

# Adopted Program Budget

Fiscal Year 2015



"Home-Grown South East Kansas Strong"  
by Brooks-Elizabeth Billings

## **ABOUT THE BUDGET COVERS**

The pictures on the front and back cover are footballs from an art exhibition presented by the Southeast Kansas Art Fest. Local and regional artists decorated 24 giant replica footballs. The footballs lined Broadway Street in Pittsburg's historic downtown district from June 20<sup>th</sup> through October 12<sup>th</sup>, 2014. The footballs represent Southeast Kansas which is known for its high school and university football programs.

The football on the front cover was designed by artist Brooks-Elizabeth Billings and was sponsored by the City of Pittsburg. The back cover is a collage of various other footballs.

The City of Pittsburg would like to thank the Southeast Kansas Art Fest, specifically event Chairperson Leslie Harris, the football artists and photographic artist Lori Smith.

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## **MISSION STATEMENT**

*The City of Pittsburg strives to provide exceptional services, facilities and activities with integrity, professionalism, excellent customer service and a commitment to economic vitality.*

## THE GOVERNING BODY OF THE CITY OF PITTSBURG



**Mayor Monica Murnan**

Elected in April of 2013  
Term Expires in April of 2017



**President of the Board Chuck Munsell**

Elected in April of 2013  
Term Expires in April of 2015



**Commissioner Michael Gray**

Elected in April of 2011  
Re-Elected in April of 2013  
Term Expires in April of 2017



**Commissioner John Kettermann**

Elected in April of 2011  
Term Expires in April of 2015



**Commissioner Patrick O'Bryan**

Appointed in January of 2007  
Re-Elected in April of 2009 and 2011  
Term Expires in April of 2015

