500 | \$2,589,731 |
| Street Expenses | | | | | | |
| 08 | 5-500-1000.001 | Fulltime Salary | \$496,581 | \$483,000 | \$480,000 | \$488,441 |
| 08 | 5-500-1000.002 | Part Time Salary | \$66,150 | \$41,000 | \$47,000 | \$36,703 |
| 08 | 5-500-1000.004 | On Call | \$0 | \$0 | \$0 | \$0 |
| 08 | 5-500-1000.005 | Fulltime Overtime | \$9,824 | \$10,000 | \$9,500 | \$8,581 |
| 08 | 5-500-1000.006 | Part Time Overtime | \$0 | \$0 | \$1,000 | \$0 |
| 08 | 5-500-1000.007 | On Call Overtime | \$0 | \$0 | \$0 | \$0 |
| | Total Salaries Expense | | \$572,554 | \$534,000 | \$537,500 | \$533,725 |
| 08 | 5-500-1005.000 | Benefits-General | \$0 | \$0 | \$0 | \$0 |
| 08 | 5-500-1005.001 | Health Premium-Employee | \$51,630 | \$27,300 | \$29,000 | \$31,680 |
| 08 | 5-500-1005.002 | Health Premium-Family | \$51,404 | \$68,700 | \$63,500 | \$66,600 |
| 08 | 5-500-1005.003 | Dental Premium-Employee | \$4,200 | \$3,900 | \$3,750 | \$3,900 |
| 08 | 5-500-1005.004 | Dental Premium-Family | \$426 | \$600 | \$900 | \$600 |
| | Total Insurance Expense | | \$107,660 | \$100,500 | \$97,150 | \$102,780 |
| 08 | 5-500-1010.001 | Life Insurance | \$825 | \$825 | \$750 | \$825 |
| | Total Life Insurance Expense | | \$825 | \$825 | \$750 | \$825 |
| 08 | 5-500-1015.001 | Lagers-General | \$71,909 | \$67,540 | \$67,000 | \$65,110 |
| 08 | 5-500-1015.004 | Deferred Comp-Employer | \$7,800 | \$7,150 | \$7,100 | \$7,150 |
| | Total Retirement Expense | | \$79,709 | \$74,690 | \$74,100 | \$72,260 |
| 08 | 5-500-1020.000 | Payroll Taxes | \$0 | \$0 | \$0 | \$0 |
| 08 | 5-500-1020.001 | FICA-Employer | \$37,056 | \$33,110 | \$31,500 | \$33,090 |
| 08 | 5-500-1020.002 | Medicare-Employer | \$8,666 | \$7,740 | \$7,300 | \$7,740 |
| 08 | 5-500-1020.003 | Unemployment Compensation | \$5,726 | \$5,340 | \$5,400 | \$5,340 |
| 08 | 5-500-1020.004 | Workman's Compensation | \$42,500 | \$28,490 | \$33,800 | \$28,490 |
| | Total Payroll Taxes Expense | | \$93,948 | \$74,680 | \$78,000 | \$74,660 |

| Street Fund | | | FY13 | FY14 | FY14 | FY15 |
|-------------|---|-------------------------------------|------------------|------------------|--------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 08 | 5-500-1025.001 | Employee-Uniforms | \$10,000 | \$8,000 | \$7,000 | \$9,000 |
| 08 | 5-500-1025.002 | Employee-Dues/License/Membership | \$750 | \$750 | \$500 | \$750 |
| 08 | 5-500-1025.003 | Employee-Books | \$250 | \$250 | \$100 | \$250 |
| 08 | 5-500-1025.005 | Employee-Training | \$2,500 | \$2,500 | \$750 | \$2,500 |
| | Total Employee Expense | | \$13,500 | \$11,500 | \$8,350 | \$12,500 |
| | Total Personnel Expense | | \$868,197 | \$796,195 | \$795,850 | \$796,750 |
| 08 | 5-500-2020.000 | Capital Exp-Machinery | \$0 | \$24,125 | \$15,000 | \$0 |
| 08 | 5-500-2025.000 | Capital Exp-Vehicles | \$0 | \$48,000 | \$0 | \$95,000 |
| 08 | 5-500-2030.000 | Capital Exp-Infrastructure | \$492,712 | \$408,500 | \$212,000 | \$373,450 |
| | Total Capital Expense | | \$492,712 | \$480,625 | \$227,000 | \$468,450 |
| 08 | 5-500-3005.000 | Debt-COPS | \$373,755 | \$371,875 | \$3,667,000 | \$0 |
| | Total Debt Expense | | \$373,755 | \$371,875 | \$3,667,000 | \$0 |
| 08 | 5-500-4005.002 | Grants-Capital Improvement | \$123,716 | \$193,895 | \$35,000 | \$831,133 |
| 08 | 5-500-4010.001 | Grants-Operational-Personnel | \$25,115 | \$0 | \$0 | \$0 |
| | Total Grant Expense | | \$148,831 | \$193,895 | \$35,000 | \$831,133 |
| 08 | 5-500-5000.000 | Utilities-General | \$0 | \$0 | \$0 | \$0 |
| 08 | 5-500-5000.001 | Utilities-Electric | \$250 | \$250 | \$0 | \$250 |
| 08 | 5-500-5005.001 | Utilities-Propane | \$12,000 | \$12,000 | \$13,500 | \$12,000 |
| 08 | 5-500-5010.001 | Utilities-Landline and Fiber | \$400 | \$0 | \$0 | \$0 |
| 08 | 5-500-5015.001 | Utilities-Cell Phones | \$3,570 | \$3,700 | \$4,000 | \$3,700 |
| 08 | 5-500-5025.001 | Utilities-Solid Waste | \$2,000 | \$2,000 | \$3,000 | \$2,000 |
| | Total Utilities Expense | | \$18,220 | \$17,950 | \$20,500 | \$17,950 |
| 08 | 5-500-6000.001 | Prof Services-Legal | \$0 | \$0 | \$100 | \$0 |
| 08 | 5-500-6000.002 | Prof Services-Engineering | \$27,000 | \$15,000 | \$23,000 | \$25,000 |
| 08 | 5-500-6000.003 | Prof Services-Surveying | \$3,325 | \$3,500 | \$0 | \$3,500 |
| 08 | 5-500-6000.007 | Prof Services-Toxicology Test | \$925 | \$1,000 | \$750 | \$1,000 |
| 08 | 5-500-6000.008 | Prof Services-MSHP Background Check | \$100 | \$1,000 | \$100 | \$1,000 |
| 08 | 5-500-6000.018 | Prof Services-Damage Claims | \$4,100 | \$3,000 | \$1,000 | \$3,000 |
| | Total General Professional Service Expense | | \$35,450 | \$23,500 | \$24,950 | \$33,500 |
| 08 | 5-500-6005.001 | Insurance-Vehicle | \$10,000 | \$12,500 | \$10,500 | \$12,500 |
| 08 | 5-500-6005.002 | Insurance-Equipment | \$5,500 | \$7,300 | \$5,250 | \$7,300 |
| 08 | 5-500-6005.003 | Insurance-Building & Property | \$175 | \$220 | \$220 | \$220 |
| 08 | 5-500-6005.008 | Insurance-City Street | \$1,500 | \$1,500 | \$0 | \$1,500 |
| | Total Insurance Expense | | \$17,175 | \$21,520 | \$15,970 | \$21,520 |
| 08 | 5-500-6010.003 | Advertising-Print | \$500 | \$500 | \$100 | \$500 |
| | Total Advertising Expense | | \$500 | \$500 | \$100 | \$500 |
| | Total Professional Service Expense | | \$53,125 | \$45,520 | \$41,020 | \$55,520 |

| Street Fund | | | FY13 | FY14 | FY14 | FY15 |
|-------------|--|--|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 08 | 5-500-7000.000 | Supplies-General | \$0 | \$0 | \$0 | \$0 |
| 08 | 5-500-7000.001 | Supplies-Operational | \$950 | \$600 | \$600 | \$750 |
| | Total General Office Supplies Expense | | \$950 | \$600 | \$600 | \$750 |
| 08 | 5-500-7015.004 | Supplies-Safety | \$1,950 | \$2,000 | \$1,800 | \$4,100 |
| | Total Medical and Safety Supplies Expense | | \$1,950 | \$2,000 | \$1,800 | \$4,100 |
| | Total Supplies | | \$2,900 | \$2,600 | \$2,400 | \$4,850 |
| 08 | 5-500-7500.000 | Materials-General | \$0 | \$0 | \$0 | \$0 |
| 08 | 5-500-7500.001 | Materials-Asphalt | \$134,630 | \$55,000 | \$40,000 | \$26,500 |
| 08 | 5-500-7500.002 | Materials-Rock | \$6,370 | \$6,500 | \$2,100 | \$6,700 |
| 08 | 5-500-7505.003 | Materials-Pipe-Misc. | \$500 | \$1,000 | \$1,000 | \$1,000 |
| 08 | 5-500-7510.001 | Materials-Paint | \$1,000 | \$5,000 | \$8,000 | \$8,250 |
| 08 | 5-500-7510.002 | Materials-Signs | \$5,000 | \$10,000 | \$12,500 | \$10,000 |
| 08 | 5-500-7525.001 | Materials-Infrastructure Maintenance | \$16,500 | \$30,000 | \$30,000 | \$31,500 |
| | Total Material Expense | | \$164,000 | \$107,500 | \$93,600 | \$83,950 |
| 08 | 5-500-8000.001 | Tools-Repair | \$1,250 | \$1,250 | \$500 | \$1,250 |
| 08 | 5-500-8000.002 | Tools- Maintenance | \$1,250 | \$1,250 | \$1,000 | \$1,250 |
| 08 | 5-500-8000.003 | Tools-Supplies | \$6,025 | \$5,000 | \$3,100 | \$5,000 |
| | Total Tools and Portable Equipment Expense | | \$8,525 | \$7,500 | \$4,600 | \$7,500 |
| 08 | 5-500-8300.001 | Equipment-Repair | \$16,750 | \$10,500 | \$19,000 | \$24,750 |
| 08 | 5-500-8300.002 | Equipment-Maintenance | \$26,250 | \$25,000 | \$19,000 | \$15,500 |
| 08 | 5-500-8300.003 | Equipment-Supplies | \$575 | \$500 | \$150 | \$500 |
| 08 | 5-500-8300.004 | Equipment-Equipment | \$6,175 | \$5,000 | \$4,000 | \$1,000 |
| 08 | 5-500-8300.005 | Equipment-Fuel | \$50,325 | \$32,000 | \$31,000 | \$37,500 |
| | Total Machinery and Equipment Expense | | \$100,075 | \$73,000 | \$73,150 | \$79,250 |
| 08 | 5-500-8600.001 | Vehicle-Repair | \$15,250 | \$15,000 | \$23,000 | \$38,100 |
| 08 | 5-500-8600.002 | Vehicle-Maintenance | \$12,600 | \$15,000 | \$14,000 | \$15,450 |
| 08 | 5-500-8600.003 | Vehicle-Supplies | \$500 | \$500 | \$100 | \$500 |
| 08 | 5-500-8600.004 | Vehicle-Equipment | \$5,075 | \$3,500 | \$0 | \$1,000 |
| 08 | 5-500-8600.005 | Vehicle-Fuel | \$49,650 | \$52,000 | \$46,000 | \$55,650 |
| | Total Vehicle Expense | | \$83,075 | \$86,000 | \$83,100 | \$110,700 |
| | Total Tools, Machinery, and Vehicle Expense | | \$191,675 | \$166,500 | \$160,850 | \$197,450 |
| 08 | 5-500-9910.000 | Internal Service-Personnel | \$171,235 | \$180,400 | \$124,500 | \$168,969 |
| | Total Internal Service-Personnel | | \$171,235 | \$180,400 | \$124,500 | \$168,969 |
| | 5-500-9960.000 | Internal Service-Professional Services | \$0 | \$0 | | \$0 |
| | Total Internal Service-Professional Service | | \$0 | \$0 | \$0 | \$0 |
| | Total Internal Service | | \$171,235 | \$180,400 | \$124,500 | \$168,969 |
| | Total Street Expense | | \$2,484,650 | \$2,363,060 | \$5,167,720 | \$2,625,022 |

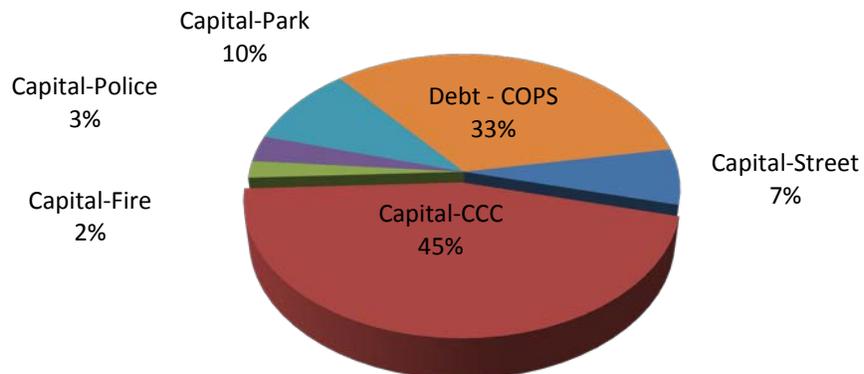
Capital Fund

The Capital Fund is used for the capital infrastructure and recreational projects. The monies collected are from a ½ cent voters approved sales tax.

Capital Funds Available by Category \$1,590,000



Capital Expense by Category \$3,536,374



Capital Fund Revenue and Expense by Category

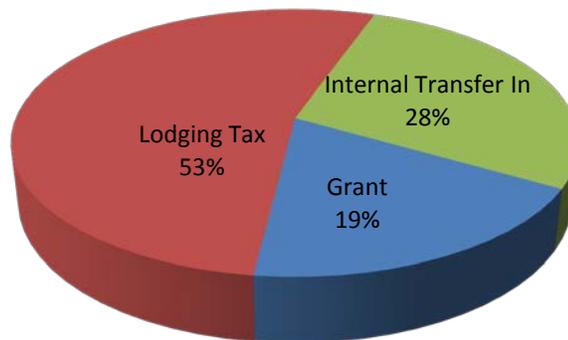
| Capital Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ 1,580,000 | \$ 1,580,000 | \$ 1,536,000 | \$ 1,580,000 |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTS | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Service Charges | \$ - | \$ - | \$ - | \$ - |
| Rentals | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ 10,000 | \$ 10,000 | \$ 808,000 | \$ 10,000 |
| Internal Service Revenue | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 1,590,000 | \$ 1,590,000 | \$ 2,344,000 | \$ 1,590,000 |
| Expenses | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Capital | \$ 829,600 | \$ 2,053,190 | \$ 521,000 | \$ 2,363,374 |
| Debt | \$ 804,365 | \$ 800,945 | \$ 2,565,000 | \$ 1,173,000 |
| Grants | \$ - | \$ - | \$ - | \$ - |
| Utilities | \$ - | \$ - | \$ - | \$ - |
| Professional Services | \$ - | \$ - | \$ - | \$ - |
| Supplies and Materials | \$ - | \$ - | \$ - | \$ - |
| Tools, Equipment, and Vehicles | \$ - | \$ - | \$ - | \$ - |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expensee | \$ 1,633,965 | \$ 2,854,135 | \$ 3,086,000 | \$ 3,536,374 |

| Capital-Administration Revenue | | | FY13 | FY14 | FY14 | FY15 |
|---|---|--------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 22 | 4-600-1000.002 | Tax-Sales 0.5% | \$1,580,000 | \$1,580,000 | \$1,536,000 | \$1,580,000 |
| | Total Tax Revenue | | \$1,580,000 | \$1,580,000 | \$1,536,000 | \$1,580,000 |
| 22 | 4-600-3010.001 | Misc.-Bond Proceeds | \$0 | \$0 | \$795,000 | \$0 |
| 22 | 4-600-3010.003 | Misc.-Interest Income | \$10,000 | \$10,000 | \$13,000 | \$10,000 |
| | Total Miscellaneous Revenue | | \$10,000 | \$10,000 | \$808,000 | \$10,000 |
| | Total Administration Revenue | | \$1,590,000 | \$1,590,000 | \$2,344,000 | \$1,590,000 |
| Capital-General Expenses | | | FY13 | FY14 | FY14 | FY15 |
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| Capital- Administration Expenses | | | | | | |
| 22 | 5-600-3005.000 | Debt-COPS | \$804,365 | \$800,945 | \$2,565,000 | \$1,173,000 |
| | Total Debt Expense | | \$804,365 | \$800,945 | \$2,565,000 | \$1,173,000 |
| | Total Administration Expense | | \$804,365 | \$800,945 | \$2,565,000 | \$1,173,000 |
| 22 | 5-605-2005.000 | Capital Exp-Land and Improvement | \$0 | \$52,000 | \$1,000 | \$0 |
| 22 | 5-605-2010.000 | Capital Exp-Building and Improvement | \$445,350 | \$968,400 | \$250,000 | \$1,289,500 |
| 22 | 5-605-2015.000 | Capital Exp-Furniture and Fixtures | \$0 | \$0 | \$0 | \$124,186 |
| 22 | 5-605-2020.000 | Capital Exp-Machinery and Equipment | \$103,750 | \$31,900 | \$23,000 | \$162,750 |
| 22 | 5-605-2025.000 | Capital Exp-Vehicles | \$155,000 | \$170,000 | \$98,000 | \$90,000 |
| 22 | 5-605-2030.000 | Capital Exp-Infrastructure | \$100,000 | \$0 | \$0 | \$120,000 |
| | Total Capital-General Expense | | \$804,100 | \$1,222,300 | \$372,000 | \$1,786,436 |
| Capital-Street Expenses | | | | | | |
| 22 | 5-610-2005.000 | Capital Exp-Land and Improvement | \$0 | \$317,000 | \$90,000 | \$236,438 |
| | Total Capital-Street Expense | | \$0 | \$317,000 | \$90,000 | \$236,438 |
| Capital-Downtown Business District Expenses | | | | | | |
| 22 | 5-645-2030.000 | Capital Exp-Infrastructure | \$20,850 | \$0 | \$0 | \$0 |
| | Total Capital-Downtown Business District Expense | | \$20,850 | \$0 | \$0 | \$0 |
| 22 | 5-650-2005.000 | Capital Exp-Land and Improvement | \$0 | \$438,890 | \$0 | \$335,000 |
| 22 | 5-650-2010.000 | Capital Exp-Building & Imp | \$0 | \$75,000 | \$59,000 | \$5,500 |
| | Total Capital-Park Expense | | \$0 | \$513,890 | \$59,000 | \$340,500 |
| Capital-Water Expenses | | | | | | \$0 |
| 22 | 5-670-2020.000 | Capital Exp-Machinery and Equipment | \$4,650 | \$0 | \$0 | \$0 |
| | Total Capital-Water Expense | | \$4,650 | \$0 | \$0 | \$0 |
| | Total Capital Expense | | \$1,633,965 | \$2,854,135 | \$3,086,000 | \$3,536,374 |

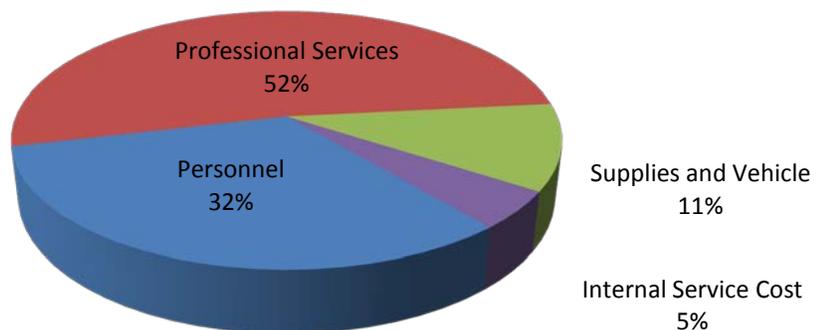
Tourism Fund

Tourism is responsible for providing marketing and educational opportunities for the many events and visitors to the Lebanon area. This is accomplished through both conventional and non-conventional marketing channels. The Tourism Department attends trade shows and other events during the year marketing all the resources available in Lebanon and the surrounding area for visitors to do during their stay. The main revenue source is the lodging tax paid by hoteliers located in the city.

Tourism Funds Available by Category \$215,000



Tourism Expense by Category \$203,119



Tourism Fund Revenue and Expense by Category

| Tourism Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Taxes | \$ 110,000 | \$ 110,000 | \$ 111,000 | \$ 115,000 |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTs | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ 42,801 | \$ - | \$ - | \$ - |
| Service Charges | \$ - | \$ - | \$ - | \$ - |
| Rentals | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | | \$ 42,000 | \$ 36,000 | \$ 40,000 |
| Internal Service Revenue | \$ 59,237 | \$ 9,000 | \$ - | \$ 60,000 |
| Total Revenues | \$ 212,038 | \$ 161,000 | \$ 147,000 | \$ 215,000 |
| Expenses | | | | |
| Personnel | \$ 62,851 | \$ 64,810 | \$ 34,525 | \$ 65,820 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt | \$ - | \$ - | \$ - | \$ - |
| Grants | \$ - | \$ - | \$ - | \$ - |
| Utilities | \$ - | \$ - | \$ - | \$ - |
| Professional Services | \$ 101,767 | \$ 101,065 | \$ 83,950 | \$ 105,750 |
| Supplies and Materials | \$ 24,895 | \$ 24,525 | \$ 21,050 | \$ 20,150 |
| Tools, Equipment, and Vehicles | \$ 1,300 | \$ 1,800 | \$ 500 | \$ 1,800 |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ 21,225 | \$ 9,000 | \$ 4,000 | \$ 9,599 |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expensee | \$ 212,038 | \$ 201,200 | \$ 144,025 | \$ 203,119 |

Tourism Organizational Chart



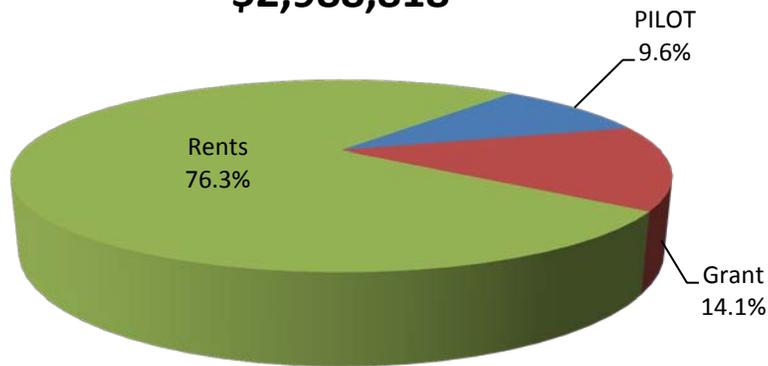
| Tourism | | | FY13 | FY14 | FY14 | FY15 |
|--------------------------|---|----------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| Tourism - Revenue | | | | | | |
| 40 | 4-500-1000.006 | Tax-Lodging | \$110,000 | \$110,000 | \$111,000 | \$115,000 |
| | Total Tax Revenue | | \$110,000 | \$110,000 | \$111,000 | \$115,000 |
| 40 | 4-500-2005.001 | Grant-Operative | \$42,801 | \$42,000 | \$36,000 | \$40,000 |
| | Total Grant Revenue | | \$42,801 | \$42,000 | \$36,000 | \$40,000 |
| 40 | 4-500-9999.001 | Interfund Transfer | \$59,237 | \$9,000 | \$9,000 | \$60,000 |
| | Total Interfund Transfer | | \$59,237 | \$9,000 | \$9,000 | \$60,000 |
| | Total Tourism Revenue | | \$212,038 | \$161,000 | \$156,000 | \$215,000 |
| Tourism-Expenses | | | FY13 | FY14 | FY14 | FY15 |
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 40 | 5-500-1000.001 | Fulltime Salary | \$43,650 | \$45,000 | \$39,000 | \$45,000 |
| | Total Salaries Expense | | \$43,650 | \$45,000 | \$39,000 | \$45,000 |
| 40 | 5-500-1005.001 | Health Premium-Employee | \$6,235 | \$3,900 | \$2,200 | \$5,280 |
| 40 | 5-500-1005.003 | Dental Premium-Employee | \$325 | \$300 | \$150 | \$300 |
| | Total Insurance Expense | | \$6,560 | \$4,200 | \$2,350 | \$5,580 |
| 40 | 5-500-1010.001 | Life Insurance | \$0 | \$55 | \$50 | \$55 |
| | Total Life Insurance Expense | | \$0 | \$55 | \$50 | \$55 |
| 40 | 5-500-1015.001 | Lagers-General | \$5,006 | \$6,165 | \$3,000 | \$5,895 |
| 40 | 5-500-1015.004 | Deferred Comp-Employer | \$650 | \$650 | \$250 | \$650 |
| | Total Retirement Expense | | \$5,656 | \$6,815 | \$3,250 | \$6,545 |
| 40 | 5-500-1020.001 | FICA-Employer | \$2,691 | \$2,790 | \$1,425 | \$2,790 |
| 40 | 5-500-1020.002 | Medicare-Employer | \$649 | \$650 | \$350 | \$650 |
| 40 | 5-500-1020.003 | Unemployment Compensation | \$455 | \$450 | \$250 | \$450 |
| | Total Payroll Taxes Expense | | \$3,795 | \$3,890 | \$2,025 | \$3,890 |
| 40 | 5-500-1025.002 | Employee-Dues/License/Membership | \$500 | \$650 | \$750 | \$750 |
| 40 | 5-500-1025.004 | Employee-Travel/Hotel | \$2,120 | \$3,200 | \$2,300 | \$3,250 |
| 40 | 5-500-1025.005 | Employee-Training | \$570 | \$1,000 | \$1,000 | \$750 |
| | Total Employee Expense | | \$3,190 | \$4,850 | \$4,050 | \$4,750 |
| | Total Personnel Expense | | \$62,851 | \$64,810 | \$50,725 | \$65,820 |
| 40 | 5-500-6000.007 | Prof Services-Toxicology Test | \$25 | \$0 | \$0 | \$50 |
| 40 | 5-500-6000.014 | Prof Services-Event Planning | \$16,098 | \$12,005 | \$7,000 | \$15,000 |
| | Total General Professional Service Expense | | \$16,123 | \$12,005 | \$7,000 | \$15,050 |
| 40 | 5-500-6005.001 | Insurance-Vehicle | \$450 | \$700 | \$450 | \$700 |
| | Total Insurance Expense | | \$450 | \$700 | \$450 | \$700 |
| 40 | 5-500-6010.003 | Advertising-Print | \$44,058 | \$41,785 | \$40,000 | \$41,000 |
| 40 | 5-500-6010.004 | Advertising-Internet | \$19,937 | \$21,025 | \$17,500 | \$24,000 |
| 40 | 5-500-6010.005 | Advertising-Billboard | \$10,454 | \$11,700 | \$11,000 | \$11,500 |

| Tourism | | | FY13 | FY14 | FY14 | FY15 |
|---------|--|-------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 40 | 5-500-6010.007 | Advertising-Television | \$10,745 | \$13,850 | \$8,000 | \$13,500 |
| | Total Advertising Expense | | \$85,194 | \$88,360 | \$76,500 | \$90,000 |
| | Total Professional Services Expense | | \$101,767 | \$101,065 | \$83,950 | \$105,750 |
| 40 | 5-500-7000.001 | Supplies-Operational | \$450 | \$500 | \$500 | \$1,000 |
| 40 | 5-500-7000.002 | Supplies-Computer Accessories | \$0 | \$0 | \$50 | \$0 |
| 40 | 5-500-7005.002 | Supplies-Mailing | \$250 | \$150 | \$0 | \$150 |
| 40 | 5-500-7005.003 | Supplies-Postage | \$4,500 | \$4,000 | \$1,000 | \$4,000 |
| 40 | 5-500-7005.006 | Supplies-Promo-Education | \$19,695 | \$19,875 | \$19,500 | \$15,000 |
| | Total General Office Supplies Expense | | \$24,895 | \$24,525 | \$21,050 | \$20,150 |
| 40 | 5-500-8600.002 | Vehicle-Maintenance | \$250 | \$500 | \$0 | \$500 |
| 40 | 5-500-8600.003 | Vehicle-Supplies | \$250 | \$500 | \$0 | \$500 |
| 40 | 5-500-8600.005 | Vehicle-Fuel | \$800 | \$800 | \$500 | \$800 |
| | Total Vehicle Expense | | \$1,300 | \$1,800 | \$500 | \$1,800 |
| 40 | 5-500-9910.000 | Internal Service-Personnel | \$21,225 | \$9,000 | \$4,000 | \$9,599 |
| | Total Internal Service-Personnel | | \$21,225 | \$9,000 | \$4,000 | \$9,599 |
| | Total Internal Service | | \$21,225 | \$9,000 | \$4,000 | \$9,599 |
| | Total Tourism Expense | | \$212,038 | \$201,200 | \$160,225 | \$203,119 |

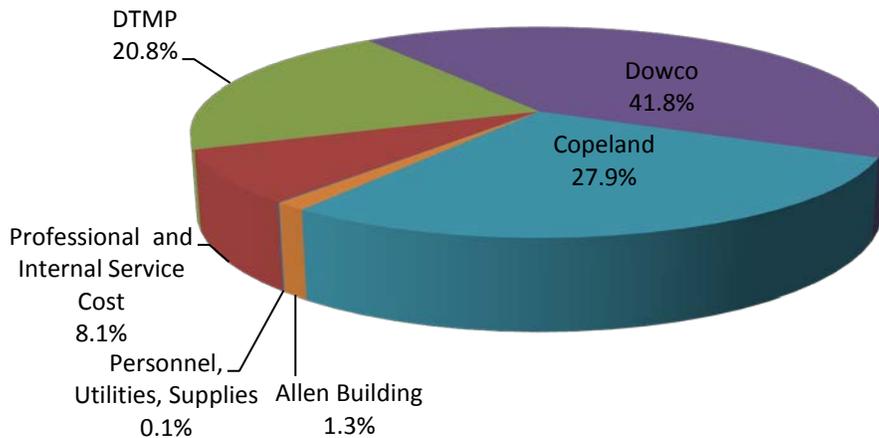
Economic Development

The Economic Development Fund is responsible for the city owned properties that are rented to various businesses and industries.

Economic Development Sources of Revenue \$2,988,818



Economic Development Expense \$2,331,496



Economic Development Fund Revenue and Expense by Category

| Economic Development Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTs | \$ 288,455 | \$ 267,900 | \$ 265,000 | \$ 287,900 |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Service Charges | \$ - | \$ - | \$ - | \$ - |
| Rentals | \$ 1,341,550 | \$ 1,312,000 | \$ 1,337,200 | \$ 2,279,750 |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ 2,200,000 | \$ 839,480 | \$ 403,100 | \$ 421,168 |
| Internal Service Revenue | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 3,830,005 | \$ 2,419,380 | \$ 2,005,300 | \$ 2,988,818 |
| Expenses | | | | |
| Personnel | \$ 92,943 | \$ 82,845 | \$ 82,966 | \$ - |
| Capital | \$ 2,252,500 | \$ 1,751,140 | \$ 2,032,750 | \$ - |
| Debt | \$ 1,187,086 | \$ 1,272,496 | \$ 1,299,086 | \$ 2,137,711 |
| Grants | \$ - | \$ - | \$ - | \$ - |
| Utilities | \$ 17,000 | \$ 17,200 | \$ 12,325 | \$ 750 |
| Professional Services | \$ 123,625 | \$ 100,575 | \$ 88,150 | \$ 89,525 |
| Supplies and Materials | \$ 57,375 | \$ 31,950 | \$ 3,150 | \$ 3,100 |
| Tools, Equipment, and Vehicles | \$ 25 | \$ 3,000 | \$ 1,375 | \$ 1,500 |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ 78,000 | \$ 26,810 | \$ 44,000 | \$ 98,910 |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expense | \$ 3,808,554 | \$ 3,286,016 | \$ 3,563,802 | \$ 2,331,496 |

| Economic Development | | | FY13 | FY14 | FY14 | FY15 |
|--|---|-------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| Economic Development Revenues | | | | | | |
| 45 | 4-700-1010.001 | PILOT-Electric | \$248,755 | \$227,000 | \$225,000 | \$247,000 |
| 45 | 4-700-1010.002 | PILOT-Water | \$17,000 | \$17,500 | \$17,000 | \$17,500 |
| 45 | 4-700-1010.003 | PILOT-Wastewater | \$22,700 | \$23,400 | \$23,000 | \$23,400 |
| | Total PILOT Revenue | | \$288,455 | \$267,900 | \$265,000 | \$287,900 |
| 45 | 4-700-3010.006 | Misc. Miscellaneous | \$0 | \$0 | \$3,100 | \$0 |
| | Total Economic Development General Revenue | | \$288,455 | \$267,900 | \$268,100 | \$287,900 |
| 45 | 4-715-2005.002 | Grant-Capital | \$2,200,000 | \$839,480 | \$400,000 | \$421,168 |
| | Total Grant Revenue | | \$2,200,000 | \$839,480 | \$400,000 | \$421,168 |
| 45 | 4-715-3005.001 | Rental-Buildings | \$405,700 | \$405,700 | \$440,000 | \$557,350 |
| | Total Rental Revenue | | \$405,700 | \$405,700 | \$440,000 | \$557,350 |
| | Total DTMP Revenues | | \$2,605,700 | \$1,245,180 | \$840,000 | \$978,518 |
| 45 | 4-720-3005.001 | Rental-Buildings | \$108,750 | \$107,200 | \$107,200 | \$975,000 |
| | Total Rental Revenue | | \$108,750 | \$107,200 | \$107,200 | \$975,000 |
| | Total Dowco Revenues | | \$108,750 | \$107,200 | \$107,200 | \$975,000 |
| 45 | 4-730-3005.001 | Rental-Buildings | \$747,500 | \$747,500 | \$748,000 | \$747,400 |
| | Total Rental Revenue | | \$747,500 | \$747,500 | \$748,000 | \$747,400 |
| | Total Copeland Revenues | | \$747,500 | \$747,500 | \$748,000 | \$747,400 |
| 45 | 4-735-3005.001 | Rental-Buildings | \$12,000 | \$12,000 | \$19,000 | \$0 |
| | Total Rental Revenue | | \$12,000 | \$12,000 | \$19,000 | \$0 |
| | Total Allen Building Revenues | | \$12,000 | \$12,000 | \$19,000 | \$0 |
| 45 | 4-740-3005.001 | Rental-Buildings | \$28,000 | \$0 | \$0 | \$0 |
| | Total Rental Revenue | | \$28,000 | \$0 | \$0 | \$0 |
| | Total 100 Harrison Revenues | | \$28,000 | \$0 | \$0 | \$0 |
| 45 | 4-745-3005.001 | Rental-Buildings | \$12,000 | \$12,000 | \$12,000 | \$0 |
| | Total Rental Revenue | | \$12,000 | \$12,000 | \$12,000 | \$0 |
| | Total DTMP Storage Revenues | | \$12,000 | \$12,000 | \$12,000 | \$0 |
| 45 | 4-755-3005.001 | Rental-Buildings | \$27,600 | \$27,600 | \$11,000 | \$0 |
| | Total Rental Revenue | | \$27,600 | \$27,600 | \$11,000 | \$0 |
| | Total Cerensis Revenues | | \$27,600 | \$27,600 | \$11,000 | \$0 |
| | Total Economic Development Revenue | | \$3,830,005 | \$2,419,380 | \$2,002,200 | \$2,988,818 |
| Economic Development-General Expenses | | | | | | |
| 45 | 5-700-1000.001 | Fulltime Salary | \$56,300 | \$57,000 | \$58,000 | \$0 |
| | Total Salaries Expense | | \$56,300 | \$57,000 | \$58,000 | \$0 |
| 45 | 5-700-1005.002 | Health Premium-Family | \$16,030 | \$10,500 | \$10,800 | \$0 |
| 45 | 5-700-1005.003 | Dental Premium-Employee | \$325 | \$300 | \$300 | \$0 |
| | Total Insurance Expense | | \$16,355 | \$10,800 | \$11,100 | \$0 |
| 45 | 5-700-1010.001 | Life Insurance | \$55 | \$55 | \$56 | \$0 |

| Economic Development | | | FY13 | FY14 | FY14 | FY15 |
|----------------------|---|--------------------------------------|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Life Insurance Expense | | \$55 | \$55 | \$56 | \$0 |
| 45 | 5-700-1015.001 | Lagers-General | \$7,995 | \$7,810 | \$8,000 | \$0 |
| 45 | 5-700-1015.004 | Deferred Comp-Employer | \$650 | \$650 | \$650 | \$0 |
| | Total Retirement Expense | | \$8,645 | \$8,460 | \$8,650 | \$0 |
| 45 | 5-700-1020.001 | FICA-Employer | \$3,491 | \$3,530 | \$3,350 | \$0 |
| 45 | 5-700-1020.002 | Medicare-Employer | \$2,534 | \$830 | \$800 | \$0 |
| 45 | 5-700-1020.003 | Unemployment Compensation | \$563 | \$570 | \$600 | \$0 |
| | Total Payroll Taxes Expense | | \$6,588 | \$4,930 | \$4,750 | \$0 |
| | Total Personnel Expense | | \$87,943 | \$81,245 | \$82,556 | \$0 |
| 45 | 5-700-1025.001 | Employee-Uniforms | \$500 | \$350 | \$360 | \$0 |
| 45 | 5-700-1025.002 | Employee-Dues/License/Membership | \$1,000 | \$500 | \$0 | \$0 |
| 45 | 5-700-1025.004 | Employee-Travel/Hotel | \$1,500 | \$250 | \$0 | \$0 |
| 45 | 5-700-1025.005 | Employee-Training | \$1,000 | \$250 | \$0 | \$0 |
| 45 | 5-700-1025.006 | Employee-Recognition | \$1,000 | \$250 | \$50 | \$0 |
| | Total Employee Expense | | \$5,000 | \$1,600 | \$410 | \$0 |
| 45 | 5-700-2010.000 | Capital Exp-Building and Improvement | \$0 | \$0 | \$361,000 | \$0 |
| | Total Capital Expense | | \$0 | \$0 | \$361,000 | \$0 |
| 45 | 5-700-3000.000 | Debt-General | \$0 | \$0 | \$55,000 | \$0 |
| 45 | 5-700-3025.000 | Debt-Internal Obligation | \$0 | \$0 | \$0 | \$29,500 |
| | Total Debt Expense | | \$0 | \$0 | \$55,000 | \$29,500 |
| 45 | 5-700-5000.001 | Utilities-Electric | \$2,500 | \$750 | \$750 | \$750 |
| 45 | 5-700-5000.002 | Utilities-Water | \$0 | \$0 | \$100 | \$0 |
| 45 | 5-700-5000.003 | Utilities-Sewer | \$0 | \$0 | \$100 | \$0 |
| 45 | 5-700-5015.001 | Utilities-Cell Phones | \$500 | \$450 | \$525 | \$0 |
| | Total Utilities Expense | | \$3,000 | \$1,200 | \$1,475 | \$750 |
| 45 | 5-700-6000.002 | Prof Services-Engineering | \$11,075 | \$5,000 | \$0 | \$2,500 |
| 45 | 5-700-6000.007 | Prof Services-Toxicology Test | \$50 | \$50 | \$0 | \$0 |
| 45 | 5-700-6000.011 | Prof Services-Dues and License | \$2,500 | \$500 | \$0 | \$500 |
| 45 | 5-700-6000.012 | Prof Services-Planning | \$5,000 | \$500 | \$0 | \$500 |
| 45 | 5-700-6000.013 | Prof Services-Studies | \$5,000 | \$500 | \$0 | \$500 |
| 45 | 5-700-6000.016 | Prof Services- Taxes and Fees | \$25 | \$0 | \$25 | \$25 |
| | Total General Professional Service Expense | | \$23,650 | \$6,550 | \$25 | \$4,025 |
| 45 | 5-700-6005.003 | Insurance-Building & Property | \$225 | \$250 | \$200 | \$250 |
| | Total Insurance Expense | | \$225 | \$250 | \$200 | \$250 |
| 45 | 5-700-6010.001 | Advertising-Public Notices | \$250 | \$250 | \$100 | \$250 |
| | Total Advertising Expense | | \$250 | \$250 | \$100 | \$250 |
| 45 | 5-700-6015.000 | Service Agreements-General | \$85,000 | \$85,000 | \$85,000 | \$85,000 |

| Economic Development | | | FY13 | FY14 | FY14 | FY15 |
|----------------------|---|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Service Agreement Expense | | \$85,000 | \$85,000 | \$85,000 | \$85,000 |
| | Total Professional Service Expense | | \$109,125 | \$92,050 | \$85,325 | \$89,525 |
| 45 | 5-700-7000.001 | Supplies-Operational | \$75 | \$250 | \$200 | \$0 |
| 45 | 5-700-7005.001 | Supplies-Printing | \$500 | \$0 | \$0 | \$0 |
| 45 | 5-700-7005.002 | Supplies-Mailing | \$500 | \$0 | \$275 | \$250 |
| 45 | 5-700-7005.003 | Supplies-Postage | \$250 | \$0 | \$0 | \$0 |
| 45 | 5-700-7005.004 | Supplies-Paper | \$0 | \$0 | \$25 | \$0 |
| 45 | 5-700-7005.006 | Supplies-Promo-Education | \$2,000 | \$2,000 | \$2,000 | \$1,000 |
| | Total General Office Supplies Expense | | \$3,325 | \$2,250 | \$2,500 | \$1,250 |
| 45 | 5-700-8600.005 | Vehicle-Fuel | \$25 | \$0 | \$0 | \$0 |
| | Total Vehicle Expense | | \$25 | \$0 | \$0 | \$0 |
| 45 | 5-700-9910.000 | Internal Service-Personnel | \$78,000 | \$26,810 | \$44,000 | \$38,910 |
| 45 | 5-700-9999.000 | Interfund Transfer | | \$0 | \$0 | \$60,000 |
| | Total Internal Service | | \$78,000 | \$26,810 | \$44,000 | \$98,910 |
| | Total Economic Development General Expense | | \$286,418 | \$205,155 | \$632,266 | \$219,935 |
| | Total Detroit Tool Metal Products Expense | | \$2,616,250 | \$2,191,550 | \$2,106,025 | \$485,000 |
| | Total Dowco Expense | | \$129,225 | \$150,475 | \$109,375 | \$975,000 |
| | Total Copeland Expense | | \$667,561 | \$659,061 | \$651,061 | \$651,561 |
| | Total Economic Development Expense | | \$3,808,554 | \$3,286,016 | \$3,563,802 | \$2,331,496 |

Detroit Tool Metal Products

This program was developed to manage the revenues and expenses for the lease agreement between the City and Detroit Tool Metal Products

| Economic Development-Detroit Tools Metal Products Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|---|--------------------------------------|--------------------|--------------------|--------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 45 | 5-715-2010.000 | Capital Exp-Building and Improvement | \$2,200,000 | \$1,701,640 | \$1,650,000 | \$0 |
| | Total Capital Expense | | \$2,200,000 | \$1,701,640 | \$1,650,000 | \$0 |
| 45 | 5-715-3025.000 | Debt-Internal Obligation | \$399,000 | \$484,410 | \$456,000 | \$484,000 |
| | Total Debt Expense | | \$399,000 | \$484,410 | \$456,000 | \$484,000 |
| 45 | 5-715-6000.002 | Prof Services-Engineering | \$2,500 | \$0 | \$0 | \$0 |
| 45 | 5-715-6000.003 | Prof Services-Surveying | \$2,500 | \$0 | \$0 | \$0 |
| | Total General Professional Service Expense | | \$5,000 | \$0 | \$0 | \$0 |
| 45 | 5-715-7000.001 | Supplies-Operational | \$2,500 | \$500 | \$25 | \$250 |
| 45 | 5-715-7000.004 | Supplies-Small Tools | \$250 | \$250 | \$0 | \$250 |
| | Total General Office Supplies Expense | | \$2,750 | \$750 | \$25 | \$500 |
| 45 | 5-715-7500.001 | Materials-Asphalt | \$2,000 | \$1,000 | \$0 | \$500 |
| 45 | 5-715-7500.002 | Materials-Rock | \$2,000 | \$1,000 | \$0 | \$0 |
| 45 | 5-715-7500.003 | Materials-Concrete | \$2,000 | \$1,000 | \$0 | \$0 |
| 45 | 5-715-7510.001 | Materials-Paint | \$500 | \$250 | \$0 | \$0 |
| 45 | 5-715-7510.003 | Materials-Fittings | \$1,500 | \$750 | \$0 | \$0 |
| 45 | 5-715-7510.004 | Materials-Hardware | \$1,500 | \$750 | \$0 | \$0 |
| | Total Material Expense | | \$9,500 | \$4,750 | \$0 | \$500 |
| | Total Detroit Tool Metal Products Expense | | \$2,616,250 | \$2,191,550 | \$2,106,025 | \$485,000 |

Dowco

This program was established to manage the funds for the lease agreement between DOWCO Inc dba DOWCO Marine and the City.

| Economic Development-Dowco Expenses | | | FY13 | FY14 | FY14 | FY15 |
|-------------------------------------|---|--------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 45 | 5-720-2010.000 | Capital Exp-Building and Improvement | \$10,000 | \$37,000 | \$0 | \$0 |
| | Total Capital Expense | | \$10,000 | \$37,000 | \$0 | \$0 |
| 45 | 5-720-3025.000 | Debt-Internal Obligation | \$109,375 | \$109,375 | \$109,375 | \$975,000 |
| | Total Debt Expense | | \$109,375 | \$109,375 | \$109,375 | \$975,000 |
| 45 | 5-720-6000.002 | Prof Services-Engineering | \$2,000 | \$0 | \$0 | \$0 |
| | Total General Professional Service Expense | | \$2,000 | \$0 | \$0 | \$0 |
| 45 | 5-720-7000.001 | Supplies-Operational | \$1,000 | \$500 | \$0 | \$0 |
| 45 | 5-720-7000.004 | Supplies-Small Tools | \$100 | \$100 | \$0 | \$0 |
| | Total General Office Supplies Expense | | \$1,100 | \$600 | \$0 | \$0 |
| 45 | 5-720-7500.001 | Materials-Asphalt | \$2,000 | \$1,000 | \$0 | \$0 |
| 45 | 5-720-7500.002 | Materials-Rock | \$1,000 | \$500 | \$0 | \$0 |
| 45 | 5-720-7500.003 | Materials-Concrete | \$1,500 | \$750 | \$0 | \$0 |
| 45 | 5-720-7510.001 | Materials-Paint | \$250 | \$250 | \$0 | \$0 |
| 45 | 5-720-7510.003 | Materials-Fittings | \$1,000 | \$500 | \$0 | \$0 |
| 45 | 5-720-7510.004 | Materials-Hardware | \$1,000 | \$500 | \$0 | \$0 |
| | Total Material Expense | | \$6,750 | \$3,500 | \$0 | \$0 |
| | Total Dowco Expense | | \$129,225 | \$150,475 | \$109,375 | \$975,000 |

Copeland

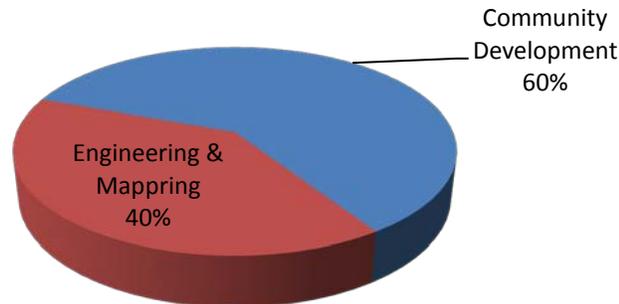
This program was established to manage the revenue and expenses for the lease agreement between Copeland and the City

| Economic Development-Copeland Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|---|--------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 45 | 5-730-2010.000 | Capital Exp-Building and Improvement | \$5,000 | \$0 | \$0 | \$0 |
| | Total Capital Expense | | \$5,000 | \$0 | \$0 | \$0 |
| 45 | 5-730-3025.000 | Debt-Internal Obligation | \$649,211 | \$649,211 | \$649,211 | \$649,211 |
| | Total Debt Expense | | \$649,211 | \$649,211 | \$649,211 | \$649,211 |
| 45 | 5-730-6000.002 | Prof Services-Engineering | \$2,000 | \$2,000 | \$0 | \$0 |
| | Total General Professional Service Expense | | \$2,000 | \$2,000 | \$0 | \$0 |
| 45 | 5-730-7000.001 | Supplies-Operational | \$1,500 | \$750 | \$425 | \$750 |
| 45 | 5-730-7000.004 | Supplies-Small Tools | \$100 | \$100 | \$50 | \$100 |
| | Total General Office Supplies Expense | | \$1,600 | \$850 | \$475 | \$850 |
| 45 | 5-730-7500.001 | Materials-Asphalt | \$2,500 | \$1,250 | \$0 | \$0 |
| 45 | 5-730-7500.002 | Materials-Rock | \$2,500 | \$1,250 | \$0 | \$0 |
| 45 | 5-730-7500.003 | Materials-Concrete | \$1,500 | \$750 | \$0 | \$0 |
| 45 | 5-730-7510.001 | Materials-Paint | \$250 | \$250 | \$0 | \$0 |
| 45 | 5-730-7510.003 | Materials-Fittings | \$1,500 | \$750 | \$0 | \$0 |
| 45 | 5-730-7510.004 | Materials-Hardware | \$1,500 | \$750 | \$0 | \$0 |
| | Total Material Expense | | \$9,750 | \$5,000 | \$0 | \$0 |
| 45 | 5-730-8300.001 | Equipment-Repair | \$0 | \$1,000 | \$725 | \$500 |
| 45 | 5-730-8300.002 | Equipment-Maintenance | \$0 | \$1,000 | \$650 | \$1,000 |
| | Total Equipment Expense | | \$0 | \$2,000 | \$1,375 | \$1,500 |
| | Total Copeland Expense | | \$667,561 | \$659,061 | \$651,061 | \$651,561 |

Community Development Fund

Community Development Fund is made up of the Community Development Department and Engineering and Mapping.