## **EXECUTIVE TEAM**

**City Manager**

**Daron Hall**

**Assistant City Manager**

**Jay Byers**

**City Attorney**

**Henry Menghini**

**City Clerk**

**Tammy Nagel**

**Director of Finance**

**Jamie Clarkson**

**Director of Human Resources**

**Megan Fry**

**Director of Parks and Recreation**

**Kim Vogel**

**Director of Planning & Community Services**

**Troy Graham**

**Director of Public Utilities**

**John Bailey**

**Director of Public Works**

**Bill Beasley**

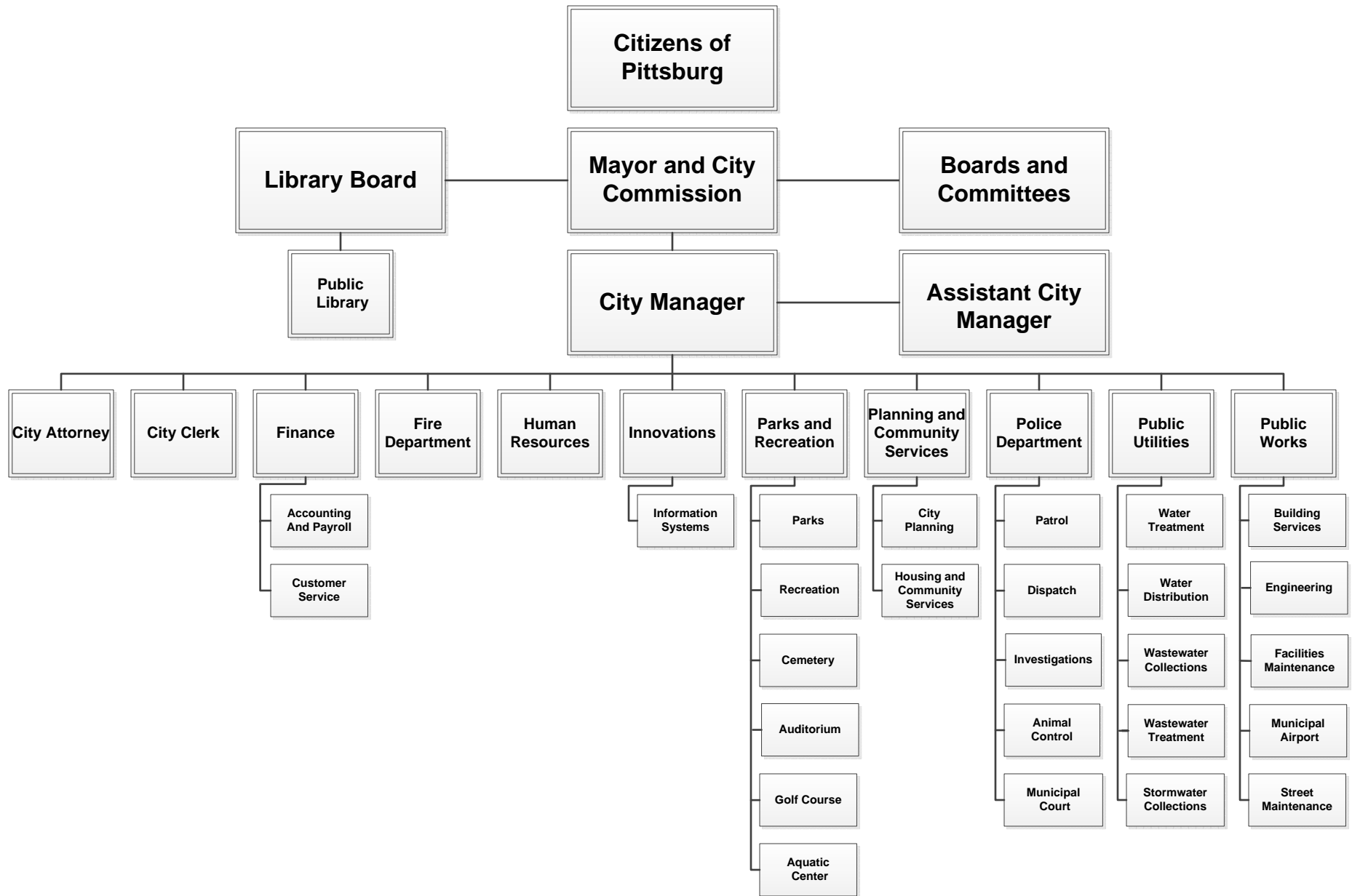
**Fire Chief**

**Michael Simons**

**Police Chief**

**Mendy Hulvey**

# ORGANIZATIONAL CHART





## History, Size and Location

The City of Pittsburg is located in Crawford County, which is in southeast Kansas. Pittsburg is in the Ozark highland region (a mix of prairie and forest) 5 miles west of the Missouri border and 40 miles north of the Oklahoma border.

In 1803, the southeast corner of Kansas was part of the Louisiana Purchase and belonged to the Cherokee Nation. In 1870, the Frisco Railroad and a handful of settlers obtained land from the Cherokee and established a settlement called "Hopefield." The settlement was established on the Old Texas Road which was an important wagon route and cattle trail from Ft. Leavenworth, Kansas to Ft. Gibson, Oklahoma. During the 1870's, the coal mining industry rapidly grew and the area saw an influx of Eastern European mineworkers.

The wagons could no longer keep up with the supplies required by the increased business of the smelters, so Franklin Playter, who was a local banker, successfully negotiated a railroad to haul the coal from the area to the smelters in Joplin. More than 90% of the coal mined in this region came from Pittsburg.

The mining camp grew along the railroad line being built through the area. George Hobson and Franklin Playter are credited with transforming the mining camp into a city. In 1876, Hopefield was renamed as Pittsburg after the coal regions of Pennsylvania and acquired its first post office. Pittsburg was founded as a city of the third class in 1876 and incorporated in 1879. Pittsburg grew quickly due to both coal mining and railroad industries.

Today, Pittsburg has a rich cultural heritage from Eastern European mine workers who settled here and relies heavily on education, health, and government related employment. However, there is also a diverse industrial and commercial base.