Community Development Expense by Category \$402,475



Community Development Fund Revenue and Expense by Category

| Community Development Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTs | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Service Charges | \$ - | \$ - | \$ - | \$ - |
| Rentals | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Internal Service Revenue | \$ 283,071 | \$ 303,930 | \$ 237,390 | \$ 402,475 |
| Total Revenues | \$ 283,071 | \$ 303,930 | \$ 237,390 | \$ 402,475 |
| Expenses | | | | |
| Personnel | \$ 237,936 | \$ 239,220 | \$ 222,565 | \$ 336,565 |
| Capital | \$ - | \$ 18,000 | \$ 4,000 | \$ 8,000 |
| Debt | \$ - | \$ - | \$ - | \$ - |
| Grants | \$ - | \$ - | \$ - | \$ - |
| Utilities | \$ 2,960 | \$ 2,460 | \$ 1,600 | \$ 2,410 |
| Professional Services | \$ 31,975 | \$ 34,250 | \$ 5,350 | \$ 42,400 |
| Supplies and Materials | \$ 3,050 | \$ 2,550 | \$ 1,825 | \$ 6,650 |
| Tools, Equipment, and Vehicles | \$ 7,150 | \$ 7,450 | \$ 2,050 | \$ 6,450 |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expensee | \$ 283,071 | \$ 303,930 | \$ 237,390 | \$ 402,475 |

Community Development Administration

The City of Lebanon Community Development Department is responsible for the administration and enforcement of codes, as set forth by the City Council, regulating construction, use or occupancy of buildings and structures. This department administers all zoning, building, access management, and subdivision ordinances adopted by the City Council.

Goal: Implement residential and commercial inspections by the end of 2014.

Strategy: Conduct collaborative training sessions with local contractors in the areas of electrical, plumbing, and HVACs, emphasizing codes, regulations, and statutes, to include both City and contractor expectation management during inspections.

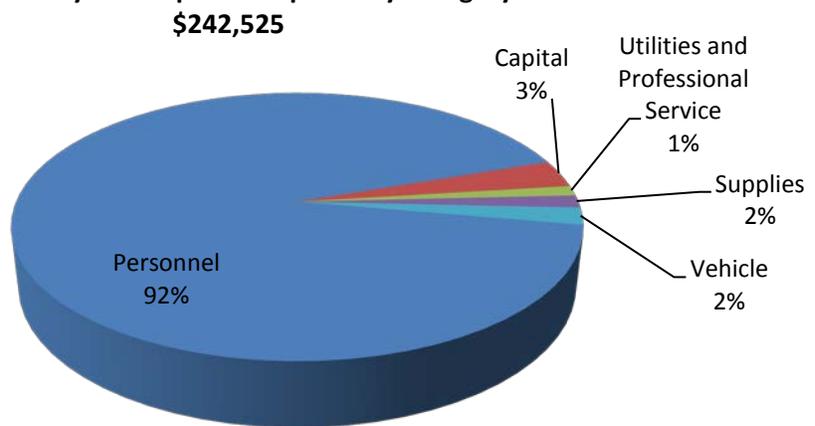
Budgetary Factor: Non-budgeted. No additional funding required.

Goal: Develop an intuitive, interactive, state-of-the-art Community Development web page on the City's website.

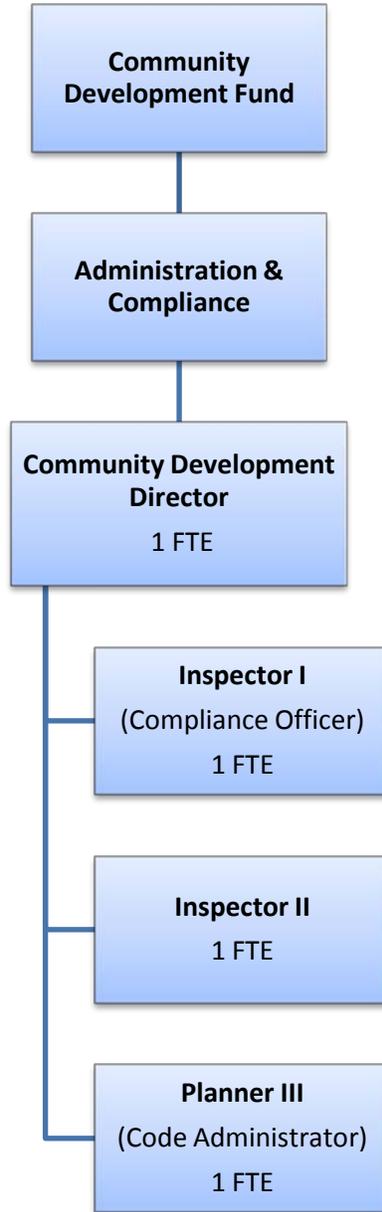
Strategy: Make available downloadable, fillable forms for use by architects, engineers, and contractors to include computer software and hardware solutions.

Budgetary Factor: Availability of capital improvement funding to maintain and sustain software for plans, designs, and development projects.

Community Development Expense by Category



Community Development Administration Organizational Chart



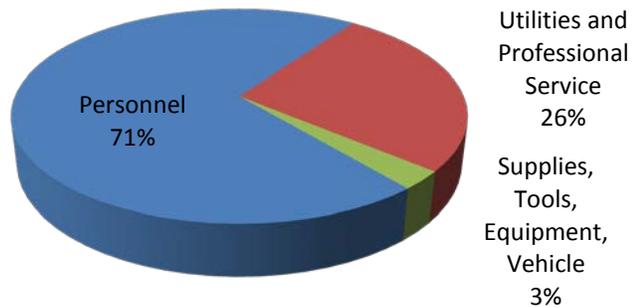
| Community Development Administration Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|---|------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 50 | 5-305-1000.001 | Fulltime Salary | \$118,491 | \$121,000 | \$100,500 | \$150,000 |
| | Total Salaries Expense | | \$118,491 | \$121,000 | \$100,500 | \$150,000 |
| 50 | 5-305-1005.002 | Health Premium-Family | \$26,507 | \$24,300 | \$22,000 | \$31,560 |
| 50 | 5-305-1005.003 | Dental Premium-Employee | \$925 | \$900 | \$800 | \$1,200 |
| | Total Insurance Expense | | \$27,432 | \$25,200 | \$22,800 | \$32,760 |
| 50 | 5-305-1010.001 | Life Insurance | \$165 | \$165 | \$140 | \$165 |
| | Total Life Insurance Expense | | \$165 | \$165 | \$140 | \$165 |
| 50 | 5-305-1015.001 | Lagers-General | \$16,822 | \$16,580 | \$13,400 | \$19,650 |
| 50 | 5-305-1015.004 | Deferred Comp-Employer | \$1,950 | \$1,950 | \$1,650 | \$1,950 |
| | Total Retirement Expense | | \$18,772 | \$18,530 | \$15,050 | \$21,600 |
| 50 | 5-305-1020.001 | FICA-Employer | \$7,020 | \$7,500 | \$5,600 | \$9,300 |
| 50 | 5-305-1020.002 | Medicare-Employer | \$1,718 | \$1,750 | \$1,400 | \$2,180 |
| 50 | 5-305-1020.003 | Unemployment Compensation | \$1,185 | \$1,210 | \$1,000 | \$1,500 |
| 50 | 5-305-1020.004 | Workman's Compensation | \$1,025 | \$1,250 | \$1,250 | \$1,250 |
| | Total Payroll Taxes Expense | | \$10,948 | \$11,710 | \$9,250 | \$14,230 |
| 50 | 5-305-1025.001 | Employee-Uniforms | \$1,560 | \$0 | \$650 | \$1,910 |
| 50 | 5-305-1025.002 | Employee-Dues/License/Membership | \$250 | \$250 | \$200 | \$500 |
| 50 | 5-305-1025.003 | Employee-Books | \$0 | \$0 | \$0 | \$300 |
| 50 | 5-305-1025.004 | Employee-Travel/Hotel | \$0 | \$0 | \$0 | \$500 |
| 50 | 5-305-1025.005 | Employee-Training | \$275 | \$250 | \$0 | \$1,000 |
| | Total Employee Expense | | \$2,085 | \$500 | \$850 | \$4,210 |
| | Total Personnel Expense | | \$177,893 | \$177,105 | \$148,590 | \$222,965 |
| 50 | 5-305-2015.000 | Capital Exp-Furniture and Fixtures | \$0 | \$0 | \$0 | \$8,000 |
| 50 | 5-305-2030.000 | Capital Exp-Infrastructure | \$0 | \$15,000 | \$4,000 | \$0 |
| | Total Capital Expense | | \$0 | \$15,000 | \$4,000 | \$8,000 |
| 50 | 5-305-5015.001 | Utilities-Cell Phones | \$960 | \$960 | \$800 | \$1,410 |
| | Total Utilities Expense | | \$960 | \$960 | \$800 | \$1,410 |
| 50 | 5-305-6000.007 | Prof Services-Toxicology Testing | \$100 | \$100 | \$0 | \$200 |
| 50 | 5-305-6000.015 | Prof Services-Service Contract | \$0 | \$0 | \$3,800 | \$0 |
| | Total General Professional Service Expense | | \$100 | \$100 | \$3,800 | \$200 |
| 50 | 5-305-6005.001 | Insurance-Vehicle | \$800 | \$800 | \$0 | \$800 |
| | Total Insurance Expense | | \$800 | \$800 | \$0 | \$800 |
| 50 | 5-305-6010.001 | Advertising-Public Notices | \$500 | \$500 | \$500 | \$500 |
| | Total Advertising Expense | | \$500 | \$500 | \$500 | \$500 |
| | Total Professional Service Expense | | \$1,400 | \$1,400 | \$4,300 | \$1,500 |
| 50 | 5-305-7000.001 | Supplies-Operational | \$750 | \$750 | \$550 | \$750 |
| 50 | 5-305-7000.002 | Supplies-Computer Accessories | \$100 | \$100 | \$0 | \$500 |
| 50 | 5-305-7000.004 | Supplies-Small Tools | \$100 | \$100 | \$100 | \$200 |

| Community Development Administration Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|--|---------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 50 | 5-305-7005.001 | Supplies-Printing | \$100 | \$100 | \$75 | \$200 |
| 50 | 5-305-7005.002 | Supplies-Mailing | \$0 | \$0 | \$800 | \$0 |
| 50 | 5-305-7005.003 | Supplies-Postage | \$1,250 | \$750 | \$100 | \$1,250 |
| 50 | 5-305-7005.004 | Supplies-Paper | \$750 | \$750 | \$200 | \$750 |
| | Total General Office Supplies Expense | | \$3,050 | \$2,550 | \$1,825 | \$3,650 |
| 50 | 5-305-8600.001 | Vehicle-Repair | \$2,000 | \$2,000 | \$200 | \$2,000 |
| 50 | 5-305-8600.002 | Vehicle-Maintenance | \$1,000 | \$1,000 | \$100 | \$1,000 |
| 50 | 5-305-8600.005 | Vehicle-Fuel | \$2,000 | \$2,000 | \$1,000 | \$2,000 |
| | Total Vehicle Expense | | \$5,000 | \$5,000 | \$1,300 | \$5,000 |
| | Total Administration Expense | | \$188,303 | \$202,015 | \$160,815 | \$242,525 |

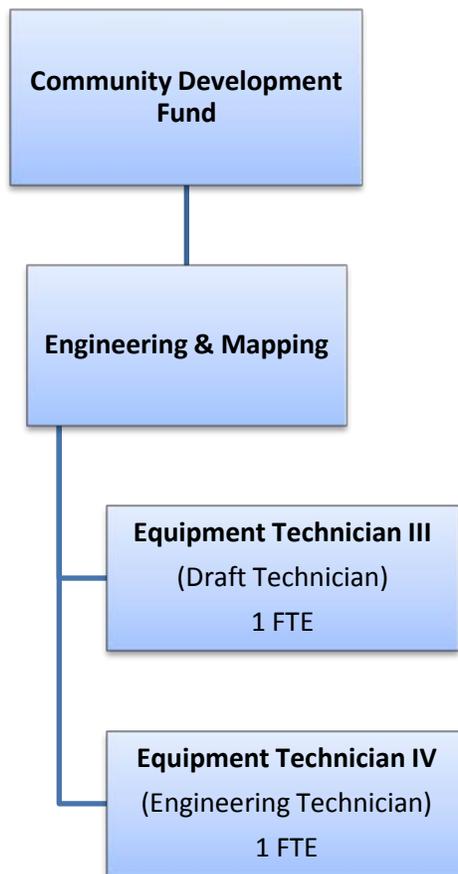
Engineering and Mapping

This program provides the administration of all Public Works activities and technical engineering assistance to other City departments. Major functions include management of the department's operating divisions; preparing engineering studies, designs, plans, and specifications; management of design and construction contracts; soliciting grant funding for street, bridge and storm water improvement projects; inspections for right-of-way work; maintaining and providing plat book information, parcel identification and property owner information; administering easement agreements; and the investigation and response to citizen inquiries and complaints.

Engineering and Mapping Expense by Category
\$159,950



Engineering and Mapping Organizational Chart

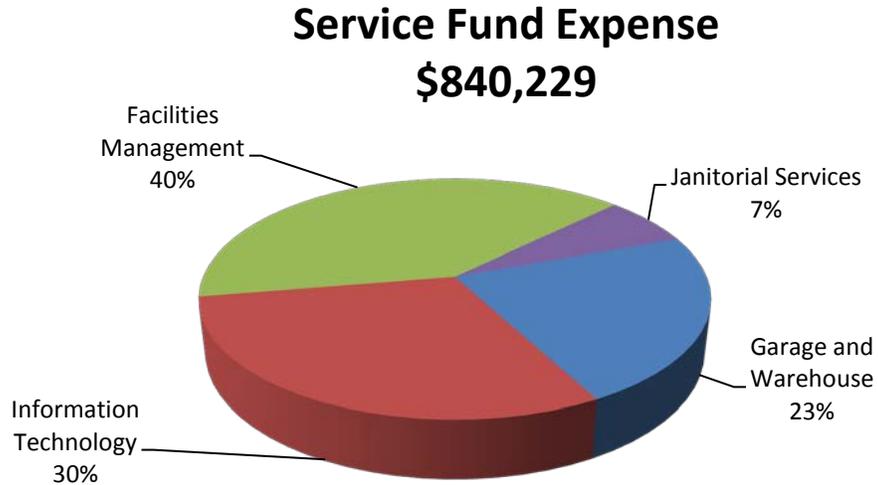


| Community Development-Engineering and Mapping Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|---|-------------------------------------|-----------------|-----------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 50 | 5-310-1000.001 | Fulltime Salary | \$42,300 | \$43,000 | 58,000 | \$76,000 |
| 50 | 5-310-1000.002 | Part Time Salary | \$0 | \$0 | | \$0 |
| | Total Salaries Expense | | \$42,300 | \$43,000 | \$58,000 | \$76,000 |
| 50 | 5-310-1005.001 | Health Premium-Employee | \$6,235 | \$3,900 | 4,465 | \$10,560 |
| 50 | 5-310-1005.003 | Dental Premium-Employee | \$325 | \$300 | 305 | \$600 |
| | Total Insurance Expense | | \$6,560 | \$4,200 | \$4,770 | \$11,160 |
| 50 | 5-310-1010.001 | Life Insurance | \$55 | \$55 | \$60 | \$110 |
| | Total Life Insurance Expense | | \$55 | \$55 | \$60 | \$110 |
| 50 | 5-310-1015.001 | Lagers-General | \$6,010 | \$5,890 | \$5,890 | \$9,960 |
| 50 | 5-310-1015.004 | Deferred Comp-Employer | \$650 | \$650 | \$650 | \$1,300 |
| | Total Retirement Expense | | \$6,660 | \$6,540 | \$6,540 | \$11,260 |
| 50 | 5-310-1020.001 | FICA-Employer | \$2,625 | \$2,670 | \$2,600 | \$4,710 |
| 50 | 5-310-1020.002 | Medicare-Employer | \$615 | \$620 | \$600 | \$1,100 |
| 50 | 5-310-1020.003 | Unemployment Compensation | \$423 | \$430 | \$430 | \$760 |
| | Total Payroll Taxes Expense | | \$3,663 | \$3,720 | \$3,630 | \$6,570 |
| 50 | 5-310-1025.001 | Employee-Uniforms | \$455 | \$400 | 625 | \$800 |
| 50 | 5-310-1025.002 | Employee-Dues/Lic/Membership | \$150 | \$200 | 0 | \$3,700 |
| 50 | 5-310-1025.005 | Employee-Training | \$200 | \$4,000 | 350 | \$4,000 |
| | Total Employee Expense | | \$805 | \$4,600 | \$975 | \$8,500 |
| | Total Personnel Expense | | \$60,043 | \$62,115 | \$73,975 | \$113,600 |
| 50 | 5-310-2020.000 | Capital Exp-Machinery and Equipment | \$0 | \$3,000 | 0 | \$0 |
| | Total Capital Expense | | \$0 | \$3,000 | \$0 | \$0 |
| 50 | 5-310-5015.001 | Utilities-Cell Phones | \$1,000 | \$500 | 0 | \$0 |
| 50 | 5-310-5020.002 | Utilities-Internet Mobile | \$1,000 | \$1,000 | \$800 | \$1,000 |
| | Total Utilities Expense | | \$2,000 | \$1,500 | \$800 | \$1,000 |
| 50 | 5-310-6000.002 | Prof Services-Engineering | \$30,000 | \$30,000 | \$250 | \$30,000 |
| 50 | 5-310-6000.007 | Prof Services-Toxicology Test | \$25 | \$50 | \$50 | \$100 |
| | Total General Professional Service Expense | | \$30,025 | \$30,050 | \$300 | \$30,100 |
| 50 | 5-310-6005.001 | Insurance-Vehicle | \$550 | \$300 | \$750 | \$300 |
| | Total Insurance Expense | | \$550 | \$300 | \$750 | \$300 |
| 50 | 5-310-6020.000 | Software-Annual Renewal/Maintenance | \$0 | \$2,500 | 0 | \$10,500 |
| | Total Software Expense | | \$0 | \$2,500 | \$0 | \$10,500 |
| | Total Professional Service Expense | | \$30,575 | \$32,850 | \$1,050 | \$40,900 |
| 50 | 5-310-7005.001 | Supplies-Printing | \$0 | \$0 | 0 | \$1,500 |
| 50 | 5-310-7005.004 | Supplies-Paper | \$0 | \$0 | 0 | \$1,500 |
| | Total General Office Supplies Expense | | \$0 | \$0 | \$0 | \$3,000 |
| 50 | 5-310-8000.002 | Tools- Maintenance | \$500 | \$500 | \$50 | \$0 |

| Community Development-Engineering and Mapping Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|---|---------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 50 | 5-310-8000.003 | Tools-Supplies | \$200 | \$500 | \$250 | \$0 |
| | Total Tools and Portable Equipment Expense | | \$700 | \$1,000 | \$300 | \$0 |
| 50 | 5-310-8600.001 | Vehicle-Repair | \$500 | \$500 | \$100 | \$500 |
| 50 | 5-310-8600.002 | Vehicle-Maintenance | \$250 | \$250 | 0 | \$250 |
| 50 | 5-310-8600.005 | Vehicle-Fuel | \$700 | \$700 | \$350 | \$700 |
| | Total Vehicle Expense | | \$1,450 | \$1,450 | \$450 | \$1,450 |
| | Total Engineering and Mapping Expense | | \$94,768 | \$99,415 | \$76,575 | \$159,950 |
| | Total Community Development Expense | | \$283,071 | \$301,430 | \$237,390 | \$402,475 |

Internal Service Fund

The Service Fund is comprised of Garage and Warehouse, Information Technology, Facility Management, and Janitorial Service. This fund is used to account for the funding of goods and services provided by one department or agency to other departments or agencies on a cost-reimbursement basis. Services accounted for in Internal Service Funds are tangible and it is possible to determine the extent to which they benefit the individual department or agency¹⁰



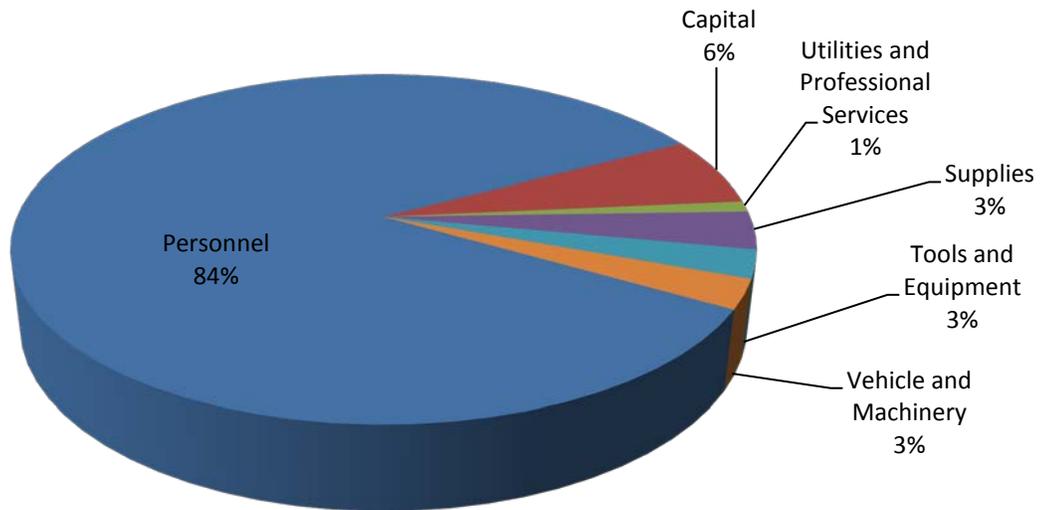
Internal Service Fund Revenue and Expense by Category

| Service Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTs | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Service Charges | \$ - | \$ - | \$ - | \$ - |
| Rentals | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Internal Service Revenue | \$ 864,239 | \$ 824,210 | \$ 762,275 | \$ 840,229 |
| Total Revenues | \$ 864,239 | \$ 824,210 | \$ 762,275 | \$ 840,229 |
| Expenses | | | | |
| Personnel | \$ 646,649 | \$ 636,580 | \$ 619,225 | \$ 642,789 |
| Capital | \$ 93,350 | \$ 41,500 | \$ 12,300 | \$ 47,500 |
| Debt | \$ - | \$ - | \$ - | \$ - |
| Grants | \$ - | \$ - | \$ - | \$ - |
| Utilities | \$ 7,790 | \$ 13,280 | \$ 9,225 | \$ 14,580 |
| Professional Services | \$ 57,800 | \$ 74,230 | \$ 64,625 | \$ 69,190 |
| Supplies and Materials | \$ 22,575 | \$ 23,800 | \$ 19,000 | \$ 25,550 |
| Tools, Equipment, and Vehicles | \$ 36,075 | \$ 34,820 | \$ 37,900 | \$ 40,620 |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expensee | \$ 864,239 | \$ 824,210 | \$ 762,275 | \$ 840,229 |

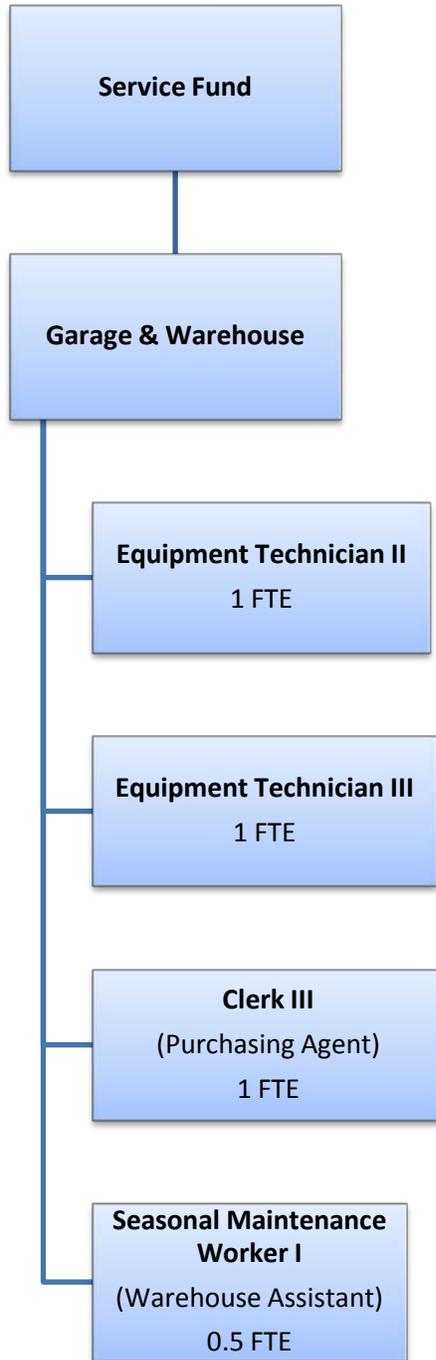
Garage and Warehouse

This program provides preventative maintenance and repair of City vehicles and equipment. The mechanics perform routine and major repairs, change tires, install and maintain fleet mobile radios, maintain parts inventory and repair records.

Garage and Warehouse Expense by Category \$191,290



Garage and Warehouse Organizational Chart



| Internal Service-Garage and Warehouse Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|-------------------------------------|---------------------------|-----------------|-----------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 60 | 5-305-1000.001 | Fulltime Salary | \$62,075 | \$64,000 | \$64,000 | \$95,100 |
| 60 | 5-305-1000.002 | Part Time Salary | \$0 | \$0 | \$0 | \$8,000 |
| 60 | 5-305-1000.005 | Fulltime Overtime | \$0 | \$1,000 | \$3,000 | \$3,000 |
| | Total Salaries Expense | | \$62,075 | \$65,000 | \$67,000 | \$106,100 |
| 60 | 5-305-1005.001 | Health Premium-Employee | \$6,625 | \$3,900 | \$4,500 | \$10,560 |
| 60 | 5-305-1005.002 | Health Premium-Family | \$8,852 | \$10,500 | \$10,800 | \$11,760 |
| 60 | 5-305-1005.003 | Dental Premium-Employee | \$325 | \$300 | \$305 | \$300 |
| 60 | 5-305-1005.004 | Dental Premium-Family | \$450 | \$600 | \$450 | \$1,200 |
| | Total Insurance Expense | | \$16,252 | \$15,300 | \$16,055 | \$23,820 |
| 60 | 5-305-1010.001 | Life Insurance | \$110 | \$110 | \$115 | \$165 |
| | Total Life Insurance Expense | | \$110 | \$110 | \$115 | \$165 |
| 60 | 5-305-1015.001 | Lagers-General | \$8,978 | \$8,905 | \$9,150 | \$12,850 |
| 60 | 5-305-1015.004 | Deferred Comp-Employer | \$1,300 | \$1,300 | \$1,300 | \$1,950 |
| | Total Retirement Expense | | \$10,278 | \$10,205 | \$10,450 | \$14,800 |
| 60 | 5-305-1020.001 | FICA-Employer | \$3,850 | \$4,030 | \$3,900 | \$6,580 |
| 60 | 5-305-1020.002 | Medicare-Employer | \$900 | \$940 | \$925 | \$1,540 |
| 60 | 5-305-1020.003 | Unemployment Compensation | \$645 | \$650 | \$675 | \$1,060 |
| 60 | 5-305-1020.004 | Workman's Compensation | \$3,000 | \$2,500 | \$2,500 | \$2,500 |
| | Total Payroll Taxes Expense | | \$8,395 | \$8,120 | \$8,000 | \$11,680 |
| 60 | 5-305-1025.001 | Employee-Uniforms | \$1,000 | \$1,100 | \$875 | \$1,650 |
| 60 | 5-305-1025.003 | Employee-Books | \$500 | \$500 | \$0 | \$500 |
| 60 | 5-305-1025.004 | Employee-Travel/Hotel | \$300 | \$300 | \$200 | \$300 |
| 60 | 5-305-1025.005 | Employee-Training | \$1,200 | \$1,000 | \$50 | \$1,500 |
| | Total Employee Expense | | \$3,000 | \$2,900 | \$1,125 | \$3,950 |

| Internal Service-Garage and Warehouse Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|---|-------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Personnel Expense | | \$100,110 | \$101,635 | \$102,745 | \$160,515 |
| 60 | 5-305-2010.000 | Capital Exp-Building & Improvements | \$0 | \$2,500 | \$2,500 | \$0 |
| 60 | 5-305-2020.000 | Capital-Machinery & Equipment | \$4,500 | \$0 | \$0 | \$12,000 |
| | Total Capital Expense | | \$4,500 | \$2,500 | \$2,500 | \$12,000 |
| 60 | 5-305-5010.001 | Utilities-Landline and Fiber | \$0 | \$0 | \$0 | \$300 |
| 60 | 5-305-5015.001 | Utilities-Cell Phones | \$490 | \$490 | \$425 | \$400 |
| | Total Utilities Expense | | \$490 | \$490 | \$425 | \$400 |
| 60 | 5-305-6000.007 | Prof Services-Toxicology | \$150 | \$150 | \$150 | \$200 |
| | Total General Professional Service Expense | | \$150 | \$150 | \$150 | \$200 |
| 60 | 5-305-6005.001 | Insurance-Vehicle | \$500 | \$350 | \$300 | \$950 |
| 60 | 5-305-6005.002 | Insurance-Equipment | \$0 | \$0 | \$0 | \$125 |
| | Total Insurance Expense | | \$500 | \$350 | \$300 | \$1,075 |
| 60 | 5-305-6010.003 | Advertising-Print | \$0 | \$0 | \$0 | \$200 |
| | Total Advertising Expense | | \$0 | \$0 | \$0 | \$200 |
| | Total Professional Service Expense | | \$650 | \$500 | \$450 | \$1,475 |
| 60 | 5-305-7000.001 | Supplies-Operational | \$5,400 | \$5,400 | \$5,000 | \$5,900 |
| 60 | 5-305-7000.002 | Supplies-Computer Accessories | \$0 | \$0 | \$0 | \$250 |
| 60 | 5-305-7000.004 | Supplies-Small Tools | \$0 | \$0 | \$0 | \$200 |
| 60 | 5-305-7005.003 | Supplies-Postage | \$0 | \$0 | \$0 | \$100 |
| 60 | 5-305-7010.004 | Supplies-Chemicals | \$500 | \$500 | \$100 | \$250 |
| | Total General Office Supplies Expense | | \$5,900 | \$5,900 | \$5,100 | \$6,700 |
| 60 | 5-305-8000.001 | Tools-Repair | \$2,000 | \$2,000 | \$1,000 | \$2,000 |
| 60 | 5-305-8000.002 | Tools- Maintenance | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| 60 | 5-305-8000.003 | Tools-Supplies | \$2,000 | \$2,000 | \$2,300 | \$2,000 |

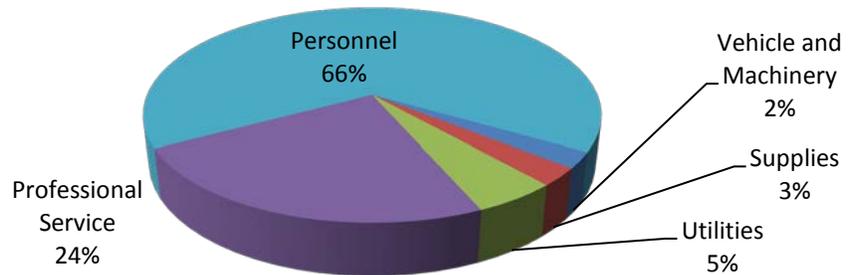
| Internal Service-Garage and Warehouse Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|--|-----------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Tools and Portable Equipment Expense | | \$5,000 | \$5,000 | \$4,300 | \$5,000 |
| 60 | 5-305-8300.001 | Equipment-Repair | \$0 | \$0 | \$0 | \$300 |
| 60 | 5-305-8300.002 | Equipment-Maintenance | \$0 | \$0 | \$0 | \$200 |
| 60 | 5-305-8300.005 | Equipment-Fuel | \$0 | \$0 | \$0 | \$500 |
| | Total Machinery and Equipment Expense | | \$0 | \$0 | \$0 | \$1,000 |
| 60 | 5-305-8600.001 | Vehicle-Repair | \$500 | \$500 | \$500 | \$1,000 |
| 60 | 5-305-8600.002 | Vehicle-Maintenance | \$500 | \$500 | \$500 | \$1,000 |
| 60 | 5-305-8600.005 | Vehicle-Fuel | \$1,200 | \$1,200 | \$1,200 | \$2,200 |
| | Total Vehicle Expense | | \$2,200 | \$2,200 | \$2,200 | \$4,200 |
| | Total Tools, Machinery, and Vehicle Expense | | \$7,200 | \$7,200 | \$6,500 | \$10,200 |
| | Total Garage and Warehouse Expense | | \$118,850 | \$118,225 | \$117,720 | \$191,290 |

Information Technology

The Information Technology Division is responsible for the security, planning, implementation, and continual support of the City's data, networking equipment, and computer systems. This division is responsible for installing and maintaining all computer related hardware, as well as for installing and upgrading all software executed on these systems. Direction is also provided to the departments to determine future computer system and software needs.

Goal: Leverage Information Technology as the enabler to collect, store, transport, display, analyze, and disseminate information in support of the City's lines of business and initiatives.

Information Technology Expense by Category
\$253,284



Strategy: Provide effective and efficient IT solutions to produce accurate and actionable information.

- } Produce an agile IT environment will better serve an increasingly proactive enterprise.
- } Optimize current infrastructure and update components to enhance internal and external operation.
- } Migrate to updated server.
- } Replace switches will with GB switches.
- } Increase server bandwidth.
- } Increase user and server security with updated Spam filters and anti-virus solutions.

Budgetary Factors: Availability of funds for life-cycle management of updated software and hardware solutions outlined in the City Council and Capital Improvement Plan.

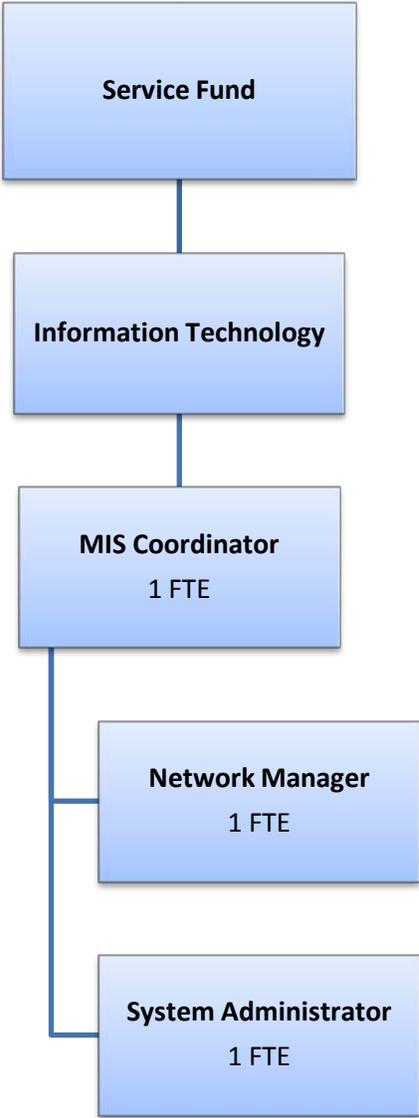
Goal: Develop a comprehensive training program for users to engage in file sharing, project management, and document protection, while focusing on city-wide efficiency.

Strategy: The IT Department will continue to partner with the Missouri Career Center regarding Microsoft Office Suite training.

- } Create an advanced user group the IT Department will train on other areas of concern with specific personnel.
 - } Emphasis on Windows 7/8 training, firewall training, SPAM Administrators, Desktop Support Power Users, and Social Media Administrators.
 - } Emphasis on using webinars, Microsoft Partners, transcenders, and hands-on experience.
- } Each fiscal year, more and more users will gain knowledge and experience to further their work experience enhancing production.

Budgetary Factors: Availability of funds for life-cycle management of updated software and hardware solutions outlined in the City Council and Capital Improvement Plan.

Information Technology Organizational Chart



| Internal Service-Information Technology Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|-------------------------------------|----------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 60 | 5-315-1000.001 | Fulltime Salary | \$115,900 | \$114,000 | \$115,000 | \$114,000 |
| 60 | 5-315-1000.002 | Part Time Salary | \$0 | \$12,000 | \$10,500 | \$0 |
| 60 | 5-315-1000.004 | On Call | \$0 | \$0 | \$2,750 | |
| 60 | 5-315-1000.005 | Fulltime Overtime | \$0 | \$4,000 | \$50 | \$1,250 |
| | Total Salaries Expense | | \$115,900 | \$130,000 | \$128,300 | \$115,250 |
| 60 | 5-315-1005.001 | Health Premium-Employee | \$12,810 | \$7,800 | \$8,200 | \$10,560 |
| 60 | 5-315-1005.002 | Health Premium-Family | \$8,830 | \$6,300 | \$6,850 | \$7,200 |
| 60 | 5-315-1005.003 | Dental Premium-Employee | \$900 | \$900 | \$925 | \$900 |
| | Total Insurance Expense | | \$22,540 | \$15,000 | \$15,975 | \$18,660 |
| 60 | 5-315-1010.001 | Life Insurance | \$165 | \$165 | \$175 | \$165 |
| | Total Life Insurance Expense | | \$165 | \$165 | \$175 | \$165 |
| 60 | 5-315-1015.001 | Lagers-General | \$16,458 | \$16,170 | \$15,550 | \$15,100 |
| 60 | 5-315-1015.004 | Deferred Comp-Employer | \$650 | \$1,300 | \$1,300 | \$1,300 |
| | Total Retirement Expense | | \$17,108 | \$17,470 | \$16,850 | \$16,400 |
| 60 | 5-315-1020.001 | FICA-Employer | \$7,400 | \$8,060 | \$7,700 | \$7,146 |
| 60 | 5-315-1020.002 | Medicare-Employer | \$1,750 | \$1,885 | \$1,800 | \$1,671 |
| 60 | 5-315-1020.003 | Unemployment Compensation | \$1,159 | \$1,300 | \$1,125 | \$1,153 |
| | Total Payroll Taxes Expense | | \$10,309 | \$11,245 | \$10,625 | \$9,969 |
| 60 | 5-315-1025.001 | Employee-Uniforms | \$650 | \$600 | \$700 | \$600 |
| 60 | 5-315-1025.003 | Employee-Books | \$0 | \$500 | \$300 | \$500 |
| 60 | 5-315-1025.004 | Employee-Travel/Hotel | \$25 | \$1,000 | \$300 | \$1,000 |
| 60 | 5-315-1025.005 | Employee-Training | \$400 | \$7,500 | \$7,600 | \$5,000 |
| | Total Employee Expense | | \$1,075 | \$9,600 | \$8,900 | \$7,100 |
| | Total Personnel Expense | | \$167,097 | \$183,480 | \$180,825 | \$167,544 |
| 60 | 5-315-2015.001 | Capital Exp-Infrastructure | \$69,025 | \$0 | \$0 | \$0 |
| | Total Capital Expense | | \$69,025 | \$0 | \$0 | \$0 |
| 60 | 5-315-5015.001 | Utilities-Cell Phones | \$500 | \$420 | \$475 | \$780 |

| Internal Service-Information Technology Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|--|--|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 60 | 5-315-5020.001 | Utilities-Internet | \$4,800 | \$9,000 | \$5,200 | \$10,200 |
| 60 | 5-315-5020.002 | Utilities-Internet Mobile | \$0 | \$1,620 | \$1,500 | \$1,800 |
| | Total Utilities Expense | | \$5,300 | \$11,040 | \$7,175 | \$12,780 |
| 60 | 5-315-6000.007 | Prof Services-Toxicology | \$75 | \$180 | \$100 | \$180 |
| 60 | 5-315-6000.008 | Prof Services-MSHP Background Checks | \$25 | \$200 | \$100 | \$50 |
| 60 | 5-315-6000.015 | Prof Services-Service Contracts | \$31,000 | \$38,000 | \$10,000 | \$35,000 |
| | Total General Professional Service Expense | | \$31,100 | \$38,380 | \$10,200 | \$35,230 |
| 60 | 5-315-6005.002 | Insurance-Equipment | \$575 | \$250 | \$575 | \$750 |
| | Total Insurance Expense | | \$575 | \$250 | \$575 | \$750 |
| 60 | 5-315-6010.002 | Advertising-Employee | \$550 | \$0 | \$0 | \$0 |
| | Total Advertising Expense | | \$550 | \$0 | \$0 | \$0 |
| 60 | 5-315-6020.000 | Software-Annual Renewal/Maintenance- General | \$20,000 | \$30,000 | \$49,000 | \$24,160 |
| | Total Software Expense | | \$20,000 | \$30,000 | \$49,000 | \$24,160 |
| | Total Professional Service Expense | | \$52,225 | \$68,630 | \$59,775 | \$60,140 |
| 60 | 5-315-7000.001 | Supplies-Operational | \$1,300 | \$5,000 | \$5,300 | \$6,000 |
| 60 | 5-315-7000.004 | Supplies-Small Tools | \$0 | \$500 | \$500 | \$800 |
| 60 | 5-315-7005.002 | Supplies-Mailing | \$0 | \$0 | \$275 | \$0 |
| | Total General Office Supplies Expense | | \$1,300 | \$5,500 | \$5,800 | \$6,800 |
| 60 | 5-315-8300.001 | Equipment-Repair | \$3,400 | \$2,100 | \$1,900 | \$2,100 |
| 60 | 5-315-8300.002 | Equipment-Maintenance | \$1,350 | \$2,400 | \$2,400 | \$3,200 |
| | Total Machinery and Equipment Expense | | \$4,750 | \$4,500 | \$4,300 | \$5,300 |
| 60 | 5-315-8600.005 | Vehicle-Fuel | \$75 | \$720 | \$550 | \$720 |
| | Total Vehicle Expense | | \$75 | \$720 | \$550 | \$720 |
| | Total Tools, Machinery, and Vehicle Expense | | \$4,825 | \$5,220 | \$4,850 | \$6,020 |
| | Total Information Technology Expense | | \$299,772 | \$273,870 | \$258,425 | \$253,284 |

Facilities Management

This program was established to maintain and improve City property and grounds.

Goal: Improve maintenance of City buildings.

Strategy: Procure resources required to improve over all maintenance quality.

Budgetary Factors: Availability of funds for additional resources.

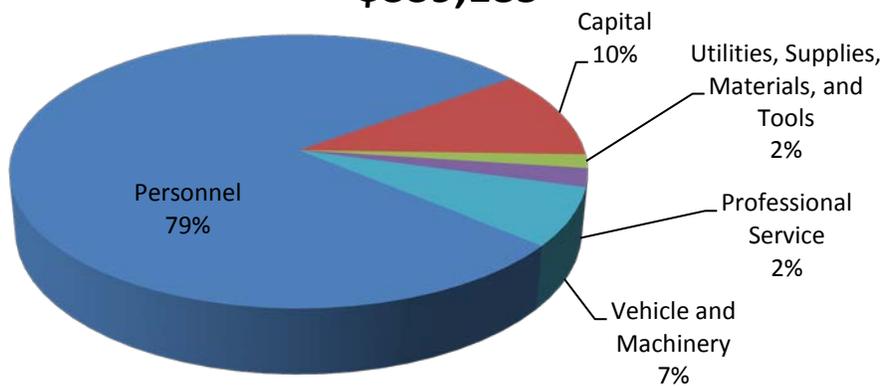
Goal: Improve City grounds to continue fostering civic pride in the community.

Strategy: Synchronize resources with other departments to implement a routine City grounds maintenance schedule.

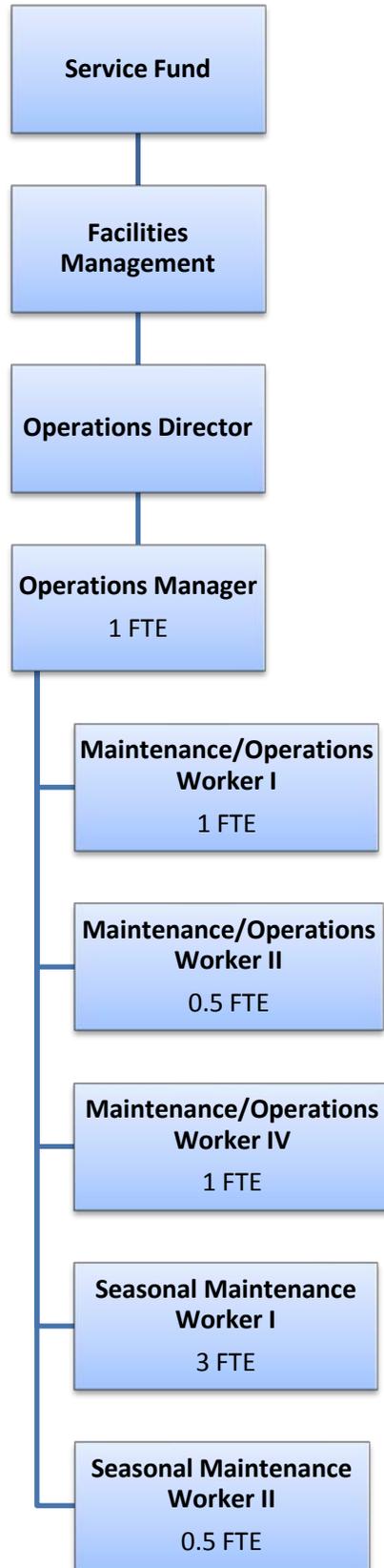
Budgetary Factor: Availability of funds for additional resources.

Facilities Management Expense by Category

\$339,185



Facilities Management Organizational Chart



| Internal Service-Facilities Management Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|-------------------------------------|----------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 60 | 5-320-1000.001 | Fulltime Salary | \$161,475 | \$162,000 | \$163,700 | \$116,400 |
| 60 | 5-320-1000.002 | Part Time Salary | \$80,700 | \$58,000 | \$47,800 | \$59,500 |
| 60 | 5-320-1000.004 | On Call | \$0 | \$0 | \$50 | \$0 |
| 60 | 5-320-1000.005 | Fulltime Overtime | \$1,500 | \$5,500 | \$0 | \$5,500 |
| | Total Salaries Expense | | \$243,675 | \$225,500 | \$211,550 | \$181,400 |
| 60 | 5-320-1005.001 | Health Premium-Employee | \$26,425 | \$15,600 | \$14,000 | \$10,560 |
| 60 | 5-320-1005.002 | Health Premium-Family | \$8,830 | \$8,100 | \$18,650 | \$19,800 |
| 60 | 5-320-1005.003 | Dental Premium-Employee | \$1,225 | \$1,200 | \$1,225 | \$1,200 |
| 60 | 5-320-1005.004 | Dental Premium-Family | \$430 | \$600 | \$450 | \$600 |
| | Total Insurance Expense | | \$36,910 | \$25,500 | \$34,325 | \$32,160 |
| 60 | 5-320-1010.001 | Life Insurance | \$275 | \$275 | \$280 | \$275 |
| | Total Life Insurance Expense | | \$275 | \$275 | \$280 | \$275 |
| 60 | 5-320-1015.001 | Lagers-General | \$23,125 | \$22,950 | \$22,500 | \$15,970 |
| 60 | 5-320-1015.004 | Deferred Comp-Employer | \$2,600 | \$2,600 | \$2,850 | \$2,600 |
| | Total Retirement Expense | | \$25,725 | \$25,550 | \$25,350 | \$18,570 |
| 60 | 5-320-1020.001 | FICA-Employer | \$15,100 | \$13,980 | \$12,650 | \$11,250 |
| 60 | 5-320-1020.002 | Medicare-Employer | \$3,531 | \$3,270 | \$3,150 | \$2,630 |
| 60 | 5-320-1020.003 | Unemployment Compensation | \$2,436 | \$2,255 | \$2,250 | \$1,810 |
| 60 | 5-320-1020.004 | Workman's Compensation | \$8,700 | \$15,865 | \$7,700 | \$15,865 |
| | Total Payroll Taxes Expense | | \$29,767 | \$35,370 | \$25,750 | \$31,555 |
| 60 | 5-320-1025.001 | Employee-Uniforms | \$3,500 | \$3,000 | \$3,300 | \$3,000 |
| 60 | 5-320-1025.002 | Employee-Dues/License/Membership | \$450 | \$200 | \$200 | \$200 |
| 60 | 5-320-1025.005 | Employee-Training | \$500 | \$500 | \$0 | \$500 |
| | Total Employee Expense | | \$4,450 | \$3,700 | \$3,500 | \$3,700 |
| | Total Personnel Expense | | \$340,802 | \$315,895 | \$300,755 | \$267,660 |
| 60 | 5-320-2005.000 | Capital Exp-Land and | \$1,900 | \$0 | \$0 | \$0 |

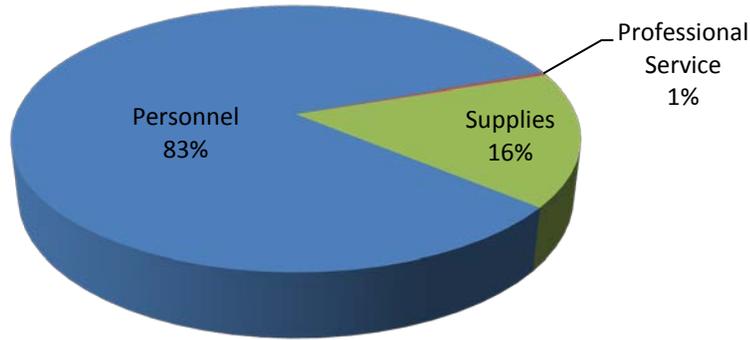
| Internal Service-Facilities Management Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|---|--------------------------------------|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | | Improvement | | | | |
| 60 | 5-320-2010.000 | Capital Exp-Building and Improvement | \$0 | \$0 | \$0 | \$6,000 |
| 60 | 5-320-2020.000 | Capital Exp-Machinery and Equipment | \$17,925 | \$9,000 | \$9,800 | \$9,500 |
| 60 | 5-320-2025.000 | Capital Exp-Vehicles | \$0 | \$30,000 | \$0 | \$20,000 |
| | Total Capital Expense | | \$19,825 | \$39,000 | \$9,800 | \$35,500 |
| 60 | 5-320-5015.001 | Utilities-Cell Phones | \$2,000 | \$1,750 | \$1,625 | \$1,400 |
| | Total Utilities Expense | | \$2,000 | \$1,750 | \$1,625 | \$1,400 |
| 60 | 5-320-6000.007 | Prof Services-Toxicology Testing | \$525 | \$400 | \$400 | \$400 |
| 60 | 5-320-6000.008 | Prof Services-MSHP Background Checks | \$250 | \$200 | \$50 | \$200 |
| 60 | 5-320-6000.018 | Prof Services-Damage Claims | \$0 | \$300 | \$800 | \$500 |
| | Total General Professional Service Expense | | \$775 | \$900 | \$1,250 | \$1,100 |
| 60 | 5-320-6005.001 | Insurance-Vehicle | \$3,400 | \$3,400 | \$2,600 | \$4,000 |
| 60 | 5-320-6005.002 | Insurance-Equipment | \$275 | \$400 | \$275 | \$400 |
| 60 | 5-320-6005.003 | Insurance-Building & Property | | \$0 | \$0 | \$1,675 |
| | Total Insurance Expense | | \$3,675 | \$3,800 | \$2,875 | \$6,075 |
| 60 | 5-320-6010.002 | Advertising-Employee Recruitment | \$200 | \$200 | \$0 | \$200 |
| | Total Advertising Expense | | \$200 | \$200 | \$0 | \$200 |
| | Total Professional Service Expense | | \$4,650 | \$4,900 | \$4,125 | \$7,375 |
| 60 | 5-320-7000.001 | Supplies-Operational | \$1,125 | \$1,300 | \$1,000 | \$1,350 |
| 60 | 5-320-7000.004 | Supplies-Small Tools | \$575 | \$700 | \$500 | \$500 |
| 60 | 5-320-7005.003 | Supplies-Postage | \$50 | \$0 | \$0 | \$0 |
| | Total General Office Supplies Expense | | \$1,750 | \$2,000 | \$1,500 | \$1,850 |
| 60 | 5-320-7015.004 | Supplies-Safety | \$350 | \$300 | \$500 | \$600 |
| | Total Medical and Safety Supplies Expense | | \$350 | \$300 | \$500 | \$600 |

| Internal Service-Facilities Management Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|--|--------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Supplies Expense | | \$2,100 | \$2,300 | \$2,000 | \$2,450 |
| 60 | 5-320-7525.001 | Materials-Infrastructure Maintenance | \$500 | \$400 | \$0 | \$400 |
| | Total Material Expense | | \$500 | \$400 | \$0 | \$400 |
| 60 | 5-320-8000.002 | Tools- Maintenance | \$500 | \$500 | \$350 | \$500 |
| 60 | 5-320-8000.003 | Tools-Supplies | \$750 | \$750 | \$750 | \$750 |
| | Total Tools and Portable Equipment Expense | | \$1,250 | \$1,250 | \$1,100 | \$1,250 |
| 60 | 5-320-8300.001 | Equipment-Repair | \$5,300 | \$5,000 | \$5,000 | \$5,000 |
| 60 | 5-320-8300.002 | Equipment-Maintenance | \$1,625 | \$1,400 | \$1,400 | \$1,400 |
| 60 | 5-320-8300.003 | Equipment-Supplies | \$750 | \$750 | \$1,300 | \$750 |
| | Total Machinery and Equipment Expense | | \$7,675 | \$7,150 | \$7,700 | \$7,150 |
| 60 | 5-320-8600.001 | Vehicle-Repair | \$1,400 | \$1,000 | \$1,400 | \$1,000 |
| 60 | 5-320-8600.002 | Vehicle-Maintenance | \$725 | \$1,000 | \$1,000 | \$1,000 |
| 60 | 5-320-8600.005 | Vehicle-Fuel | \$13,000 | \$12,000 | \$15,350 | \$14,000 |
| | Total Vehicle Expense | | \$15,125 | \$14,000 | \$17,750 | \$16,000 |
| | Total Tools, Machinery, and Vehicle Expense | | \$24,050 | \$22,400 | \$26,550 | \$24,400 |
| | Total Facilities Management Expense | | \$393,927 | \$386,645 | \$344,855 | \$339,185 |

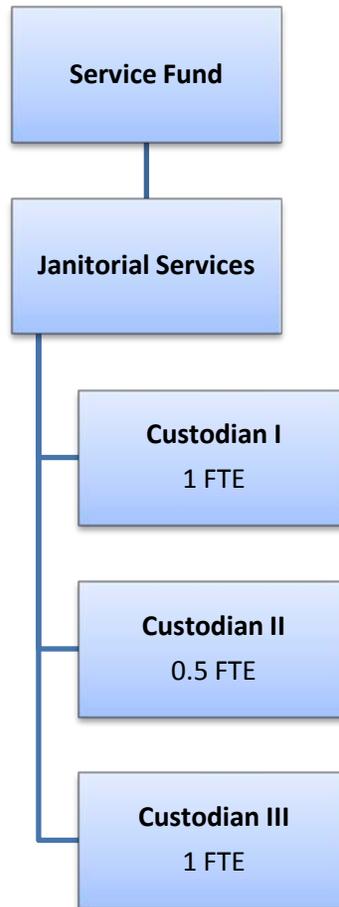
Janitorial Services

This program was established to ensure a sanitary working environment.

Janitorial Service Expense by Category
\$56,470



Janitorial Service Organizational Chart

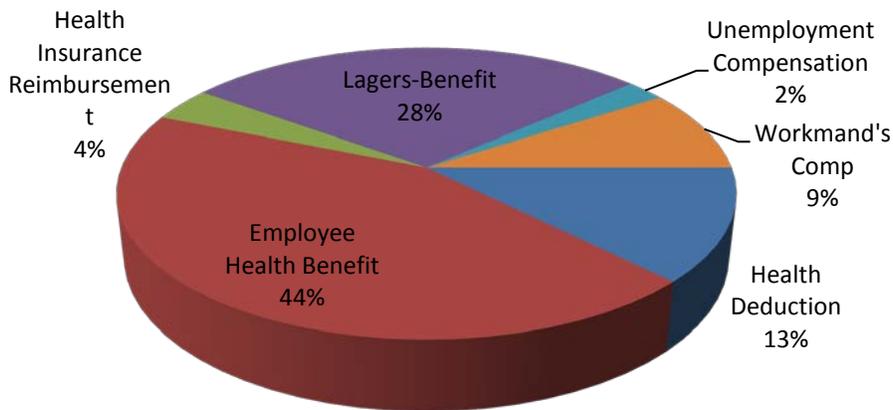


| Internal Service-Janitorial Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--------------------------------------|---|--------------------------------------|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 60 | 5-325-1000.002 | Part Time Salary | \$34,000 | \$32,000 | \$31,600 | \$42,100 |
| 60 | 5-325-1000.006 | Part Time Overtime | \$1,350 | \$500 | \$250 | \$1,000 |
| | Total Salaries Expense | | \$35,350 | \$32,500 | \$31,850 | \$43,100 |
| 60 | 5-325-1020.001 | FICA-Employer | \$2,200 | \$2,020 | \$2,000 | \$2,670 |
| 60 | 5-325-1020.002 | Medicare-Employer | \$500 | \$470 | \$470 | \$620 |
| 60 | 5-325-1020.003 | Unemployment Compensation | \$340 | \$330 | \$330 | \$430 |
| | Total Payroll Taxes Expense | | \$3,040 | \$2,820 | \$2,800 | \$3,720 |
| 60 | 5-325-1025.001 | Employee-Uniforms | \$250 | \$250 | \$250 | \$250 |
| | Total Employee Expense | | \$250 | \$250 | \$250 | \$250 |
| | Total Personnel Expense | | \$38,640 | \$35,570 | \$34,900 | \$47,070 |
| 60 | 5-325-6000.007 | Prof Services-Toxicology Testing | \$175 | \$100 | \$150 | \$100 |
| 60 | 5-325-6000.008 | Prof Services-MSHP Background Checks | \$100 | \$100 | \$125 | \$100 |
| | Total General Professional Service Expense | | \$275 | \$200 | \$275 | \$200 |
| 60 | 5-325-7010.001 | Supplies-Janitorial | \$7,375 | \$7,000 | \$3,600 | \$6,500 |
| 60 | 5-325-7010.002 | Supplies-Cleaning and Sanitation | \$5,200 | \$2,500 | \$2,500 | \$2,500 |
| 60 | 5-325-7015.003 | Supplies-First Aid | \$100 | \$100 | \$0 | \$100 |
| 60 | 5-325-7015.004 | Supplies-Safety | \$100 | \$100 | \$0 | \$100 |
| | Total Medical and Safety Supplies Expense | | \$200 | \$200 | \$0 | \$200 |
| | Total Supplies Expense | | \$12,775 | \$9,700 | \$6,100 | \$9,200 |
| | Total Janitorial Service Expense | | \$51,690 | \$45,470 | \$41,275 | \$56,470 |

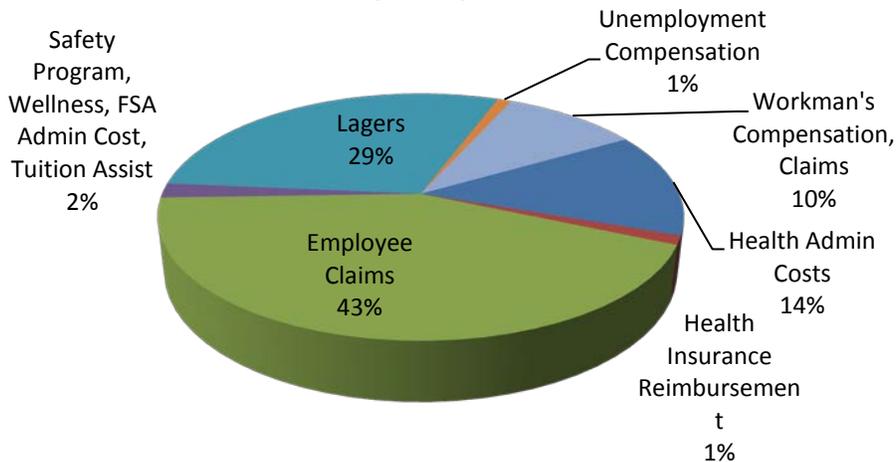
Benefits

The Benefit Fund is used to capture all the activity related to employee health insurance, Wellness Program, Local Government Employees Retirement System (LAGERS), Safety Program, unemployment, and worker's compensation. Each department contributes to this Fund during the payroll process.

Benefits Funds Available by Category \$2,627,878



Benefits Expense by Category \$2,558,700



Benefits Fund Revenue and Expense by Category

| Benefits Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTs | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Service Charges | \$ - | \$ - | \$ - | \$ - |
| Rentals | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ 3,055,371 | \$ 2,539,820 | \$ 2,494,800 | \$ 2,627,878 |
| Other | \$ - | \$ - | \$ - | \$ - |
| Internal Service Revenue | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 3,055,371 | \$ 2,539,820 | \$ 2,494,800 | \$ 2,627,878 |
| Expenses | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt | \$ - | \$ - | \$ - | \$ - |
| Grants | \$ - | \$ - | \$ - | \$ - |
| Utilities | \$ - | \$ - | \$ - | \$ - |
| Professional Services | \$ - | \$ - | \$ - | \$ - |
| Supplies and Materials | \$ - | \$ - | \$ - | \$ - |
| Tools, Equipment, and Vehicles | \$ - | \$ - | \$ - | \$ - |
| Benefit Expense | \$ 3,440,983 | \$ 3,003,210 | \$ 2,723,450 | \$ 2,558,700 |
| Internal Service Expense | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expensee | \$ 3,440,983 | \$ 3,003,210 | \$ 2,723,450 | \$ 2,558,700 |

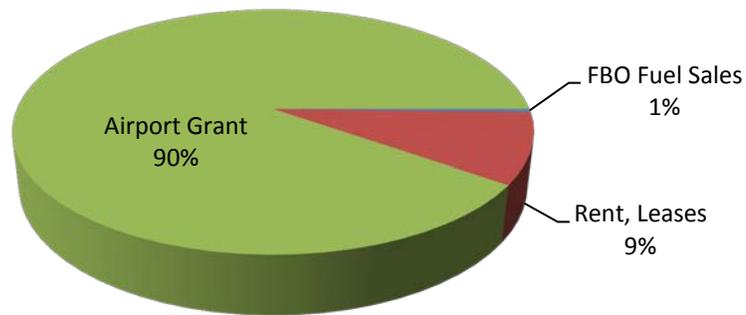
| Benefits | | | FY13 | FY14 | FY14 | FY15 |
|--------------------------|---------------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| Benefits Revenue | | | | | | |
| 70 | 4-400-9500.001 | Health-Health Deductions | \$370,630 | \$355,320 | \$342,000 | \$329,558 |
| 70 | 4-400-9500.002 | Health-Employee Benefits | \$1,227,500 | \$1,032,300 | \$1,049,000 | \$1,146,120 |
| 70 | 4-400-9500.003 | Health-Health Insurance Reimb. | \$380,000 | \$100,000 | \$95,000 | \$100,000 |
| | Total Health Revenue | | \$1,978,130 | \$1,487,620 | \$1,486,000 | \$1,575,678 |
| 70 | 4-400-9505.001 | Retirement-LAGERS | \$779,142 | \$750,000 | \$741,000 | \$750,000 |
| | Total Retirement Revenue | | \$779,142 | \$750,000 | \$741,000 | \$750,000 |
| 70 | 4-400-9510.001 | Work Comp-Unemployment Comp. | \$62,179 | \$62,200 | \$59,800 | \$62,200 |
| 70 | 4-400-9510.002 | Work Comp-Workman's Comp. | \$235,920 | \$240,000 | \$208,000 | \$240,000 |
| | Total Work Comp Revenue | | \$298,099 | \$302,200 | \$267,800 | \$302,200 |
| | Total Benefits Revenues | | \$3,055,371 | \$2,539,820 | \$2,494,800 | \$2,627,878 |
| Benefits Expenses | | | FY13 | FY14 | FY14 | FY15 |
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 70 | 5-400-9500.001 | Health-Health Admin | \$431,212 | \$390,550 | \$406,000 | \$350,000 |
| 70 | 5-400-9500.002 | Health-Health Insurance | \$58,300 | \$30,000 | \$55,000 | \$30,000 |
| 70 | 5-400-9500.003 | Health-Employee Claims | \$1,799,325 | \$1,446,460 | \$1,221,000 | \$1,100,000 |
| 70 | 5-400-9500.004 | Health-FSA Admin Cost | \$1,200 | \$1,200 | \$1,200 | \$1,200 |
| | Total Health Expense | | \$2,290,037 | \$1,868,210 | \$1,683,200 | \$1,481,200 |
| 70 | 5-400-9505.001 | Retirement-LAGERS | \$774,946 | \$750,000 | \$739,000 | \$750,000 |
| | Total Retirement Expense | | \$774,946 | \$750,000 | \$739,000 | \$750,000 |
| 70 | 5-400-9510.001 | Work Comp-Unemploy. Comp. | \$76,000 | \$80,000 | \$12,000 | \$25,000 |
| 70 | 5-400-9510.002 | Work Comp-Workman's Comp. | \$235,000 | \$240,000 | \$238,000 | \$240,000 |

| Benefits | | | FY13 | FY14 | FY14 | FY15 |
|----------|---|------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 70 | 5-400-9510.003 | Workman's Comp. Claims | \$15,000 | \$15,000 | \$6,000 | \$15,000 |
| | Total Work Comp Expense | | \$326,000 | \$335,000 | \$256,000 | \$280,000 |
| 70 | 5-400-9515.001 | Emp Relations-Tuition | \$5,000 | \$5,000 | \$250 | \$2,500 |
| 70 | 5-400-9515.002 | Emp Relations-Safety | \$20,000 | \$20,000 | \$20,000 | \$20,000 |
| 70 | 5-400-9515.003 | Emp Relations-Wellness | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| | Total Employee Relations Expense | | \$50,000 | \$50,000 | \$45,250 | \$47,500 |
| | Total Benefits Expenses | | \$3,440,983 | \$3,003,210 | \$2,723,450 | \$2,558,700 |

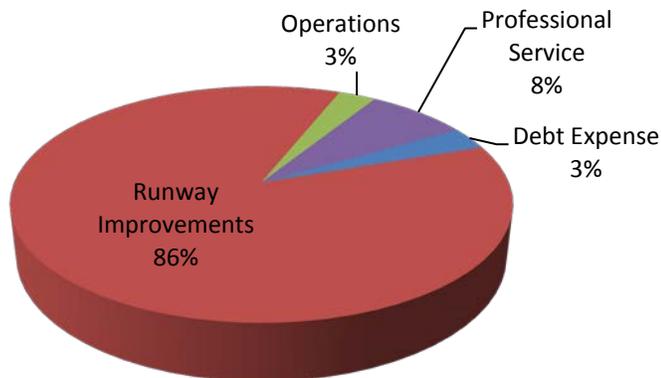
Airport Fund

The Airport Fund is responsible for the operation of the Floyd W. Jones, Lebanon Airport. Expenditures from this fund provides for maintenance and upgrades of facilities to address the needs of airport patrons. Expenditures include maintenance and upgrades to the pavement, hangers, navigational aids, or fueling facilities. Revenue sources are hanger and ground leases; aviation fuel sales; and state and federal grants.

Airport Funds Available by Category \$376,600



Airport Expense by Category \$416,900



Airport Fund Revenue and Expense by Category

| Airport Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|-------------------|-------------------|------------------|-------------------|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTS | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ 128,000 | \$ 270,000 | \$ 40,000 | \$ 340,000 |
| Service Charges | \$ 3,700 | \$ 1,500 | \$ - | \$ 1,500 |
| Rentals | \$ 35,100 | \$ 35,100 | \$ 30,500 | \$ 35,100 |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Internal Service Revenue | \$ 12,000 | \$ 45,600 | \$ 25,600 | \$ 38,000 |
| Total Revenues | \$ 178,800 | \$ 352,200 | \$ 96,100 | \$ 414,600 |
| Expenses | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Capital | \$ 10,425 | \$ - | \$ 1,000 | \$ - |
| Debt | \$ 37,502 | \$ 12,750 | \$ 12,750 | \$ 12,750 |
| Grants | \$ 136,575 | \$ 300,000 | \$ 44,000 | \$ 359,900 |
| Utilities | \$ 4,000 | \$ 3,600 | \$ 3,100 | \$ 3,650 |
| Professional Services | \$ 26,700 | \$ 27,100 | \$ 27,350 | \$ 32,350 |
| Supplies and Materials | \$ 400 | \$ 4,500 | \$ 250 | \$ 4,500 |
| Tools, Equipment, and Vehicles | \$ 3,125 | \$ 4,250 | \$ 2,400 | \$ 3,750 |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expense | \$ 218,727 | \$ 352,200 | \$ 90,850 | \$ 416,900 |

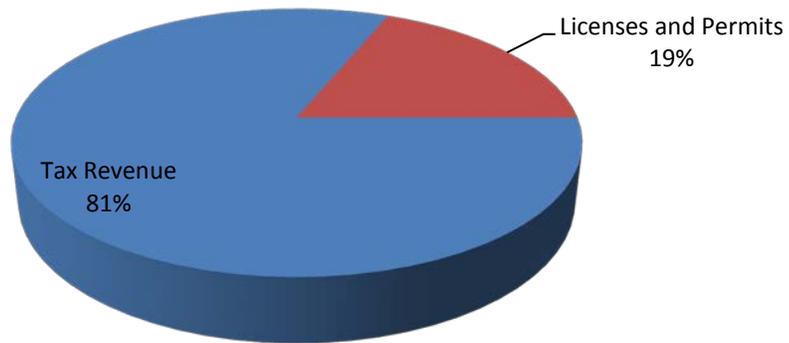
| Airport Revenue and Expenditures | | | FY13 | FY14 | FY14 | FY15 |
|----------------------------------|--|-------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| Airport - Revenues | | | | | | |
| 73 | 4-100-4005.002 | Grant-Capital | \$128,000 | \$270,000 | \$40,000 | \$340,000 |
| | Total Grant Revenue | | \$128,000 | \$270,000 | \$40,000 | \$340,000 |
| 73 | 4-100-3000.009 | FBO Fuel Sales | \$3,700 | \$1,500 | \$0 | \$1,500 |
| | Total Service Charges and Fees Revenue | | \$3,700 | \$1,500 | \$0 | \$1,500 |
| 73 | 4-100-3005.001 | Rental-Buildings | \$35,100 | \$35,100 | \$30,500 | \$35,100 |
| | Total Rental Revenue | | \$35,100 | \$35,100 | \$30,500 | \$35,100 |
| | Total Service Charges, Fees, & Rental Revenue | | \$38,800 | \$36,600 | \$30,500 | \$36,600 |
| 73 | 4-100-9999.001 | Interfund Transfer | \$12,000 | \$45,600 | \$25,600 | \$38,000 |
| | Total Airport Revenues | | \$178,800 | \$352,200 | \$96,100 | \$414,600 |
| Airport Expenses | | | | | | |
| 73 | 5-100-2010.000 | Capital Exp-Building & Improvements | \$10,425 | \$0 | \$1,000 | \$0 |
| | Total Capital Expense | | \$10,425 | \$0 | \$1,000 | \$0 |
| 73 | 5-100-3020.000 | Debt-Lease Purchase | \$24,750 | \$0 | \$0 | \$0 |
| 73 | 5-100-3025.000 | Debt-Internal Obligation | \$12,752 | \$12,750 | \$12,750 | \$12,750 |
| | Total Debt Expense | | \$37,502 | \$12,750 | \$12,750 | \$12,750 |
| 73 | 5-100-4005.002 | Grants-Capital Improvement | \$136,575 | \$300,000 | \$44,000 | \$359,900 |
| | Total Grant Expense | | \$136,575 | \$300,000 | \$44,000 | \$359,900 |
| 73 | 5-100-5000.001 | Utilities-Electric | \$3,700 | \$3,250 | \$2,750 | \$3,300 |
| 73 | 5-100-5010.001 | Utilities-Landline and Fiber | \$300 | \$350 | \$350 | \$350 |
| | Total Utilities Expense | | \$4,000 | \$3,600 | \$3,100 | \$3,650 |
| 73 | 5-100-6000.015 | Prof Services-Service Contracts | \$18,900 | \$19,000 | \$19,000 | \$24,000 |
| 73 | 5-100-6000.018 | Prof Services-Damage Claims | \$0 | \$0 | \$500 | \$0 |
| | Total General Professional Service Expense | | \$18,900 | \$19,000 | \$19,000 | \$24,000 |

| Airport Revenue and Expenditures | | | FY13 | FY14 | FY14 | FY15 |
|----------------------------------|--|-------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 73 | 5-100-6005.001 | Insurance-Vehicle | \$2,025 | \$2,100 | \$2,000 | \$2,100 |
| 73 | 5-100-6005.002 | Insurance-Equipment | \$225 | \$250 | \$250 | \$250 |
| 73 | 5-100-6005.003 | Insurance-Building & Property | \$5,550 | \$5,750 | \$6,100 | \$6,000 |
| | Total Insurance Expense | | \$7,800 | \$8,100 | \$8,350 | \$8,350 |
| | Total Professional Service Expense | | \$26,700 | \$27,100 | \$27,350 | \$32,350 |
| 73 | 5-100-7000.001 | Supplies-Operational | \$400 | \$500 | \$0 | \$500 |
| | Total Supplies Expense | | \$400 | \$500 | \$0 | \$500 |
| 73 | 5-100-7500.001 | Materials-Asphalt | \$0 | \$2,000 | \$250 | \$2,000 |
| 73 | 5-100-7500.003 | Materials-Concrete | \$0 | \$2,000 | \$0 | \$2,000 |
| | Total Material Expense | | \$0 | \$4,000 | \$250 | \$4,000 |
| 73 | 5-100-8300.001 | Equipment-Repair | \$400 | \$2,000 | \$2,100 | \$1,500 |
| 73 | 5-100-8300.002 | Equipment-Maintenance | \$2,625 | \$2,000 | \$300 | \$2,000 |
| | Total Machinery and Equipment Expense | | \$3,025 | \$4,000 | \$2,400 | \$3,500 |
| 73 | 5-100-8600.005 | Vehicle-Fuel | \$0 | \$250 | \$0 | \$250 |
| | Total Vehicle Expense | | \$100 | \$250 | \$0 | \$250 |
| | Total Tools, Machinery, and Vehicle Expense | | \$3,125 | \$4,250 | \$2,400 | \$3,750 |
| | Total Airport Expense | | \$218,727 | \$352,200 | \$90,850 | \$416,900 |

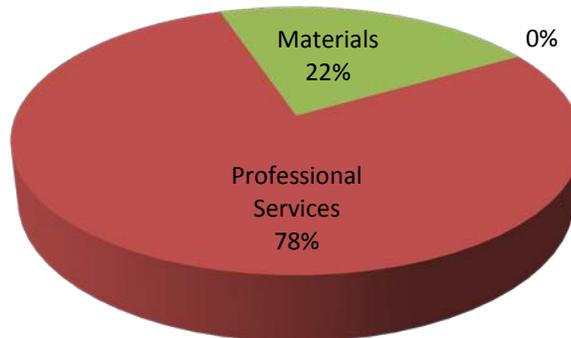
Downtown Business District Fund

The Downtown Business District Fund is used to make improvements or enhancements to the district as established in Ordinance 1979. The primary revenue sources for the Downtown Business District Funds are real property levy, and a business licensure fee, both of which are assessed upon those operating within the boundaries of the district

Downtown Business Funds Available by Category \$34,685



Downtown Business Expense by Category \$21,750



Downtown Business District Fund Revenue and Expense by Category

| Downtown Business District Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|---------------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | |
| Taxes | \$ 26,500 | \$ 27,100 | \$ 25,125 | \$ 28,185 |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTs | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Service Charges | \$ - | \$ - | \$ - | \$ - |
| Rentals | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ 6,000 | \$ 5,800 | \$ 5,600 | \$ 5,750 |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ 750 | \$ 750 | \$ 55,000 | \$ 750 |
| Internal Service Revenue | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 33,250 | \$ 33,650 | \$ 85,725 | \$ 34,685 |
| Expenses | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Capital | \$ 40,000 | \$ 5,000 | \$ 20,350 | \$ - |
| Debt | \$ 10,000 | \$ 10,000 | \$ - | \$ - |
| Grants | \$ - | \$ - | \$ - | \$ - |
| Utilities | \$ - | \$ - | \$ - | \$ - |
| Professional Services | \$ 1,330 | \$ 10,800 | \$ 2,100 | \$ 17,000 |
| Supplies and Materials | \$ 75 | \$ 3,500 | \$ 2,300 | \$ 4,750 |
| Tools, Equipment, and Vehicles | \$ - | \$ - | \$ - | \$ - |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ - | \$ - | \$ 5,700 | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expensee | \$ 51,405 | \$ 29,300 | \$ 30,450 | \$ 21,750 |

| Downtown Business District | | | FY13 | FY14 | FY14 | FY15 |
|--|---|------------------------------------|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| Downtown Business District Revenue | | | | | | |
| 75 | 4-500-1000.003 | Tax-Real Estate | \$26,500 | \$27,100 | \$25,000 | \$28,185 |
| 75 | 4-500-1000.005 | Tax-Financial Institute | \$0 | \$0 | \$125 | \$0 |
| | Total Tax Revenue | | \$26,500 | \$27,100 | \$25,125 | \$28,185 |
| 75 | 4-500-3010.006 | Misc.-Miscellaneous | \$750 | \$750 | \$55,000 | \$750 |
| | Total Miscellaneous Revenue | | \$750 | \$750 | \$55,000 | \$750 |
| 75 | 4-500-4000.002 | Licenses-Merchant | \$6,000 | \$5,800 | \$5,600 | \$5,750 |
| | Total Licenses Revenue | | \$6,000 | \$5,800 | \$5,600 | \$5,750 |
| | Total Downtown Business District Revenue | | \$33,250 | \$33,650 | \$85,725 | \$34,685 |
| Downtown Business District Expenses | | | | | | |
| 75 | 5-500-2005.000 | Capital Exp-Land and Improvement | \$0 | \$2,500 | \$2,850 | \$0 |
| 75 | 5-500-2030.000 | Capital Exp-Infrastructure | \$40,000 | \$2,500 | \$17,500 | \$0 |
| | Total Capital Expense | | \$40,000 | \$5,000 | \$20,350 | \$0 |
| 75 | 5-500-3025.000 | Debt-Internal Obligation | \$10,000 | \$10,000 | \$0 | \$0 |
| | Total Debt Expense | | \$10,000 | \$10,000 | \$0 | \$0 |
| 75 | 5-500-6000.001 | Prof Services-Legal | \$0 | \$0 | \$100 | |
| 75 | 5-500-6000.014 | Prof Services-Events and Functions | \$1,330 | \$9,500 | \$2,000 | \$12,500 |
| 75 | 5-500-6000.015 | Prof Services-Service Contract | \$0 | \$0 | \$0 | \$3,000 |
| | Total General Professional Service Expense | | \$1,330 | \$9,500 | \$2,100 | \$15,500 |
| 75 | 5-500-6010.003 | Advertising-Print | \$0 | \$1,300 | \$0 | \$1,500 |
| | Total Advertising Expense | | \$0 | \$1,300 | \$0 | \$1,500 |
| | Total Professional Service Expense | | \$1,330 | \$10,800 | \$2,100 | \$17,000 |
| 75 | 5-500-7000.001 | Supplies-Operational | \$75 | \$500 | \$100 | \$750 |
| | Total Supplies Expense | | \$75 | \$500 | \$100 | \$750 |
| 75 | 5-500-7500.004 | Materials-Landscaping | \$0 | \$3,000 | \$2,200 | \$4,000 |
| | Total Material Expense | | \$0 | \$3,000 | \$2,200 | \$4,000 |

| Downtown Business District | | | FY13 | FY14 | FY14 | FY15 |
|----------------------------|---|--------------------------------|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 75 | 5-500-9910.000 | Internal Service- Personnel | \$0 | \$0 | \$5,700 | \$0 |
| | Total Internal Service Expense | | \$0 | \$0 | \$5,700 | \$0 |
| | Total Downtown Business District Expense | | \$51,405 | \$29,300 | \$30,450 | \$21,750 |

Parks Fund

The Parks and Recreation Department is responsible for maintaining eight parks that cover over 100 acres. Located within these parks are 27 holes of disc golf, nine baseball/softball fields, several playground areas, three paved walking trails, 11 shelters, the Boswell Aquatic Center, Nelson Pond, and a skate park.

Goals: Controlling the overall losses with a specific focus on staffing labor cost from the operation of the Boswell Aquatic Center.

Strategy: While it is very typical of city ran outdoor pools to lose money, we have set a goal of controlling the amount of this loss as much as possible by keeping the staffing labor loss in the \$5,000 to \$10,000 range. We plan to achieve this by controlling our labor cost by closely monitoring staffing and attendance numbers, reducing hours on activities that have intensive labor cost associated with them and by increased pool attendance and revenue.

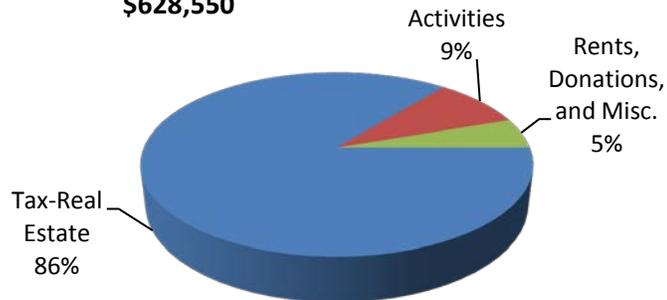
Budgetary Factor: Weather and attendance will be the 2 major factors on being able to meet our goal. The weather is an unknown that we can't control and can really cause a decrease in attendance. If the weather is bad then it will greatly affect the amount of revenue that the B.A.C. brings in.

Goal: The Park Board has built a fund balance of over \$500K over the past few years. They also set a goal of having a 3 to 6 months of operating cost in the fund balance reserve which is about \$180 to \$300k amount. So in FY14, FY15 and FY16 the Board has decided to spend down some of the fund balance by completing project that is outlined in the Park Master plan.

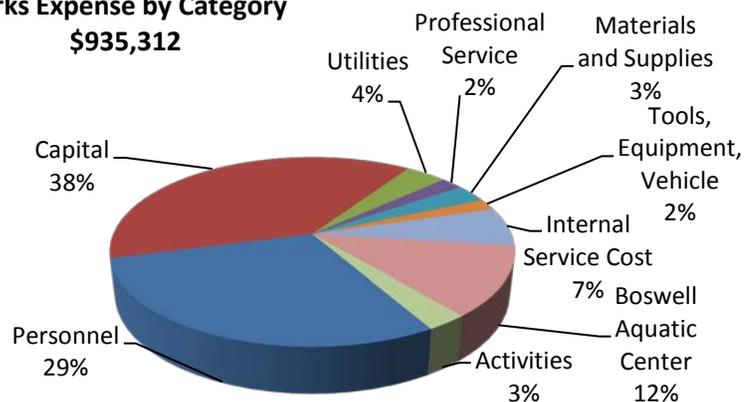
Strategy: By completing projects laid out in the park Master plan and with public input the park board plans to spend approximately \$200k in capital improvement projects throughout the parks in FY15.

Budgetary Factor: Increased cost in materials, labor, and prevailing wage could cause the park board not to be able to complete as many projects as it would like from the master plan. Also increased cost will cause a greater amount of money needing to be spent on the operations of the park, which allows for less money being saved in the fund balance.

Parks Funds Available by Category
\$628,550



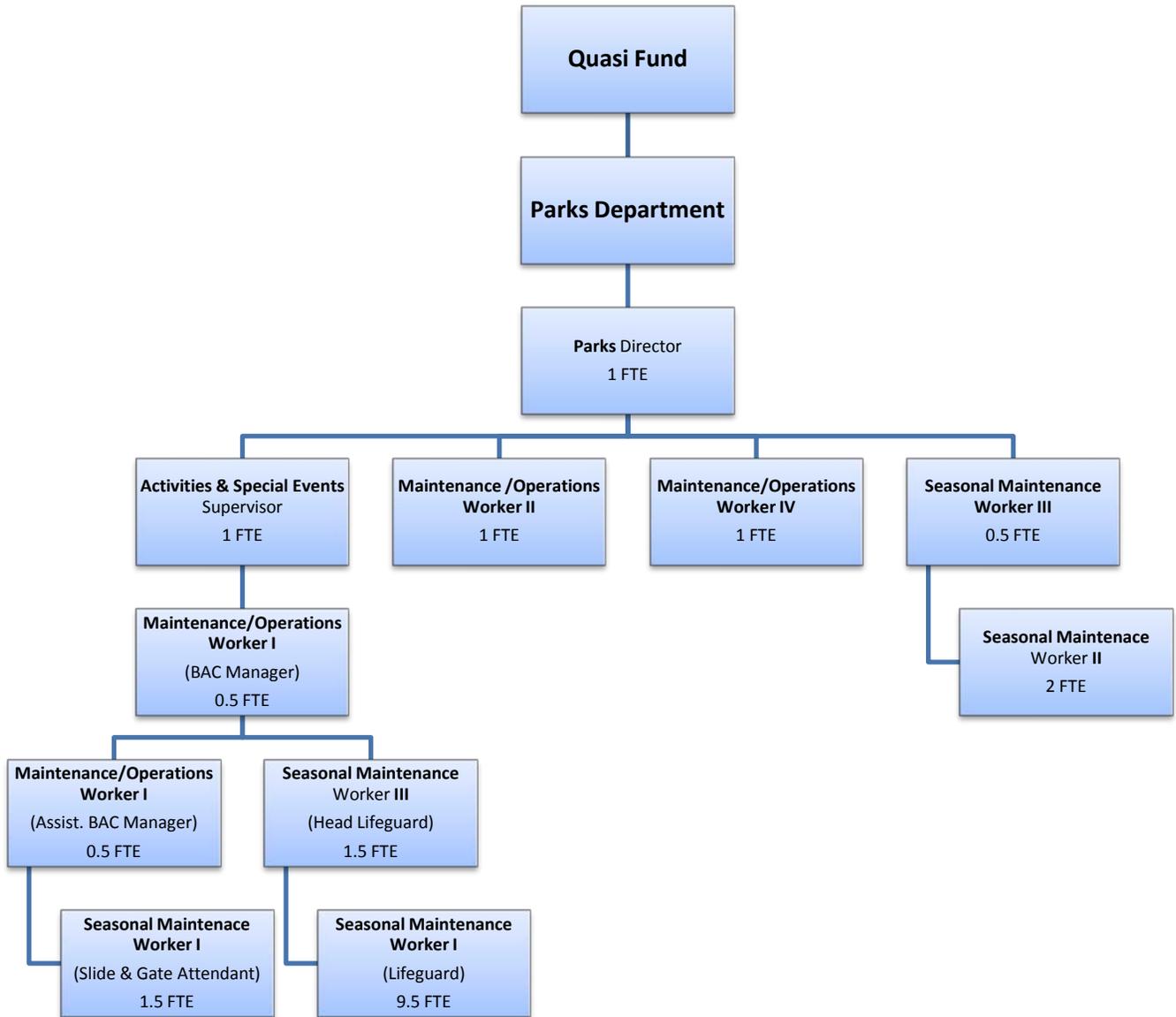
Parks Expense by Category
\$935,312



Parks Fund Revenue and Expense by Category

| Parks Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Taxes | \$ 527,500 | \$ 560,000 | \$ 553,500 | \$ 540,000 |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTs | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Service Charges | \$ 18,400 | \$ 18,000 | \$ 18,000 | \$ 55,750 |
| Rentals | \$ 11,500 | \$ 11,500 | \$ 10,200 | \$ 31,800 |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ 4,750 | \$ 18,500 | \$ 4,625 | \$ 1,000 |
| Internal Service Revenue | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 562,150 | \$ 608,000 | \$ 586,325 | \$ 628,550 |
| Expenses | | | | |
| Personnel | \$ 249,300 | \$ 219,440 | \$ 214,955 | \$ 336,810 |
| Capital | \$ 80,875 | \$ 232,000 | \$ 139,750 | \$ 382,480 |
| Debt | \$ - | \$ - | \$ - | \$ - |
| Grants | \$ - | \$ - | \$ - | \$ - |
| Utilities | \$ 41,475 | \$ 38,400 | \$ 29,925 | \$ 48,350 |
| Professional Services | \$ 47,910 | \$ 48,000 | \$ 22,650 | \$ 41,750 |
| Supplies and Materials | \$ 50,925 | \$ 41,200 | \$ 41,325 | \$ 42,250 |
| Tools, Equipment, and Vehicles | \$ 23,275 | \$ 20,350 | \$ 73,850 | \$ 21,350 |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ 99,325 | \$ 88,780 | \$ 78,750 | \$ 62,322 |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expensee | \$ 593,085 | \$ 688,170 | \$ 601,205 | \$ 935,312 |