Pittsburg's population, according to the 2010 census, was 20,233 and was estimated to be 20,360 in 2013 (not including the university student population.) It is the largest community in Crawford County and in Southeast Kansas. The City's current incorporated area is approximately 12.91 square miles. As mentioned earlier, mining is a large part of Pittsburg's heritage and the city itself is located on ground that was once a productive coal field.

A predominate factor in the City of Pittsburg's history and current economics is Pittsburg State University (PSU). PSU has a student population of about 7400 with a 19:1 student to faculty ratio and is a member of the Kansas Board of Regents. It currently has an endowment of approximately \$73.9 million. PSU was founded in 1903 as the Auxiliary Manual Training Normal School, originally a branch of the State Normal School of Emporia (now Emporia State University). In 1913, it became a full-fledged four-year institution as Kansas State Teachers College of Pittsburg. In 1959 its name changed again to Kansas State College of Pittsburg. On April 21, 1977 it became Pittsburg State University.

PSU's main campus is located on 223 acres and is home of the \$30 million Kansas Technology Center. The Technology Center offers a state-of-the art technology program in the largest academic building in Kansas. PSU also operates a satellite campus in the Kansas City Metropolitan area.

According to *U.S. News and World Report*, PSU is ranked 87<sup>th</sup> among the Best Midwestern Universities-Masters category and the *Princeton Review* ranked PSU's Master's in Business Administration-Marketing and Accounting programs-as one of the top 15 in the Nation.

In 2013, PSU began constructing a \$33 million, 90,000 square foot Center for the Arts facility. The facility will be known as the Bicknell Family Center for the Arts in honor of the lead donor for the project. The facility replaces the loss of Carney Hall, which was the university's first performance venue. The completion date is scheduled for the fall of 2014.

The City partners with PSU on economic development and feasibility studies. The City has also partnered with PSU on the new Robert W. Plaster Event Center. The Event Center is a \$13 million, 154,000 square foot project. The City committed \$5.0 million to the center, paying \$1.5 million upfront and \$175,000 per year for the next twenty years. In exchange for its contribution, the City will be able to host conventions and other events at the facility.

PSU's connection with the community at large is readily visible. Gus the Gorilla is the school's mascot and you can see gorillas all over town in front of businesses and in front yards of residents. There's even a gorilla in front of City Hall.



Another important factor for the City of Pittsburg is that many private citizens are willing to invest in their community by donating to various projects. The above mentioned Event Center and Performing Arts center are just two of the examples.



Local foundations have donated to several parks projects, a new technology training center, and another is proposing to donate to a section of a new trail that addresses a safety issue and also connects the City's trail system.

Pittsburg's water source is derived from the groundwater of the Ozark Plateau Aquifer which extends under parts of Kansas, Missouri, and Oklahoma. Pittsburg's abundant water resource makes it an attractive location for industrial and commercial development. Some observers have estimated that by 2025 more than half of the world will be facing water-based vulnerability. A report issued in November 2009, suggests that by 2030, in some developing regions of the world, water demand will exceed supply by 50%. But here in Pittsburg, Kansas, water demands could be more than 20 million gallons per day (MGD) without an excessive dewatering of the aquifer.

### **Government and Organization of the City**

Pittsburg is a city of the first class and has operated under the Commission-Manager form of government since 1949. The City Commission consists of five members, a mayor and four commissioners all elected at large. All commission positions are unpaid. Elections are held every other year in odd-numbered years. Three commission positions are chosen at each election, the two highest vote recipients receive four-year terms and the third highest vote recipient receives a two-year term. The commissioners select a mayor each year from amongst themselves. The Commission meets the second and fourth Tuesday of each month. The City Manager is appointed by the Commissioners and in turn appoints his/her executive team.

### **Municipal Services**

The City of Pittsburg provides citizens a full range of public services including police and fire protection; parks, recreation, aquatic center, golf course, cultural development, and municipal auditorium; public library; housing, community development and planning; maintenance and construction of streets and highways; water, wastewater, storm water utilities; and the municipal airport.