Parks Organizational Chart



| Parks Operations and Administration | | | FY13 | FY14 | FY14 | FY15 |
|---|---|-----------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| Parks Operations and Administration Revenue | | | | | | |
| 79 | 4-500-1000.003 | Tax-Real Estate | \$525,000 | \$560,000 | \$551,000 | \$540,000 |
| 79 | 4-500-1000.005 | Tax-Financial Institute | \$2,500 | \$0 | \$2,500 | \$0 |
| | Total Tax Revenue | | \$527,500 | \$560,000 | \$553,500 | \$540,000 |
| 79 | 4-500-3000.010 | Park Activities | \$18,400 | \$18,000 | \$18,000 | \$55,750 |
| | Total Service Charges and Fees Revenue | | \$18,400 | \$18,000 | \$18,000 | \$55,750 |
| 79 | 4-500-3005.001 | Rental-Buildings | \$4,000 | \$4,000 | \$4,200 | \$24,000 |
| 79 | 4-500-3005.002 | Rental-Contract Concessions | \$7,500 | \$7,500 | \$6,000 | \$7,800 |
| | Total Rental Revenue | | \$11,500 | \$11,500 | \$10,200 | \$31,800 |
| 79 | 4-500-4010.002 | Misc.-Donations | \$3,750 | \$1,000 | \$4,500 | \$1,000 |
| 79 | 4-500-4010.006 | Misc.-Miscellaneous | \$1,000 | \$17,500 | \$125 | \$0 |
| | Total Miscellaneous Revenue | | \$4,750 | \$18,500 | \$4,625 | \$1,000 |
| | Total Parks Revenues | | \$562,150 | \$608,000 | \$586,325 | \$628,550 |
| Parks Operations and Administration Expenses | | | FY13 | FY14 | FY14 | FY15 |
| 79 | 5-500-1000.001 | Fulltime Salary | \$103,500 | \$107,000 | \$108,000 | \$143,580 |
| 79 | 5-500-1000.002 | Part Time Salary | \$52,000 | \$53,000 | \$44,000 | \$53,000 |
| 79 | 5-500-1000.005 | Fulltime Overtime | \$1,500 | \$2,000 | \$1,100 | \$2,000 |
| 79 | 5-500-1000.006 | Part Time Overtime | \$2,200 | \$1,750 | \$500 | \$1,750 |
| | Total Salaries Expense | | \$159,200 | \$163,750 | \$153,600 | \$200,330 |
| 79 | 5-500-1005.001 | Health Premium-Employee | \$15,600 | \$7,800 | \$8,930 | \$15,840 |
| 79 | 5-500-1005.002 | Health Premium-Family | \$17,660 | \$6,300 | \$6,900 | \$7,200 |
| 79 | 5-500-1005.003 | Dental Premium-Employee | \$475 | \$600 | \$305 | \$750 |
| 79 | 5-500-1005.004 | Dental Premium-Family | \$600 | \$600 | \$425 | \$750 |
| | Total Insurance Expense | | \$34,335 | \$15,300 | \$16,560 | \$24,540 |
| 79 | 5-500-1010.001 | Life Insurance | \$165 | \$165 | \$170 | \$165 |
| | Total Life Insurance Expense | | \$165 | \$165 | \$170 | \$165 |
| 79 | 5-500-1015.001 | Lagers-General | \$22,625 | \$14,930 | \$14,900 | \$19,070 |

| Parks Operations and Administration | | | FY13 | FY14 | FY14 | FY15 |
|-------------------------------------|------------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 79 | 5-500-1015.004 | Deferred Comp-Employer | \$1,950 | \$1,300 | \$1,300 | \$1,300 |
| | Total Retirement Expense | | \$24,575 | \$16,230 | \$16,200 | \$20,370 |
| 79 | 5-500-1020.001 | FICA-Employer | \$9,875 | \$10,150 | \$9,300 | \$12,420 |
| 79 | 5-500-1020.002 | Medicare-Employer | \$2,325 | \$2,370 | \$2,225 | \$2,900 |
| 79 | 5-500-1020.003 | Unemployment Compensation | \$1,600 | \$1,640 | \$1,600 | \$2,000 |
| 79 | 5-500-1020.004 | Workman's Compensation | \$12,300 | \$5,085 | \$5,050 | \$5,085 |
| | Total Payroll Taxes Expense | | \$26,100 | \$19,245 | \$18,175 | \$22,405 |
| 79 | 5-500-1025.001 | Employee-Uniforms | \$1,425 | \$1,500 | \$1,500 | \$1,500 |
| 79 | 5-500-1025.002 | Employee-Dues/License/Membership | \$500 | \$750 | \$400 | \$750 |
| 79 | 5-500-1025.004 | Employee-Travel/Hotel | \$1,000 | \$1,000 | \$300 | \$1,500 |
| 79 | 5-500-1025.005 | Employee-Training | \$1,500 | \$1,500 | \$900 | \$2,000 |
| 79 | 5-500-1025.009 | Employee-Tuition Assistance | \$500 | \$0 | \$0 | \$0 |
| | Total Employee Expense | | \$4,925 | \$4,750 | \$3,100 | \$5,750 |
| | Total Personnel Expense | | \$249,300 | \$219,440 | \$207,805 | \$273,560 |
| 79 | 5-500-2005.000 | Capital Exp-Land and Improvement | \$24,000 | \$106,500 | \$85,000 | \$42,500 |
| 79 | 5-500-2010.000 | Capital Exp-Building and Improvements | \$0 | \$77,500 | \$14,000 | \$96,480 |
| 79 | 5-500-2020.000 | Capital Exp-Machinery and Equipment | \$27,500 | \$0 | \$350 | \$125,000 |
| 79 | 5-500-2025.000 | Capital Exp-Vehicles | \$17,500 | \$25,000 | \$26,400 | \$0 |
| 79 | 5-500-2030.000 | Capital Exp-Infrastructure | \$0 | \$0 | \$0 | \$96,000 |
| | Total Capital Expense | | \$69,000 | \$209,000 | \$125,750 | \$359,980 |
| 79 | 5-500-5000.001 | Utilities-Electric | \$9,700 | \$10,000 | \$7,350 | \$17,450 |
| 79 | 5-500-5000.002 | Utilities-Water | \$4,000 | \$4,000 | \$1,500 | \$4,430 |
| 79 | 5-500-5000.003 | Utilities-Sewer | \$3,000 | \$3,000 | \$2,800 | \$3,240 |
| 79 | 5-500-5005.001 | Utilities-Propane | \$1,200 | \$1,200 | \$2,100 | \$2,000 |
| 79 | 5-500-5005.002 | Utilities-Natural Gas | \$1,200 | \$1,200 | \$675 | \$1,900 |

| Parks Operations and Administration | | | FY13 | FY14 | FY14 | FY15 |
|--|---|--|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 79 | 5-500-5010.001 | Utilities-Landline and Fiber | \$1,075 | \$1,200 | \$1,400 | \$1,200 |
| 79 | 5-500-5015.001 | Utilities-Cell Phones | \$1,500 | \$1,500 | \$1,250 | \$1,500 |
| 79 | 5-500-5020.001 | Utilities-Internet | \$500 | \$500 | \$500 | \$500 |
| 79 | 5-500-5020.002 | Utilities-Internet Mobile | \$2,000 | \$1,000 | \$1,000 | \$1,000 |
| 79 | 5-500-5025.001 | Utilities-Solid Waste | \$2,800 | \$3,000 | \$2,300 | \$3,280 |
| | Total Utilities Expense | | \$26,975 | \$26,600 | \$20,875 | \$36,500 |
| 79 | 5-500-6000.001 | Prof Services-Legal | \$0 | \$0 | \$100 | \$0 |
| 79 | 5-500-6000.007 | Prof Services-Toxicology Test | \$425 | \$500 | \$350 | \$500 |
| 79 | 5-500-6000.008 | Prof Services- MSHP Background Checks | \$50 | \$0 | \$250 | \$0 |
| 79 | 5-500-6000.011 | Prof Services-Dues & Fees | \$0 | \$0 | \$100 | \$500 |
| 79 | 5-500-6000.018 | Prof Services-Damage Claim | \$200 | \$0 | \$0 | \$0 |
| | Total General Professional Service Expense | | \$675 | \$500 | \$800 | \$1,000 |
| 79 | 5-500-6005.001 | Insurance-Vehicle | \$3,000 | \$3,000 | \$2,000 | \$3,000 |
| 79 | 5-500-6005.002 | Insurance-Equipment | \$500 | \$500 | \$250 | \$500 |
| 79 | 5-500-6005.003 | Insuranc-Building & Property | \$15,000 | \$15,000 | \$2,000 | \$15,000 |
| | Total Insurance Expense | | \$18,500 | \$18,500 | \$4,250 | \$18,500 |
| | Total Professional Service Expense | | \$19,175 | \$19,000 | \$5,050 | \$19,500 |
| 79 | 5-500-7000.001 | Supplies-Operational | \$2,000 | \$2,000 | \$2,500 | \$2,000 |
| 79 | 5-500-7000.002 | Supplies-Computer Accessories | \$500 | \$250 | \$250 | \$250 |
| 79 | 5-500-7000.003 | Supplies-Desk Accessories-Small Office Equipment | \$275 | \$250 | \$350 | \$250 |
| 79 | 5-500-7000.004 | Supplies-Small Tools | \$2,000 | \$2,000 | \$2,000 | \$2,500 |
| 79 | 5-500-7005.001 | Supplies-Printing | \$500 | \$250 | \$250 | \$250 |
| 79 | 5-500-7005.002 | Supplies-Mailing | \$500 | \$250 | \$100 | \$250 |
| 79 | 5-500-7005.003 | Supplies-Postage | \$500 | \$250 | \$100 | \$250 |

| Parks Operations and Administration | | | FY13 | FY14 | FY14 | FY15 |
|-------------------------------------|--|----------------------------------|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 79 | 5-500-7005.004 | Supplies-Paper | \$1,000 | \$500 | \$250 | \$500 |
| 79 | 5-500-7010.001 | Supplies-Janitorial | \$5,025 | \$3,000 | \$1,750 | \$2,500 |
| 79 | 5-500-7010.002 | Supplies-Cleaning and Sanitation | \$2,500 | \$1,000 | \$750 | \$750 |
| 79 | 5-500-7010.004 | Supplies-Chemicals | \$2,500 | \$2,000 | \$2,000 | \$1,500 |
| | Total General Office Supplies Expense | | \$17,300 | \$11,750 | \$10,300 | \$11,000 |
| 79 | 5-500-7015.001 | Supplies-Medical | \$150 | \$150 | \$100 | \$150 |
| 79 | 5-500-7015.003 | Supplies-First Aid | \$150 | \$150 | \$450 | \$150 |
| 79 | 5-500-7015.004 | Supplies-Safety | \$150 | \$150 | \$75 | \$150 |
| | Total Medical and Safety Supplies Expense | | \$450 | \$450 | \$625 | \$450 |
| | Total Supplies Expense | | \$17,750 | \$12,200 | \$10,925 | \$11,450 |
| 79 | 5-500-7500.002 | Materials-Rock | \$2,725 | \$3,000 | \$750 | \$2,500 |
| 79 | 5-500-7500.003 | Materials-Concrete | \$2,575 | \$2,500 | \$500 | \$2,000 |
| 79 | 5-500-7500.004 | Materials-Landscaping | \$6,000 | \$3,000 | \$1,750 | \$3,000 |
| 79 | 5-500-7505.002 | Materials-Pipe-PVC | \$500 | \$500 | \$500 | \$500 |
| 79 | 5-500-7505.003 | Materials-Pipe-Misc. | \$200 | \$250 | \$100 | \$250 |
| 79 | 5-500-7505.004 | Materials-Pipe-Conduit | \$500 | \$250 | \$250 | \$300 |
| 79 | 5-500-7510.001 | Materials-Paint | \$2,625 | \$2,500 | \$3,000 | \$3,000 |
| 79 | 5-500-7510.002 | Materials-Signs | \$1,350 | \$1,000 | \$150 | \$750 |
| 79 | 5-500-7510.004 | Materials-Hardware | \$450 | \$500 | \$500 | \$500 |
| 79 | 5-500-7510.006 | Materials-Wire | \$1,225 | \$1,000 | \$2,150 | \$1,500 |
| 79 | 5-500-7510.007 | Materials-Lumber | \$375 | \$1,000 | \$1,750 | \$2,000 |
| 79 | 5-500-7510.008 | Materials-Steel | \$25 | \$1,000 | \$500 | \$1,000 |
| | Total Material Expense | | \$18,550 | \$16,500 | \$11,900 | \$17,300 |
| 79 | 5-500-8000.001 | Tools-Repair | \$100 | \$100 | \$100 | \$100 |
| 79 | 5-500-8000.002 | Tools- Maintenance | \$250 | \$250 | \$500 | \$250 |
| 79 | 5-500-8000.003 | Tools-Supplies | \$1,100 | \$1,000 | \$1,000 | \$1,000 |
| | Total Tools and Portable Equipment | | \$1,450 | \$1,350 | \$1,600 | \$1,350 |

| Parks Operations and Administration | | | FY13 | FY14 | FY14 | FY15 |
|--|--|----------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Expense | | | | | |
| 79 | 5-500-8300.001 | Equipment-Repair | \$1,600 | \$1,500 | \$1,250 | \$1,500 |
| 79 | 5-500-8300.002 | Equipment-Maintenance | \$1,800 | \$1,500 | \$1,000 | \$1,500 |
| 79 | 5-500-8300.003 | Equipment-Supplies | \$1,300 | \$250 | \$250 | \$250 |
| 79 | 5-500-8300.004 | Equipment-Equipment | \$1,950 | \$1,000 | \$1,500 | \$2,000 |
| 79 | 5-500-8300.005 | Equipment-Fuel | \$2,500 | \$1,500 | \$1,500 | \$1,500 |
| | Total Machinery and Equipment Expense | | \$9,150 | \$5,750 | \$5,500 | \$6,750 |
| 79 | 5-500-8600.001 | Vehicle-Repair | \$1,375 | \$1,500 | \$750 | \$1,500 |
| 79 | 5-500-8600.002 | Vehicle-Maintenance | \$975 | \$500 | \$500 | \$500 |
| 79 | 5-500-8600.003 | Vehicle-Supplies | \$500 | \$500 | \$250 | \$500 |
| 79 | 5-500-8600.004 | Vehicle-Equipment | \$250 | \$250 | \$0 | \$250 |
| 79 | 5-500-8600.005 | Vehicle-Fuel | \$5,275 | \$6,500 | \$61,000 | \$6,500 |
| | Total Vehicle Expense | | \$8,375 | \$9,250 | \$62,500 | \$9,250 |
| | Total Tools, Machinery, and Vehicle Expense | | \$18,975 | \$16,350 | \$69,600 | \$17,350 |
| 79 | 5-500-9910.000 | Internal Service-Personnel | \$99,325 | \$88,780 | \$78,750 | \$62,322 |
| | Total Internal Service-Vehicle | | \$99,325 | \$88,780 | \$78,750 | \$62,322 |
| | Total Internal Service | | \$99,325 | \$88,780 | \$78,750 | \$62,322 |
| | Total Parks Expense | | \$519,050 | \$607,870 | \$530,655 | \$797,962 |
| | Total Boswell Aquatic Center Expense | | \$52,850 | \$58,800 | \$48,900 | \$110,850 |
| | Total Park Activities Expense | | \$21,185 | \$21,500 | \$21,650 | \$26,500 |
| | Total Park Expense | | \$593,085 | \$688,170 | \$601,205 | \$935,312 |

Boswell Aquatic Center

This program was established to provide funds for recreational activities.

| Parks-Boswell Aquatic Center Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------------|------------------------------------|-------------------------------------|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 79 | 5-515-1000.002 | Part Time Salary | \$0 | \$0 | \$3,000 | \$54,000 |
| 79 | 5-515-1000.006 | Part Time Overtime | \$0 | \$0 | \$0 | \$1,000 |
| | Total Salaries Expense | | \$0 | \$0 | \$3,000 | \$55,000 |
| 79 | 5-515-1020.001 | FICA-Employer | \$0 | \$0 | \$250 | \$3,400 |
| 79 | 5-515-1020.002 | Medicare-Employer | \$0 | \$0 | \$100 | \$800 |
| 79 | 5-515-1020.003 | Unemployment Compensation | \$0 | \$0 | \$300 | \$600 |
| 79 | 5-515-1020.004 | Workman's Compensation | \$0 | \$0 | \$0 | \$2,300 |
| | Total Payroll Taxes Expense | | \$0 | \$0 | \$3,650 | \$7,100 |
| 79 | 5-515-1025.001 | Employee-Uniforms | \$0 | \$0 | \$500 | \$1,150 |
| | Total Employee Expense | | \$0 | \$0 | \$500 | \$1,150 |
| | Total Personnel Expense | | \$0 | \$0 | \$7,150 | \$63,250 |
| 79 | 5-515-2020.000 | Capital Exp-Machinery and Equipment | \$11,875 | \$23,000 | \$14,000 | \$22,500 |
| | Total Capital Expense | | \$11,875 | \$23,000 | \$14,000 | \$22,500 |
| 79 | 5-515-5000.001 | Utilities-Electric | \$7,500 | \$7,500 | \$5,600 | \$7,500 |
| 79 | 5-515-5000.002 | Utilities-Water | \$4,125 | \$2,500 | \$2,400 | \$2,500 |
| 79 | 5-515-5000.003 | Utilities-Sewer | \$1,500 | \$500 | \$0 | \$500 |
| 79 | 5-515-5010.001 | Utilities-Landline and Fiber | \$300 | \$250 | \$200 | \$250 |
| 79 | 5-515-5020.001 | Utilities-Internet | \$325 | \$250 | \$400 | \$300 |
| 79 | 5-515-5025.001 | Utilities-Solid Waste | \$300 | \$300 | \$0 | \$300 |
| | Total Utilities Expense | | \$14,050 | \$11,300 | \$8,600 | \$11,350 |
| 79 | 5-515-6000.005 | Prof Services-Temporary Employees | \$10,000 | \$10,000 | \$1,500 | \$0 |
| 79 | 5-515-6000.007 | Prof Services-Toxicology Testing | \$0 | \$0 | \$1,000 | \$950 |

| Parks-Boswell Aquatic Center Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------------|--|---|-----------------|-----------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 79 | 5-515-6000.008 | Prof Services-MSHP Background Chk | \$0 | \$0 | \$0 | \$300 |
| | Total Professional Expense | | \$10,000 | \$10,000 | \$2,500 | \$1,250 |
| 79 | 5-515-6005.002 | Insurance-Equipment | \$1,500 | \$1,500 | \$0 | \$1,500 |
| 79 | 5-515-6005.003 | Insurance-Building & Property | \$4,625 | \$4,000 | \$6,400 | \$4,000 |
| | Total Insurance Expense | | \$6,125 | \$5,500 | \$6,400 | \$5,500 |
| 79 | 5-515-6010.002 | Advertising- Employee Recruitment | \$0 | \$0 | \$0 | \$2,000 |
| | Total Advertising Expense | | \$0 | \$0 | \$0 | \$2,000 |
| | Total Professional Service Expense | | \$16,125 | \$15,500 | \$8,900 | \$8,750 |
| 79 | 5-515-7010.004 | Supplies-Chemicals | \$6,500 | \$5,000 | \$6,000 | \$1,000 |
| | Total General Office Supplies Expense | | \$6,500 | \$5,000 | \$6,000 | \$1,000 |
| 79 | 5-515-8300.001 | Equipment-Repair | \$3,000 | \$2,000 | \$500 | \$2,000 |
| 79 | 5-515-8300.002 | Equipment- Maintenance | \$800 | \$1,000 | \$250 | \$1,000 |
| 79 | 5-515-8300.003 | Equipment-Supplies | \$500 | \$1,000 | \$3,500 | \$1,000 |
| | Total Machinery and Equipment Expense | | \$4,300 | \$4,000 | \$4,250 | \$4,000 |
| | Total Boswell Aquatic Center Expense | | \$52,850 | \$58,800 | \$48,900 | \$110,850 |

Park Activities

This program was established to provide funds for recreational activities

| Parks-Parks Activities Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------|---|-----------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 79 | 5-520-5010.001 | Utilities-Landline and Fiber | \$450 | \$500 | \$450 | \$500 |
| | Total Utilities Expense | | \$450 | \$500 | \$450 | \$500 |
| 79 | 5-520-6000.005 | Prof Services-Temporary Employees | \$9,815 | \$10,000 | \$8,500 | \$10,000 |
| 79 | 5-520-6000.011 | Prof Services-Dues-Fees | \$2,795 | \$3,500 | \$200 | \$3,500 |
| | Total General Professional Service Expense | | \$12,610 | \$13,500 | \$8,700 | \$13,500 |
| 79 | 5-520-7000.001 | Supplies-Operational | \$8,125 | \$7,500 | \$12,500 | \$12,500 |
| | Total General Office Supplies Expense | | \$8,125 | \$7,500 | \$12,500 | \$12,500 |
| | Total Park Activities Expense | | \$21,185 | \$21,500 | \$21,650 | \$26,500 |
| | Total Park Expense | | \$593,085 | \$688,170 | \$601,205 | \$935,312 |

Electric Fund

The Electric system for the City is made of 135 miles of 7.2 KV distribution and 40 miles of 69 KV transmission loop inter-connecting seven sub-stations to three 69KV transmission lines linking to the Show-Me Transmission network. The city provides electric to all customers within the city limits where electric service requires the use of streets, avenues, alleys, etc., to construct the distributing lines.

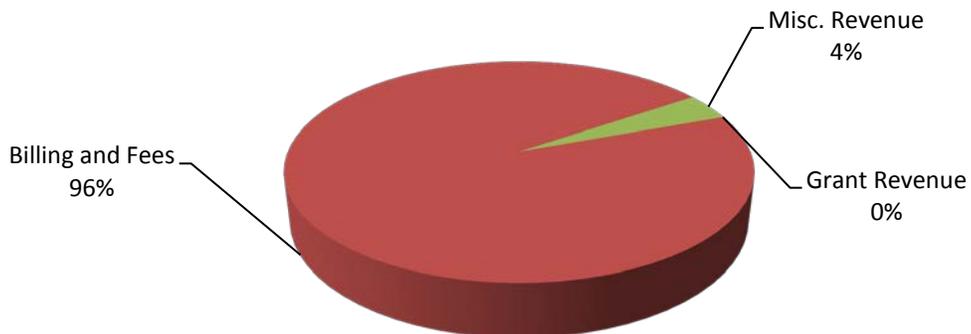
Goal: Improve customer satisfaction and reduce labor cost by minimizing utility outages and service interruptions that cause unplanned work and after-hour callouts.

Strategy: Perform more frequent and detailed routine inspections of equipment and infrastructure identifying potential issues allowing managers to plan and schedule corrective action.

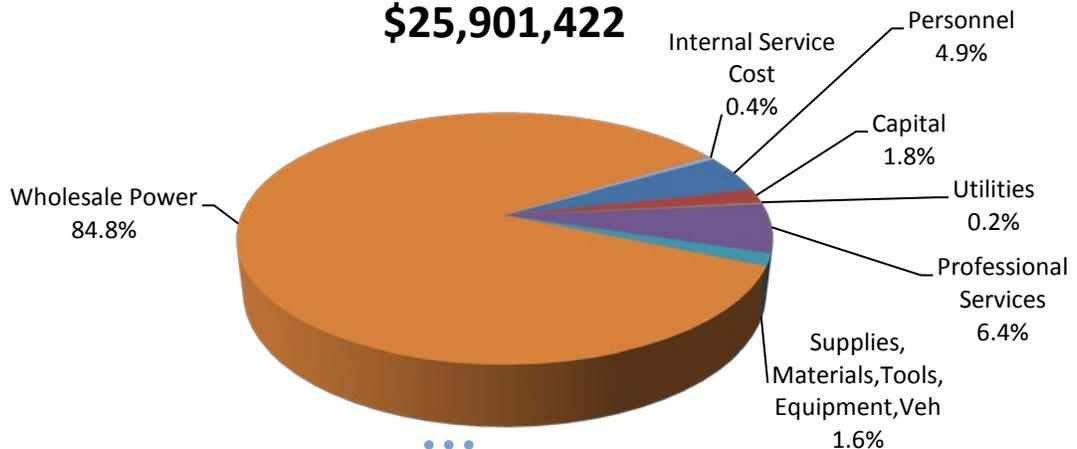
- Restructure work hours and work shifts during daylight savings time to expand regular time coverage hours.

Budgetary Factor: Availability of Capital Improvement Plan funds, and the City's ability to provide for the required local funding.

Electric Operating Funds Available by Category \$26,001,500



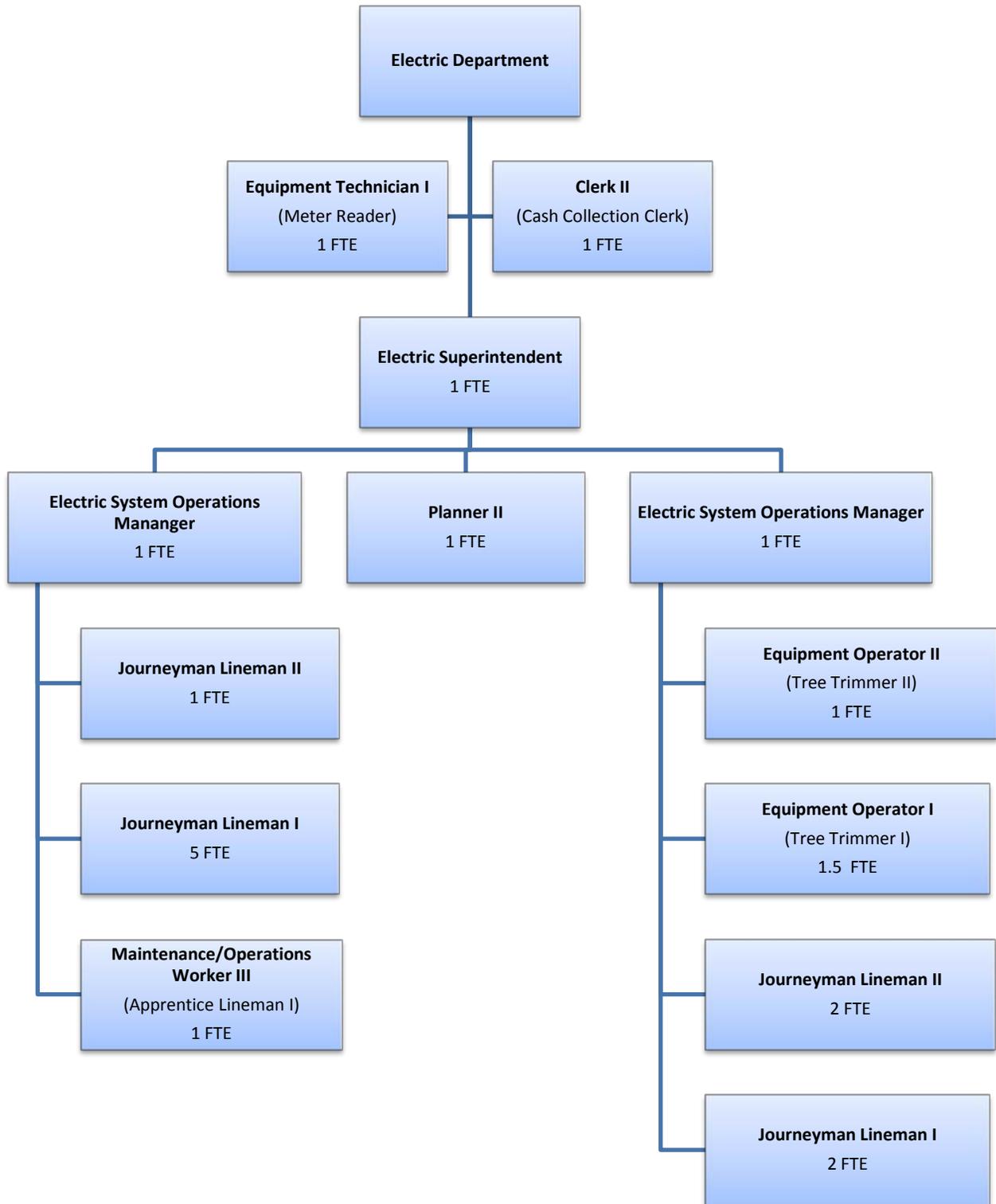
Electric Operating Expense by Category \$25,901,422



Electric Fund Revenue and Expense by Category

| Electric Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTs | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ 152,000 | \$ - | \$ - | \$ - |
| Service Charges | \$ 25,174,175 | \$ 23,194,650 | \$ 22,747,500 | \$ 24,984,000 |
| Rentals | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ 1,266,836 | \$ 1,335,250 | \$ 1,314,000 | \$ 3,168,000 |
| Internal Service Revenue | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 26,593,011 | \$ 24,529,900 | \$ 24,061,500 | \$ 28,152,000 |
| Expenses | | | | |
| Personnel | \$ 1,312,243 | \$ 1,190,320 | \$ 1,117,650 | \$ 1,257,183 |
| Capital | \$ 611,889 | \$ 1,553,145 | \$ 239,000 | \$ 2,109,500 |
| Debt | \$ - | \$ - | \$ - | \$ - |
| Grants | \$ 178,400 | \$ - | \$ - | \$ - |
| Utilities | \$ 56,300 | \$ 47,700 | \$ 42,150 | \$ 46,700 |
| Professional Services | \$ 1,724,755 | \$ 1,563,400 | \$ 1,414,000 | \$ 1,646,450 |
| Supplies and Materials | \$ 20,637,025 | \$ 21,395,250 | \$ 22,224,000 | \$ 22,260,950 |
| Tools, Equipment, and Vehicles | \$ 107,100 | \$ 118,175 | \$ 97,000 | \$ 116,500 |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ 96,775 | \$ 128,985 | \$ 84,000 | \$ 1,089,139 |
| Other | \$ 900,000 | \$ - | \$ - | \$ - |
| Total Expensee | \$ 25,624,487 | \$ 25,996,975 | \$ 25,217,800 | \$ 28,526,422 |

Electric Department Organizational Chart



| Electric-Operating Revenue | | | FY13 | FY14 | FY14 | FY15 |
|----------------------------|---|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 80 | 4-200-2005.002 | Grant-Capital | \$152,000 | \$0 | \$0 | \$0 |
| | Total Grant Revenue | | \$152,000 | \$0 | \$0 | \$0 |
| 80 | 4-200-3000.011 | Turn On Fees | \$18,000 | \$18,000 | \$16,000 | \$16,000 |
| 80 | 4-200-3000.012 | Customer Billing | \$24,875,500 | \$22,700,000 | \$22,341,000 | \$24,700,000 |
| 80 | 4-200-3000.013 | Penalties | \$209,175 | \$220,000 | \$224,000 | \$212,000 |
| 80 | 4-200-3000.014 | Meter Base Sales | \$15,000 | \$15,000 | \$14,000 | \$13,000 |
| 80 | 4-200-3000.015 | Meter Base Installation | \$30,000 | \$15,000 | \$24,000 | \$15,000 |
| 80 | 4-200-3000.018 | Telephone Pole Agreement | \$15,000 | \$10,650 | \$10,250 | \$10,000 |
| 80 | 4-200-3000.019 | Cable Pole Agreement | \$11,500 | \$18,000 | \$18,250 | \$18,000 |
| 80 | 4-200-3000.020 | Redevelopment Projects | \$0 | \$198,000 | \$100,000 | \$0 |
| | Total Service Charges and Fees Revenue | | \$25,174,175 | \$23,194,650 | \$22,747,500 | \$24,984,000 |
| 80 | 4-200-3010.004 | Misc.-Investment Income | \$42,000 | \$30,000 | \$38,000 | \$27,000 |
| 80 | 4-200-3010.006 | Misc.-Miscellaneous | \$25,000 | \$20,000 | \$16,000 | \$15,500 |
| 80 | 4-200-3010.007 | Misc-Transfer From Reserve | \$0 | \$0 | \$0 | \$975,000 |
| | Total Miscellaneous Revenue | | \$67,000 | \$50,000 | \$54,000 | \$1,017,500 |
| | Total Service Charges, Fees, and Miscellaneous Revenue | | \$25,241,175 | \$23,244,650 | \$22,801,500 | \$26,001,500 |
| | Total Electric-Operating Revenue | | \$25,393,175 | \$23,244,650 | \$22,801,500 | \$26,001,500 |

| Electric-Operating Expenses | | | FY13 | FY14 | FY14 | FY15 |
|-----------------------------|-------------------------------------|--------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 80 | 5-200-1000.001 | Fulltime Salary | \$767,000 | \$695,000 | \$686,300 | \$726,863 |
| 80 | 5-200-1000.002 | Part time Salary | \$0 | \$0 | \$0 | \$13,500 |
| 80 | 5-200-1000.004 | On Call | \$30,775 | \$64,000 | \$20,000 | \$64,000 |
| 80 | 5-200-1000.005 | Fulltime Overtime | \$22,200 | \$15,000 | \$29,000 | \$25,000 |
| 80 | 5-200-1000.007 | On Call Overtime | \$28,000 | \$10,000 | \$0 | \$0 |
| | Total Salaries Expense | | \$847,975 | \$784,000 | \$735,300 | \$829,363 |
| 80 | 5-200-1005.001 | Health Premium-Employee | \$27,260 | \$11,700 | \$19,500 | \$21,120 |
| 80 | 5-200-1005.002 | Health Premium-Family | \$131,630 | \$144,600 | \$139,750 | \$152,640 |
| 80 | 5-200-1005.003 | Dental Premium-Employee | \$6,000 | \$5,100 | \$5,100 | \$5,100 |
| | Total Insurance Expense | | \$164,890 | \$161,400 | \$164,350 | \$178,860 |
| 80 | 5-200-1010.001 | Life Insurance | \$1,100 | \$1,100 | \$1,000 | \$1,100 |
| | Total Life Insurance Expense | | \$1,100 | \$1,100 | \$1,000 | \$1,100 |
| 80 | 5-200-1015.001 | Lagers-General | \$111,285 | \$97,270 | \$100,500 | \$98,490 |
| 80 | 5-200-1015.004 | Deferred Comp-Employer | \$9,100 | \$7,800 | \$7,700 | \$7,800 |
| | Total Retirement Expense | | \$120,385 | \$105,070 | \$108,200 | \$106,290 |
| 80 | 5-200-1020.001 | FICA-Employer | \$51,333 | \$48,610 | \$42,250 | \$51,420 |
| 80 | 5-200-1020.002 | Medicare-Employer | \$12,005 | \$11,370 | \$10,000 | \$12,030 |
| 80 | 5-200-1020.003 | Unemployment Compensation | \$8,280 | \$7,840 | \$7,500 | \$8,290 |
| 80 | 5-200-1020.004 | Workman's Compensation | \$66,000 | \$44,330 | \$35,000 | \$44,330 |
| | Total Payroll Taxes Expense | | \$137,618 | \$112,150 | \$94,750 | \$116,070 |
| 80 | 5-200-1025.001 | Employee-Uniforms | \$7,775 | \$9,600 | \$8,300 | \$7,500 |
| 80 | 5-200-1025.002 | Employee-Dues/License/Membership | \$10,000 | \$5,000 | \$250 | \$6,000 |
| 80 | 5-200-1025.003 | Employee-Books | \$2,500 | \$2,500 | \$0 | \$2,000 |
| 80 | 5-200-1025.004 | Employee-Travel/Hotel | \$5,000 | \$5,000 | \$1,500 | \$5,000 |
| 80 | 5-200-1025.005 | Employee-Training | \$15,000 | \$4,500 | \$4,000 | \$5,000 |
| | Total Employee Expense | | \$40,275 | \$26,600 | \$14,050 | \$25,500 |
| | Total Personnel Expense | | \$1,312,243 | \$1,190,320 | \$1,117,650 | \$1,257,183 |
| 80 | 5-200-2005.000 | Capital Exp-Land and Improvement | \$0 | \$0 | \$0 | \$60,000 |
| 80 | 5-200-2010.000 | Capital Exp-Building and Improvement | \$0 | \$0 | \$0 | \$57,000 |
| 80 | 5-200-2020.000 | Capital Exp-Machinery and Equipment | \$20,000 | \$71,975 | \$1,000 | \$252,500 |
| 80 | 5-200-2025.000 | Capital Exp-Vehicles | \$250,000 | \$85,000 | \$73,000 | \$90,000 |
| 80 | 5-200-2030.000 | Capital Exp-Infrastructure | \$341,889 | \$396,170 | \$165,000 | \$0 |
| | Total Capital Expense | | \$611,889 | \$553,145 | \$239,000 | \$459,500 |
| 80 | 5-200-4005.002 | Grants-Capital Improvement | \$178,400 | \$0 | \$0 | \$0 |
| | Total Grant Expense | | \$178,400 | \$0 | \$0 | \$0 |
| 80 | 5-200-5000.001 | Utilities-Electric | \$39,425 | \$41,000 | \$37,500 | \$39,000 |
| 80 | 5-200-5000.002 | Utilities-Water | \$4,000 | \$700 | \$200 | \$700 |

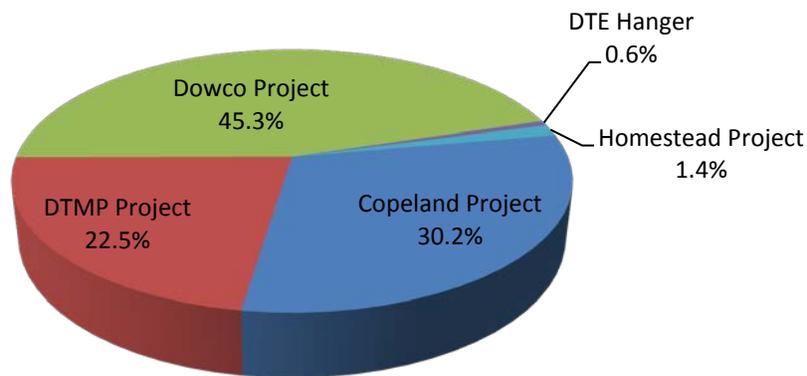
| Electric-Operating Expenses | | | FY13 | FY14 | FY14 | FY15 |
|-----------------------------|---|--|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 80 | 5-200-5000.003 | Utilities-Sewer | \$6,000 | \$500 | \$250 | \$500 |
| 80 | 5-200-5015.001 | Utilities-Cell Phones | \$6,875 | \$5,000 | \$4,200 | \$5,000 |
| 80 | 5-200-5020.002 | Utilities-Internet Mobile | \$0 | \$500 | \$0 | \$1,500 |
| | Total Utilities Expense | | \$56,300 | \$47,700 | \$42,150 | \$46,700 |
| 80 | 5-200-6000.001 | Prof Services-Legal | \$30,000 | \$10,000 | \$250 | \$10,000 |
| 80 | 5-200-6000.002 | Prof Services-Engineering | \$50,000 | \$50,000 | \$2,250 | \$20,000 |
| 80 | 5-200-6000.003 | Prof Services-Surveying | \$2,725 | \$3,000 | \$250 | \$2,500 |
| 80 | 5-200-6000.007 | Prof Services-Toxicology Testing | \$300 | \$350 | \$750 | \$400 |
| 80 | 5-200-6000.011 | Prof Services-Dues-Fees | \$23,000 | \$10,000 | \$4,000 | \$10,000 |
| 80 | 5-200-6000.015 | Prof Services-Service Contracts | \$52,000 | \$61,500 | \$4,000 | \$55,000 |
| 80 | 5-200-6000.017 | Prof Services-PILOT | \$1,492,530 | \$1,362,000 | \$1,340,500 | \$1,482,000 |
| 80 | 5-200-6000.018 | Prof Services-Damage Claims | \$3,500 | \$3,000 | \$250 | \$3,000 |
| | Total General Professional Service Expense | | \$1,654,055 | \$1,499,850 | \$1,352,250 | \$1,582,900 |
| 80 | 5-200-6005.001 | Insurance-Vehicle | \$22,000 | \$22,850 | \$18,000 | \$22,850 |
| 80 | 5-200-6005.002 | Insurance-Equipment | \$1,200 | \$1,200 | \$1,750 | \$1,200 |
| 80 | 5-200-6005.003 | Insurance-Building & Property | \$7,500 | \$7,500 | \$7,000 | \$7,500 |
| 80 | 5-200-6005.007 | Insurance-City Government | \$25,000 | \$25,000 | \$32,500 | \$25,000 |
| | Total Insurance Expense | | \$55,700 | \$56,550 | \$59,250 | \$56,550 |
| 80 | 5-200-6020.000 | Software-Annual Renewal/Maintenance-General | \$15,000 | \$7,000 | \$2,500 | \$7,000 |
| | Total Software Expense | | \$15,000 | \$7,000 | \$2,500 | \$7,000 |
| | Total Professional Service Expense | | \$1,724,755 | \$1,563,400 | \$1,414,000 | \$1,646,450 |
| 80 | 5-200-7000.001 | Supplies-Operational | \$22,950 | \$5,000 | \$6,500 | \$6,200 |
| 80 | 5-200-7000.004 | Supplies-Small Tools | \$7,500 | \$7,500 | \$3,500 | \$3,500 |
| 80 | 5-200-7005.002 | Supplies-Mailing | \$0 | \$4,500 | \$3,000 | \$5,200 |
| 80 | 5-200-7005.003 | Supplies-Postage | \$500 | \$14,500 | \$13,000 | \$14,800 |
| 80 | 5-200-7005.004 | Supplies-Paper | \$0 | \$500 | \$500 | \$500 |
| 80 | 5-200-7005.005 | Supplies-Forms | \$0 | \$1,250 | \$1,250 | \$1,250 |
| 80 | 5-200-7005.006 | Supplies-Promo-Education | \$10,000 | \$8,000 | \$250 | \$5,000 |
| | Total General Office Supplies Expense | | \$40,950 | \$41,250 | \$28,000 | \$36,450 |
| 80 | 5-200-7015.004 | Supplies-Safety | \$10,000 | \$10,000 | \$6,000 | \$10,000 |
| | Total Medical and Safety Supplies Expense | | \$10,000 | \$10,000 | \$6,000 | \$10,000 |
| 80 | 5-200-7025.000 | Supplies-Wholesale Power-General | \$0 | \$0 | \$0 | \$0 |
| 80 | 5-200-7025.001 | Supplies-Wholesale Power-Demand Charge | \$9,424,050 | \$5,900,000 | \$5,202,000 | \$5,525,000 |
| 80 | 5-200-7025.002 | Supplies-Wholesale Power-Energy Charge | \$9,528,750 | \$13,900,000 | \$15,595,000 | \$15,200,000 |
| 80 | 5-200-7025.003 | Supplies-Wholesale Power-Transmission Charge | \$1,380,250 | \$1,250,000 | \$1,250,000 | \$1,250,000 |

| Electric-Operating Expenses | | | FY13 | FY14 | FY14 | FY15 |
|-----------------------------|--|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Wholesale Power | | \$20,333,050 | \$21,050,000 | \$22,047,000 | \$21,975,000 |
| | Total Supplies Expense | | \$20,384,000 | \$21,101,250 | \$22,081,000 | \$22,021,450 |
| 80 | 5-200-7500.002 | Materials-Rock | \$7,000 | \$7,500 | \$7,500 | \$6,000 |
| 80 | 5-200-7505.004 | Materials-Pipe-Conduit | \$7,025 | \$15,000 | \$7,500 | \$12,000 |
| 80 | 5-200-7505.005 | Materials-Poles | \$20,000 | \$12,000 | \$0 | \$12,000 |
| 80 | 5-200-7510.003 | Materials-Fittings | \$10,000 | \$8,500 | \$3,500 | \$8,500 |
| 80 | 5-200-7510.004 | Materials-Hardware | \$25,000 | \$35,000 | \$25,000 | \$30,000 |
| 80 | 5-200-7510.006 | Materials-Wire | \$38,000 | \$50,000 | \$35,000 | \$30,000 |
| 80 | 5-200-7515.001 | Materials-Transformers | \$55,000 | \$60,000 | \$10,000 | \$50,000 |
| 80 | 5-200-7515.002 | Materials-Substation | \$35,000 | \$50,000 | \$27,000 | \$40,000 |
| 80 | 5-200-7520.001 | Materials-Meters | \$30,000 | \$30,000 | \$18,000 | \$25,000 |
| 80 | 5-200-7525.001 | Materials-Infrastructure Maintenance | \$15,000 | \$15,000 | \$9,500 | \$15,000 |
| 80 | 5-200-7530.001 | Materials-SCADA | \$11,000 | \$11,000 | \$0 | \$11,000 |
| | Total Material Expense | | \$253,025 | \$294,000 | \$143,000 | \$239,500 |
| 80 | 5-200-8000.001 | Tools-Repair | \$1,500 | \$1,500 | \$250 | \$1,500 |
| 80 | 5-200-8000.002 | Tools- Maintenance | \$1,500 | \$1,500 | \$1,500 | \$1,500 |
| 80 | 5-200-8000.003 | Tools-Supplies | \$2,500 | \$1,500 | \$2,500 | \$2,500 |
| | Total Tools and Portable Equipment Expense | | \$5,500 | \$4,500 | \$4,250 | \$5,500 |
| 80 | 5-200-8300.002 | Equipment-Maintenance | \$5,850 | \$10,675 | \$10,500 | \$11,000 |
| 80 | 5-200-8300.003 | Equipment-Supplies | \$1,500 | \$1,500 | \$250 | \$1,500 |
| | Total Machinery and Equipment Expense | | \$7,350 | \$12,175 | \$10,750 | \$12,500 |
| 80 | 5-200-8600.001 | Vehicle-Repair | \$0 | \$0 | \$1,000 | \$0 |
| 80 | 5-200-8600.002 | Vehicle-Maintenance | \$20,675 | \$20,500 | \$15,000 | \$20,500 |
| 80 | 5-200-8600.004 | Vehicle-Equipment | \$26,225 | \$35,000 | \$18,000 | \$30,000 |
| 80 | 5-200-8600.005 | Vehicle-Fuel | \$47,350 | \$46,000 | \$48,000 | \$48,000 |
| | Total Vehicle Expense | | \$94,250 | \$101,500 | \$82,000 | \$98,500 |
| | Total Tools, Machinery, and Vehicle Expense | | \$107,100 | \$118,175 | \$97,000 | \$116,500 |
| 80 | 5-200-9910.000 | Internal Service-Personnel | \$96,775 | \$128,985 | \$84,000 | \$114,139 |
| | Total Internal Service-Personnel | | \$96,775 | \$128,985 | \$84,000 | \$114,139 |
| | Total Internal Service | | \$96,775 | \$128,985 | \$84,000 | \$114,139 |
| | Total Electric-Operating Expense | | \$24,724,487 | \$24,996,975 | \$25,217,800 | \$25,901,422 |

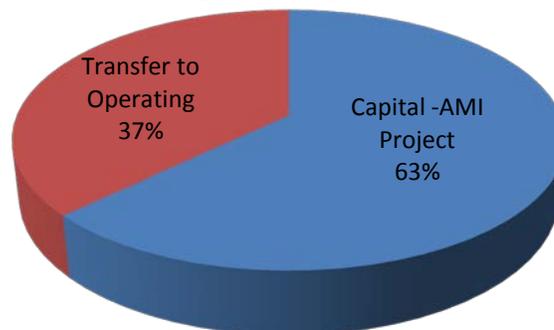
Electric Reserve

Contributions to the fund shall be made from customer payments for each utility service and the reserve fund shall be established and maintained at no less than thirty (30) percent of the annual income of each utility and each fund shall not exceed fifty (50) percent of that utility's annual income; except that in the event of an emergency or a special need as determined by the mayor and city council, the council may by ordinance authorize the use of money from either fund for any reason deemed appropriate and necessary by the mayor and city council.

Electric Reserve Debt Service Repayment \$2,150,500



Electric Reserve Expense by Category \$2,625,000



| Electric Reserve | | | FY13 | FY14 | FY14 | FY15 |
|-------------------------------------|---|--|---------------------|---------------------|---------------------|---------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| Electric-Reserve Transfer In | | | | | | |
| 80 | 4-215-3010.000 | Misc.-General | \$1,199,836 | \$1,285,250 | \$1,260,000 | \$2,150,500 |
| | Total Miscellaneous Transfer In | | \$1,199,836 | \$1,285,250 | \$1,260,000 | \$2,150,500 |
| | Total Electric-Reserve Transfer in | | \$1,199,836 | \$1,285,250 | \$1,260,000 | \$2,150,500 |
| Electric-Reserve Expense | | | | | | |
| 80 | 5-215-2020.000 | Capital Exp-Machinery and Equipment | \$0 | \$1,000,000 | \$0 | \$1,650,000 |
| | Total Capital Expense | | \$0 | \$1,000,000 | \$0 | \$1,650,000 |
| 80 | 5-215-9920.000 | Internal Service-Capital | \$900,000 | \$0 | \$0 | \$0 |
| 80 | 5-215-9999.000 | Internal Service-Transfer to Operating | \$0 | \$0 | \$0 | \$975,000 |
| | Total Internal Service-Capital | | \$900,000 | \$0 | \$0 | \$975,000 |
| | Total Electric-Reserve Expense | | \$900,000 | \$1,000,000 | \$0 | \$2,625,000 |
| | Total Electric Fund Expense | | \$25,624,487 | \$25,996,975 | \$25,217,800 | \$28,526,422 |

Fiber Fund

The City operates a dark fiber network to sell telecommunication capacity to Internet Services Providers providing services within the City of Lebanon. The Fiber activity is maintained by the Electric Fund; therefore, the two funds are combined for the annual audited financials.

Goal: Improve customer satisfaction and reduce labor cost by minimizing utility outages and service interruptions that cause unplanned work and after-hour callouts.

Strategy: Perform more frequent and detailed routine inspections of equipment and infrastructure identifying potential issues allowing managers to plan and schedule corrective action.

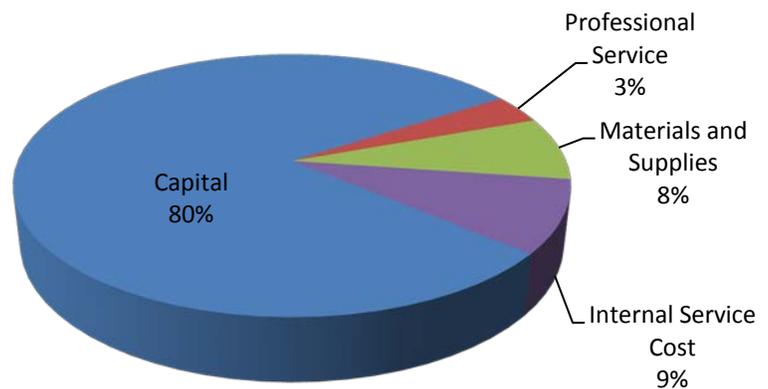
- Restructure work hours and work shifts during daylight savings time to expand regular time coverage hours.

Budgetary Factor: Availability of Capital Improvement Plan funds, and the City's ability to provide for the required local funding.

Fiber Funds Available by Category \$103,000



Fiber Expense by Category \$190,058



Fiber Fund Revenue and Expense by Category

| Fiber Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTs | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Service Charges | \$ 103,000 | \$ 103,000 | \$ 99,000 | \$ 103,000 |
| Rentals | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Internal Service Revenue | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 103,000 | \$ 103,000 | \$ 99,000 | \$ 103,000 |
| Expenses | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - |
| Capital | \$ 10,625 | \$ 119,750 | \$ 130,000 | \$ 158,744 |
| Debt | \$ - | \$ - | \$ - | \$ - |
| Grants | \$ - | \$ - | \$ - | \$ - |
| Utilities | \$ - | \$ - | \$ - | \$ - |
| Professional Services | \$ 7,150 | \$ 7,150 | \$ 4,750 | \$ 7,150 |
| Supplies and Materials | \$ 4,875 | \$ 15,500 | \$ 500 | \$ 15,500 |
| Tools, Equipment, and Vehicles | \$ - | \$ - | \$ - | \$ - |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ 152,100 | \$ 29,000 | \$ 29,000 | \$ 17,664 |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expensee | \$ 174,750 | \$ 171,400 | \$ 164,250 | \$ 199,058 |

| Fiber Revenue | | | FY13 | FY14 | FY14 | FY15 |
|----------------------|---|--|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 83 | 4-200-3000.012 | Customer Billing | \$103,000 | \$103,000 | \$99,000 | \$103,000 |
| | Total Service Charges and Fees Revenue | | \$103,000 | \$103,000 | \$99,000 | \$103,000 |
| | Total Fiber Revenues | | \$103,000 | \$103,000 | \$99,000 | \$103,000 |
| Fiber Expense | | | | | | |
| 83 | 5-200-2020.000 | Capital Exp-Machinery & Equipment | \$10,625 | \$119,750 | \$130,000 | \$11,200 |
| 83 | 5-200-2030.000 | Capital Exp-Infrastructure | \$0 | \$0 | \$0 | \$147,544 |
| | Total Capital Expense | | \$10,625 | \$119,750 | \$130,000 | \$158,744 |
| 83 | 5-200-6000.013 | Prof Services-Studies | \$2,000 | \$2,000 | \$0 | \$2,000 |
| 83 | 5-200-6000.017 | Prof Services-PILOT | \$5,150 | \$5,150 | \$4,750 | \$5,150 |
| | Total General Professional Service Expense | | \$7,150 | \$7,150 | \$4,750 | \$7,150 |
| 83 | 5-200-7000.001 | Supplies-Operational | \$2,000 | \$2,000 | \$0 | \$2,000 |
| | Total General Office Supplies Expense | | \$2,000 | \$2,000 | \$0 | \$2,000 |
| 83 | 5-200-7510.004 | Materials-Hardware | \$2,875 | \$3,500 | \$500 | \$3,500 |
| 83 | 5-200-7510.006 | Materials-Wire | \$0 | \$10,000 | \$0 | \$10,000 |
| | Total Material Expense | | \$2,875 | \$13,500 | \$500 | \$13,500 |
| 83 | 5-200-9960.000 | Internal Service-Professional Services | \$77,100 | \$29,000 | \$29,000 | \$17,664 |
| | Total Internal Service-Professional Services | | \$77,100 | \$29,000 | \$29,000 | \$17,664 |
| 83 | 5-200-9920.000 | Internal Services-Capital | \$75,000 | \$0 | \$0 | \$0 |
| | Total Internal Service-Capital | | \$75,000 | \$0 | \$0 | \$0 |
| | Total Internal Service | | \$152,100 | \$29,000 | \$29,000 | \$17,664 |
| | Total Fiber Expense | | \$174,750 | \$171,400 | \$164,250 | \$199,058 |

Wastewater

This program was established to prevent the introduction of pollutants into the municipality Wastewater system which will interfere with the operation of the system or contaminate the resulting sludge; to prevent the introduction of pollutants into the municipal Wastewater system which will pass through the system, inadequately treated, into receiving waters or the atmosphere or otherwise be incompatible with the system; to improve the opportunity to recycle and reclaim Wastewater and sludge from the system; and to provide for equitable distribution of the cost of the municipal Wastewater system.

Goal: Improve customer satisfaction and reduce labor cost by minimizing utility outages and service interruptions that cause unplanned work and after-hour callouts.

Strategy: Perform more frequent and detailed routine inspections of equipment and infrastructure identifying potential issues allowing managers to plan and schedule corrective action.

- Restructure work hours and work shifts during daylight savings time to expand regular time coverage hours.

Budgetary Factor: Availability of Capital Improvement Plan funds, and the City's ability to provide for the required local funding.

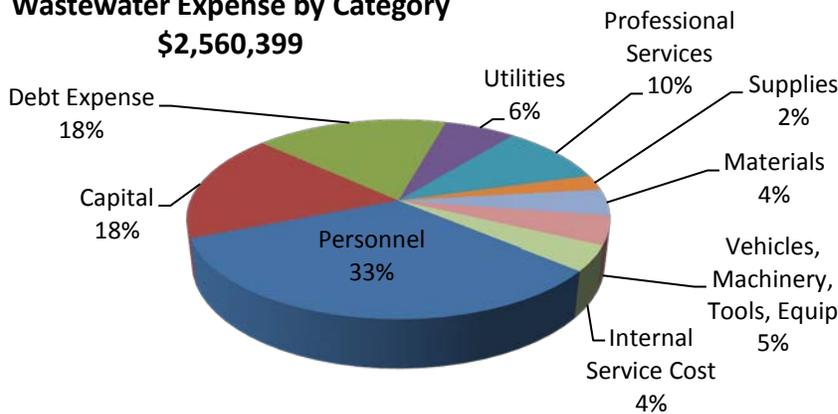
Wastewater Funds Available by Category

\$2,391,000



Wastewater Expense by Category

\$2,560,399



Goal: Provide analysis and assessments for future improvements to be submitted in the Capital Improvement Plan.

Strategy: Perform Sanitary Sewer Evaluation Study on Goodwin Hollow Watershed (approximately 50 percent of the collection system infrastructure).

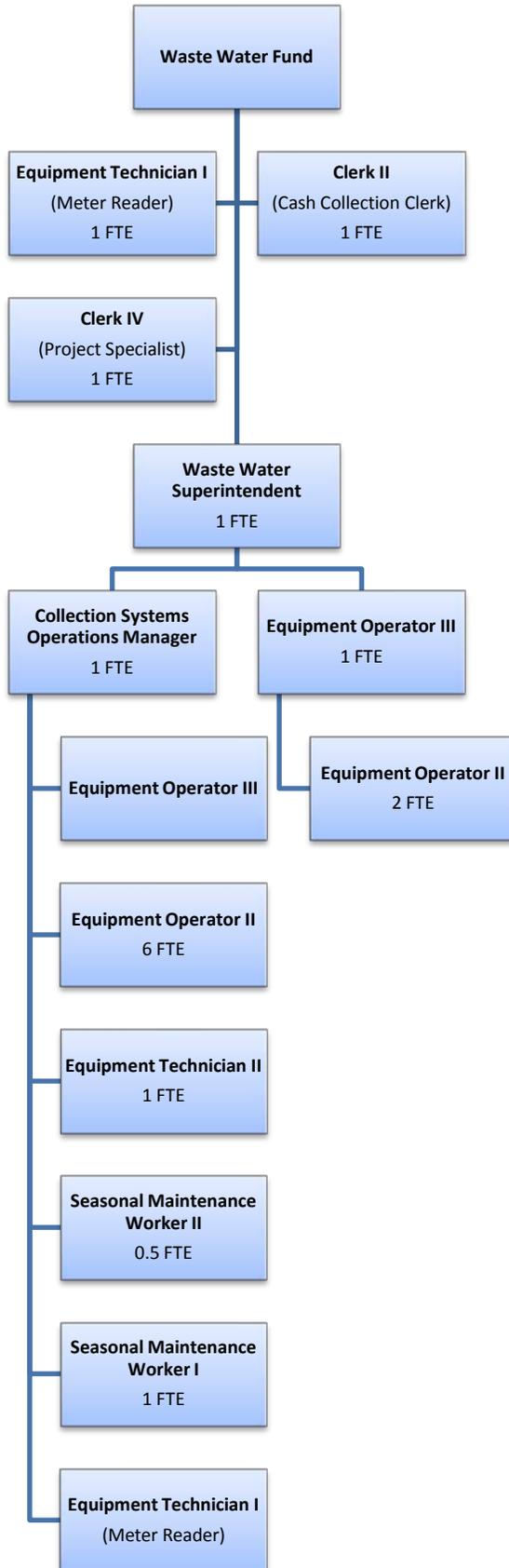
Budgetary Factor:

Availability of Capital Improvement Plan funds, and the City's ability to provide for the required local funding

Wastewater Fund Revenue and Expense by Category

| Wastewater Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTS | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Service Charges | \$ 2,324,000 | \$ 2,377,000 | \$ 2,298,000 | \$ 2,379,500 |
| Rentals | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ 10,000 | \$ 20,000 | \$ 1,500 | \$ 10,000 |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ 83,000 | \$ 2,000 | \$ 47,500 | \$ 1,500 |
| Internal Service Revenue | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 2,417,000 | \$ 2,399,000 | \$ 2,347,000 | \$ 2,391,000 |
| Expenses | | | | |
| Personnel | \$ 913,485 | \$ 871,654 | \$ 901,080 | \$ 842,309 |
| Capital | \$ 224,950 | \$ 872,750 | \$ 505,650 | \$ 455,000 |
| Debt | \$ 450,250 | \$ 448,820 | \$ 450,000 | \$ 450,000 |
| Grants | \$ - | \$ - | \$ - | \$ - |
| Utilities | \$ 177,800 | \$ 160,350 | \$ 169,100 | \$ 166,350 |
| Professional Services | \$ 162,200 | \$ 234,050 | \$ 64,950 | \$ 250,897 |
| Supplies and Materials | \$ 171,200 | \$ 177,000 | \$ 131,000 | \$ 174,000 |
| Tools, Equipment, and Vehicles | \$ 124,100 | \$ 108,325 | \$ 91,900 | \$ 118,500 |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ 153,550 | \$ 143,825 | \$ 90,000 | \$ 103,343 |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expensee | \$ 2,377,535 | \$ 3,016,774 | \$ 2,403,680 | \$ 2,560,399 |

Wastewater Organizational Chart



| Wastewater-Operating Revenue | | | FY13 | FY14 | FY14 | FY15 |
|------------------------------|--|-------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 85 | 4-200-3000.012 | Customer Billing | \$2,270,000 | \$2,340,000 | \$2,241,000 | \$2,340,000 |
| 85 | 4-200-3000.013 | Penalties | \$32,000 | \$32,000 | \$33,500 | \$32,000 |
| 85 | 4-200-3000.16 | Facility Impact | \$22,000 | \$5,000 | \$23,500 | \$7,500 |
| | Total Service Charges and Fees Revenue | | \$2,324,000 | \$2,377,000 | \$2,298,000 | \$2,379,500 |
| 85 | 4-200-3010.001 | Misc.-Bond Proceeds | \$80,000 | \$0 | \$0 | \$0 |
| 85 | 4-200-3010.004 | Misc.-Investment Income | \$2,000 | \$1,000 | \$46,500 | \$500 |
| 85 | 4-200-3010.006 | Misc.-Miscellaneous | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| | Total Miscellaneous Revenue | | \$83,000 | \$2,000 | \$47,500 | \$1,500 |
| | Total Services Charges, Fees, and Miscellaneous Revenue | | \$2,407,000 | \$2,379,000 | \$2,345,500 | \$2,381,000 |
| 85 | 4-200-4005.002 | Permits-Sewer | \$10,000 | \$20,000 | \$1,500 | \$10,000 |
| | Total Permits Revenue | | \$10,000 | \$20,000 | \$1,500 | \$10,000 |
| | Total Wastewater Revenue | | \$2,417,000 | \$2,399,000 | \$2,347,000 | \$2,391,000 |

| Wastewater Operating Expense | | | FY13 | FY14 | FY14 | FY15 |
|------------------------------|-------------------------------------|----------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 85 | 5-200-1000.001 | Fulltime Salary | \$266,000 | \$267,000 | \$270,000 | \$267,000 |
| 85 | 5-200-1000.004 | On Call | \$15,500 | \$6,000 | \$6,800 | \$6,000 |
| 85 | 5-200-1000.005 | Fulltime Overtime | \$4,500 | \$8,000 | \$11,100 | \$13,000 |
| 85 | 5-200-1000.007 | On Call Overtime | \$9,550 | \$0 | \$0 | \$0 |
| | Total Salaries Expense | | \$295,550 | \$281,000 | \$287,900 | \$286,000 |
| 85 | 5-200-1005.001 | Health Premium-Employee | \$25,620 | \$15,600 | \$21,100 | \$26,400 |
| 85 | 5-200-1005.002 | Health Premium-Family | \$34,925 | \$39,600 | \$30,000 | \$31,560 |
| 85 | 5-200-1005.003 | Dental Premium-Employee | \$2,500 | \$2,100 | \$2,250 | \$2,100 |
| 85 | 5-200-1005.004 | Dental Premium-Family | \$500 | \$600 | \$450 | \$600 |
| | Total Insurance Expense | | \$63,545 | \$57,900 | \$53,800 | \$60,660 |
| 85 | 5-200-1010.001 | Life Insurance | \$500 | \$495 | \$495 | \$495 |
| | Total Life Insurance Expense | | \$500 | \$495 | \$495 | \$495 |
| 85 | 5-200-1015.001 | Lagers-General | \$40,025 | \$37,675 | \$39,200 | \$36,680 |
| 85 | 5-200-1015.004 | Deferred Comp-Employer | \$5,000 | \$5,200 | \$5,300 | \$5,200 |
| | Total Retirement Expense | | \$45,025 | \$42,875 | \$44,500 | \$41,880 |
| 85 | 5-200-1020.001 | FICA-Employer | \$18,000 | \$17,420 | \$17,000 | \$17,730 |
| 85 | 5-200-1020.002 | Medicare-Employer | \$4,500 | \$4,075 | \$4,000 | \$4,147 |
| 85 | 5-200-1020.003 | Unemployment Compensation | \$2,840 | \$2,810 | \$3,000 | \$2,860 |
| 85 | 5-200-1020.004 | Workman's Compensation | \$8,835 | \$8,595 | \$10,000 | \$8,595 |
| | Total Payroll Taxes Expense | | \$34,175 | \$32,900 | \$34,000 | \$33,332 |
| 85 | 5-200-1025.001 | Employee-Uniforms | \$2,550 | \$2,800 | \$2,900 | \$3,350 |
| 85 | 5-200-1025.002 | Employee-Dues/License/Membership | \$400 | \$400 | \$500 | \$750 |
| 85 | 5-200-1025.004 | Employee-Travel/Hotel | \$500 | \$1,250 | \$750 | \$1,700 |
| 85 | 5-200-1025.005 | Employee-Training | \$4,100 | \$4,500 | \$2,200 | \$3,500 |
| 85 | 5-200-1025.009 | Employee-Tuition Assistance | \$500 | \$0 | \$0 | \$0 |
| | Total Employee Expense | | \$8,050 | \$8,950 | \$6,350 | \$9,300 |

| Wastewater Operating Expense | | | FY13 | FY14 | FY14 | FY15 |
|------------------------------|--------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Personnel Expense | | \$446,845 | \$424,120 | \$427,045 | \$431,667 |
| 85 | 5-200-2005.000 | Capital Exp-Land and Improvement | \$23,900 | \$150,000 | \$0 | \$126,000 |
| 85 | 5-200-2010.000 | Capital Exp-Building and Improvement | \$23,900 | \$150,000 | \$165,000 | \$25,000 |
| 85 | 5-200-2020.000 | Capital Exp-Machinery and Equipment | \$34,950 | \$121,750 | \$52,500 | \$158,000 |
| 85 | 5-200-2030.000 | Capital Exp-Infrastructure | \$0 | \$146,000 | \$60,000 | \$116,000 |
| | Total Capital Expense | | \$82,750 | \$567,750 | \$277,500 | \$425,000 |
| 85 | 5-200-3005.000 | Debt-COPS | \$450,250 | \$448,820 | \$450,000 | \$450,000 |
| | Total Debt Expense | | \$450,250 | \$448,820 | \$450,000 | \$450,000 |
| 85 | 5-200-5000.001 | Utilities-Electric | \$160,000 | \$145,000 | \$153,500 | \$150,000 |
| 85 | 5-200-5010.001 | Utilities-Landline and Fiber | \$13,500 | \$12,000 | \$12,500 | \$12,000 |
| 85 | 5-200-5015.001 | Utilities-Cell Phones | \$2,000 | \$500 | \$500 | \$500 |
| 85 | 5-200-5020.002 | Utilities-Internet Mobile | \$0 | \$500 | \$0 | \$1,000 |
| 85 | 5-200-5025.001 | Utilities-Solid Waste | \$1,500 | \$1,500 | \$1,750 | \$2,000 |
| | Total Utilities Expense | | \$177,000 | \$159,500 | \$168,250 | \$165,500 |
| 85 | 5-200-6000.001 | Prof Services-Legal | \$13,875 | \$0 | \$4,000 | \$5,000 |
| 85 | 5-200-6000.002 | Prof Services-Engineering | \$0 | \$0 | \$0 | \$0 |
| 85 | 5-200-6000.003 | Prof Services-Surveying | \$3,500 | \$3,500 | \$250 | \$2,000 |
| 85 | 5-200-6000.007 | Prof Services-Toxicology Testing | \$250 | \$250 | \$150 | \$250 |
| 85 | 5-200-6000.011 | Prof Services-Dues and License | \$3,550 | \$5,000 | \$4,000 | \$5,000 |
| 85 | 5-200-6000.013 | Prof Services-Studies | \$15,000 | \$0 | \$0 | \$0 |
| 85 | 5-200-6000.015 | Prof Services-Service Contracts | \$16,000 | \$17,000 | \$15,000 | \$17,000 |
| 85 | 5-200-6000.016 | Prof Services-Taxes and Fees | \$10,000 | \$7,500 | \$7,250 | \$7,500 |
| 85 | 5-200-6000.017 | Prof Services-PILOT | \$22,700 | \$23,400 | \$21,200 | \$23,400 |
| 85 | 5-200-6000.018 | Prof Services-Damage Claims | \$3,500 | \$3,500 | \$500 | \$3,500 |

| Wastewater Operating Expense | | | FY13 | FY14 | FY14 | FY15 |
|------------------------------|---|--|-----------------|-----------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total General Professional Service Expense | | \$88,375 | \$60,150 | \$52,350 | \$63,650 |
| 85 | 5-200-6005.001 | Insurance-Vehicle | \$2,500 | \$2,500 | \$1,900 | \$2,500 |
| 85 | 5-200-6005.002 | Insurance-Equipment | \$750 | \$750 | \$150 | \$750 |
| 85 | 5-200-6005.003 | Insurance-Building & Property | \$3,000 | \$3,000 | \$2,800 | \$3,000 |
| | Total Insurance Expense | | \$6,250 | \$6,250 | \$4,850 | \$6,250 |
| 85 | 5-200-6010.002 | Advertising- Employee Recruitment | \$0 | \$0 | \$500 | \$500 |
| | Total Advertising Expense | | \$0 | \$0 | \$500 | \$500 |
| 85 | 5-200-6020.000 | Software- Renewal/Maint. | \$0 | \$0 | \$600 | \$3,200 |
| | Total Software Expense | | \$0 | \$0 | \$600 | \$3,200 |
| | Total Professional Service expense | | \$94,625 | \$66,400 | \$58,300 | \$73,600 |
| 85 | 5-200-7000.001 | Supplies-Operational | \$24,325 | \$7,500 | \$11,500 | \$12,000 |
| 85 | 5-200-7000.003 | Supplies-Desk Accessories-Small Office Equipment | \$200 | \$1,700 | \$1,250 | \$1,500 |
| 85 | 5-200-7000.004 | Supplies-Small Tools | \$2,000 | \$2,000 | \$500 | \$0 |
| 85 | 5-200-7005.001 | Supplies-Printing | \$2,400 | \$2,400 | \$2,000 | \$2,400 |
| 85 | 5-200-7005.002 | Supplies-Mailing | \$0 | \$4,500 | \$3,500 | \$5,000 |
| 85 | 5-200-7005.003 | Supplies-Postage | \$1,500 | \$15,500 | \$13,500 | \$15,500 |
| 85 | 5-200-7005.004 | Supplies-Paper | \$0 | \$500 | \$600 | \$500 |
| 85 | 5-200-7005.005 | Supplies-Forms | \$0 | \$1,250 | \$1,250 | \$1,250 |
| 85 | 5-200-7010.001 | Supplies-Janitorial | \$600 | \$600 | \$600 | \$800 |
| 85 | 5-200-7010.004 | Supplies-Chemicals | \$15,000 | \$15,000 | \$11,500 | \$13,000 |
| | Total General Office Supplies Expense | | \$46,025 | \$50,950 | \$46,200 | \$51,950 |
| 85 | 5-200-7015.003 | Supplies-First Aid | \$100 | \$100 | \$0 | \$100 |
| 85 | 5-200-7015.004 | Supplies-Safety | \$2,500 | \$1,500 | \$1,250 | \$1,500 |
| | Total Medical and Safety Supplies Expense | | \$2,600 | \$1,600 | \$1,250 | \$1,600 |
| | Total Supplies Expense | | \$48,625 | \$52,550 | \$47,450 | \$53,550 |

| Wastewater Operating Expense | | | FY13 | FY14 | FY14 | FY15 |
|------------------------------|--|--|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 85 | 5-200-7510.001 | Materials-Paint | \$475 | \$600 | \$750 | \$600 |
| 85 | 5-200-7510.003 | Materials-Fittings | \$3,500 | \$3,500 | \$750 | \$2,500 |
| 85 | 5-200-7510.004 | Materials-Hardware | \$6,000 | \$6,000 | \$1,750 | \$3,000 |
| 85 | 5-200-7510.005 | Materials-Fixtures | \$22,000 | \$21,000 | \$20,000 | \$28,000 |
| 85 | 5-200-7510.006 | Materials-Wire | \$250 | \$250 | \$0 | \$250 |
| 85 | 5-200-7525.001 | Materials-Infrastructure Maintenance | \$8,000 | \$8,000 | \$2,500 | \$8,000 |
| | Total Material Expense | | \$40,225 | \$39,350 | \$25,750 | \$42,350 |
| 85 | 5-200-8000.003 | Tools-Supplies | \$2,000 | \$2,000 | \$500 | \$2,500 |
| | Total Tools and Portable Equipment Expense | | \$2,000 | \$2,000 | \$500 | \$2,500 |
| 85 | 5-200-8300.000 | Equipment-General | \$0 | \$0 | \$0 | \$0 |
| 85 | 5-200-8300.001 | Equipment-Repair | \$12,000 | \$5,000 | \$5,000 | \$5,750 |
| 85 | 5-200-8300.002 | Equipment-Maintenance | \$6,000 | \$5,675 | \$2,500 | \$5,000 |
| 85 | 5-200-8300.005 | Equipment-Fuel | \$1,000 | \$200 | \$400 | \$500 |
| | Total Machinery and Equipment Expense | | \$19,000 | \$10,875 | \$7,900 | \$11,250 |
| 85 | 5-200-8600.000 | Vehicle-General | \$0 | \$0 | \$0 | \$0 |
| 85 | 5-200-8600.001 | Vehicle-Repair | \$7,500 | \$5,500 | \$3,000 | \$5,000 |
| 85 | 5-200-8600.002 | Vehicle-Maintenance | \$2,500 | \$5,500 | \$4,000 | \$5,000 |
| 85 | 5-200-8600.005 | Vehicle-Fuel | \$12,925 | \$15,000 | \$12,000 | \$15,000 |
| | Total Vehicle Expense | | \$22,925 | \$26,000 | \$19,000 | \$25,000 |
| | Total Tools, Machinery, and Vehicle Expense | | \$43,925 | \$38,875 | \$27,400 | \$38,750 |
| 85 | 5-200-9910.000 | Internal Service-Personnel | \$80,275 | \$143,825 | \$90,000 | \$103,343 |
| | Total Internal Service-Personnel | | \$80,275 | \$143,825 | \$90,000 | \$103,343 |
| 85 | 5-200-9960.000 | Internal Service-Professional Services | \$73,275 | \$0 | \$0 | \$0 |
| | Total Internal Service-Professional Service | | \$73,275 | \$0 | \$0 | \$0 |
| | Total Internal Service Expense | | \$153,550 | \$143,825 | \$90,000 | \$103,343 |

| Wastewater Operating Expense | | | FY13 | FY14 | FY14 | FY15 |
|-------------------------------------|---|--------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | <i>Total Wastewater Operating Expense</i> | | <i>\$1,537,795</i> | <i>\$1,941,190</i> | <i>\$1,571,695</i> | <i>\$1,783,760</i> |
| | <i>Total Wastewater-Maintenance Expense</i> | | <i>\$421,705</i> | <i>\$301,235</i> | <i>\$156,505</i> | <i>\$186,190</i> |
| | <i>Total Wastewater-Inflow and Infiltration Expense</i> | | <i>\$418,035</i> | <i>\$774,350</i> | <i>\$675,480</i> | <i>\$590,449</i> |
| | <i>Total Wastewater Fund Expense</i> | | <i>\$2,377,535</i> | <i>\$3,016,774</i> | <i>\$2,403,680</i> | <i>\$2,560,399</i> |

Wastewater Maintenance

| Wastewater-Maintenance Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------|-------------------------------------|---------------------------|------------------|------------------|------------------|-----------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 85 | 5-205-1000.001 | Fulltime Salary | \$93,000 | \$86,000 | \$57,000 | \$55,000 |
| 85 | 5-205-1000.002 | Part Time Salary | \$12,000 | \$11,500 | \$7,000 | \$12,000 |
| 85 | 5-205-1000.004 | On Call | \$3,675 | \$4,150 | \$1,500 | \$2,800 |
| 85 | 5-205-1000.005 | Fulltime Overtime | \$1,000 | \$5,500 | \$2,750 | \$3,600 |
| 85 | 5-205-1000.006 | Part Time Overtime | \$0 | \$0 | \$100 | \$0 |
| 85 | 5-205-1000.007 | On Call Overtime | \$5,500 | \$0 | | \$0 |
| | Total Salaries Expense | | \$115,175 | \$107,150 | \$68,350 | \$73,400 |
| 85 | 5-205-1005.001 | Health Premium-Employee | \$12,810 | \$3,900 | \$4,500 | \$5,280 |
| 85 | 5-205-1005.002 | Health Premium-Family | \$12,865 | \$8,100 | \$7,300 | \$8,040 |
| 85 | 5-205-1005.003 | Dental Premium-Employee | \$650 | \$600 | \$605 | \$600 |
| 85 | 5-205-1005.004 | Dental Premium-Family | \$500 | \$0 | \$0 | \$0 |
| | Total Insurance Expense | | \$26,825 | \$12,600 | \$12,405 | \$13,920 |
| 85 | 5-205-1010.001 | Life Insurance | \$175 | \$165 | \$125 | \$110 |
| | Total Life Insurance Expense | | \$175 | \$165 | \$125 | \$110 |
| 85 | 5-205-1015.001 | Lagers-General | \$14,500 | \$13,100 | \$7,500 | \$8,040 |
| 85 | 5-205-1015.004 | Deferred Comp-Employer | \$1,300 | \$650 | \$625 | \$650 |
| | Total Retirement Expense | | \$15,800 | \$13,750 | \$8,125 | \$8,690 |
| 85 | 5-205-1020.001 | FICA-Employer | \$7,000 | \$6,640 | \$4,000 | \$4,550 |
| 85 | 5-205-1020.002 | Medicare-Employer | \$2,000 | \$1,550 | \$950 | \$1,060 |
| 85 | 5-205-1020.003 | Unemployment Compensation | \$1,145 | \$1,070 | \$750 | \$730 |
| 85 | 5-205-1020.004 | Workman's Compensation | \$3,685 | \$7,560 | \$2,400 | \$7,560 |
| | Total Payroll Taxes Expense | | \$13,830 | \$16,820 | \$8,100 | \$13,900 |
| 85 | 5-205-1025.001 | Employee-Uniforms | \$1,500 | \$1,500 | \$1,000 | \$1,770 |

| Wastewater-Maintenance Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------|---|-------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 85 | 5-205-1025.005 | Employee-Training | \$500 | \$500 | \$0 | \$500 |
| | Total Employee Expense | | \$2,000 | \$2,000 | \$1,000 | \$2,270 |
| | Total Personnel Expense | | \$173,805 | \$152,485 | \$98,105 | \$112,290 |
| 85 | 5-205-2020.000 | Capital Exp-Machinery and Equipment | \$2,850 | \$0 | \$0 | \$0 |
| 85 | 5-205-2025.000 | Capital Exp-Vehicles | \$0 | \$75,000 | \$50 | \$0 |
| 85 | 5-205-2030.000 | Capital Exp-Infrastructure | \$135,000 | \$0 | \$12,000 | \$0 |
| | Total Capital Expense | | \$137,850 | \$75,000 | \$12,050 | \$0 |
| 85 | 5-205-5015.001 | Utilities-Cell Phones | \$800 | \$850 | \$850 | \$850 |
| | Total Utilities Expense | | \$800 | \$850 | \$850 | \$850 |
| 85 | 5-205-6000.007 | Prof Services-Toxicology Testing | \$50 | \$100 | \$200 | \$100 |
| 85 | 5-205-6000.008 | Prof Services-MSHP Background Chk | \$25 | \$0 | \$50 | \$75 |
| | Total General Professional Service Expense | | \$75 | \$100 | \$250 | \$175 |
| 85 | 5-205-6005.001 | Insurance-Vehicle | \$500 | \$500 | \$300 | \$500 |
| 85 | 5-205-6005.002 | Insurance-Equipment | \$500 | \$500 | \$150 | \$500 |
| | Total Insurance Expense | | \$1,000 | \$1,000 | \$450 | \$1,000 |
| 85 | 5-205-6010.003 | Advertising-Print Ads | \$75 | \$0 | \$0 | \$75 |
| | Total Professional Service Expense | | \$1,150 | \$1,100 | \$700 | \$1,250 |
| 85 | 5-205-7000.001 | Supplies-Operational | \$100 | \$100 | \$50 | \$100 |
| 85 | 5-205-7000.004 | Supplies-Small Tools | \$1,500 | \$1,500 | \$500 | \$1,500 |
| 85 | 5-205-7005.003 | Supplies-Postage | \$0 | \$0 | \$50 | \$0 |
| | Total General Supplies Expense | | \$1,600 | \$1,600 | \$600 | \$1,600 |
| 85 | 5-205-7015.004 | Supplies-Safety | \$2,250 | \$2,250 | \$750 | \$2,750 |
| | Total Medical and Safety Supplies Expense | | \$2,250 | \$2,250 | \$750 | \$2,750 |

| Wastewater-Maintenance Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------|--|--------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Supplies Expense | | \$3,850 | \$3,850 | \$1,350 | \$4,350 |
| 85 | 5-205-7500.001 | Materials-Asphalt | \$15,000 | \$10,000 | \$1,000 | \$7,500 |
| 85 | 5-205-7500.002 | Materials-Rock | \$18,525 | \$10,000 | \$4,500 | \$8,000 |
| 85 | 5-205-7500.003 | Materials-Concrete | \$7,500 | \$3,500 | \$750 | \$3,000 |
| 85 | 5-205-7500.004 | Materials-Landscaping | \$5,000 | \$3,000 | \$100 | \$1,500 |
| 85 | 5-205-7505.002 | Materials-Pipe-PVC | \$6,000 | \$6,000 | \$2,000 | \$3,000 |
| 85 | 5-205-7505.003 | Materials-Pipe-Misc. | \$1,725 | \$3,500 | \$100 | \$1,500 |
| 85 | 5-205-7505.006 | Materials-Precast | \$6,500 | \$3,500 | \$3,000 | \$3,500 |
| 85 | 5-205-7510.003 | Materials-Fittings | \$5,000 | \$5,000 | \$4,000 | \$4,000 |
| 85 | 5-205-7525.001 | Materials-Infrastructure Maintenance | \$6,000 | \$3,000 | \$3,000 | \$3,000 |
| | Total Material Expense | | \$71,250 | \$47,500 | \$18,450 | \$35,000 |
| 85 | 5-205-8300.001 | Equipment-Repair | \$6,000 | \$6,000 | \$8,000 | \$8,000 |
| 85 | 5-205-8300.002 | Equipment-Maintenance | \$6,000 | \$1,000 | \$3,500 | \$5,000 |
| 85 | 5-205-8300.005 | Equipment-Fuel | \$16,500 | \$8,000 | \$9,000 | \$9,000 |
| 85 | 5-205-8300.006 | Equipment-Rental | \$0 | \$0 | \$0 | \$5,000 |
| | Total Machinery and Equipment Expense | | \$28,500 | \$15,000 | \$20,500 | \$27,000 |
| 85 | 5-205-8600.001 | Vehicle-Repair | \$500 | \$750 | \$500 | \$750 |
| 85 | 5-205-8600.002 | Vehicle-Maintenance | \$500 | \$1,200 | \$1,000 | \$1,200 |
| 85 | 5-205-8600.005 | Vehicle-Fuel | \$3,500 | \$3,500 | \$3,000 | \$3,500 |
| | Total Vehicle Expense | | \$4,500 | \$5,450 | \$4,500 | \$5,450 |
| | Total Tools, Machinery, and Vehicle Expense | | \$33,000 | \$20,450 | \$25,000 | \$32,450 |
| | Total Wastewater-Maintenance Expense | | \$421,705 | \$301,235 | \$156,505 | \$186,190 |

Inflow & Infiltration

| Wastewater-Inflow and Infiltration Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|-------------------------------------|----------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 85 | 5-215-1000.001 | Fulltime Salary | \$163,000 | \$174,500 | \$175,000 | \$174,500 |
| 85 | 5-215-1000.002 | Part Time Salary | \$8,500 | \$9,000 | \$5,100 | \$6,500 |
| 85 | 5-215-1000.004 | On Call | \$14,725 | \$6,000 | \$4,300 | \$6,100 |
| 85 | 5-215-1000.005 | Fulltime Overtime | \$3,725 | \$8,000 | \$5,500 | \$8,000 |
| 85 | 5-215-1000.006 | Part Time Overtime | \$0 | \$0 | \$100 | |
| 85 | 5-215-1000.007 | On Call Overtime | \$7,000 | \$0 | \$0 | \$0 |
| | Total Salaries Expense | | \$196,950 | \$197,500 | \$190,000 | \$195,100 |
| 85 | 5-215-1005.001 | Health Premium-Employee | \$11,560 | \$7,800 | \$8,300 | \$10,560 |
| 85 | 5-215-1005.002 | Health Premium-Family | \$28,205 | \$31,500 | \$27,000 | \$30,720 |
| 85 | 5-215-1005.003 | Dental Premium-Employee | \$1,525 | \$1,500 | \$1,600 | \$1,500 |
| | Total Insurance Expense | | \$41,290 | \$40,800 | \$36,900 | \$42,780 |
| 85 | 5-215-1010.001 | Life Insurance | \$275 | \$275 | \$280 | \$275 |
| | Total Life Insurance Expense | | \$275 | \$275 | \$280 | \$275 |
| 85 | 5-215-1015.001 | Lagers-General | \$26,500 | \$25,825 | \$25,500 | \$24,707 |
| 85 | 5-215-1015.004 | Deferred Comp-Employer | \$2,500 | \$1,300 | \$1,800 | \$1,300 |
| | Total Retirement Expense | | \$29,000 | \$27,125 | \$27,300 | \$26,007 |
| 85 | 5-215-1020.001 | FICA-Employer | \$12,000 | \$12,250 | \$111,250 | \$12,100 |
| 85 | 5-215-1020.002 | Medicare-Employer | \$3,000 | \$2,860 | \$2,600 | \$2,830 |
| 85 | 5-215-1020.003 | Unemployment Compensation | \$1,935 | \$1,980 | \$2,000 | \$1,950 |
| 85 | 5-215-1020.004 | Workman's Compensation | \$3,685 | \$7,560 | \$2,400 | \$7,560 |
| | Total Payroll Taxes Expense | | \$20,620 | \$24,650 | \$118,250 | \$24,440 |
| 85 | 5-215-1025.001 | Employee-Uniforms | \$2,200 | \$2,200 | \$2,200 | \$2,750 |
| 85 | 5-215-1025.002 | Employee-Dues/License/Membership | \$500 | \$500 | \$250 | \$500 |
| 85 | 5-215-1025.005 | Employee-Training | \$1,500 | \$1,500 | \$750 | \$6,000 |
| 85 | 5-215-1025.009 | Employee-Tuition Assistance | \$500 | \$500 | \$0 | \$500 |

| Wastewater-Inflow and Infiltration Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---|---|--------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Employee Expense | | \$4,700 | \$4,700 | \$3,200 | \$9,750 |
| | Total Personnel Expense | | \$292,835 | \$295,050 | \$375,930 | \$298,352 |
| 85 | 5-215-2020.000 | Capital Exp-Machinery and Equipment | \$4,350 | \$0 | \$16,000 | \$0 |
| 85 | 5-215-2025.000 | Capital Exp-Vehicles | \$0 | \$230,000 | \$200,100 | \$30,000 |
| | Total Capital Expense | | \$4,350 | \$230,000 | \$216,100 | \$30,000 |
| 85 | 5-215-6000.001 | Prof Services-Legal | \$10,000 | \$5,000 | \$0 | \$5,000 |
| 85 | 5-215-6000.002 | Prof Services-Engineering | \$50,000 | \$100,000 | \$100 | \$100,000 |
| 85 | 5-215-6000.007 | Prof Services-Toxicology Testing | \$150 | \$200 | \$200 | \$200 |
| 85 | 5-215-6000.008 | Prof Services-MSHP Background Checks | \$25 | \$100 | \$50 | \$150 |
| 85 | 5-215-6000.015 | Prof Services-Service Contracts | \$0 | \$55,000 | \$100 | \$61,947 |
| | Total General Professional Service Expense | | \$60,175 | \$160,300 | \$450 | \$167,297 |
| 85 | 5-215-6005.001 | Insurance-Vehicle | \$6,000 | \$6,000 | \$5,300 | \$6,000 |
| 85 | 5-215-6005.002 | Insurance-Equipment | \$250 | \$250 | \$200 | \$250 |
| | Total Insurance Expense | | \$6,250 | \$6,250 | \$5,500 | \$6,250 |
| 85 | 5-215-6020-000 | Software-Renewal/Maintenance | \$0 | \$0 | \$0 | \$2,500 |
| | Total Software Expense | | \$0 | \$0 | \$0 | \$2,500 |
| | Total Professional Service Expense | | \$66,425 | \$166,550 | \$5,950 | \$176,047 |
| 85 | 5-215-7000.001 | Supplies-Operational | \$750 | \$750 | \$500 | \$750 |
| 85 | 5-215-7000.004 | Supplies-Small Tools | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| 85 | 5-215-7005.003 | Supplies-Postage | \$1,200 | \$1,200 | \$500 | \$1,200 |
| | Total General Office Supplies Expense | | \$2,950 | \$2,950 | \$2,000 | \$2,950 |
| 85 | 5-215-7015.004 | Supplies-Safety | \$2,800 | \$2,800 | \$1,750 | \$2,800 |
| | Total Medical and Safety Supplies Expense | | \$2,800 | \$2,800 | \$1,750 | \$2,800 |
| | Total Supplies Expense | | \$5,750 | \$5,750 | \$3,750 | \$5,750 |
| 85 | 5-215-7510.001 | Materials-Paint | \$0 | \$1,000 | \$0 | \$1,000 |

| Wastewater-Inflow and Infiltration Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--|---|--------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 85 | 5-215-7510.003 | Materials-Fittings | \$0 | \$500 | \$250 | \$500 |
| 85 | 5-215-7510.004 | Materials-Hardware | \$0 | \$7,500 | \$4,000 | \$7,500 |
| 85 | 5-215-7510.005 | Materials-Fixtures | \$0 | \$10,000 | \$23,000 | \$15,000 |
| 85 | 5-215-7510.006 | Materials-Wire | \$0 | \$1,500 | \$1,000 | \$1,500 |
| 85 | 5-215-7525.001 | Materials-Infrastructure Maintenance | \$1,500 | \$7,500 | \$6,000 | \$7,500 |
| | Total Material Expense | | \$1,500 | \$28,000 | \$34,250 | \$33,000 |
| 85 | 5-215-8300.001 | Equipment-Repair | \$12,000 | \$12,000 | \$10,000 | \$12,300 |
| 85 | 5-215-8300.002 | Equipment-Maintenance | \$12,175 | \$10,000 | \$4,000 | \$8,000 |
| | Total Machinery and Equipment Expense | | \$24,175 | \$22,000 | \$14,000 | \$20,300 |
| 85 | 5-215-8600.001 | Vehicle-Repair | \$4,000 | \$4,000 | \$4,000 | \$4,000 |
| 85 | 5-215-8600.002 | Vehicle-Maintenance | \$4,000 | \$6,000 | \$6,000 | \$6,000 |
| 85 | 5-215-8600.005 | Vehicle-Fuel | \$15,000 | \$17,000 | \$15,500 | \$17,000 |
| | Total Vehicle Expense | | \$23,000 | \$27,000 | \$25,500 | \$27,000 |
| | Total Tools, Machinery, and Vehicle Expense | | \$47,175 | \$49,000 | \$39,500 | \$47,300 |
| | Total Wastewater-Inflow and Infiltration Expense | | \$418,035 | \$774,350 | \$675,480 | \$590,449 |
| | Total Wastewater Fund Expense | | \$2,377,535 | \$3,016,774 | \$2,403,680 | \$2,560,399 |

Water

The City water distribution system is made up of approximately 120 miles of distribution lines ranging from 6" to 12" in size. The City operates 7 deep wells, 2 booster pump stations, and 5 elevated water towers. The city provides water to all customers within the city limits where water is required.

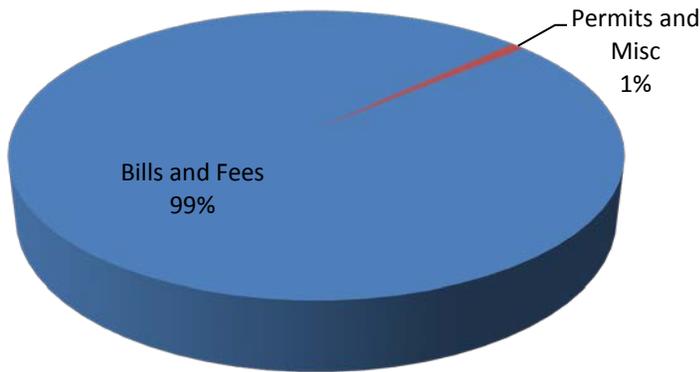
Goal: Improve customer satisfaction and reduce labor cost by minimizing utility outages and service interruptions that cause unplanned work and after-hour callouts.

Strategy: Perform more frequent and detailed routine inspections of equipment and infrastructure identifying potential issues allowing managers to plan and schedule corrective action.

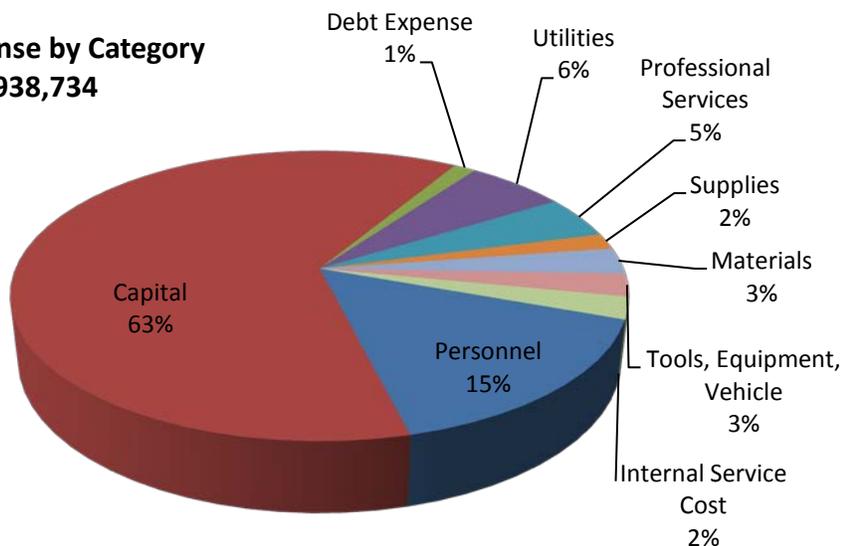
- Restructure work hours and work shifts during daylight savings time to expand regular time coverage hours.

Budgetary Factor: Availability of Capital Improvement Plan funds, and the City's ability to provide for the required local funding.

Water Funds Available by Category
\$1,843,000



Water Expense by Category
\$3,938,734



Water Fund Revenue and Expense by Category

| Water Fund | 2013 Actual | 2014 Budget | 2014 Estimated | 2015 Proposed |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Franchise Fees | \$ - | \$ - | \$ - | \$ - |
| PILOTs | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Service Charges | \$ 2,166,000 | \$ 1,831,000 | \$ 1,801,500 | \$ 1,826,000 |
| Rentals | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ 20,000 | \$ 20,000 | \$ 11,000 | \$ 15,000 |
| Fines | \$ - | \$ - | \$ - | \$ - |
| Benefit Revenue | \$ - | \$ - | \$ - | \$ - |
| Other | \$ 2,500 | \$ 18,000 | \$ 10,000 | \$ 2,000 |
| Internal Service Revenue | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 2,188,500 | \$ 1,869,000 | \$ 1,822,500 | \$ 1,843,000 |
| Expenses | | | | |
| Personnel | \$ 581,338 | \$ 580,085 | \$ 540,230 | \$ 611,081 |
| Capital | \$ 730,800 | \$ 1,832,975 | \$ 137,500 | \$ 2,464,550 |
| Debt | \$ 53,600 | \$ 53,430 | \$ 54,000 | \$ 53,430 |
| Grants | \$ - | \$ - | \$ - | \$ - |
| Utilities | \$ 241,500 | \$ 242,000 | \$ 232,750 | \$ 242,200 |
| Professional Services | \$ 189,050 | \$ 83,470 | \$ 159,625 | \$ 185,950 |
| Supplies and Materials | \$ 143,450 | \$ 181,750 | \$ 99,575 | \$ 184,250 |
| Tools, Equipment, and Vehicles | \$ 98,200 | \$ 112,175 | \$ 72,500 | \$ 101,300 |
| Benefit Expense | \$ - | \$ - | \$ - | \$ - |
| Internal Service Expense | \$ 173,775 | \$ 133,985 | \$ 80,000 | \$ 95,973 |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total Expensee | \$ 2,211,713 | \$ 3,219,870 | \$ 1,376,180 | \$ 3,938,734 |

| Water-Operating Revenue | | | FY13 | FY14 | FY14 | FY15 |
|---|----------------|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 87 | 4-200-3000.011 | Turn On Fees | \$14,000 | \$14,000 | \$13,000 | \$14,000 |
| 87 | 4-200-3000.012 | Customer Billing | \$1,700,000 | \$1,750,000 | \$1,684,000 | \$1,750,000 |
| 87 | 4-200-3000.013 | Penalties | \$32,000 | \$32,000 | \$27,000 | \$32,000 |
| 87 | 4-200-3000.016 | Facility Impact | \$20,000 | \$5,000 | \$22,500 | \$10,000 |
| 87 | 4-200-3000.018 | PWSD #3 Special Meter | \$400,000 | \$0 | \$25,000 | \$0 |
| 87 | 4-200-3000.020 | Lease Agreements-Towers | \$0 | \$30,000 | \$30,000 | \$20,000 |
| Total Service Charges and Fees Revenue | | | \$2,166,000 | \$1,831,000 | \$1,801,500 | \$1,826,000 |
| 87 | 4-200-3010.001 | Misc.-Bond Proceeds | \$0 | \$0 | \$6,000 | \$0 |
| 87 | 4-200-3010.004 | Misc.-Investment Income | \$1,500 | \$1,000 | \$1,500 | \$1,000 |
| 87 | 4-200-3010.006 | Misc.-Miscellaneous | \$1,000 | \$17,000 | \$2,500 | \$1,000 |
| Total Miscellaneous Revenue | | | \$2,500 | \$18,000 | \$10,000 | \$2,000 |
| Total Service Charges, Fees, and Miscellaneous Revenue | | | \$2,168,500 | \$1,849,000 | \$1,811,500 | \$1,828,000 |
| 87 | 4-200-4005.003 | Permits-Water | \$20,000 | \$20,000 | \$11,000 | \$15,000 |
| Total Permits Revenue | | | \$20,000 | \$20,000 | \$11,000 | \$15,000 |
| Total Water-Operating Revenue | | | \$2,188,500 | \$1,869,000 | \$1,822,500 | \$1,843,000 |
| Water-Operating Expenses | | | FY13 | FY14 | FY14 | FY15 |
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 87 | 5-200-1000.001 | Fulltime Salary | \$233,000 | \$238,000 | \$216,000 | \$233,000 |
| 87 | 5-200-1000.002 | Part Time Salary | \$0 | \$0 | \$0 | \$17,500 |
| 87 | 5-200-1000.004 | On Call | \$12,900 | \$3,000 | \$3,500 | \$3,000 |
| 87 | 5-200-1000.005 | Fulltime Overtime | \$3,375 | \$4,100 | \$2,500 | \$4,100 |
| 87 | 5-200-1000.007 | On Call Overtime | \$5,525 | \$0 | \$0 | \$0 |
| Total Salaries Expense | | | \$254,800 | \$245,100 | \$222,000 | \$257,600 |
| 87 | 5-200-1005.001 | Health Premium-Employee | \$18,630 | \$7,800 | \$10,500 | \$15,840 |
| 87 | 5-200-1005.002 | Health Premium-Family | \$26,485 | \$27,300 | \$24,000 | \$30,720 |
| 87 | 5-200-1005.003 | Dental Premium-Employee | \$1,800 | \$1,200 | \$1,250 | \$1,200 |
| 87 | 5-200-1005.004 | Dental Premium-Family | \$0 | \$600 | \$450 | \$600 |
| Total Insurance Expense | | | \$46,915 | \$36,900 | \$36,200 | \$48,360 |
| 87 | 5-200-1010.001 | Life Insurance | \$330 | \$330 | \$330 | \$330 |
| Total Life Insurance Expense | | | \$330 | \$330 | \$330 | \$330 |
| 87 | 5-200-1015.001 | Lagers-General | \$35,000 | \$33,580 | \$29,200 | \$31,450 |
| 87 | 5-200-1015.004 | Deferred Comp-Employer | \$2,500 | \$1,950 | \$2,250 | \$1,950 |
| Total Retirement Expense | | | \$37,500 | \$35,530 | \$31,450 | \$33,400 |
| 87 | 5-200-1020.001 | FICA-Employer | \$15,000 | \$15,200 | \$13,250 | \$15,970 |
| 87 | 5-200-1020.002 | Medicare-Employer | \$3,500 | \$3,550 | \$3,125 | \$3,740 |
| 87 | 5-200-1020.003 | Unemployment Compensation | \$2,413 | \$2,450 | \$3,100 | \$2,580 |
| 87 | 5-200-1020.004 | Workman's Compensation | \$7,300 | \$9,790 | \$9,000 | \$9,790 |

| Water-Operating Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------|---|--------------------------------------|------------------|--------------------|------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Payroll Taxes Expense | | \$28,213 | \$30,990 | \$28,475 | \$32,080 |
| 87 | 5-200-1025.001 | Employee-Uniforms | \$2,000 | \$2,250 | \$1,250 | \$2,600 |
| 87 | 5-200-1025.002 | Employee-Dues/License/Membership | \$575 | \$500 | \$300 | \$500 |
| 87 | 5-200-1025.004 | Employee-Travel/Hotel | \$500 | \$500 | \$0 | \$1,200 |
| 87 | 5-200-1025.005 | Employee-Training | \$1,000 | \$1,500 | \$500 | \$1,500 |
| 87 | 5-200-1025.007 | Employee-Bonds | \$175 | \$0 | \$0 | \$0 |
| | Total Employee Expense | | \$4,250 | \$4,750 | \$2,050 | \$5,800 |
| | Total Personnel Expense | | \$372,008 | \$353,600 | \$320,505 | \$377,570 |
| 87 | 5-200-2005.000 | Capital Exp-Land and Improvement | \$0 | \$0 | \$0 | \$46,000 |
| 87 | 5-200-2010.000 | Capital Exp-Building and Improvement | \$560,000 | \$550,000 | \$1,500 | \$773,050 |
| 87 | 5-200-2020.000 | Capital Exp-Machinery and Equipment | \$9,750 | \$1,088,475 | \$63,000 | \$1,506,500 |
| 87 | 5-200-2025.000 | Capital Exp-Vehicles | \$0 | \$25,000 | \$23,000 | \$139,000 |
| 87 | 5-200-2030.000 | Capital Exp-Infrastructure | \$160,000 | \$169,500 | \$50,000 | \$0 |
| | Total Capital Expense | | \$729,750 | \$1,832,975 | \$137,500 | \$2,464,550 |
| 87 | 5-200-3005.000 | Debt-COPS | \$53,600 | \$53,430 | \$54,000 | \$53,430 |
| | Total Debt Expense | | \$53,600 | \$53,430 | \$54,000 | \$53,430 |
| 87 | 5-200-5000.001 | Utilities-Electric | \$240,000 | \$240,000 | \$231,000 | \$240,000 |
| 87 | 5-200-5015.001 | Utilities-Cell Phones | \$1,500 | \$1,500 | \$1,750 | \$1,700 |
| 87 | 5-200-5020.002 | Utilities-Internet Mobile | \$0 | \$500 | \$0 | \$500 |
| | Total Utilities Expense | | \$241,500 | \$242,000 | \$232,750 | \$242,200 |
| 87 | 5-200-6000.001 | Prof Services-Legal | \$5,000 | \$5,000 | \$3,500 | \$5,000 |
| 87 | 5-200-6000.002 | Prof Services-Engineering | \$4,775 | \$7,500 | \$0 | \$5,000 |
| 87 | 5-200-6000.003 | Prof Services-Surveying | \$3,500 | \$3,500 | \$100 | \$2,500 |
| 87 | 5-200-6000.007 | Prof Services-Toxicology Testing | \$250 | \$250 | \$250 | \$250 |
| 87 | 5-200-6000.008 | Prof Services-MSHP Background | \$0 | \$0 | \$100 | \$0 |
| 87 | 5-200-6000.011 | Prof Services-Dues and Licenses | \$6,850 | \$8,500 | \$6,000 | \$8,500 |
| 87 | 5-200-6000.013 | Prof Service-Studies | \$10,000 | \$0 | \$0 | \$0 |
| 87 | 5-200-6000.015 | Prof Services-Service Contracts | \$500 | \$4,000 | \$4,100 | \$4,000 |
| 87 | 5-200-6000.016 | Prof Service-Taxes and Fees | \$27,000 | \$27,000 | \$25,000 | \$26,000 |
| 87 | 5-200-6000.017 | Prof Services-PILOT | \$104,975 | \$1,920 | \$96,000 | \$105,000 |
| 87 | 5-200-6000.018 | Prof Services-Damage Claims | \$3,950 | \$3,500 | \$750 | \$2,500 |
| | Total General Professional Service Expense | | \$166,800 | \$61,170 | \$135,800 | \$158,750 |
| 87 | 5-200-6005.001 | Insurance-Vehicle | \$2,500 | \$2,500 | \$250 | \$500 |
| 87 | 5-200-6005.003 | Insurance-Building & Property | \$8,500 | \$8,500 | \$10,250 | \$10,500 |
| 87 | 5-200-6005.007 | Insurance-City Government | \$8,000 | \$8,000 | \$9,000 | \$9,000 |
| | Total Insurance Expense | | \$19,000 | \$19,000 | \$19,500 | \$20,000 |
| 87 | 5-200-6010.002 | Advertising- Employee | \$0 | \$0 | \$0 | \$500 |

| Water-Operating Expenses | | | FY13 | FY14 | FY14 | FY15 |
|--------------------------|--|--|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | | Recruitment | | | | |
| | Total Advertising Expense | | \$0 | \$0 | \$0 | \$500 |
| 87 | 5-200-6020.000 | Software- Renewal/Maint. | \$0 | \$0 | \$750 | \$2,500 |
| | Total Software Expense | | \$0 | \$0 | \$750 | \$2,500 |
| | Total Professional Service Expense | | \$185,800 | \$80,170 | \$156,050 | \$181,750 |
| 87 | 5-200-7000.000 | Supplies-General | \$0 | \$0 | \$0 | \$0 |
| 87 | 5-200-7000.001 | Supplies-Operational | \$16,275 | \$18,000 | \$6,000 | \$12,000 |
| 87 | 5-200-7000.003 | Supplies-Desk Accessories-Small Office Equipment | \$2,000 | \$2,500 | \$1,000 | \$2,000 |
| 87 | 5-200-7005.001 | Supplies-Printing | \$1,500 | \$1,500 | \$250 | \$1,000 |
| 87 | 5-200-7005.002 | Supplies-Mailing | \$0 | \$4,500 | \$4,000 | \$4,500 |
| 87 | 5-200-7005.003 | Supplies-Postage | \$4,000 | \$18,000 | \$12,000 | \$17,000 |
| 87 | 5-200-7005.004 | Supplies-Paper | \$0 | \$500 | \$750 | \$500 |
| 87 | 5-200-7005.005 | Supplies-Forms | \$0 | \$1,250 | \$1,500 | \$1,250 |
| 87 | 5-200-7005.006 | Supplies- Promotional | \$0 | \$0 | \$0 | \$1,500 |
| 87 | 5-200-7010.003 | Supplies-Break Room | \$3,000 | \$3,000 | \$2,750 | \$3,000 |
| 87 | 5-200-7010.004 | Supplies-Chemicals | \$20,000 | \$20,000 | \$20,000 | \$22,000 |
| | Total General Office Supplies Expense | | \$46,775 | \$69,250 | \$48,250 | \$64,750 |
| 87 | 5-200-7015.004 | Supplies-Safety | \$2,250 | \$2,250 | \$500 | \$2,250 |
| | Total Medical and Safety Supplies Expense | | \$2,250 | \$2,250 | \$500 | \$2,250 |
| | Total Supplies Expense | | \$49,025 | \$71,500 | \$48,750 | \$67,000 |
| 87 | 5-200-8000.003 | Tools-Supplies | \$1,500 | \$1,500 | \$1,000 | \$2,300 |
| | Total Tools and Portable Equipment Expense | | \$1,500 | \$1,500 | \$1,000 | \$2,300 |
| 87 | 5-200-8300.001 | Equipment-Repair | \$12,000 | \$32,000 | \$6,500 | \$7,500 |
| 87 | 5-200-8300.002 | Equipment-Maintenance | \$6,425 | \$10,675 | \$2,500 | \$8,000 |
| | Total Machinery and Equipment Expense | | \$18,425 | \$42,675 | \$9,000 | \$15,500 |
| 87 | 5-200-8600.001 | Vehicle-Repair | \$2,000 | \$2,000 | \$1,000 | \$2,000 |
| 87 | 5-200-8600.002 | Vehicle-Maintenance | \$2,000 | \$3,500 | \$1,000 | \$3,500 |
| 87 | 5-200-8600.005 | Vehicle-Fuel | \$12,000 | \$12,000 | \$11,500 | \$12,000 |
| | Total Vehicle Expense | | \$16,000 | \$17,500 | \$13,500 | \$17,500 |
| | Total Tools, Machinery, and Vehicle Expense | | \$35,925 | \$61,675 | \$23,500 | \$35,300 |
| 87 | 5-200-9910.000 | Internal Service-Personnel | \$143,775 | \$133,985 | \$80,000 | \$95,973 |
| | Total Internal Service-Personnel | | \$143,775 | \$133,985 | \$80,000 | \$95,973 |
| 87 | 5-200-9960.000 | Internal Service-Professional Services | \$30,000 | \$0 | \$0 | \$0 |
| | Total Internal Service-Professional Service | | \$30,000 | \$0 | \$0 | \$0 |
| | Total Internal Service | | \$173,775 | \$133,985 | \$80,000 | \$95,973 |
| | Total Water-Operating Expense | | \$1,841,383 | \$2,829,335 | \$1,053,055 | \$3,517,773 |
| | Total Water-Maintenance Expense | | \$370,330 | \$390,535 | \$323,125 | \$420,961 |

| Water-Operating Expenses | | | FY13 | FY14 | FY14 | FY15 |
|---------------------------------|---------------------------------|--------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Water Fund Expense | | \$2,211,713 | \$3,219,870 | \$1,376,180 | \$3,938,734 |

Water Maintenance and Distribution System

| Water-Maintenance Expenses | | | FY13 | FY14 | FY14 | FY15 |
|----------------------------|-------------------------------------|----------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 87 | 5-205-1000.001 | Fulltime Salary | \$108,000 | \$121,000 | \$121,000 | \$121,000 |
| 87 | 5-205-1000.002 | Part Time Salary | \$0 | \$11,000 | \$6,300 | \$12,000 |
| 87 | 5-205-1000.004 | On Call | \$13,100 | \$6,000 | \$6,000 | \$6,100 |
| 87 | 5-205-1000.005 | Fulltime Overtime | \$3,025 | \$8,000 | \$8,000 | \$10,000 |
| 87 | 5-205-1000.006 | Part Time Overtime | \$0 | \$0 | \$100 | \$0 |
| 87 | 5-205-1000.007 | On Call Overtime | \$7,000 | \$0 | \$0 | \$0 |
| | Total Salaries Expense | | \$131,125 | \$146,000 | \$141,400 | \$149,100 |
| 8 | 5-205-1005.001 | Health Premium-Employee | \$6,625 | \$3,900 | \$4,500 | \$5,280 |
| 87 | 5-205-1005.002 | Health Premium-Family | \$26,020 | \$29,100 | \$29,750 | \$31,560 |
| 87 | 5-205-1005.003 | Dental Premium-Employee | \$1,225 | \$900 | \$1,300 | \$900 |
| 87 | 5-205-1005.004 | Dental Premium-Family | \$0 | \$600 | \$0 | \$600 |
| | Total Insurance Expense | | \$33,870 | \$34,500 | \$35,550 | \$38,340 |
| 87 | 5-205-1010.001 | Life Insurance | \$220 | \$220 | \$225 | \$220 |
| | Total Life Insurance Expense | | \$220 | \$220 | \$225 | \$220 |
| 87 | 5-205-1015.001 | Lagers-General | \$20,000 | \$18,495 | \$18,450 | \$17,960 |
| 87 | 5-205-1015.004 | Deferred Comp-Employer | \$1,950 | \$1,950 | \$1,950 | \$1,950 |
| | Total Retirement Expense | | \$21,950 | \$20,445 | \$20,400 | \$19,910 |
| 87 | 5-205-1020.001 | FICA-Employer | \$8,800 | \$9,050 | \$8,000 | \$9,240 |
| 87 | 5-205-1020.002 | Medicare-Employer | \$2,100 | \$2,120 | \$1,900 | \$2,160 |
| 87 | 5-205-1020.003 | Unemployment Compensation | \$1,315 | \$1,460 | \$1,400 | \$1,491 |
| 87 | 5-205-1020.004 | Workman's Compensation | \$7,300 | \$9,790 | \$9,000 | \$9,790 |
| | Total Payroll Taxes Expense | | \$19,515 | \$22,420 | \$20,300 | \$22,681 |
| 87 | 5-205-1025.001 | Employee-Uniforms | \$1,650 | \$1,900 | \$1,750 | \$2,260 |
| 87 | 5-205-1025.002 | Employee-Dues/License/Membership | \$500 | \$500 | \$100 | \$500 |
| 87 | 5-205-1025.005 | Employee-Training | \$500 | \$500 | \$0 | \$500 |

| Water-Maintenance Expenses | | | FY13 | FY14 | FY14 | FY15 |
|----------------------------|--|--------------------------------------|------------------|------------------|------------------|------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| | Total Employee Expense | | \$2,650 | \$2,900 | \$1,850 | \$3,260 |
| | Total Personnel Expense | | \$209,330 | \$226,485 | \$219,725 | \$233,511 |
| 87 | 5-205-2020.000 | Capital Exp-Machinery and Equipment | \$1,050 | \$0 | \$0 | \$0 |
| | Total Capital Expense | | \$1,050 | \$0 | \$0 | \$0 |
| 87 | 5-205-6000.007 | Prof Services-Toxicology Testing | \$50 | \$100 | \$250 | \$150 |
| 87 | 5-205-6000.008 | Prof Services-MSHP Background Checks | \$0 | \$0 | \$25 | \$50 |
| | Total General Professional Services Expense | | \$50 | \$100 | \$275 | \$200 |
| 87 | 5-205-6005.001 | Insurance-Vehicle | \$2,700 | \$2,700 | \$3,300 | \$3,500 |
| 87 | 5-205-6005.002 | Insurance-Equipment | \$500 | \$500 | \$0 | \$500 |
| | Total Insurance Expense | | \$3,200 | \$3,200 | \$3,300 | \$4,000 |
| | Total Professional Service Expense | | \$3,250 | \$3,300 | \$3,575 | \$4,200 |
| 87 | 5-205-7000.001 | Supplies-Operational | \$25 | \$250 | \$250 | \$250 |
| 87 | 5-205-7000.004 | Supplies-Small Tools | \$0 | \$0 | \$25 | \$0 |
| | Total General Office Supplies Expense | | \$25 | \$250 | \$275 | \$250 |
| 87 | 5-205-7015.004 | Supplies-Safety | \$2,000 | \$2,000 | \$1,500 | \$2,000 |
| | Total Medical and Safety Supplies Expense | | \$2,000 | \$2,000 | \$1,500 | \$2,000 |
| | Total Supplies Expense | | \$2,025 | \$2,250 | \$1,775 | \$2,250 |
| 87 | 5-205-7500.001 | Materials-Asphalt | \$5,000 | \$18,000 | \$9,000 | \$18,000 |
| 87 | 5-205-7500.002 | Materials-Rock | \$25,000 | \$25,000 | \$6,500 | \$10,000 |
| 87 | 5-205-7500.003 | Materials-Concrete | \$7,500 | \$7,500 | \$3,000 | \$5,000 |
| 87 | 5-205-7500.004 | Materials-Landscaping | \$5,000 | \$5,000 | \$1,750 | \$3,500 |
| 87 | 5-205-7505.001 | Materials-Pipe-HDPE | \$2,500 | \$2,500 | \$0 | \$2,000 |
| 87 | 5-205-7505.002 | Materials-Pipe-PVC | \$6,000 | \$6,000 | \$300 | \$5,000 |
| 87 | 5-205-7505.003 | Materials-Pipe-Misc. | \$1,500 | \$1,500 | \$0 | \$1,000 |
| 87 | 5-205-7510.003 | Materials-Fittings | \$7,325 | \$10,000 | \$12,000 | \$13,000 |
| 87 | 5-205-7510.005 | Materials-Fixtures | \$15,000 | \$15,000 | \$6,000 | \$15,000 |

| Water-Maintenance Expenses | | | FY13 | FY14 | FY14 | FY15 |
|-----------------------------------|--|--------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Fund | Account | Account Name | Budget | Budget | Estimated Ending | Proposed |
| 87 | 5-205-7520.001 | Materials-Meters | \$2,500 | \$2,500 | \$5,000 | \$30,000 |
| 87 | 5-205-7525.001 | Materials-Infrastructure Maintenance | \$10,075 | \$10,000 | \$5,000 | \$10,000 |
| 87 | 5-205-7530.001 | Materials-SCADA | \$5,000 | \$5,000 | \$500 | \$2,500 |
| | Total Material Expense | | \$92,400 | \$108,000 | \$49,050 | \$115,000 |
| 87 | 5-205-8000.003 | Tools-Supplies | \$1,500 | \$1,500 | \$1,500 | \$2,500 |
| | Total Tools and Portable Equipment Expense | | \$1,500 | \$1,500 | \$1,500 | \$2,500 |
| 87 | 5-205-8300.001 | Equipment-Repair | \$10,000 | \$10,000 | \$13,000 | \$15,000 |
| 87 | 5-205-8300.002 | Equipment-Maintenance | \$10,000 | \$10,000 | \$5,000 | \$7,500 |
| 87 | 5-205-8300.005 | Equipment-Fuel | \$22,000 | \$4,000 | \$4,500 | \$5,000 |
| 87 | 5-205-8300.006 | Equipment-Rental | \$0 | \$0 | \$0 | \$10,000 |
| | Total Machinery and Equipment Expense | | \$42,000 | \$24,000 | \$22,500 | \$37,500 |
| 87 | 5-205-8600.001 | Vehicle-Repair | \$3,150 | \$4,000 | \$3,000 | \$4,000 |
| 87 | 5-205-8600.002 | Vehicle-Maintenance | \$1,375 | \$6,000 | \$5,500 | \$6,000 |
| 87 | 5-205-8600.005 | Vehicle-Fuel | \$14,250 | \$15,000 | \$16,500 | \$16,000 |
| | Total Vehicle Expense | | \$18,775 | \$25,000 | \$25,000 | \$26,000 |
| | Total Tools, Machinery, and Vehicle Expense | | \$62,275 | \$50,500 | \$49,000 | \$66,000 |
| | Total Water-Maintenance Expense | | \$370,330 | \$390,535 | \$323,125 | \$420,961 |
| | Total Water Fund Expense | | \$2,211,713 | \$3,219,870 | \$1,376,180 | \$3,938,734 |

Appendix



Employee Census

| Department Number | Name | Position | FT/PT S/T | Grade | Step | Hourly Rate of Pay | Annual Rate of Pay |
|-------------------|-----------------------|------------------------------------|-----------|-------|------|--------------------|--------------------|
| 01-105 | Christman, Daniel | Security Officer I | PT | 7 | 4 | \$13.689 | \$14,236.56 |
| 01-105 | Light, Shawna | Clerk I | FT | 6 | 7 | \$12.822 | \$26,669.76 |
| 01-105 | Moore, Wallace S | Security Officer I | PT | 7 | 4 | \$13.689 | \$14,236.56 |
| 01-105 | Morris, Jon | Elected Official - City Attorney | | | | | \$21,600.00 |
| 01-105 | Rector, Mark | Elected Official - Municipal Judge | | | | | \$25,920.00 |
| 01-105 | Triplett, Howard | Security Officer II | FT | 8 | 6 | \$15.361 | \$15,975.44 |
| 01-105 | Wade, Lou A | Clerk I | PT | 6 | 1 | \$12.079 | \$12,562.16 |
| 01-105 | Whipple-Townsend, Kim | Clerk I | PT | 6 | 7 | \$12.822 | \$13,334.88 |
| 01-110 | Cross, Norman | Fire Lieutenant | FT | 8 | | \$10.777 | \$36,124.50 |
| 01-110 | Deckard, Cody | Firefighter | FT | 8.5 | | \$10.298 | \$34,518.90 |
| 01-110 | Duerden, Jason | Fire Captain | FT | 9.5 | | \$11.310 | \$37,911.12 |
| 01-110 | Foley, Christopher | Firefighter | FT | 8.5 | | \$10.298 | \$34,518.90 |
| 01-110 | Gallagher, James | Firefighter | FT | 6.5 | | \$9.297 | \$31,163.54 |
| 01-110 | Haefner, Randall | Firefighter | FT | 6.5 | | \$9.188 | \$30,798.18 |
| 01-110 | Hunter, John | Fire Captain | FT | 10 | | \$11.386 | \$38,165.87 |
| 01-110 | Jordan, Andrew | Assistant Chief | FT | 12 | 4 | | \$45,857.24 |
| 01-110 | Long, Joseph | Firefighter | FT | 9 | | \$10.799 | \$36,198.25 |
| 01-110 | Prince, Shannon | Fire Lieutenant | FT | 10 | | \$11.277 | \$37,800.50 |
| 01-110 | Rader, Kelby | Firefighter | FT | 6 | | \$8.931 | \$29,936.71 |
| 01-110 | Ray, Timothy | Fire Lieutenant | FT | 8 | | \$10.233 | \$34,301.02 |
| 01-110 | Reid, Kevin | Fire Captain | FT | 10 | | \$11.930 | \$39,989.36 |
| 01-110 | Saltzman, Terry | Firefighter | FT | 9 | | \$10.690 | \$35,832.88 |
| 01-110 | Schneider, Samuel | Fire Chief | FT | 14 | 7 | | \$57,168.54 |
| 01-110 | Seaman, Joseph | Firefighter | FT | 6 | | \$8.931 | \$29,936.71 |
| 01-110 | Wescoat, Chris | Firefighter | PT | | | \$8.272 | \$10,323.46 |

| Department Number | Name | Position | FT/PT S/T | Grade | Step | Hourly Rate of Pay | Annual Rate of Pay |
|-------------------|-----------------------|------------------------|-----------|-------|------|--------------------|--------------------|
| 01-110 | Wheeler, David | Firefighter | FT | 6 | | \$8.931 | \$29,936.71 |
| 01-115 | Allen, Joshua | Police Officer | FT | 8 | 1 | \$14.615 | \$32,679.14 |
| 01-115 | Ambrose, Vinson | Police Officer | FT | 8 | 4 | \$15.058 | \$33,669.69 |
| 01-115 | Blackburn, Kendle | Police Officer | FT | 8 | 7 | \$15.515 | \$34,691.54 |
| 01-115 | Blake, Lloyd | Police Officer | FT | 8 | 4 | \$15.058 | \$33,669.69 |
| 01-115 | Brown, Mathew | Police Sergeant | FT | 9 | 6 | \$16.897 | \$37,781.69 |
| 01-115 | Carrasco, Christopher | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Christman, Brandy | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Davis, Robert | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Dawson, Matthew | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Dinwiddie, Joseph | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Doublin, Kelly | Police Sergeant | FT | 9 | 7 | \$17.066 | \$38,159.58 |
| 01-115 | Early, Timmy | Police Sergeant | FT | 9 | 1 | \$16.077 | \$35,948.17 |
| 01-115 | Fox, Heidi | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Fulton, Josh | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Gideon, Brian | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Hall, Donald | Police Sergeant | FT | 9 | 9 | \$17.409 | \$38,926.52 |
| 01-115 | Halstead, Randy | Police Chief | FT | 14 | 8 | | \$57,740.28 |
| 01-115 | Hatch, Kacie | Police Officer | FT | 8 | 4 | \$15.058 | \$33,669.69 |
| 01-115 | Hill, Mikaela | Dispatcher | FT | 6 | 1 | \$12.079 | \$25,124.32 |
| 01-115 | Lowrance, Cory | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Majerak, Joseph | Animal Control Officer | FT | 7 | 11 | \$14.677 | \$30,528.16 |
| 01-115 | McGuire, Mary | Clerk III | FT | 7 | 2 | \$14.762 | \$30,704.96 |
| 01-115 | Michael, Matthew | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Millsap, Dana | Clerk I | FT | 6 | 9 | \$13.080 | \$27,206.40 |

| Department Number | Name | Position | FT/PT S/T | Grade | Step | Hourly Rate of Pay | Annual Rate of Pay |
|-------------------|--------------------|-----------------------------------|-----------|-------|------|--------------------|--------------------|
| 01-115 | Mitchell, Bruce | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Obermark, Misty | Dispatcher | FT | 6 | 9 | \$13.080 | \$27,206.40 |
| 01-115 | Payne, Johnny | Police Officer | FT | 8 | 4 | \$15.058 | \$33,669.69 |
| 01-115 | Perryman, Bruce | Police Officer | FT | 8 | 10 | \$15.985 | \$35,742.46 |
| 01-115 | Peters, Stephen | Police Captain | FT | 12 | 5 | | \$46,315.88 |
| 01-115 | Rigsby, Jon | Police Sergeant | FT | 9 | 6 | \$16.897 | \$37,781.69 |
| 01-115 | Rogers, Patricia | Chief Communications Officer | FT | 9 | 1 | | \$33,439.90 |
| 01-115 | Rumfelt, Angela | Dispatcher | FT | 6 | 9 | \$13.080 | \$27,206.40 |
| 01-115 | Shaffer, Brittany | Dispatcher | FT | 6 | 9 | \$13.080 | \$27,206.40 |
| 01-115 | Shaufer, Sonya | Animal Control Officer | FT | 6 | 10 | \$13.210 | \$27,476.80 |
| 01-115 | Shumate, Keith | Police Lieutenant | FT | 10 | 10 | | \$40,230.06 |
| 01-115 | Stieff, Jeffrey | Police Officer | FT | 8 | 2 | \$14.762 | \$33,007.83 |
| 01-115 | Sweno, Samantha | Dispatcher | FT | 6 | 1 | \$12.079 | \$25,124.32 |
| 01-115 | Van Sickle, Rodney | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-115 | Veurink, Lana | Police Officer | FT | 8 | 2 | \$14.762 | \$33,007.83 |
| 01-115 | Wright, Matthew | Police Officer | FT | 8 | 3 | \$14.909 | \$33,336.52 |
| 01-130 | Boggs, Rebecca | Custodian I | PT | 1 | 1 | \$7.500 | \$7,800.00 |
| 01-130 | Brown, Lance | Maintenance/Operations Worker I | T | 4 | 1 | \$9.983 | \$10,382.32 |
| 01-130 | Bryant, James | Maintenance/Operations Worker III | FT | 7 | 11 | \$14.677 | \$30,528.16 |
| 01-130 | Duerden, Kelly | Maintenance/Operations Worker II | FT | 5 | 2 | \$11.091 | \$23,069.28 |
| 01-130 | Mebruer, Emily | Business Manager | FT | 8 | 4 | \$15.058 | \$31,320.64 |
| 01-130 | Neff, Larry | Maintenance/Operations Worker I | T | 4 | 1 | \$9.983 | \$10,382.32 |
| 01-130 | Sloan, Kathy | Maintenance/Operations Worker II | FT | 5 | 4 | \$11.313 | \$23,531.04 |
| 01-130 | Spangler, Sharon | Custodian I | PT | 1 | 1 | \$7.500 | \$7,800.00 |

| Department Number | Name | Position | FT/PT S/T | Grade | Step | Hourly Rate of Pay | Annual Rate of Pay |
|-------------------|---------------------|-------------------------------------|-----------|-------|------|--------------------|--------------------|
| 01-130 | Wilson, Deryl | Operations Director | FT | | | | \$51,456.86 |
| 01-140 | Anderson, Lyle | Elected Official - Mayor | | | | | \$4,800.00 |
| 01-140 | Crabtree, Cleo | Elected Official - Councilman | | | | | \$2,400.00 |
| 01-140 | Elmore, Dennis | Elected Official - Councilman | | | | | \$2,400.00 |
| 01-140 | Hurney, Esther | Elected Official - Councilwoman | | | | | \$2,400.00 |
| 01-140 | Jordan, Charles | Elected Official - Councilman | | | | | \$2,400.00 |
| 01-140 | Mather, Leann | Elected Official - Councilwoman | | | | | \$2,400.00 |
| 01-140 | Mitchell, Sheila | Elected Official - Councilwoman | | | | | \$2,400.00 |
| 01-140 | Sutter, Randall | Elected Official - Councilman | | | | | \$2,400.00 |
| 01-140 | Wheeler, Bill | Elected Official - Councilman | | | | | \$2,400.00 |
| 01-145 | Heard, Christopher | City Administrator | FT | 19 | 6 | | \$91,159.12 |
| 01-145 | Milliken, Kathy | Human Resource Director | FT | 12 | 3 | | \$45,403.28 |
| 01-145 | Porter, Jeffrey | Assistant to the City Administrator | FT | 10 | 8 | | \$39,437.32 |
| 01-145 | Shelton, Margaret | Clerk IV | FT | 9 | 2 | \$16.238 | \$33,775.04 |
| 01-150 | Bash, Tina | Clerk III | FT | 8 | 4 | \$15.058 | \$31,320.64 |
| 01-150 | Buxton, Crystal | Clerk III | FT | 8 | 1 | \$14.615 | \$30,399.20 |
| 01-150 | Hogan, Gwendolyn | Clerk I | FT | 6 | 7 | \$12.822 | \$26,669.76 |
| 01-150 | Starnes, Laina | City Clerk | FT | 14 | 6 | | \$56,602.52 |
| 01-170 | Gill, Kathryn | Finance Director | FT | 13 | 2 | | \$49,449.14 |
| 01-170 | Hawkins, Holli | Budget Director | FT | 12 | 3 | | \$45,403.28 |
| 01-170 | Rautenkranz, Marcia | Clerk III | FT | 8 | 6 | \$15.361 | \$31,950.88 |
| 01-170 | Wood, Michael | Clerk III | FT | 8 | 4 | \$15.058 | \$31,320.64 |
| 08-500 | Atkinson, Randy | Maintenance/Operations Worker IV | FT | 8 | 11 | \$16.144 | \$33,579.52 |
| 08-500 | Barnett, Richard | Equipment Operator II | FT | 7 | 2 | \$13.420 | \$27,913.60 |
| 08-500 | Bowling, Michael | Operations Manager | FT | 12 | 8 | | \$47,719.36 |

| Department Number | Name | Position | FT/PT S/T | Grade | Step | Hourly Rate of Pay | Annual Rate of Pay |
|-------------------|-------------------------|--|-----------|-------|------|--------------------|--------------------|
| 08-500 | Bowman, Jonathan | Equipment Operator I | S | 6 | 1 | \$12.079 | \$12,562.16 |
| 08-500 | Boyer, Brad | Operations Manager | FT | 12 | 20 | | \$53,771.38 |
| 08-500 | Clift, Danny | Equipment Operator III | FT | 8 | 10 | \$15.985 | \$33,248.80 |
| 08-500 | Coryell, Richard | Equipment Operator II | FT | 7 | 1 | \$13.287 | \$27,636.96 |
| 08-500 | Hufford, Thomas | Seasonal Maintenance Worker II | S | 2 | 1 | \$8.250 | \$8,580.00 |
| 08-500 | Inman, Thomas | Equipment Operator II | FT | 7 | 1 | \$13.287 | \$27,636.96 |
| 08-500 | Johnson, Travis | Equipment Operator III | FT | 8 | 9 | | \$32,918.08 |
| 08-500 | Moore, Michael | Street Superintendent | FT | 13 | 16 | | \$56,840.42 |
| 08-500 | Pendergrass, Jeffrey | Equipment Operator II | FT | 7 | 5 | \$13.826 | \$28,758.08 |
| 08-500 | Reyes, Ignacio | Equipment Operator II | FT | 7 | 1 | \$13.287 | \$27,636.96 |
| 08-500 | Richardson, Christopher | Seasonal Maintenance Worker II | S | 2 | 1 | \$8.250 | \$8,580.00 |
| 08-500 | Stone, Oliver | Equipment Operator II | FT | 7 | 1 | \$13.287 | \$27,636.96 |
| 08-500 | Wright, John | Equipment Operator I | FT | 6 | 7 | \$12.822 | \$26,669.76 |
| 40-500 | Conklin, Bruce | Tourism Director | FT | 12 | 1 | | \$44,503.42 |
| 50-305 | Berkich, Joe | Planner III | FT | 13 | 16 | | \$56,840.42 |
| 50-305 | Hemphill, Steve | Inspector I | FT | 7 | 1 | \$13.287 | \$27,636.96 |
| 50-305 | Massey, Noel | Interim Community Development Director | FT | 10 | 16 | | \$42,705.00 |
| 50-310 | Jones, Vickie | Equipment Technician III | FT | 8 | 8 | \$15.670 | \$32,593.60 |
| 50-310 | Neasby, Randy | Equipment Technician IV | FT | 11 | 6 | \$20.445 | \$42,525.60 |
| 60-305 | Henry, Casey | Equipment Technician II | FT | 7 | 11 | \$14.677 | \$30,528.16 |
| 60-305 | Klein, George | Clerk III | FT | 8 | 3 | \$14.909 | \$31,010.72 |
| 60-305 | Perry, Michael | Equipment Technician III | FT | 8 | 6 | \$15.361 | \$31,950.88 |
| 60-315 | Foreman, Erik | Network Manager | FT | 11 | 2 | \$19.648 | \$40,867.84 |
| 60-315 | Hall, Dustin | System Administrator | FT | 7 | 4 | \$13.689 | \$28,473.12 |
| 60-315 | Schomaker, Jarrad | MIS Coordinator | FT | 12 | 1 | | \$44,508.62 |

| Department Number | Name | Position | FT/PT S/T | Grade | Step | Hourly Rate of Pay | Annual Rate of Pay |
|-------------------|------------------------|--|-----------|-------|------|--------------------|--------------------|
| 60-320 | Agan, Roger | Maintenance/Operations Worker II | S | 6 | 5 | \$12.569 | \$13,071.76 |
| 60-320 | Conner, Evan | Seasonal Maintenance Worker I | S | 1 | 7 | \$7.961 | \$8,279.44 |
| 60-320 | Eidson II, Don | Operations Manager | FT | 13 | 5 | | \$50,947.52 |
| 60-320 | Franks, Travis | Seasonal Maintenance Worker I | S | 1 | 7 | \$7.961 | \$8,279.44 |
| 60-320 | Kimball, Kevin | Seasonal Maintenance Worker I | S | 1 | 7 | \$7.961 | \$8,279.44 |
| 60-320 | McClure, Kahla | Seasonal Maintenance Worker II | S | 2 | 3 | \$8.416 | \$8,752.64 |
| 60-320 | Oliver, Shawn | Maintenance/Operations Worker IV | FT | 8 | 3 | \$14.909 | \$31,010.72 |
| 60-320 | Owens, Benjamin (Alan) | Maintenance/Operations Worker I | FT | 4 | 4 | \$10.285 | \$21,392.80 |
| 60-320 | Rodden, Charles | Seasonal Maintenance Worker I | S | 1 | 7 | \$7.961 | \$8,279.44 |
| 60-320 | Wade, William | Seasonal Maintenance Worker I | S | 1 | 7 | \$7.961 | \$8,279.44 |
| 60-320 | Wright, Eric | Seasonal Maintenance Worker I | S | 1 | 7 | \$7.961 | \$8,279.44 |
| 60-325 | Burge, Michael | Custodian II | PT | 2 | 1 | \$8.250 | \$8,580.00 |
| 60-325 | Hamilton, Wanda | Custodian III | PT | 3 | 5 | \$9.443 | \$9,820.72 |
| 60-325 | Sexton, Susan | Custodian III | PT | 3 | 5 | \$9.443 | \$9,820.72 |
| 60-325 | Williams, Dencil | Custodian I | PT | 1 | 1 | \$7.500 | \$7,800.00 |
| 79-500 | Bartlett, Bryan | Seasonal Maintenance Worker II | S | 2 | 7 | \$8.758 | \$9,108.32 |
| 79-500 | Browning, Jay | Seasonal Maintenance Worker II | S | 2 | 7 | \$8.758 | \$9,108.32 |
| 79-500 | Eudy, George | Maintenance/Operations Worker II | FT | 5 | 9 | \$11.891 | \$24,733.28 |
| 79-500 | Green, James | Seasonal Maintenance Worker III | S | 3 | 3 | \$9.257 | \$9,627.28 |
| 79-500 | Hicks, Dustin | Seasonal Maintenance Worker II | S | 2 | 1 | \$8.250 | \$8,580.00 |
| 79-500 | Johnson, Steve | Maintenance/Operations Worker IV | FT | 8 | 11 | \$16.144 | \$33,579.52 |
| 79-500 | Mullins, Daryl | Seasonal Maintenance Worker II | S | 2 | 7 | \$8.758 | \$9,108.32 |
| 79-500 | Shelton, John | Parks Director | FT | 13 | 5 | | \$50,947.52 |
| 79-500 | Wilburn, Richard | Activities & Special Events Supervisor | FT | 7 | 5 | \$13.826 | \$28,758.08 |
| 79-515 | Banks, Oakley | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |

| Department Number | Name | Position | FT/PT S/T | Grade | Step | Hourly Rate of Pay | Annual Rate of Pay |
|-------------------|-------------------|---------------------------------|-----------|-------|------|--------------------|--------------------|
| 79-515 | Bethel, Trabecca | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Beushausen, Logan | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Chamberlin, Emily | Maintenance/Operations Worker I | S | 4 | 2 | \$10.024 | \$10,424.96 |
| 79-515 | Cooper, Jordan | Seasonal Maintenance Worker I | S | 1 | 1 | \$7.500 | \$7,800.00 |
| 79-515 | Elsa, Edward | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Fowler, Jordan | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Grant, Brian | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Horsley, Brandon | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Kirkland, Autumn | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Lybarger, Carson | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Lybarger, Lindsey | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Miller, Katelynn | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Mitchell, Jenna | Seasonal Maintenance Worker I | S | 1 | 1 | \$7.500 | \$7,800.00 |
| 79-515 | Montgomery, Emily | Seasonal Maintenance Worker III | S | 3 | 1 | \$9.075 | \$9,438.00 |
| 79-515 | Newell, Kylee | Seasonal Maintenance Worker I | S | 1 | 1 | \$7.500 | \$7,800.00 |
| 79-515 | Palmer, Kimberly | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Reeves, Tristan | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Rogers, Emily | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Rogers, Jonathan | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Schmidt, Isaac | Seasonal Maintenance Worker III | S | 3 | 1 | \$9.075 | \$9,438.00 |
| 79-515 | Shockley, Abigail | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Starnes, Colin | Seasonal Maintenance Worker III | S | 3 | 1 | \$9.075 | \$9,438.00 |
| 79-515 | Stowe, Bret | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Strickland, Allie | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 79-515 | Wood, Megan | Maintenance/Operations Worker I | S | 4 | 1 | \$9.983 | \$10,382.32 |

| Department Number | Name | Position | FT/PT S/T | Grade | Step | Hourly Rate of Pay | Annual Rate of Pay |
|-------------------|----------------------|--------------------------------|-----------|-------|------|--------------------|--------------------|
| 79-515 | Wright, Jessica | Seasonal Maintenance Worker I | S | 1 | 8 | \$8.041 | \$8,362.64 |
| 80-200 | Barber, Kevin | Electric Superintendent | FT | 14 | 5 | | \$56,042.22 |
| 80-200 | Brown, Dennis | Operations Manager | FT | 12 | 7 | | \$47,246.68 |
| 80-200 | Day, William | Equipment Technician I | FT | 6 | 10 | \$13.210 | \$27,476.80 |
| 80-200 | Frazier Jr., Thomas | Journeyman Lineman I | FT | 10 | 4 | \$18.470 | \$38,417.60 |
| 80-200 | Gerard, Mark | Equipment Operator II | FT | 7 | 5 | \$14.076 | \$29,278.08 |
| 80-200 | Heafley, Van | Journeyman Lineman II | FT | 11 | 5 | \$20.493 | \$42,625.44 |
| 80-200 | Henson, Joshua | Journeyman Lineman I | FT | 10 | 4 | \$18.470 | \$38,417.60 |
| 80-200 | Long, Travis | Journeyman Lineman I | FT | 10 | 4 | \$18.220 | \$37,897.60 |
| 80-200 | Massey, Darrell | Journeyman Lineman II | FT | 11 | 4 | \$20.293 | \$42,209.44 |
| 80-200 | Mullins, Barbara | Clerk II | FT | 7 | 4 | \$13.689 | \$28,473.12 |
| 80-200 | Mustard, Chris | Journeyman Lineman II | FT | 11 | 4 | \$20.293 | \$42,209.44 |
| 80-200 | Nichols, Chris | Journeyman Lineman I | FT | 10 | 5 | \$18.653 | \$38,798.24 |
| 80-200 | Orita, Phillip | Journeyman Lineman I | FT | 10 | 4 | \$18.470 | \$38,417.60 |
| 80-200 | Reid, Torey | Journeyman Lineman I | FT | 10 | 5 | \$18.653 | \$38,798.24 |
| 80-200 | Shaufer, Greg | Equipment Operator I | FT | 6 | 2 | \$12.450 | \$25,896.00 |
| 80-200 | Starnes, Troy | Operations Manager | FT | 12 | 16 | | \$51,161.50 |
| 80-200 | Wehner, Jason | Journeyman Lineman I | FT | 10 | 4 | \$18.470 | \$38,417.60 |
| 85-200 | Burris, Douglas | Equipment Operator II | FT | 7 | 5 | \$13.826 | \$28,758.08 |
| 85-200 | Coleman, Jim | Equipment Technician I | FT | 6 | 15 | \$13.884 | \$28,878.72 |
| 85-200 | Hicks, Dana | Clerk II | FT | 7 | 8 | \$14.245 | \$29,629.60 |
| 85-200 | McClure, Lucas | Equipment Technician II | FT | 7 | 1 | \$13.287 | \$27,636.96 |
| 85-200 | Mork, Eric | Wastewater Superintendent | FT | 13 | 11 | | \$54,081.82 |
| 85-200 | Myers, Melissa | Clerk IV | FT | 9 | 3 | \$16.400 | \$34,112.00 |
| 85-200 | Perry, James (Craig) | Equipment Operator III | FT | 8 | 3 | \$14.909 | \$31,010.72 |
| 85-200 | Stewart, Paul | Equipment Operator II | FT | 7 | 13 | \$14.972 | \$31,141.76 |
| 85-205 | Broadus, Glen | Seasonal Maintenance Worker II | S | 2 | 2 | \$8.330 | \$8,663.20 |

| Department Number | Name | Position | FT/PT S/T | Grade | Step | Hourly Rate of Pay | Annual Rate of Pay |
|-------------------|--------------------------|--------------------------------|-----------|-------|------|--------------------|--------------------|
| 85-205 | Lowery, Chester | Equipment Operator II | FT | 7 | 1 | \$13.287 | \$27,636.96 |
| 85-205 | Weeks, Jeremy | Equipment Operator II | FT | 7 | 5 | \$13.826 | \$28,758.08 |
| 85-215 | Buck, Daniel | Equipment Operator II | FT | 7 | 11 | \$14.677 | \$30,528.16 |
| 85-215 | Cogdill, Dax | Operations Manager | FT | 13 | 9 | | \$53,016.08 |
| 85-215 | Day, Jared | Equipment Operator II | FT | 7 | 11 | \$14.677 | \$30,528.16 |
| 85-215 | Hemphill, Allen | Equipment Operator II | FT | 7 | 5 | \$13.826 | \$28,758.08 |
| 85-215 | Tannehill, Cecil | Equipment Operator II | FT | 7 | 12 | \$14.824 | \$30,833.92 |
| 87-200 | Bennett, Steven | Equipment Operator I | FT | 6 | 7 | \$12.822 | \$26,669.76 |
| 87-200 | Chastain, Christopher S. | Equipment Technician I | FT | 6 | 1 | \$12.079 | \$25,124.32 |
| 87-200 | Holldorf, Kyla | Clerk I | PT | 6 | 1 | \$12.079 | \$25,124.32 |
| 87-200 | Johnson, Ryan | Equipment Technician I | FT | 6 | 1 | \$12.079 | \$25,124.32 |
| 87-200 | Mino, Stephen | Clerk II | FT | 7 | 4 | \$13.689 | \$28,473.12 |
| 87-200 | Ogle, Michael | Operations Manager | FT | 12 | 20 | | \$53,771.38 |
| 87-200 | Shockley, Richard | Public Works Director | FT | 16 | 9 | | \$70,564.52 |
| 87-205 | Coffman, Nicholas | Equipment Operator II | FT | 7 | 1 | \$13.287 | \$27,636.96 |
| 87-205 | Howe, David | Equipment Operator III | FT | 8 | 2 | \$14.762 | \$30,704.96 |
| 87-205 | Pace, Jacob | Seasonal Maintenance Worker II | S | 2 | 2 | \$8.330 | \$8,663.20 |
| 87-205 | Pendergrass, Steve | Equipment Operator III | FT | 8 | 10 | \$15.985 | \$33,248.80 |
| 87-205 | Tremblay, Lee | Equipment Operator II | FT | 7 | 1 | \$13.287 | \$27,636.96 |

Salary Schedule

| Grade | Position | Compensation | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 | Step 12 | Step 13 | Step 14 | Step 15 | Step 16 | Step 17 | Step 18 | Step 19 | Step 20 | |
|-----------------------------------|--|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|
| Grade 1 | Custodian I | Annual | \$15,600.00 | \$15,756.00 | \$15,913.56 | \$16,072.70 | \$16,233.42 | \$16,395.76 | \$16,559.71 | \$16,725.31 | \$16,892.56 | \$17,061.49 | \$17,232.11 | \$17,404.43 | \$17,578.47 | \$17,754.26 | \$17,931.80 | \$18,111.12 | \$18,292.23 | \$18,475.15 | \$18,659.90 | \$18,846.50 | |
| | Seasonal Maintenance Worker I | Monthly | \$1,300.00 | \$1,313.00 | \$1,326.13 | \$1,339.39 | \$1,352.79 | \$1,366.31 | \$1,379.98 | \$1,393.78 | \$1,407.71 | \$1,421.79 | \$1,436.01 | \$1,450.37 | \$1,464.87 | \$1,479.52 | \$1,494.32 | \$1,509.26 | \$1,524.35 | \$1,539.60 | \$1,554.99 | \$1,570.54 | |
| | | Bi-weekly | \$600.00 | \$606.00 | \$612.06 | \$618.18 | \$624.36 | \$630.61 | \$636.91 | \$643.28 | \$649.71 | \$656.21 | \$662.77 | \$669.40 | \$676.10 | \$682.86 | \$689.68 | \$696.58 | \$703.55 | \$710.58 | \$717.69 | \$724.87 | |
| | | Hourly | \$7.50 | \$7.58 | \$7.65 | \$7.73 | \$7.80 | \$7.88 | \$7.96 | \$8.04 | \$8.12 | \$8.20 | \$8.28 | \$8.37 | \$8.45 | \$8.54 | \$8.62 | \$8.71 | \$8.79 | \$8.88 | \$8.97 | \$9.06 | |
| | | Overtime | \$11.25 | \$11.36 | \$11.48 | \$11.59 | \$11.71 | \$11.82 | \$11.94 | \$12.06 | \$12.18 | \$12.30 | \$12.43 | \$12.55 | \$12.68 | \$12.80 | \$12.93 | \$13.06 | \$13.19 | \$13.32 | \$13.46 | \$13.59 | |
| Grade 2 | Custodian II | Annual | \$17,160.00 | \$17,331.60 | \$17,504.92 | \$17,679.97 | \$17,856.76 | \$18,035.33 | \$18,215.69 | \$18,397.84 | \$18,581.82 | \$18,767.64 | \$18,955.32 | \$19,144.87 | \$19,336.32 | \$19,529.68 | \$19,724.98 | \$19,922.23 | \$20,121.45 | \$20,322.66 | \$20,525.89 | \$20,731.15 | |
| | Seasonal Maintenance Worker II | Monthly | \$1,430.00 | \$1,444.30 | \$1,458.74 | \$1,473.33 | \$1,488.06 | \$1,502.94 | \$1,517.97 | \$1,533.15 | \$1,548.49 | \$1,563.97 | \$1,579.61 | \$1,595.41 | \$1,611.36 | \$1,627.47 | \$1,643.75 | \$1,660.19 | \$1,676.79 | \$1,693.56 | \$1,710.49 | \$1,727.60 | |
| | | Bi-weekly | \$660.00 | \$666.60 | \$673.27 | \$680.00 | \$686.80 | \$693.67 | \$700.60 | \$707.61 | \$714.69 | \$721.83 | \$729.05 | \$736.34 | \$743.70 | \$751.14 | \$758.65 | \$766.24 | \$773.90 | \$781.64 | \$789.46 | \$797.35 | |
| | | Hourly | \$8.25 | \$8.33 | \$8.42 | \$8.50 | \$8.58 | \$8.67 | \$8.76 | \$8.85 | \$8.93 | \$9.02 | \$9.11 | \$9.20 | \$9.30 | \$9.39 | \$9.48 | \$9.58 | \$9.67 | \$9.77 | \$9.87 | \$9.97 | |
| | | Overtime | \$12.38 | \$12.50 | \$12.62 | \$12.75 | \$12.88 | \$13.01 | \$13.14 | \$13.27 | \$13.40 | \$13.53 | \$13.67 | \$13.81 | \$13.94 | \$14.08 | \$14.22 | \$14.37 | \$14.51 | \$14.66 | \$14.80 | \$14.95 | |
| Grade 3 | Custodian III | Annual | \$18,876.00 | \$19,064.76 | \$19,255.41 | \$19,447.96 | \$19,642.44 | \$19,838.87 | \$20,037.25 | \$20,237.63 | \$20,440.00 | \$20,644.40 | \$20,850.85 | \$21,059.36 | \$21,269.95 | \$21,482.65 | \$21,697.48 | \$21,914.45 | \$22,133.59 | \$22,354.93 | \$22,578.48 | \$22,804.25 | |
| | Seasonal Maintenance Worker III | Monthly | \$1,573.00 | \$1,588.73 | \$1,604.62 | \$1,620.66 | \$1,636.87 | \$1,653.24 | \$1,669.77 | \$1,686.47 | \$1,703.33 | \$1,720.37 | \$1,737.57 | \$1,754.95 | \$1,772.50 | \$1,790.22 | \$1,808.12 | \$1,826.20 | \$1,844.47 | \$1,862.91 | \$1,881.54 | \$1,900.36 | |
| | | Bi-weekly | \$726.00 | \$733.26 | \$740.59 | \$748.00 | \$755.48 | \$763.03 | \$770.66 | \$778.37 | \$786.15 | \$794.02 | \$801.96 | \$809.98 | \$818.07 | \$826.26 | \$834.52 | \$842.86 | \$851.29 | \$859.81 | \$868.40 | \$877.05 | |
| | | Hourly | \$9.08 | \$9.17 | \$9.26 | \$9.35 | \$9.44 | \$9.54 | \$9.63 | \$9.73 | \$9.83 | \$9.93 | \$10.02 | \$10.12 | \$10.23 | \$10.33 | \$10.43 | \$10.54 | \$10.64 | \$10.75 | \$10.86 | \$10.96 | |
| | | Overtime | \$13.61 | \$13.75 | \$13.89 | \$14.02 | \$14.17 | \$14.31 | \$14.45 | \$14.59 | \$14.74 | \$14.89 | \$15.04 | \$15.19 | \$15.34 | \$15.49 | \$15.65 | \$15.80 | \$15.96 | \$16.12 | \$16.28 | \$16.45 | |
| Grade 4 | Maintenance/Operations Worker I | Annual | \$20,763.60 | \$20,971.24 | \$21,180.95 | \$21,392.76 | \$21,606.69 | \$21,822.75 | \$22,040.98 | \$22,261.39 | \$22,484.00 | \$22,708.84 | \$22,935.93 | \$23,165.29 | \$23,396.94 | \$23,630.91 | \$23,867.22 | \$24,105.90 | \$24,346.95 | \$24,590.42 | \$24,836.33 | \$25,084.60 | |
| | Seasonal Maintenance Worker I | Monthly | \$1,730.30 | \$1,747.60 | \$1,765.08 | \$1,782.73 | \$1,800.56 | \$1,818.56 | \$1,836.75 | \$1,855.12 | \$1,873.67 | \$1,892.40 | \$1,911.33 | \$1,930.44 | \$1,949.75 | \$1,969.24 | \$1,988.94 | \$2,008.82 | \$2,028.91 | \$2,049.20 | \$2,069.69 | \$2,090.35 | |
| | | Bi-weekly | \$798.60 | \$806.59 | \$814.65 | \$822.80 | \$831.03 | \$839.34 | \$847.73 | \$856.21 | \$864.77 | \$873.42 | \$882.15 | \$890.97 | \$899.88 | \$908.88 | \$917.97 | \$927.15 | \$936.42 | \$945.79 | \$955.24 | \$964.80 | |
| | | Hourly | \$9.98 | \$10.08 | \$10.18 | \$10.28 | \$10.39 | \$10.49 | \$10.60 | \$10.70 | \$10.81 | \$10.92 | \$11.03 | \$11.14 | \$11.25 | \$11.36 | \$11.47 | \$11.59 | \$11.71 | \$11.82 | \$11.94 | \$12.06 | |
| | | Overtime | \$14.97 | \$15.12 | \$15.27 | \$15.43 | \$15.58 | \$15.74 | \$15.89 | \$16.05 | \$16.21 | \$16.38 | \$16.54 | \$16.71 | \$16.87 | \$17.04 | \$17.21 | \$17.38 | \$17.56 | \$17.73 | \$17.91 | \$18.09 | |
| Grade 5 | Maintenance/Operations Worker II | Annual | \$22,839.96 | \$23,068.36 | \$23,299.04 | \$23,532.03 | \$23,767.35 | \$24,005.03 | \$24,245.08 | \$24,487.53 | \$24,732.40 | \$24,979.73 | \$25,229.53 | \$25,481.82 | \$25,736.64 | \$25,994.01 | \$26,253.95 | \$26,516.48 | \$26,781.65 | \$27,049.47 | \$27,319.96 | \$27,593.16 | |
| | Seasonal Maintenance Worker II | Monthly | \$1,903.33 | \$1,922.36 | \$1,941.59 | \$1,961.00 | \$1,980.61 | \$2,000.42 | \$2,020.42 | \$2,040.63 | \$2,061.03 | \$2,081.64 | \$2,102.46 | \$2,123.49 | \$2,144.72 | \$2,166.17 | \$2,187.82 | \$2,209.71 | \$2,231.80 | \$2,254.12 | \$2,276.66 | \$2,299.43 | |
| | | Bi-weekly | \$878.46 | \$887.24 | \$896.12 | \$905.08 | \$914.13 | \$923.27 | \$932.50 | \$941.83 | \$951.25 | \$960.76 | \$970.37 | \$980.07 | \$989.87 | \$999.77 | \$1,009.77 | \$1,019.86 | \$1,030.06 | \$1,040.36 | \$1,050.77 | \$1,061.28 | |
| | | Hourly | \$10.98 | \$11.09 | \$11.20 | \$11.31 | \$11.43 | \$11.54 | \$11.66 | \$11.77 | \$11.89 | \$12.01 | \$12.13 | \$12.25 | \$12.37 | \$12.50 | \$12.62 | \$12.75 | \$12.88 | \$13.00 | \$13.13 | \$13.27 | |
| | | Overtime | \$16.47 | \$16.64 | \$16.80 | \$16.97 | \$17.14 | \$17.31 | \$17.48 | \$17.66 | \$17.84 | \$18.01 | \$18.19 | \$18.38 | \$18.56 | \$18.75 | \$18.93 | \$19.12 | \$19.31 | \$19.51 | \$19.70 | \$19.90 | |
| Grade 6 | Animal Control Officer | Annual | \$25,123.96 | \$25,375.20 | \$25,628.95 | \$25,885.24 | \$26,144.09 | \$26,405.53 | \$26,669.59 | \$26,936.28 | \$27,205.64 | \$27,477.70 | \$27,752.48 | \$28,030.00 | \$28,310.30 | \$28,593.41 | \$28,879.34 | \$29,168.13 | \$29,459.81 | \$29,754.41 | \$30,051.96 | \$30,352.48 | |
| | Clerk I | Monthly | \$2,093.66 | \$2,114.60 | \$2,135.75 | \$2,157.10 | \$2,178.67 | \$2,200.46 | \$2,222.47 | \$2,244.69 | \$2,267.14 | \$2,289.81 | \$2,312.71 | \$2,335.83 | \$2,359.19 | \$2,382.78 | \$2,406.61 | \$2,430.68 | \$2,454.98 | \$2,479.53 | \$2,504.33 | \$2,529.37 | |
| | | Equipment Operator I | Bi-weekly | \$966.31 | \$975.97 | \$985.73 | \$995.59 | \$1,005.54 | \$1,015.60 | \$1,025.75 | \$1,036.01 | \$1,046.37 | \$1,056.83 | \$1,067.40 | \$1,078.08 | \$1,088.86 | \$1,099.75 | \$1,110.74 | \$1,121.85 | \$1,133.07 | \$1,144.40 | \$1,155.84 | \$1,167.40 |
| | | Equipment Technician I | Hourly | \$12.08 | \$12.20 | \$12.32 | \$12.44 | \$12.57 | \$12.69 | \$12.82 | \$12.95 | \$13.08 | \$13.21 | \$13.34 | \$13.48 | \$13.61 | \$13.75 | \$13.88 | \$14.02 | \$14.16 | \$14.31 | \$14.45 | \$14.59 |
| | | Dispatcher | Overtime | \$18.12 | \$18.30 | \$18.48 | \$18.67 | \$18.85 | \$19.04 | \$19.23 | \$19.43 | \$19.62 | \$19.82 | \$20.01 | \$20.21 | \$20.42 | \$20.62 | \$20.83 | \$21.03 | \$21.25 | \$21.46 | \$21.67 | \$21.88 |
| Grade 7 | Activities & Special Events Supervisor | Annual | \$27,636.35 | \$27,912.72 | \$28,191.84 | \$28,473.76 | \$28,758.50 | \$29,046.08 | \$29,336.54 | \$29,629.91 | \$29,926.21 | \$30,225.47 | \$30,527.73 | \$30,833.00 | \$31,141.33 | \$31,452.75 | \$31,767.27 | \$32,084.95 | \$32,405.80 | \$32,729.85 | \$33,057.15 | \$33,387.72 | |
| | Clerk II | Monthly | \$2,303.03 | \$2,326.06 | \$2,349.32 | \$2,372.81 | \$2,396.54 | \$2,420.51 | \$2,444.71 | \$2,469.16 | \$2,493.85 | \$2,518.79 | \$2,543.98 | \$2,569.42 | \$2,595.11 | \$2,621.06 | \$2,647.27 | \$2,673.75 | \$2,700.48 | \$2,727.49 | \$2,754.76 | \$2,782.31 | |
| | | Equipment Operator II | Bi-weekly | \$1,062.94 | \$1,073.57 | \$1,084.30 | \$1,095.14 | \$1,106.10 | \$1,117.16 | \$1,128.33 | \$1,139.61 | \$1,151.01 | \$1,162.52 | \$1,174.14 | \$1,185.88 | \$1,197.74 | \$1,209.72 | \$1,221.82 | \$1,234.04 | \$1,246.38 | \$1,258.84 | \$1,271.43 | \$1,284.14 |
| | | Equipment Technician II | Hourly | \$13.29 | \$13.42 | \$13.55 | \$13.69 | \$13.83 | \$13.96 | \$14.10 | \$14.25 | \$14.39 | \$14.53 | \$14.68 | \$14.82 | \$14.97 | \$15.12 | \$15.27 | \$15.43 | \$15.58 | \$15.74 | \$15.89 | \$16.05 |
| | | Inspector I | Overtime | \$19.93 | \$20.13 | \$20.33 | \$20.53 | \$20.74 | \$20.95 | \$21.16 | \$21.37 | \$21.58 | \$21.80 | \$22.02 | \$22.24 | \$22.46 | \$22.68 | \$22.91 | \$23.14 | \$23.37 | \$23.60 | \$23.84 | \$24.08 |
| Maintenance/Operations Worker III | Annual | \$29,123.96 | \$29,375.20 | \$29,628.95 | \$29,885.24 | \$30,144.09 | \$30,405.53 | \$30,669.59 | \$30,936.28 | \$31,205.64 | \$31,477.70 | \$31,752.48 | \$32,030.00 | \$32,310.30 | \$32,593.41 | \$32,879.34 | \$33,168.13 | \$33,459.81 | \$33,754.41 | \$34,051.96 | \$34,352.48 | | |
| Security Officer I | Monthly | \$2,426.99 | \$2,448.00 | \$2,469.16 | \$2,490.47 | \$2,511.94 | \$2,533.56 | \$2,555.34 | \$2,577.27 | \$2,599.36 | \$2,621.51 | \$2,643.81 | \$2,666.27 | \$2,688.88 | \$2,711.55 | \$2,734.38 | \$2,757.27 | \$2,780.31 | \$2,803.51 | \$2,826.87 | \$2,850.39 | \$2,874.07 | |
| | Equipment Operator III | Bi-weekly | \$1,169.23 | \$1,180.92 | \$1,192.73 | \$1,204.66 | \$1,216.71 | \$1,228.87 | \$1,241.16 | \$1,253.57 | \$1,266.11 | \$1,278.77 | \$1,291.56 | \$1,304.47 | \$1,317.52 | \$1,330.69 | \$1,344.00 | \$1,357.44 | \$1,371.01 | \$1,384.72 | \$1,398.57 | \$1,412.56 | |
| | Equipment Technician III | Hourly | \$14.62 | \$14.76 | \$14.91 | \$15.06 | \$15.21 | \$15.36 | \$15.51 | \$15.67 | \$15.83 | \$15.98 | \$16.14 | \$16.31 | \$16.47 | \$16.63 | \$16.80 | \$16.97 | \$17.14 | \$17.31 | \$17.48 | \$17.66 | |
| | Maintenance/Operations Worker IV | Overtime | \$21.92 | \$22.14 | \$22.36 | \$22.59 | \$22.81 | \$23.04 | \$23.27 | \$23.50 | \$23.74 | \$23.98 | \$24.22 | \$24.46 | \$24.70 | \$24.95 | \$25.20 | \$25.45 | \$25.71 | \$25.96 | \$26.22 | \$26.48 | |
| Grade 8 | Police Officer | Annual | \$30,399.96 | \$30,703.99 | \$31,011.03 | \$31,321.14 | \$31,634.35 | \$31,950.69 | \$32,270.20 | \$32,592.90 | \$32,918.83 | \$33,248.02 | \$33,580.50 | \$33,916.30 | \$34,255.47 | \$34,598.02 | \$34,944.00 | \$35,293.44 | \$35,646.38 | \$36,002.84 | \$36,362.87 | \$36,726.50 | |
| | Clerk III | Monthly | \$2,533.33 | \$2,558.67 | \$2,584.25 | \$2,610.09 | \$2,636.20 | \$2,662.56 | \$2,689.18 | \$2,716.08 | \$2,743.24 | \$2,770.67 | \$2,798.37 | \$2,826.34 | \$2,854.62 | \$2,883.17 | \$2,912.00 | \$2,941.12 | \$2,970.53 | \$3,000.24 | \$3,030.24 | \$3,060.54 | |
| | | Equipment Operator III | Bi-weekly | \$1,169.23 | \$1,180.92 | \$1,192.73 | \$1,204.66 | \$1,216.71 | \$1,228.87 | \$1,241.16 | \$1,253.57 | \$1,266.11 | \$1,278.77 | \$1,291.56 | \$1,304.47 | \$1,317.52 | \$1,330.69 | \$1,344.00 | \$1,357.44 | \$1,371.01 | \$1,384.72 | \$1,398.57 | \$1,412.56 |
| | | Equipment Technician III | Hourly | \$14.6 | | | | | | | | | | | | | | | | | | | |

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|----------|--------------------------------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|
| Grade 11 | Operations Specialist | Annual | \$40,462.38 | \$40,867.01 | \$41,275.68 | \$41,688.43 | \$42,105.32 | \$42,526.37 | \$42,951.63 | \$43,381.15 | \$43,814.96 | \$44,253.11 | \$44,695.64 | \$45,142.60 | \$45,594.03 | \$46,049.97 | \$46,510.47 | \$46,975.57 | \$47,445.33 | \$47,919.78 | \$48,398.98 | \$48,882.97 |
| | Journeyman Lineman II | Monthly | \$3,371.87 | \$3,405.58 | \$3,439.64 | \$3,474.04 | \$3,508.78 | \$3,543.86 | \$3,579.30 | \$3,615.10 | \$3,651.25 | \$3,687.76 | \$3,724.64 | \$3,761.88 | \$3,799.50 | \$3,837.50 | \$3,875.87 | \$3,914.63 | \$3,953.78 | \$3,993.31 | \$4,033.25 | \$4,073.58 |
| | Network Manager | Bi-weekly | \$1,556.25 | \$1,571.81 | \$1,587.53 | \$1,603.40 | \$1,619.44 | \$1,635.63 | \$1,651.99 | \$1,668.51 | \$1,685.19 | \$1,702.04 | \$1,719.06 | \$1,736.25 | \$1,753.62 | \$1,771.15 | \$1,788.86 | \$1,806.75 | \$1,824.82 | \$1,843.07 | \$1,861.50 | \$1,880.11 |
| | Planner I | Hourly | \$19.45 | \$19.65 | \$19.84 | \$20.04 | \$20.24 | \$20.45 | \$20.65 | \$20.86 | \$21.06 | \$21.28 | \$21.49 | \$21.70 | \$21.92 | \$22.14 | \$22.36 | \$22.58 | \$22.81 | \$23.04 | \$23.27 | \$23.50 |
| | | Overtime | \$29.18 | \$29.47 | \$29.77 | \$30.06 | \$30.36 | \$30.67 | \$30.97 | \$31.28 | \$31.60 | \$31.91 | \$32.23 | \$32.55 | \$32.88 | \$33.21 | \$33.54 | \$33.88 | \$34.22 | \$34.56 | \$34.90 | \$35.25 |
| Grade 12 | Planner II | Annual | \$44,508.62 | \$44,953.71 | \$45,403.24 | \$45,857.28 | \$46,315.85 | \$46,779.01 | \$47,246.80 | \$47,719.27 | \$48,196.46 | \$48,678.42 | \$49,165.21 | \$49,656.86 | \$50,153.43 | \$50,654.96 | \$51,161.51 | \$51,673.13 | \$52,189.86 | \$52,711.76 | \$53,238.87 | \$53,771.26 |
| | Police Captain | Monthly | \$3,709.05 | \$3,746.14 | \$3,783.60 | \$3,821.44 | \$3,859.65 | \$3,898.25 | \$3,937.23 | \$3,976.61 | \$4,016.37 | \$4,056.54 | \$4,097.10 | \$4,138.07 | \$4,179.45 | \$4,221.25 | \$4,263.46 | \$4,306.09 | \$4,349.15 | \$4,392.65 | \$4,436.57 | \$4,480.94 |
| | MIS Coordinator | Bi-weekly | \$1,711.87 | \$1,728.99 | \$1,746.28 | \$1,763.74 | \$1,781.38 | \$1,799.19 | \$1,817.18 | \$1,835.36 | \$1,853.71 | \$1,872.25 | \$1,890.97 | \$1,909.88 | \$1,928.98 | \$1,948.27 | \$1,967.75 | \$1,987.43 | \$2,007.30 | \$2,027.38 | \$2,047.65 | \$2,068.13 |
| | Tourism Director | Hourly | \$21.40 | \$21.61 | \$21.83 | \$22.05 | \$22.27 | \$22.49 | \$22.71 | \$22.94 | \$23.17 | \$23.40 | \$23.64 | \$23.87 | \$24.11 | \$24.35 | \$24.60 | \$24.84 | \$25.09 | \$25.34 | \$25.60 | \$25.85 |
| | Budget Director | Overtime | \$32.10 | \$32.42 | \$32.74 | \$33.07 | \$33.40 | \$33.73 | \$34.07 | \$34.41 | \$34.76 | \$35.10 | \$35.46 | \$35.81 | \$36.17 | \$36.53 | \$36.90 | \$37.26 | \$37.64 | \$38.01 | \$38.39 | \$38.78 |
| | Human Resource Director | | | | | | | | | | | | | | | | | | | | | |
| | Operations Manager | | | | | | | | | | | | | | | | | | | | | |
| | Assistant Chief | | | | | | | | | | | | | | | | | | | | | |
| Grade 13 | Planner III | Annual | \$48,959.48 | \$49,449.08 | \$49,943.57 | \$50,443.00 | \$50,947.43 | \$51,456.91 | \$51,971.48 | \$52,491.19 | \$53,016.10 | \$53,546.27 | \$54,081.73 | \$54,622.55 | \$55,168.77 | \$55,720.46 | \$56,277.66 | \$56,840.44 | \$57,408.84 | \$57,982.93 | \$58,562.76 | \$59,148.39 |
| | Finance Director | Monthly | \$4,079.96 | \$4,120.76 | \$4,161.96 | \$4,203.58 | \$4,245.62 | \$4,288.08 | \$4,330.96 | \$4,374.27 | \$4,418.01 | \$4,462.19 | \$4,506.81 | \$4,551.88 | \$4,597.40 | \$4,643.37 | \$4,689.81 | \$4,736.70 | \$4,784.07 | \$4,831.91 | \$4,880.23 | \$4,929.03 |
| | Parks Director | Bi-weekly | \$1,883.06 | \$1,901.89 | \$1,920.91 | \$1,940.12 | \$1,959.52 | \$1,979.11 | \$1,998.90 | \$2,018.89 | \$2,039.08 | \$2,059.47 | \$2,080.07 | \$2,100.87 | \$2,121.88 | \$2,143.09 | \$2,164.53 | \$2,186.17 | \$2,208.03 | \$2,230.11 | \$2,252.41 | \$2,274.94 |
| | Operations Director | Hourly | \$23.54 | \$23.77 | \$24.01 | \$24.25 | \$24.49 | \$24.74 | \$24.99 | \$25.24 | \$25.49 | \$25.74 | \$26.00 | \$26.26 | \$26.52 | \$26.79 | \$27.06 | \$27.33 | \$27.60 | \$27.88 | \$28.16 | \$28.44 |
| | Street Superintendent | Overtime | \$35.31 | \$35.66 | \$36.02 | \$36.38 | \$36.74 | \$37.11 | \$37.48 | \$37.85 | \$38.23 | \$38.62 | \$39.00 | \$39.39 | \$39.79 | \$40.18 | \$40.58 | \$40.99 | \$41.40 | \$41.81 | \$42.23 | \$42.66 |
| | Wastewater Superintendent | | | | | | | | | | | | | | | | | | | | | |
| Grade 14 | City Clerk | Annual | \$53,855.43 | \$54,393.99 | \$54,937.93 | \$55,487.30 | \$56,042.18 | \$56,602.60 | \$57,168.63 | \$57,740.31 | \$58,317.71 | \$58,900.89 | \$59,489.90 | \$60,084.80 | \$60,685.65 | \$61,292.50 | \$61,905.43 | \$62,524.48 | \$63,149.73 | \$63,781.23 | \$64,419.04 | \$65,063.23 |
| | Community Development Director | Monthly | \$4,487.95 | \$4,532.83 | \$4,578.16 | \$4,623.94 | \$4,670.18 | \$4,716.88 | \$4,764.05 | \$4,811.69 | \$4,859.81 | \$4,908.41 | \$4,957.49 | \$5,007.07 | \$5,057.14 | \$5,107.71 | \$5,158.79 | \$5,210.37 | \$5,262.48 | \$5,315.10 | \$5,368.25 | \$5,421.94 |
| | Electric Superintendent | Bi-weekly | \$2,071.36 | \$2,092.08 | \$2,113.00 | \$2,134.13 | \$2,155.47 | \$2,177.02 | \$2,198.79 | \$2,220.78 | \$2,242.99 | \$2,265.42 | \$2,288.07 | \$2,310.95 | \$2,334.06 | \$2,357.40 | \$2,380.98 | \$2,404.79 | \$2,428.84 | \$2,453.12 | \$2,477.66 | \$2,502.43 |
| | Fire Chief | Hourly | \$25.89 | \$26.15 | \$26.41 | \$26.68 | \$26.94 | \$27.21 | \$27.48 | \$27.76 | \$28.04 | \$28.32 | \$28.60 | \$28.89 | \$29.18 | \$29.47 | \$29.76 | \$30.06 | \$30.36 | \$30.66 | \$30.97 | \$31.28 |
| | Police Chief | Overtime | \$38.84 | \$39.23 | \$39.62 | \$40.01 | \$40.42 | \$40.82 | \$41.23 | \$41.64 | \$42.06 | \$42.48 | \$42.90 | \$43.33 | \$43.76 | \$44.20 | \$44.64 | \$45.09 | \$45.54 | \$46.00 | \$46.46 | \$46.92 |
| Grade 15 | | Annual | \$59,240.97 | \$59,833.38 | \$60,431.72 | \$61,036.03 | \$61,646.40 | \$62,262.86 | \$62,885.49 | \$63,514.34 | \$64,149.49 | \$64,790.98 | \$65,438.89 | \$66,093.28 | \$66,754.21 | \$67,421.75 | \$68,095.97 | \$68,776.93 | \$69,464.70 | \$70,159.35 | \$70,860.94 | \$71,569.55 |
| | | Monthly | \$4,936.75 | \$4,986.12 | \$5,035.98 | \$5,086.34 | \$5,137.20 | \$5,188.57 | \$5,240.46 | \$5,292.86 | \$5,345.79 | \$5,399.25 | \$5,453.24 | \$5,507.77 | \$5,562.85 | \$5,618.48 | \$5,674.67 | \$5,731.41 | \$5,788.73 | \$5,846.61 | \$5,905.08 | \$5,964.13 |
| | | Bi-weekly | \$2,278.50 | \$2,301.28 | \$2,324.30 | \$2,347.54 | \$2,371.02 | \$2,394.73 | \$2,418.67 | \$2,442.86 | \$2,467.29 | \$2,491.96 | \$2,516.88 | \$2,542.05 | \$2,567.47 | \$2,593.14 | \$2,619.08 | \$2,645.27 | \$2,671.61 | \$2,698.14 | \$2,724.92 | \$2,751.94 |
| | | Hourly | \$28.48 | \$28.77 | \$29.05 | \$29.34 | \$29.64 | \$29.93 | \$30.23 | \$30.54 | \$30.84 | \$31.15 | \$31.46 | \$31.78 | \$32.09 | \$32.41 | \$32.74 | \$33.07 | \$33.40 | \$33.73 | \$34.07 | \$34.41 |
| | | Overtime | \$42.72 | \$43.15 | \$43.58 | \$44.02 | \$44.46 | \$44.90 | \$45.35 | \$45.80 | \$46.26 | \$46.72 | \$47.19 | \$47.66 | \$48.14 | \$48.62 | \$49.11 | \$49.60 | \$50.09 | \$50.60 | \$51.10 | \$51.61 |
| Grade 16 | Public Works Director | Annual | \$65,165.07 | \$65,816.72 | \$66,474.89 | \$67,139.64 | \$67,811.03 | \$68,489.15 | \$69,174.04 | \$69,865.78 | \$70,564.43 | \$71,270.08 | \$71,982.78 | \$72,702.61 | \$73,429.63 | \$74,163.93 | \$74,905.57 | \$75,654.62 | \$76,411.17 | \$77,175.28 | \$77,947.04 | \$78,726.51 |
| | | Monthly | \$5,430.42 | \$5,484.73 | \$5,539.57 | \$5,594.97 | \$5,650.92 | \$5,707.43 | \$5,764.50 | \$5,822.15 | \$5,880.37 | \$5,939.17 | \$5,998.56 | \$6,058.55 | \$6,119.14 | \$6,180.33 | \$6,242.13 | \$6,304.55 | \$6,367.60 | \$6,431.27 | \$6,495.59 | \$6,560.54 |
| | | Bi-weekly | \$2,560.35 | \$2,531.41 | \$2,556.73 | \$2,582.29 | \$2,608.12 | \$2,634.20 | \$2,660.54 | \$2,687.15 | \$2,714.02 | \$2,741.16 | \$2,768.57 | \$2,796.25 | \$2,824.22 | \$2,852.46 | \$2,880.98 | \$2,909.79 | \$2,938.89 | \$2,968.28 | \$2,997.96 | \$3,027.94 |
| | | Hourly | \$31.33 | \$31.64 | \$31.96 | \$32.28 | \$32.60 | \$32.93 | \$33.26 | \$33.59 | \$33.93 | \$34.26 | \$34.61 | \$34.95 | \$35.30 | \$35.66 | \$36.01 | \$36.37 | \$36.74 | \$37.10 | \$37.47 | \$37.85 |
| | | Overtime | \$46.99 | \$47.46 | \$47.94 | \$48.42 | \$48.90 | \$49.39 | \$49.89 | \$50.38 | \$50.89 | \$51.40 | \$51.91 | \$52.43 | \$52.95 | \$53.48 | \$54.02 | \$54.56 | \$55.10 | \$55.66 | \$56.21 | \$56.77 |
| Grade 17 | | Annual | \$71,681.58 | \$72,398.39 | \$73,122.38 | \$73,853.60 | \$74,592.14 | \$75,338.06 | \$76,091.44 | \$76,852.35 | \$77,620.88 | \$78,397.09 | \$79,181.06 | \$79,972.87 | \$80,772.60 | \$81,580.32 | \$82,396.13 | \$83,220.09 | \$84,052.29 | \$84,892.81 | \$85,741.74 | \$86,599.16 |
| | | Monthly | \$5,973.46 | \$6,033.20 | \$6,093.53 | \$6,154.47 | \$6,216.01 | \$6,278.17 | \$6,340.95 | \$6,404.36 | \$6,468.41 | \$6,533.09 | \$6,598.42 | \$6,664.41 | \$6,731.05 | \$6,798.36 | \$6,866.34 | \$6,935.01 | \$7,004.36 | \$7,074.40 | \$7,145.14 | \$7,216.60 |
| | | Bi-weekly | \$2,756.98 | \$2,784.55 | \$2,812.40 | \$2,840.52 | \$2,868.93 | \$2,897.62 | \$2,926.59 | \$2,955.86 | \$2,985.42 | \$3,015.27 | \$3,045.43 | \$3,075.88 | \$3,106.64 | \$3,137.70 | \$3,169.08 | \$3,200.77 | \$3,232.78 | \$3,265.11 | \$3,297.76 | \$3,330.74 |
| | | Hourly | \$34.46 | \$34.81 | \$35.15 | \$35.51 | \$35.86 | \$36.22 | \$36.58 | \$36.95 | \$37.32 | \$37.69 | \$38.07 | \$38.45 | \$38.83 | \$39.22 | \$39.61 | \$40.01 | \$40.41 | \$40.81 | \$41.22 | \$41.63 |
| | | Overtime | \$51.69 | \$52.21 | \$52.73 | \$53.26 | \$53.79 | \$54.33 | \$54.87 | \$55.42 | \$55.98 | \$56.54 | \$57.10 | \$57.67 | \$58.25 | \$58.83 | \$59.42 | \$60.01 | \$60.61 | \$61.22 | \$61.83 | \$62.45 |
| Grade 18 | | Annual | \$78,849.74 | \$79,638.23 | \$80,434.62 | \$81,238.96 | \$82,051.35 | \$82,871.87 | \$83,700.58 | \$84,537.59 | \$85,382.97 | \$86,236.80 | \$87,099.16 | \$87,970.16 | \$88,849.86 | \$89,738.36 | \$90,635.74 | \$91,542.10 | \$92,457.52 | \$93,382.09 | \$94,315.91 | \$95,259.07 |
| | | Monthly | \$6,570.81 | \$6,636.52 | \$6,702.88 | \$6,769.91 | \$6,837.61 | \$6,905.99 | \$6,975.05 | \$7,044.80 | \$7,115.25 | \$7,186.40 | \$7,258.26 | \$7,330.85 | \$7,404.15 | \$7,478.20 | \$7,552.98 | \$7,628.51 | \$7,704.79 | \$7,781.84 | \$7,859.66 | \$7,938.26 |
| | | Bi-weekly | \$3,032.68 | \$3,063.01 | \$3,093.64 | \$3,124.58 | \$3,155.82 | \$3,187.38 | \$3,219.25 | \$3,251.45 | \$3,283.96 | \$3,316.80 | \$3,349.97 | \$3,383.47 | \$3,417.30 | \$3,451.48 | \$3,485.99 | \$3,520.85 | \$3,556.06 | \$3,591.62 | \$3,627.54 | \$3,663.81 |
| | | Hourly | \$37.91 | \$38.29 | \$38.67 | \$39.06 | \$39.45 | \$39.84 | \$40.24 | \$40.64 | \$41.05 | \$41.46 | \$41.87 | \$42.29 | \$42.72 | \$43.14 | \$43.57 | \$44.01 | \$44.45 | \$44.90 | \$45.34 | \$45.80 |
| | | Overtime | \$56.86 | \$57.43 | \$58.01 | \$58.59 | \$59.17 | \$59.76 | \$60.36 | \$60.96 | \$61.57 | \$62.19 | \$62.81 | \$63.44 | \$64.07 | \$64.72 | \$65.36 | \$66.02 | \$66.68 | \$67.34 | \$68.02 | \$68.70 |
| Grade 19 | City Administrator | Annual | \$86,734.71 | \$87,602.06 | \$88,478.08 | \$89,362.86 | \$90,256.49 | \$91,159.05 | \$92,070.64 | \$92,991.35 | \$93,921.26 | \$94,860.48 | \$95,809.08 | \$96,767.17 | \$97,734.84 | \$98,712.19 | \$99,699.31 | \$100,696.31 | \$101,703.27 | \$102,720.30 | \$103,747.50 | \$104,784.98 |
| | | Monthly | \$7,227.89 | | | | | | | | | | | | | | | | | | | |

FY15 Proposed Fire Salary Schedule

| | | | | | | | | | | | | | | | | | | | | | | |
|---------|-----------------------|-----------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Grade 1 | | Annual | \$ 28,030.20 | \$ 28,310.50 | \$ 28,593.61 | \$ 28,879.54 | \$ 29,168.34 | \$ 29,460.02 | \$ 29,754.62 | \$ 30,052.17 | \$ 30,352.69 | \$ 30,656.22 | \$ 30,962.78 | \$ 31,272.41 | \$ 31,585.13 | \$ 31,900.98 | \$ 32,219.99 | \$ 32,542.19 | \$ 32,867.61 | \$ 33,196.29 | \$ 33,528.25 | \$ 33,863.54 |
| | | Monthly | \$ 2,335.85 | \$ 2,359.21 | \$ 2,382.80 | \$ 2,406.63 | \$ 2,430.69 | \$ 2,455.00 | \$ 2,479.55 | \$ 2,504.35 | \$ 2,529.39 | \$ 2,554.68 | \$ 2,580.23 | \$ 2,606.03 | \$ 2,632.09 | \$ 2,658.42 | \$ 2,685.00 | \$ 2,711.85 | \$ 2,738.97 | \$ 2,766.36 | \$ 2,794.02 | \$ 2,821.96 |
| | | Bi-weekly | \$ 1,078.08 | \$ 1,088.87 | \$ 1,099.75 | \$ 1,110.75 | \$ 1,121.86 | \$ 1,133.08 | \$ 1,144.41 | \$ 1,155.85 | \$ 1,167.41 | \$ 1,179.09 | \$ 1,190.88 | \$ 1,202.78 | \$ 1,214.81 | \$ 1,226.96 | \$ 1,239.23 | \$ 1,251.62 | \$ 1,264.14 | \$ 1,276.78 | \$ 1,289.55 | \$ 1,302.44 |
| | | Hourly | \$ 9.300 | \$ 9.393 | \$ 9.487 | \$ 9.582 | \$ 9.678 | \$ 9.774 | \$ 9.872 | \$ 9.971 | \$ 10.071 | \$ 10.171 | \$ 10.273 | \$ 10.376 | \$ 10.479 | \$ 10.584 | \$ 10.690 | \$ 10.797 | \$ 10.905 | \$ 11.014 | \$ 11.124 | \$ 11.235 |
| | | Overtime | \$ 13.950 | \$ 14.090 | \$ 14.230 | \$ 14.373 | \$ 14.516 | \$ 14.662 | \$ 14.808 | \$ 14.956 | \$ 15.106 | \$ 15.257 | \$ 15.409 | \$ 15.564 | \$ 15.719 | \$ 15.876 | \$ 16.035 | \$ 16.196 | \$ 16.357 | \$ 16.521 | \$ 16.686 | \$ 16.853 |
| Grade 2 | Firefighter/EMT | Annual | \$ 30,833.22 | \$ 31,141.55 | \$ 31,452.97 | \$ 31,767.50 | \$ 32,085.17 | \$ 32,406.02 | \$ 32,730.08 | \$ 33,057.39 | \$ 33,387.96 | \$ 33,721.84 | \$ 34,059.06 | \$ 34,399.64 | \$ 34,743.64 | \$ 35,091.08 | \$ 35,441.99 | \$ 35,796.41 | \$ 36,154.38 | \$ 36,515.92 | \$ 36,881.08 | \$ 37,249.89 |
| | Firefighter/EMT - I | Monthly | \$ 2,569.44 | \$ 2,595.13 | \$ 2,621.08 | \$ 2,647.29 | \$ 2,673.76 | \$ 2,700.50 | \$ 2,727.51 | \$ 2,754.78 | \$ 2,782.33 | \$ 2,810.15 | \$ 2,838.25 | \$ 2,866.64 | \$ 2,895.30 | \$ 2,924.26 | \$ 2,953.50 | \$ 2,983.03 | \$ 3,012.86 | \$ 3,042.99 | \$ 3,073.42 | \$ 3,104.16 |
| | | Bi-weekly | \$ 1,185.89 | \$ 1,197.75 | \$ 1,209.73 | \$ 1,221.83 | \$ 1,234.05 | \$ 1,246.39 | \$ 1,258.85 | \$ 1,271.44 | \$ 1,284.15 | \$ 1,296.99 | \$ 1,309.96 | \$ 1,323.06 | \$ 1,336.29 | \$ 1,349.66 | \$ 1,363.15 | \$ 1,376.79 | \$ 1,390.55 | \$ 1,404.46 | \$ 1,418.50 | \$ 1,432.69 |
| | | Hourly | \$ 10.230 | \$ 10.332 | \$ 10.436 | \$ 10.540 | \$ 10.645 | \$ 10.752 | \$ 10.859 | \$ 10.968 | \$ 11.078 | \$ 11.188 | \$ 11.300 | \$ 11.413 | \$ 11.527 | \$ 11.643 | \$ 11.759 | \$ 11.877 | \$ 11.995 | \$ 12.115 | \$ 12.237 | \$ 12.359 |
| | | Overtime | \$ 15.345 | \$ 15.498 | \$ 15.653 | \$ 15.810 | \$ 15.968 | \$ 16.128 | \$ 16.289 | \$ 16.452 | \$ 16.616 | \$ 16.783 | \$ 16.950 | \$ 17.120 | \$ 17.291 | \$ 17.464 | \$ 17.639 | \$ 17.815 | \$ 17.993 | \$ 18.173 | \$ 18.355 | \$ 18.538 |
| Grade 3 | Firefighter/Paramedic | Annual | \$ 33,916.54 | \$ 34,255.71 | \$ 34,598.26 | \$ 34,944.25 | \$ 35,293.69 | \$ 35,646.63 | \$ 36,003.09 | \$ 36,363.12 | \$ 36,726.75 | \$ 37,094.02 | \$ 37,464.96 | \$ 37,839.61 | \$ 38,218.01 | \$ 38,600.19 | \$ 38,986.19 | \$ 39,376.05 | \$ 39,769.81 | \$ 40,167.51 | \$ 40,569.19 | \$ 40,974.88 |
| | Lieutenant/EMT | Monthly | \$ 2,826.38 | \$ 2,854.64 | \$ 2,883.19 | \$ 2,912.02 | \$ 2,941.14 | \$ 2,970.55 | \$ 3,000.26 | \$ 3,030.26 | \$ 3,060.56 | \$ 3,091.17 | \$ 3,122.08 | \$ 3,153.30 | \$ 3,184.83 | \$ 3,216.68 | \$ 3,248.85 | \$ 3,281.34 | \$ 3,314.15 | \$ 3,347.29 | \$ 3,380.77 | \$ 3,414.57 |
| | Lieutenant/EMT - I | Bi-weekly | \$ 1,304.48 | \$ 1,317.53 | \$ 1,330.70 | \$ 1,344.01 | \$ 1,357.45 | \$ 1,371.02 | \$ 1,384.73 | \$ 1,398.58 | \$ 1,412.57 | \$ 1,426.69 | \$ 1,440.96 | \$ 1,455.37 | \$ 1,469.92 | \$ 1,484.62 | \$ 1,499.47 | \$ 1,514.46 | \$ 1,529.61 | \$ 1,544.90 | \$ 1,560.35 | \$ 1,575.96 |
| | | Hourly | \$ 11.253 | \$ 11.366 | \$ 11.479 | \$ 11.594 | \$ 11.710 | \$ 11.827 | \$ 11.945 | \$ 12.065 | \$ 12.185 | \$ 12.307 | \$ 12.430 | \$ 12.555 | \$ 12.680 | \$ 12.807 | \$ 12.935 | \$ 13.064 | \$ 13.195 | \$ 13.327 | \$ 13.460 | \$ 13.595 |
| | | Overtime | \$ 16.880 | \$ 17.048 | \$ 17.219 | \$ 17.391 | \$ 17.565 | \$ 17.741 | \$ 17.918 | \$ 18.097 | \$ 18.278 | \$ 18.461 | \$ 18.645 | \$ 18.832 | \$ 19.020 | \$ 19.210 | \$ 19.403 | \$ 19.597 | \$ 19.793 | \$ 19.990 | \$ 20.190 | \$ 20.392 |
| Grade 4 | Lieutenant/Paramedic | Annual | \$ 37,308.20 | \$ 37,681.28 | \$ 38,058.09 | \$ 38,438.67 | \$ 38,823.06 | \$ 39,211.29 | \$ 39,603.40 | \$ 39,999.44 | \$ 40,399.43 | \$ 40,803.42 | \$ 41,211.46 | \$ 41,623.57 | \$ 42,039.81 | \$ 42,460.21 | \$ 42,884.81 | \$ 43,313.66 | \$ 43,746.79 | \$ 44,184.26 | \$ 44,626.10 | \$ 45,072.37 |
| | Captain/EMT | Monthly | \$ 3,109.02 | \$ 3,140.11 | \$ 3,171.51 | \$ 3,203.22 | \$ 3,235.25 | \$ 3,267.61 | \$ 3,300.28 | \$ 3,333.29 | \$ 3,366.62 | \$ 3,400.29 | \$ 3,434.29 | \$ 3,468.63 | \$ 3,503.32 | \$ 3,538.35 | \$ 3,573.73 | \$ 3,609.47 | \$ 3,645.57 | \$ 3,682.02 | \$ 3,718.84 | \$ 3,756.03 |
| | Captain/EMT - I | Bi-weekly | \$ 1,434.93 | \$ 1,449.28 | \$ 1,463.77 | \$ 1,478.41 | \$ 1,493.19 | \$ 1,508.13 | \$ 1,523.21 | \$ 1,538.42 | \$ 1,553.82 | \$ 1,569.36 | \$ 1,585.06 | \$ 1,600.91 | \$ 1,616.92 | \$ 1,633.08 | \$ 1,649.42 | \$ 1,665.91 | \$ 1,682.57 | \$ 1,699.39 | \$ 1,716.39 | \$ 1,733.55 |
| | | Hourly | \$ 12.378 | \$ 12.502 | \$ 12.627 | \$ 12.753 | \$ 12.881 | \$ 13.010 | \$ 13.140 | \$ 13.271 | \$ 13.404 | \$ 13.538 | \$ 13.673 | \$ 13.810 | \$ 13.948 | \$ 14.088 | \$ 14.231 | \$ 14.371 | \$ 14.515 | \$ 14.660 | \$ 14.806 | \$ 14.954 |
| | | Overtime | \$ 18.567 | \$ 18.753 | \$ 18.941 | \$ 19.130 | \$ 19.321 | \$ 19.515 | \$ 19.710 | \$ 19.907 | \$ 20.106 | \$ 20.307 | \$ 20.510 | \$ 20.715 | \$ 20.922 | \$ 21.131 | \$ 21.343 | \$ 21.556 | \$ 21.772 | \$ 21.990 | \$ 22.209 | \$ 22.432 |
| Grade 5 | Captain/Paramedic | Annual | \$ 41,039.02 | \$ 41,449.41 | \$ 41,863.90 | \$ 42,282.54 | \$ 42,705.36 | \$ 43,132.42 | \$ 43,563.74 | \$ 43,999.38 | \$ 44,439.37 | \$ 44,883.77 | \$ 45,332.60 | \$ 45,785.93 | \$ 46,243.79 | \$ 46,706.23 | \$ 47,173.29 | \$ 47,645.02 | \$ 48,121.47 | \$ 48,602.69 | \$ 49,088.72 | \$ 49,579.60 |
| | | Monthly | \$ 3,419.92 | \$ 3,454.12 | \$ 3,488.66 | \$ 3,523.54 | \$ 3,558.78 | \$ 3,594.37 | \$ 3,630.31 | \$ 3,666.61 | \$ 3,703.28 | \$ 3,740.31 | \$ 3,777.72 | \$ 3,815.49 | \$ 3,853.65 | \$ 3,892.19 | \$ 3,931.11 | \$ 3,970.42 | \$ 4,010.12 | \$ 4,050.22 | \$ 4,090.73 | \$ 4,131.63 |
| | | Bi-weekly | \$ 1,578.42 | \$ 1,594.21 | \$ 1,610.15 | \$ 1,626.25 | \$ 1,642.51 | \$ 1,658.94 | \$ 1,675.53 | \$ 1,692.28 | \$ 1,709.21 | \$ 1,726.30 | \$ 1,743.56 | \$ 1,761.00 | \$ 1,778.61 | \$ 1,796.39 | \$ 1,814.36 | \$ 1,832.50 | \$ 1,850.83 | \$ 1,869.33 | \$ 1,888.03 | \$ 1,906.91 |
| | | Hourly | \$ 13.616 | \$ 13.752 | \$ 13.890 | \$ 14.029 | \$ 14.169 | \$ 14.311 | \$ 14.454 | \$ 14.598 | \$ 14.744 | \$ 14.892 | \$ 15.041 | \$ 15.191 | \$ 15.343 | \$ 15.496 | \$ 15.651 | \$ 15.808 | \$ 15.966 | \$ 16.126 | \$ 16.287 | \$ 16.450 |
| | | Overtime | \$ 20.424 | \$ 20.628 | \$ 20.835 | \$ 21.043 | \$ 21.253 | \$ 21.466 | \$ 21.681 | \$ 21.898 | \$ 22.116 | \$ 22.338 | \$ 22.561 | \$ 22.787 | \$ 23.014 | \$ 23.245 | \$ 23.477 | \$ 23.712 | \$ 23.949 | \$ 24.188 | \$ 24.430 | \$ 24.675 |
| Grade 6 | | Annual | \$ 45,142.92 | \$ 45,594.35 | \$ 46,050.29 | \$ 46,510.79 | \$ 46,975.90 | \$ 47,445.66 | \$ 47,920.12 | \$ 48,399.32 | \$ 48,883.31 | \$ 49,372.14 | \$ 49,865.87 | \$ 50,364.52 | \$ 50,868.17 | \$ 51,376.85 | \$ 51,890.62 | \$ 52,409.53 | \$ 52,933.62 | \$ 53,462.96 | \$ 53,997.59 | \$ 54,537.56 |
| | | Monthly | \$ 3,761.91 | \$ 3,799.53 | \$ 3,837.52 | \$ 3,875.90 | \$ 3,914.66 | \$ 3,953.80 | \$ 3,993.34 | \$ 4,033.28 | \$ 4,073.45 | \$ 4,113.75 | \$ 4,154.29 | \$ 4,195.07 | \$ 4,236.11 | \$ 4,277.41 | \$ 4,324.22 | \$ 4,371.64 | \$ 4,419.73 | \$ 4,468.52 | \$ 4,518.01 | \$ 4,568.21 |
| | | Bi-weekly | \$ 1,736.27 | \$ 1,753.63 | \$ 1,771.17 | \$ 1,788.88 | \$ 1,806.77 | \$ 1,824.83 | \$ 1,843.08 | \$ 1,861.51 | \$ 1,880.13 | \$ 1,898.93 | \$ 1,917.92 | \$ 1,937.10 | \$ 1,956.47 | \$ 1,976.03 | \$ 1,995.79 | \$ 2,015.75 | \$ 2,035.91 | \$ 2,056.27 | \$ 2,076.83 | \$ 2,097.60 |
| | | Hourly | \$ 14.978 | \$ 15.128 | \$ 15.279 | \$ 15.432 | \$ 15.586 | \$ 15.742 | \$ 15.899 | \$ 16.058 | \$ 16.219 | \$ 16.381 | \$ 16.545 | \$ 16.710 | \$ 16.877 | \$ 17.046 | \$ 17.217 | \$ 17.389 | \$ 17.563 | \$ 17.738 | \$ 17.916 | \$ 18.095 |
| | | Overtime | \$ 22.467 | \$ 22.691 | \$ 22.918 | \$ 23.147 | \$ 23.379 | \$ 23.613 | \$ 23.849 | \$ 24.087 | \$ 24.328 | \$ 24.571 | \$ 24.817 | \$ 25.065 | \$ 25.316 | \$ 25.569 | \$ 25.825 | \$ 26.083 | \$ 26.344 | \$ 26.607 | \$ 26.873 | \$ 27.142 |
| Grade 7 | | Annual | \$ 49,657.21 | \$ 50,153.78 | \$ 50,655.32 | \$ 51,161.87 | \$ 51,673.49 | \$ 52,190.23 | \$ 52,712.13 | \$ 53,239.25 | \$ 53,771.64 | \$ 54,309.36 | \$ 54,852.45 | \$ 55,400.98 | \$ 55,954.99 | \$ 56,514.54 | \$ 57,079.68 | \$ 57,650.48 | \$ 58,226.98 | \$ 58,809.25 | \$ 59,397.35 | \$ 59,991.32 |
| | | Monthly | \$ 4,138.10 | \$ 4,179.48 | \$ 4,221.28 | \$ 4,263.49 | \$ 4,306.12 | \$ 4,349.19 | \$ 4,392.68 | \$ 4,436.60 | \$ 4,480.97 | \$ 4,525.78 | \$ 4,571.04 | \$ 4,616.75 | \$ 4,662.92 | \$ 4,709.54 | \$ 4,756.64 | \$ 4,804.21 | \$ 4,852.25 | \$ 4,900.77 | \$ 4,949.78 | \$ 4,999.28 |
| | | Bi-weekly | \$ 1,909.89 | \$ 1,928.99 | \$ 1,948.28 | \$ 1,967.76 | \$ 1,987.44 | \$ 2,007.32 | \$ 2,027.39 | \$ 2,047.66 | \$ 2,068.14 | \$ 2,088.82 | \$ 2,109.71 | \$ 2,130.81 | \$ 2,152.11 | \$ 2,173.64 | \$ 2,195.37 | \$ 2,217.33 | \$ 2,239.50 | \$ 2,261.89 | \$ 2,284.51 | \$ 2,307.36 |
| | | Hourly | \$ 16.476 | \$ 16.640 | \$ 16.807 | \$ 16.975 | \$ 17.144 | \$ 17.316 | \$ 17.489 | \$ 17.664 | \$ 17.841 | \$ 18.019 | \$ 18.199 | \$ 18.381 | \$ 18.565 | \$ 18.751 | \$ 18.938 | \$ 19.128 | \$ 19.319 | \$ 19.512 | \$ 19.707 | \$ 19.904 |
| | | Overtime | \$ 24.713 | \$ 24.960 | \$ 25.210 | \$ 25.462 | \$ 25.717 | \$ 25.974 | \$ 26.234 | \$ 26.496 | \$ 26.761 | \$ 27.029 | \$ 27.299 | \$ 27.572 | \$ 27.848 | \$ 28.126 | \$ 28.407 | \$ 28.691 | \$ 28.978 | \$ 29.268 | \$ 29.561 | \$ 29.856 |
| Grade 8 | | Annual | \$ 54,622.93 | \$ 55,169.16 | \$ 55,720.85 | \$ 56,278.06 | \$ 56,840.84 | \$ 57,409.25 | \$ 57,983.34 | \$ 58,563.17 | \$ 59,148.81 | \$ 59,740.29 | \$ 60,337.70 | \$ 60,941.07 | \$ 61,550.48 | \$ 62,165.99 | \$ 62,787.65 | \$ 63,415.53 | \$ 64,049.68 | \$ 64,690.18 | \$ 65,337.08 | \$ 65,990.45 |
| | | Monthly | \$ 4,551.91 | \$ 4,597.43 | \$ 4,643.40 | \$ 4,689.84 | \$ 4,736.74 | \$ 4,784.10 | \$ 4,831.95 | \$ 4,880.26 | \$ 4,929.07 | \$ 4,978.36 | \$ 5,028.14 | \$ 5,078.42 | \$ 5,129.21 | \$ 5,180.50 | \$ 5,232.30 | \$ 5,284.63 | \$ 5,337.47 | \$ 5,390.85 | \$ 5,444.76 | \$ 5,499.20 |
| | | Bi-weekly | \$ 2,100.88 | \$ 2,121.89 | \$ 2,143.11 | \$ 2,164.54 | \$ 2,186.19 | \$ 2,208.05 | \$ 2,230.13 | \$ 2,252.43 | \$ 2,274.95 | \$ 2,297.70 | \$ 2,320.68 | \$ 2,343.89 | \$ 2,367.33 | \$ 2,391.00 | \$ 2,414.91 | \$ 2,439.06 | \$ 2,463.45 | \$ 2,488.08 | \$ 2,512.96 | \$ 2,538.09 |
| | | Hourly | \$ 18.123 | \$ 18.304 | \$ 18.487 | \$ 18.672 | \$ 18.859 | \$ 19.048 | \$ 19.238 | \$ 19.430 | \$ 19.625 | \$ 19.821 | \$ 20.019 | \$ 20.219 | \$ 20.422 | \$ 20.626 | \$ 20.832 | \$ 21.040 | \$ 21.251 | \$ 21.463 | \$ 21.678 | \$ 21.895 |
| | | Overtime | \$ 27.185 | \$ 27.456 | \$ 27.731 | \$ 28.008 | \$ 28.288 | \$ 28.571 | \$ 28.857 | \$ 29.146 | \$ | | | | | | | | | | | |

Capital Improvement Program 2016-2021+ Recap

| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
|----------------|-----------------------------------|----------|----------|----------|---------|---------|-------|----------|
| 01-PDA-001-16 | Police K-9 | \$8,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,000 |
| 01-PDA-001-18 | Police K-9 | \$0 | \$0 | \$8,000 | \$0 | \$0 | \$0 | \$8,000 |
| 01-FDE-005-14 | Thermal Imaging Camera | \$9,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,500 |
| 01-FDE-001-15 | Outdoor Warning Sirens | \$18,000 | \$18,000 | \$0 | \$0 | \$0 | \$0 | \$36,000 |
| 01-FDE-002-16 | Cardiac Monitor | \$19,000 | \$19,000 | \$19,000 | \$0 | \$0 | \$0 | \$57,000 |
| 01-FDE-003-16 | Air Spade Trench Tool | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,000 |
| 01-FDE-004-16 | Station Personal Lockers | \$7,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,000 |
| 01-FDE-005-16 | Hazardous Material Identification | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| 01-FDE-006-16 | Storage Addition | \$10,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 |
| 01-FDE-007-16 | HVAC Replacement (Station 1) | \$24,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$24,000 |
| 01-FDE-008-16 | Refresh Interior of Station | \$12,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,000 |
| 01-FDE-009-16 | Bay Wall Ventilation Fans | \$4,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,000 |
| 01-FDE-010-16 | Insulation of Exterior Wall | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,000 |
| 01-FDE-011-16 | Life Safety Rope | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| 01-FDE-012-16 | Fire Hose- - Attack and Supply | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$0 | \$12,500 |
| 01-FDE-013-16 | Traffic Control Lights | \$28,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$28,000 |
| 01-FDE-001-17 | Wildland Fire Gear | \$0 | \$11,250 | \$0 | \$0 | \$0 | \$0 | \$11,250 |
| 01-FDE-002-17 | Fire Safety Trailer | \$0 | \$60,000 | \$0 | \$0 | \$0 | \$0 | \$60,000 |
| 01-FDE-003-17 | Mobile Radios | \$0 | \$11,000 | \$11,000 | \$0 | \$0 | \$0 | \$22,000 |

| Capital Improvement Program 2016-2021+ Recap | | | | | | | | |
|--|--|----------|----------|----------|---------|---------|-------|----------|
| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
| 01-FDE-004-17 | Portable Radios | \$0 | \$21,000 | \$21,000 | \$0 | \$0 | \$0 | \$42,000 |
| 01-FDE-005-17 | Roof Improvements | \$0 | \$20,000 | \$14,000 | \$0 | \$0 | \$0 | \$34,000 |
| 01-FDE-006-17 | Silo Rescue Panels | \$0 | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$3,000 |
| 01-OCK-001-15 | Incode Business License Software | \$10,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 |
| 01-CAO-002-14 | Insulated File Cabinets | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$0 | \$12,500 |
| 01-CAO-001-15 | Incode Personnel Management Suite | \$32,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$32,000 |
| 01-CCC-002-16 | Half-Ton Pickup | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| 01-CBN-003-16 | New Flooring Mills Center | \$12,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,000 |
| 01-CBN-004-16 | New Acoustic Ceiling Tile Mills Center | \$9,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,000 |
| 01-CBN-005-16 | New Lighting System Mills Center | \$8,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,000 |
| 01-FMS-002-14 | 60" Mower | \$9,500 | \$9,500 | \$9,500 | \$9,500 | \$9,500 | \$0 | \$47,500 |
| 01-FMS-002-17 | Half-Ton Pickup | \$20,000 | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$40,000 |
| 01-SWC-004-14 | Assessment and Restoration of Detention Facilities | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$0 | \$20,000 |
| 01-SWC-001-16 | Frank Street Drainage-way and Detention | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| 01-SWC-002-16 | Brook Street and Indian Creek | \$15,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,000 |
| 01-SWC-003-16 | South Highway 5 and Manors Drive Detention | \$15,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,000 |
| 01-SWC-004-16 | Wood Street and South Street | \$10,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 |
| 01-SWC-005-16 | East Street | \$5,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,000 |
| 01-SWC-001-17 | Beck Lane Detention | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$25,000 |

Capital Improvement Program 2016-2021+ Recap

| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
|---------------------------|--|------------------|------------------|------------------|-----------------|-----------------|------------|------------------|
| 01-SWC-002-17 | Beck and Kansas Detention | \$0 | \$10,000 | \$0 | \$0 | \$0 | \$0 | \$10,000 |
| 01-SWC-003-17 | Tuscumbia Street and Cherry Street | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$0 | \$5,000 |
| 01-SWC-001-18 | Quail Valley Circle | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$15,000 |
| 01-SWC-002-18 | Brook Street and Northgate | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$5,000 |
| 01-SWC-003-18 | Waterman Drive and Windsor Drive | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$5,000 |
| 01-SWC-004-18 | Main Street | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 | \$10,000 |
| 01-SWC-005-18 | Highway 64 and South King | \$0 | \$0 | \$45,000 | \$0 | \$0 | \$0 | \$45,000 |
| 01-SWC-001-19 | Montrose Stormwater | \$0 | \$0 | \$0 | \$30,000 | \$0 | \$0 | \$30,000 |
| 01-SWC-002-19 | Springfield to Jackson | \$0 | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$25,000 |
| 01-SWC-001-20 | Washington and North Park Manor | \$0 | \$0 | \$0 | \$0 | \$50,000 | \$0 | \$50,000 |
| General Fund Total | | \$371,000 | \$242,750 | \$172,500 | \$74,500 | \$64,500 | \$0 | \$925,250 |
| 08-STR-002-15 | West Fremont- Asphalt Overlay | \$225,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$225,000 |
| 08-STR-001-16 | Cowan Drive Mill and Overlay | \$175,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$175,000 |
| 08-STR-002-16 | Millcreek Road Improvements | \$175,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$175,000 |
| 08-STR-003-16 | Harwood Ave Asphalt Improvements | \$75,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$75,000 |
| 08-STR-004-16 | Residential Street Overlay and Surface Treatment | \$80,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$80,000 |
| 08-STR-005-16 | Three-quarter Ton 4x4 Pickup | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| 08-STR-006-16 | Three-quarter Ton Pickup (x2) | \$40,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$40,000 |
| 08-STR-008-16 | Truck Mounted Striping Machine | \$35,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$35,000 |

Capital Improvement Program 2016-2021+ Recap

| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
|----------------|--|------|-----------|-----------|-----------|------|-------|-----------|
| 08-STR-001-17 | Fourth St Asphalt Overlay | \$0 | \$175,000 | \$0 | \$0 | \$0 | \$0 | \$175,000 |
| 08-STR-002-17 | East Bland Road Mill and Overlay | \$0 | \$55,000 | \$0 | \$0 | \$0 | \$0 | \$55,000 |
| 08-STR-004-17 | Residential Street Overlay and Surface Treatment | \$0 | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$150,000 |
| 08-STR-005-17 | Ivey Lane Asphalt Overlay | \$0 | \$80,000 | \$0 | \$0 | \$0 | \$0 | \$80,000 |
| 08-STR-006-17 | Three-quarter Ton 4x4 Pickup (x2) | \$0 | \$50,000 | \$0 | \$0 | \$0 | \$0 | \$50,000 |
| 08-STR-008-17 | Tandem Axle Dump Truck | \$0 | \$135,000 | \$0 | \$0 | \$0 | \$0 | \$135,000 |
| 08-STR-003-17 | Copeland Drive Asphalt Overlay | \$0 | \$0 | \$180,000 | \$0 | \$0 | \$0 | \$180,000 |
| 08-STR-003-18 | Springfield Road Mill and Overlay | \$0 | \$0 | \$80,000 | \$0 | \$0 | \$0 | \$80,000 |
| 08-STR-004-18 | Van Buren Avenue Mill and Overlay | \$0 | \$0 | \$52,000 | \$0 | \$0 | \$0 | \$52,000 |
| 08-STR-005-18 | Residential Street Improvements | \$0 | \$0 | \$150,000 | \$0 | \$0 | \$0 | \$150,000 |
| 08-STR-006-18 | Tower Road Asphalt Overlay | \$0 | \$0 | \$65,000 | \$0 | \$0 | \$0 | \$65,000 |
| 08-STR-007-18 | Asphalt Hot Box | \$0 | \$0 | \$30,000 | \$0 | \$0 | \$0 | \$30,000 |
| 08-STR-008-18 | Backhoe | \$0 | \$0 | \$75,000 | \$0 | \$0 | \$0 | \$75,000 |
| 08-STR-001-18 | Evergreen Parkway Asphalt Overlay | \$0 | \$0 | \$0 | \$300,000 | \$0 | \$0 | \$300,000 |
| 08-STR-002-19 | Ostrich Drive Improvements | \$0 | \$0 | \$0 | \$475,000 | \$0 | \$0 | \$475,000 |
| 08-STR-003-19 | Hoover Avenue | \$0 | \$0 | \$0 | \$32,500 | \$0 | \$0 | \$32,500 |
| 08-STR-004-19 | West Bland Road | \$0 | \$0 | \$0 | \$30,500 | \$0 | \$0 | \$30,500 |
| 08-STR-005-19 | Bethel Road | \$0 | \$0 | \$0 | \$43,500 | \$0 | \$0 | \$43,500 |
| 08-STR-006-19 | Residential Street Improvements | \$0 | \$0 | \$0 | \$150,000 | \$0 | \$0 | \$150,000 |

| Capital Improvement Program 2016-2021+ Recap | | | | | | | | |
|--|---------------------------------|------|------|------|-----------|-----------|-----------|-----------|
| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
| 08-STR-007-19 | Snow Plow Attachment | \$0 | \$0 | \$0 | \$7,500 | \$0 | \$0 | \$7,500 |
| 08-STR-008-19 | Drop Hammer Attachment | \$0 | \$0 | \$0 | \$5,500 | \$0 | \$0 | \$5,500 |
| 08-STR-009-19 | Road Grader | \$0 | \$0 | \$0 | \$180,000 | \$0 | \$0 | \$180,000 |
| 08-STR-001-20 | Madison Avenue | \$0 | \$0 | \$0 | \$0 | \$240,000 | \$0 | \$240,000 |
| 08-STR-002-20 | Utah Street | \$0 | \$0 | \$0 | \$0 | \$68,000 | \$0 | \$68,000 |
| 08-STR-003-20 | Kansas Ave Improvements | \$0 | \$0 | \$0 | \$0 | \$285,000 | \$0 | \$285,000 |
| 08-STR-004-20 | New Buffalo Road Improvements | \$0 | \$0 | \$0 | \$0 | \$150,000 | \$0 | \$150,000 |
| 08-STR-005-20 | One-half Ton 4x4 Pickup | \$0 | \$0 | \$0 | \$0 | \$20,000 | \$0 | \$20,000 |
| 08-STR-008-20 | Roller Compactor | \$0 | \$0 | \$0 | \$0 | \$40,000 | \$0 | \$40,000 |
| 08-STR-009-20 | Semi Tractor | \$0 | \$0 | \$0 | \$0 | \$120,000 | \$0 | \$120,000 |
| 08-STR-010-20 | Excavator | \$0 | \$0 | \$0 | \$0 | \$200,000 | \$0 | \$200,000 |
| 08-STR-011-20 | Skid Steer Loader | \$0 | \$0 | \$0 | \$0 | \$45,000 | \$0 | \$45,000 |
| 08-STR-012-20 | Walk Behind Striping Machine | \$0 | \$0 | \$0 | \$0 | \$3,000 | \$0 | \$3,000 |
| 08-STR-000-LT | Mountrose Street Improvements | \$0 | \$0 | \$0 | \$0 | \$0 | \$544,550 | \$544,550 |
| 08-STR-000-LT | East Freemont Asphalt Overlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$120,000 | \$120,000 |
| 08-STR-000-LT | Adams Avenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$110,000 | \$110,000 |
| 08-STR-000-LT | Second Street Surface Treatment | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 | \$25,000 |
| 08-STR-000-LT | Elm Street Surface Treatment | \$0 | \$0 | \$0 | \$0 | \$0 | \$450,000 | \$450,000 |
| 08-STR-000-LT | East Bland Surface Treatment | \$0 | \$0 | \$0 | \$0 | \$0 | \$21,000 | \$21,000 |

Capital Improvement Program 2016-2021+ Recap

| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
|--------------------------|---|-----------|-----------|-------------|-------------|-------------|-------------|-------------|
| 08-STR-000-LT | Kent Drive Surface Treatment | \$0 | \$0 | \$0 | \$0 | \$0 | \$19,700 | \$19,700 |
| 08-STR-000-LT | Deadra Drive Surface Treatment | \$0 | \$0 | \$0 | \$0 | \$0 | \$19,600 | \$19,600 |
| 08-STR-000-LT | Traffic Signal Tower and HWY 32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 08-STR-000-LT | Traffic Control Improvements HWY MM and Millcreek | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Street Fund Total | | \$830,000 | \$645,000 | \$632,000 | \$1,224,500 | \$1,171,000 | \$1,309,850 | \$5,812,350 |
| 22-PDA-001-14 | Bullet Proof Vest Replacement | \$4,000 | \$4,000 | \$4,000 | \$4,000 | \$4,000 | \$0 | \$20,000 |
| 22-PDA-002-14 | TASER Replacement | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$0 | \$27,500 |
| 22-PDA-003-15 | Patrol Cars | \$90,000 | \$90,000 | \$90,000 | \$90,000 | \$90,000 | \$0 | \$450,000 |
| 22-PDA-004-14 | Patrol Car Digital Cameras (Dash Cams) | \$19,500 | \$19,500 | \$0 | \$0 | \$0 | \$0 | \$39,000 |
| 22-ITS-005-16 | Mobile Data Terminals | \$25,000 | \$25,000 | \$18,000 | \$18,000 | \$18,000 | \$0 | \$104,000 |
| 22-ITS-006-16 | Mobile Broadband Modems | \$38,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$0 | \$50,000 |
| 22-PDA-001-17 | Dispatch Zetron Console | \$0 | \$53,232 | \$0 | \$0 | \$0 | \$0 | \$53,232 |
| 22-PDA-002-18 | Automatic License Plate Reader | \$0 | \$0 | \$22,000 | \$12,000 | \$0 | \$0 | \$34,000 |
| 22-FDE-003-15 | Fire Apparatus | \$450,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$450,000 |
| 22-FDE-003-14 | Fleet-Staff Vehicles | \$32,000 | \$32,000 | \$0 | \$0 | \$0 | \$0 | \$64,000 |
| 22-FDE-001-16 | Fire Station 3 | \$400,000 | \$200,000 | \$2,600,000 | \$0 | \$0 | \$0 | \$3,200,000 |
| 22-FDE-003-16 | Self Contained Breathing Apparatus | \$154,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$154,000 |
| 22-FDE-004-16 | Brush Truck Pump Replacement | \$4,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,000 |
| 22-FDE-000-16 | Training Tower | \$450,000 | \$15,000 | \$15,000 | \$10,000 | \$10,000 | \$0 | \$500,000 |

Capital Improvement Program 2016-2021+ Recap

| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
|----------------|--|-----------|-----------|-----------|-----------|-----------|-------|-----------|
| 22-FDE-001-17 | Bunker Gear | \$0 | \$55,800 | \$0 | \$0 | \$0 | \$0 | \$55,800 |
| 22-FDE-002-17 | Mobile Traffic Light Controllers | \$0 | \$18,000 | \$18,000 | \$18,000 | \$18,000 | \$0 | \$72,000 |
| 22-FDE-001-19 | Electric Hydraulic Rescue Tool | \$0 | \$0 | \$0 | \$60,000 | \$0 | \$0 | \$60,000 |
| 22-OCK-001-16 | City Hall LED Sign | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| 22-FMS-003-17 | Replace City Hall HVAC Units | | \$20,000 | \$20,000 | \$0 | \$0 | \$0 | \$40,000 |
| 22-CCC-006-14 | Replacement of HVAC Units | \$440,000 | \$0 | \$240,000 | \$0 | \$0 | \$0 | \$680,000 |
| 22-CCC-002-15 | Parking Lot Repair | \$43,000 | \$120,000 | \$100,000 | \$100,000 | \$0 | \$0 | \$363,000 |
| 22-CCC-001-16 | Repair Admin Office Roof | \$29,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,000 |
| 22-CCC-002-16 | Pool Heater | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| 22-CCC-003-16 | Pool Vacuum | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| 22-CCC-004-16 | Replace Foyer Carpet | \$13,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$13,000 |
| 22-CCC-005-16 | Exhibition Hall Chairs | \$4,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,000 |
| 22-CCC-006-16 | Forklift | \$45,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$45,000 |
| 22-CCC-007-16 | Office Sound System | \$30,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$30,000 |
| 22-CCC-008-16 | Kitchen Appliance Replacement | \$21,900 | \$0 | \$0 | \$0 | \$0 | \$0 | \$21,900 |
| 22-CCC-009-16 | Theater Sound System | \$30,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$30,000 |
| 22-CCC-001-20 | Add Dressing and Concession Areas to Ex Hall | \$0 | \$0 | \$0 | \$0 | \$750,000 | \$0 | \$750,000 |
| 22-CBN-007-15 | New HVAC Nelson Center | \$16,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$16,000 |
| 22-CBN-001-16 | Replace Nelson Center Roof | \$60,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,000 |

| Capital Improvement Program 2016-2021+ Recap | | | | | | | | |
|--|--|-------------|-------------|-------------|-----------|-------------|-------|-------------|
| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
| 22-CBN-006-16 | Show Arena at Fairgrounds | \$150,000 | \$100,000 | \$0 | \$0 | \$0 | \$0 | \$250,000 |
| 22-CBN-001-17 | Portable Bleachers | \$0 | \$9,000 | \$0 | \$0 | \$0 | \$0 | \$9,000 |
| 22-CBN-002-17 | Exterior Lighting | \$0 | \$4,000 | \$0 | \$0 | \$0 | \$0 | \$4,000 |
| 22-CBN-003-17 | Flooring Nelson Center | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| 22-CBN-004-17 | Campsites at Fairgrounds | \$0 | \$52,000 | \$0 | \$0 | \$0 | \$0 | \$52,000 |
| 22-PKD-004-16 | Boswell Park Improvements | \$345,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$345,000 |
| 22-PKD-003-17 | Gasconade Park Improvements | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$0 | \$15,000 |
| 22-PKD-004-17 | Spiller Park Improvements | \$0 | \$65,000 | \$0 | \$0 | \$0 | \$0 | \$65,000 |
| 22-PKD-002-18 | Atchley Park Improvements | \$0 | \$0 | \$420,000 | \$0 | \$0 | \$0 | \$420,000 |
| 22-PKD-004-20 | Walking/Bicycle Trail | \$0 | \$0 | \$0 | \$0 | \$1,000,000 | \$0 | \$1,000,000 |
| 22-ITS-002-17 | Wireless Hardware/Software Purchase | \$0 | \$72,000 | \$12,000 | \$12,000 | \$12,000 | \$0 | \$108,000 |
| Capital Improvement Total | | \$2,950,900 | \$1,003,032 | \$3,567,500 | \$332,500 | \$1,910,500 | \$0 | \$9,764,432 |
| 01-CDC-001-15 | Incode-Permits Software | \$30,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$30,000 |
| 01-CDC-002-15 | Comprehensive Plan | \$50,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$50,000 |
| 01-CDC-003-15 | Plat Storage | \$8,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,000 |
| Community Development Fund Total | | \$88,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$88,000 |
| 73-APT-001-16 | Airport Runway Edge Lighting and Precision Approach Indicators | \$405,000 | \$237,000 | \$0 | \$0 | \$0 | \$0 | \$642,000 |
| 73-APT-001-19 | Mill and Overlay Runway | \$0 | \$0 | \$0 | \$0 | \$1,900,000 | \$0 | \$1,900,000 |
| Airport Fund Total | | \$405,000 | \$237,000 | \$0 | \$0 | \$1,900,000 | \$0 | \$2,542,000 |

| Capital Improvement Program 2016-2021+ Recap | | | | | | | | |
|--|--|-----------|-------------|-------------|-----------|----------|-------|--------------|
| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
| 79-PKD-001-14 | Vehicle and Motor Equipment | \$32,500 | \$40,000 | \$45,500 | \$35,000 | \$0 | \$0 | \$153,000 |
| 79-PKD-003-14 | Playground Fall Protection | \$5,000 | \$0 | \$5,000 | \$0 | \$5,000 | \$0 | \$15,000 |
| 79-PKD-010-14 | WT Vernon Park-Improvements | \$0 | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$100,000 |
| 79-PKD-012-14 | Boswell Aquatic Center Improvements | \$0 | \$0 | \$7,500 | \$250,000 | \$0 | \$0 | \$257,500 |
| 79-PKD-002-15 | Harke Park Improvements | \$0 | \$0 | | \$172,500 | \$0 | \$0 | \$172,500 |
| 79-PKD-000-16 | Infield Surface Materials | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | \$25,000 |
| 79-PKD-003-16 | Sprinkler System-Atchley Park Fields | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| 79-PKD-003-17 | Park Office | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$0 | \$100,000 |
| 79-PKD-000-17 | Reseal Walking Trail | \$0 | \$12,000 | \$0 | \$0 | \$14,000 | \$0 | \$26,000 |
| 79-PKD-003-19 | Land For Skate Park and Soccer Complex | \$0 | \$0 | \$0 | \$250,000 | \$0 | \$0 | \$250,000 |
| 79-PKD-003-19 | Winfrey Property | \$0 | \$0 | \$0 | \$200,000 | \$0 | \$0 | \$200,000 |
| Park Fund Total | | \$62,500 | \$157,000 | \$163,000 | \$912,500 | \$24,000 | \$0 | \$1,319,000 |
| 80-ELF-001-14 | Substation Improvements #2 | \$110,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$110,000 |
| 80-ELF-003-14 | Automated Metering Infrastructure | \$700,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$700,000 |
| 80-ELF-004-15 | Distribution Pole Replacements | \$43,000 | \$45,000 | \$47,000 | \$49,000 | \$0 | \$0 | \$184,000 |
| 80-ELF-007-14 | Design, and Construct 161 Kv High Voltage Line | \$0 | \$6,500,000 | \$9,500,000 | \$0 | \$0 | \$0 | \$16,000,000 |
| 80-ELF-008-14 | Line Reconductor/Extensions | \$20,000 | \$20,000 | \$20,000 | \$0 | \$0 | \$0 | \$60,000 |
| 80-ELF-009-14 | Overhead to Underground Primary Line Projects | \$0 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$0 | \$200,000 |
| 80-ELF-012-14 | Switching | \$7,500 | \$7,500 | \$7,500 | \$0 | \$0 | \$0 | \$22,500 |

Capital Improvement Program 2016-2021+ Recap

| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
|----------------------------|--|-------------|-------------|-------------|-----------|-----------|-------|--------------|
| 80-ELF-013-14 | Replace Transformer Platforms with Cluster Mounts | \$15,000 | \$15,000 | \$0 | \$0 | \$0 | \$0 | \$30,000 |
| 80-ELF-015-14 | Service Bucket Truck | \$120,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$120,000 |
| 80-ELF-003-15 | LED Street Light Conversion | \$35,000 | \$35,000 | \$35,000 | \$35,000 | \$35,000 | \$0 | \$175,000 |
| 80-ELF-005-15 | 69KV Transmission Pole Replacements | \$0 | \$52,000 | \$0 | \$0 | \$0 | \$0 | \$52,000 |
| 80-ELF-006-15 | Construction Truck Replacement | \$0 | \$195,000 | \$0 | \$0 | \$0 | \$0 | \$195,000 |
| 80-ELF-001-16 | East Fremont Tie Line | \$80,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$80,000 |
| 80-ELF-002-16 | Build Tie Line from Substation #7 to Industrial Park | \$200,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$200,000 |
| 80-ELF-001-17 | Surabachi Woodhill North 5 Tie Line | \$0 | \$75,000 | \$0 | \$0 | \$0 | \$0 | \$75,000 |
| 80-ELF-002-17 | Capacitors | \$0 | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| Electric Fund Total | | \$1,330,500 | \$7,014,500 | \$9,659,500 | \$134,000 | \$85,000 | \$0 | \$18,223,500 |
| 83-ITS-008-16 | Office Software Replacement | \$0 | \$58,000 | \$1,200 | \$1,200 | \$1,200 | \$0 | \$61,600 |
| 83-ITS-010-16 | Windows XP Migration | \$21,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$21,500 |
| 83-ITS-001-16 | Capital Hardware/Software Purchase | \$82,000 | \$143,000 | \$75,000 | \$70,000 | \$70,000 | \$0 | \$440,000 |
| Fiber Fund Total | | \$103,500 | \$201,000 | \$76,200 | \$71,200 | \$71,200 | \$0 | \$523,100 |
| 85-WWO-001-14 | Collection Improvements | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$0 | \$2,500,000 |
| 85-WWO-008-14 | Harwood & Mayfield Lift Station | \$8,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,000 |
| 85-WWO-002-15 | Oak and Catlin Sewer Extension | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$0 | \$15,000 |
| 85-WWO-003-15 | Marathon Lift Station | \$140,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$140,000 |
| 85-WWO-007-15 | Lift Station SCADA | \$20,000 | \$20,000 | \$20,000 | \$0 | \$0 | \$0 | \$60,000 |

Capital Improvement Program 2016-2021+ Recap

| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
|----------------|---|-------------|-----------|----------|------|-----------|-------|-------------|
| 85-WWO-008-15 | Combination Cleaning Machine | \$375,000 | \$0 | \$0 | \$0 | \$375,000 | \$0 | \$750,000 |
| 85-WWO-002-16 | Sewer Main Rehabilitation: Frank Street | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| 85-WWO-003-16 | Sewer Main Replacement: Spiller Park | \$6,200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,200 |
| 85-WWO-004-16 | Sewer Main Replacement: Easement Wood & Sarah | \$7,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,000 |
| 85-WWO-005-16 | Sewer Main Replacement: South King & West Madison | \$7,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,500 |
| 85-WWO-006-16 | Mechanical Bar Screen | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$150,000 |
| 85-WWO-007-16 | Pickup Truck | \$25,000 | | \$26,500 | \$0 | \$28,000 | \$0 | \$79,500 |
| 85-WWO-008-16 | Portable Trash Pump | \$3,500 | \$36,000 | \$0 | \$0 | \$3,500 | \$0 | \$43,000 |
| 85-WWO-009-16 | Confined Space Equipment | \$5,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,500 |
| 85-WWO-010-16 | Case Tractor | \$15,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,000 |
| 85-WWO-002-17 | Excavator | \$0 | \$225,000 | \$0 | \$0 | \$0 | \$0 | \$225,000 |
| 85-WWO-001-18 | Backhoe | \$0 | \$0 | \$90,000 | \$0 | \$0 | \$0 | \$90,000 |
| 85-WWO-002-18 | Easement Cleaning Machine | \$0 | \$0 | \$80,000 | \$0 | \$0 | \$0 | \$80,000 |
| 85-WWO-001-20 | Sewer Main Replacement: Iowa Street | \$0 | \$0 | \$0 | \$0 | \$16,000 | \$0 | \$16,000 |
| 85-WWO-003-20 | Sewer Main Replacement: Crisp St. | \$0 | \$0 | \$0 | \$0 | \$16,000 | \$0 | \$16,000 |
| 85-WWO-004-20 | Sewer Main Replacement: Texas | \$0 | \$0 | \$0 | \$0 | \$26,000 | \$0 | \$26,000 |
| 85-WWO-002-20 | Sewer Main Replacement: Ohio St. | \$0 | \$0 | \$0 | \$0 | \$38,000 | \$0 | \$38,000 |
| 85-WWT-001-14 | Wastewater Treatment Plant Improvement (Phase 2) | \$5,000,000 | \$50,000 | \$0 | \$0 | \$0 | \$0 | \$5,050,000 |

Capital Improvement Program 2016-2021+ Recap

| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
|------------------------------|--|-------------|-----------|-----------|-----------|-------------|-------|-------------|
| 85-WWT-004-15 | Samplers | \$4,000 | \$4,000 | \$0 | \$0 | \$0 | \$0 | \$8,000 |
| 85-WWT-001-16 | Oxidation Ditch Rehabilitation (North and South) | \$60,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,000 |
| 85-WWT-002-16 | Biosolids Application Truck | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$150,000 |
| 85-WWT-003-16 | Lab/Portable LBOD Meter | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| 85-WWT-001-17 | Wastewater Treatment Plant Driveway Overlay | \$0 | \$35,000 | \$0 | \$0 | \$0 | \$0 | \$35,000 |
| Wastewater Fund Total | | \$6,498,700 | \$885,000 | \$716,500 | \$500,000 | \$1,002,500 | \$0 | \$9,602,700 |
| 87-WTR-003-14 | Automated Metering Infrastructure | \$600,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$600,000 |
| 87-WTR-011-14 | Pickup Truck | \$0 | \$0 | \$26,500 | \$0 | \$28,000 | \$0 | \$54,500 |
| 87-WTR-004-15 | SCADA Communication Improvements | \$35,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$35,000 |
| 87-WTR-006-15 | Tower Modifications | \$50,000 | \$50,000 | \$0 | \$0 | \$0 | \$0 | \$100,000 |
| 87-WTR-001-16 | East Fremont Water Line | \$65,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$65,000 |
| 87-WTR-002-16 | Chlorine Leak Monitor | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| 87-WTR-003-16 | Lebanon Housing Authority Water Line | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| 87-WTR-004-16 | Sunrise Drive Water | \$10,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 |
| 87-WTR-006-16 | Backhoe | \$90,000 | \$0 | \$0 | \$90,000 | \$0 | \$0 | \$180,000 |
| 87-WTR-007-16 | Administrative Vehicle | \$22,000 | \$22,000 | \$0 | \$0 | \$0 | \$0 | \$44,000 |
| 87-WTR-001-17 | Rosenthal Woodhill North 5 Water Tie In | \$0 | \$105,000 | \$0 | \$0 | \$0 | \$0 | \$105,000 |
| 87-WTR-002-17 | Park Manor Water Line | \$0 | \$45,000 | \$0 | \$0 | \$0 | \$0 | \$45,000 |
| 87-WTR-003-17 | Spiller Tower Renovation | \$0 | \$350,000 | \$0 | \$0 | \$0 | \$0 | \$350,000 |

| Capital Improvement Program 2016-2021+ Recap | | | | | | | | |
|--|--|--------------|--------------|--------------|-------------|-------------|-------------|--------------|
| Project Number | Project Name | 2016 | 2017 | 2018 | 2019 | 2020 | 2021+ | Total |
| 87-WTR-004-17 | Skid Steer | \$0 | \$75,000 | \$0 | \$0 | \$0 | \$0 | \$75,000 |
| 87-WTR-001-18 | Nathaniel and Steele Water Tie Line | \$0 | \$0 | \$50,000 | \$0 | \$0 | \$0 | \$50,000 |
| 87-WTR-002-18 | New Well & Water Tower | \$0 | \$0 | \$3,000,000 | \$0 | \$0 | \$0 | \$3,000,000 |
| 87-WTR-004-18 | Service Truck | \$0 | \$0 | \$60,000 | \$0 | \$0 | \$0 | \$60,000 |
| 87-WTR-001-19 | Ostrich Water Line Extension | \$0 | \$0 | \$0 | \$100,000 | \$0 | \$0 | \$100,000 |
| 87-WTR-001-20 | Ohio and Utah Water Line | \$0 | \$0 | \$0 | \$0 | \$7,500 | \$0 | \$7,500 |
| 87-WTR-002-20 | Iowa Street Water Line | \$0 | \$0 | \$0 | \$0 | \$8,000 | \$0 | \$8,000 |
| 87-WTR-003-20 | Crisp Road Water | \$0 | \$0 | \$0 | \$0 | \$13,000 | \$0 | \$13,000 |
| 87-WTR-004-20 | Texas Ave. Water Line | \$0 | \$0 | \$0 | \$0 | \$30,000 | \$0 | \$30,000 |
| 87-WTR-005-20 | Kansas Ave. Water Line | \$0 | \$0 | \$0 | \$0 | \$35,000 | \$0 | \$35,000 |
| 87-WTR-006-20 | Glencastle Tower Renovation | \$0 | \$0 | \$0 | \$0 | \$450,000 | \$0 | \$450,000 |
| Water Fund Total | | \$922,000 | \$647,000 | \$3,136,500 | \$190,000 | \$571,500 | \$0 | \$5,467,000 |
| 99-MLT-001-16 | Directional Drill Equipment | \$230,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$230,000 |
| 99-ITS-003-16 | GASB 34 Asset and Work Management Software | \$18,000 | \$18,000 | \$18,000 | \$18,000 | \$18,000 | \$0 | \$90,000 |
| 99-MLT-004-16 | Collaboration/Intranet Software | \$53,000 | \$2,800 | \$2,800 | \$2,800 | \$2,800 | \$0 | \$64,200 |
| 99-MLT-007-16 | Fuel Management System | \$58,000 | \$3,200 | \$3,200 | \$3,200 | \$3,200 | \$0 | \$70,800 |
| 99-MLT-009-16 | Security and Access Control | \$87,730 | \$74,085 | \$22,120 | \$22,120 | \$22,120 | \$0 | \$228,175 |
| Multi-Fund Purchase Total | | \$446,730 | \$98,085 | \$46,120 | \$46,120 | \$46,120 | \$0 | \$683,175 |
| All Capital Improvements | | \$14,008,830 | \$11,130,367 | \$18,169,820 | \$3,485,320 | \$6,846,320 | \$1,309,850 | \$54,950,507 |

Glossary of Frequently Used Terms

A

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Appropriation – A legal authorization granted by the City Council which permits the City to incur obligations and make expenditures of resources.

Assessed Valuation – The valuation set upon real estate and certain personal property by Assessor as a basis for levying property taxes.

B

Bond – A written promise to pay a sum of money on a specific date(s) at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

Budget - An estimate of revenues and expenditures anticipated during a fiscal year and a summary of anticipate use of those revenues and expenditures.

Budget Calendar - The schedule of key dates which the City follows in the preparation of adopting the annual budget.

Budget Document – The compilation of the individual departmental spending plans for the various funds, along with supporting schedules, tables and graphs which, in total, comprises the annual revenue and expenditure plan.

Budgetary Control – The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

C

Capital Assets: An asset with a life anticipated life of greater than three years that is of major importance and/or cost.

Capital Budget: The City's systematic plan for addressing new construction, major maintenance greater than \$1,000 in a given fiscal year. Additional expenses can include the purchase and improvement of land and the acquisition of new buildings and facilities, or acquisition of longer lived, yet depreciable assets.

Capital Improvements Project: Is a project that may include the construction of new facilities, renovation of existing structures or facilities to extend useful life, and major repair of infrastructure such as streets or utility lines that is of a comprehensive and non-routine nature.

Capital Improvement Plan: A presentation of the City's long and short-term projected capital improvement needs. The planning document is used by staff and the governing body to guide the discussion of current and intermediate term capital requirements.

City Council – The Mayor and eight council members that collectively act as the legislative and policy making body of the City.

C.O.P. Bonds – Certificate of Participation Bonds. This is a type of lease purchase bond funding for major capital projects. The city leases these capital projects for the life of the bonds with ownership passing to the City upon final payment. The funds to make the payments are subject to annual appropriations by the City. Normally, this type of lease purchase bond issue is for projects that are considered "necessary facilities" so the City is unlikely to walk away from the project.

D

Debt Service – The annual payment of principal and interest on the City's bond indebtedness.

Department – An individual section within the City government having a specialized function or activity and a separate spending plan.

E

Encumbrances – Obligations in the form of requisitions, purchase orders, and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid the encumbrance is eliminated, and an actual expense is recorded.

Enterprise Fund: A fund in which operations are expected to function in a manner similar to a private business enterprise. The costs of operating are expected to be financed on a continuing basis through user charges (rates) rather than through taxes.

Expenditures/Expense – Decreases in net financial resources that include current operating expenses which require the current or future use of net current assets, debt services, and capital outlays.

F

Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of governmental budgets and their funding.

Fiscal Year – A 12- month period to which the annual budget applies. The City of Lebanon has specified July 1 to June 30 as its fiscal year.

Fixed Asset – Assets of long-term nature that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fee – An ongoing fee charged to a franchisee (utility company) for operating and providing service within the City of Lebanon. The fee is based on a percentage of gross receipts, and utility

companies often pass these fees along to their customers in the form of a gross receipts tax which is collected by the utility company and paid to the City on a monthly or quarterly basis.

Full Time Equivalents (FTEs) – Employee positions, which are authorized in the adopted budget, to be filled during the year. One FTE is equivalent to a 40-hour per week position.

Fund – An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

Fund Balance – The excess of a fund’s current assets over its current liabilities. A negative fund balance is often referred to as a deficit.

G

General Fund – A fund set up to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues. All transactions not accounted for in some other fund are accounted for in this fund.

Generally Accepted Accounting Principles (GAAP) – conventions, rules, and procedures that define accepted accounting practice, including broad guidelines as well as detailed procedures.

Grant – A contribution by a governmental or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

Governmental funds - Funds through which most governmental functions are financed.

I

Internal Service Fund – Funds set up to account for goods and services provided by designated departments on a (cost reimbursement) fee basis to other governmental units.

Infrastructure: The facilities, systems and equipment, needed for the efficient continual operations of a city. Examples of these assets include roads, sidewalks, curbs and gutters, public parking lots, utility lines, traffic signal and street lighting.

L

LAGERS – The Missouri Local Government Employees Retirement System, a State pension plan to which the City as a whole, participated for the benefit of its employees.

Liquid Asset – cash or easily convertible into cash. Some examples are money market shares, U.S. Treasury bills, and bank deposits.

M

Mission – A broad statement of the goals, in terms of meeting public service needs, that a department or organization is formed to meet.

Modified Accrual Accounting – A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability when a purchase is authorized while revenues are not recorded until they are received.

O

Operating Annual Expenditures: Items required for the operation of the City departments in the provision of City services. Small tools and equipment less than or equal to \$1,000, the purchase of lower value Capital Assets and minor maintenance to existing buildings and facilities.

Operating Budget: The financial plan adopted for a single fiscal year. The “proposed budget” designates the financial plan initially developed by departments and presented by the City Administrator to the Council for approval. The “adopted budget” is the plan as modified and finally approved by the Council. The adopted budget is authorized by ordinance and thus establishes the legal spending limits for the fiscal year.

Organization Chart – A flowchart or picture representation of the employee positions within a department and the hierarchy related to those positions.

P

Projected Revenues – The amount of estimated revenues to be collected during the fiscal year.

Q

Quasi Funds – Also known as special funds

R

Resources – Total dollars available for appropriation including estimated revenues, transfers, and beginning fund balance.

Revenues – Amounts the City receives and/or earns as income including, but not limited, such items as taxes, user fees, licenses, permits, rents, grants, fines, and interest earnings.

S

Special Revenue Funds – Funds set up to account for revenues from specific taxes or other earmarked sources that (by law) are designated to finance particular activities of government.

T

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient of the fund.