### **Transportation Facilities**

Pittsburg's central location provides advantageous commercial transportation. US Highway 69 (north/south) and Ks Highway 126 (east/west) intersects in downtown Pittsburg. US Highway 69 Bypass (north/south) borders the west side of Pittsburg. Interstate Highway 44 (east/west) is a four lane highway located 25 miles south of Pittsburg.

Pittsburg is located approximately 29 miles north of Historic Route 66 and approximately 30 miles west of Interstate 49. These highways provide excellent access for transportation of goods.

Distance to Major Cities	
<u>City</u>	<u>Driving Distance (in Miles)</u>
Chicago	575
Dallas	370
Denver	672
Des Moines	316
Kansas City	120
Little Rock	301
Minneapolis	551
Oklahoma City	243
St. Louis	294
Topeka	165
Tulsa	150
Wichita	157

The City has a modern rail system which provides transportation of goods and accessibility to the Port of Catoosa, which is located in the Tulsa, Ok. area. The Port of Catoosa is the second farthest inland seaport in the U.S. and only 116 miles from Pittsburg.

Another significant mode of regional transportation is Atkinson Municipal Airport. Atkinson Municipal Airport is a publicly owned, public-use general aviation facility, which is operated by the City of Pittsburg. It is located on Atkinson Road 1 ¼ mile west of Highway 69. The National Plan of Integrated Airport Systems (NPIAS) has identified approximately 3400 existing and proposed airports that are significant to national air transportation. These airports are eligible to receive Federal grants to fund infrastructure development design standards and add capacity to congested airports. Atkinson Municipal Airport has been designated as one of these airports and receives Federal Aviation Administration (FAA) grants.

In addition to commercial transportation, several privately owned transportation options are available to the general public in Pittsburg. The mean travel time to work is 14.3 minutes.

# Pittsburg *Kansas*



## **Media**

Pittsburg is a media broadcast center for the Southeast Kansas area. In addition to the *Pittsburg Morning Sun* newspaper that is published six days a week, PSU publishes a weekly student newspaper, *Collegio*. There are two AM and five FM radio stations licensed to broadcast from the city. Pittsburg is a principal city of the Four State area television market. CBS and Fox network affiliates broadcast from just south of Pittsburg. Cox Communications provides three public access channels. The City uses one to broadcast the live City Commission meetings, local news, and community events; PSU uses one to broadcast college events, including some of their sporting events; and Unified School District (USD) #250 uses one to broadcast high school events including some of their games.

## **Educational Institutions**

There are several educational options for K-12 students. There are four public elementary schools and three religious elementary schools. Middle school and high school students may attend either USD #250 or St. Mary's-Colgan. USD 250, which is the local public school system, estimates a population growth of approximately 400 students bringing the total to approximately 3,000. The student to teacher ratio is estimated to be 25:1. In addition, there are five preschools; two community colleges, a state university and workforce training services.

PSU had a student population of approximately 7,400 and provided 1,867 jobs in 2013. PSU graduates make up a large portion of the educators in the local school districts.

Other educational facilities include the Southeast Kansas Educational Service Center located at Greenbush, which is approximately 22 miles west of Pittsburg. Greenbush provides access to necessary educational services to school districts that would be otherwise unavailable or unaffordable, including the Abernathy Science Educational Service Center, PSU observatory, and mobile space station among other services.

In addition to the Center for the Arts, the Bicknell Family Foundation also donated approximately \$1 million for a technical education center in Pittsburg. The Pittsburg City Commission recently approved appropriating \$300,000 for this center. The center will offer training for students and adults to address employment needs of area businesses and to attract new businesses to the region. This need addresses one of the economic development issues identified in the Vision 2030 process.

Educational Attainment (over 25 years of age)			
	<u>Pittsburg</u>	<u>Kansas</u>	<u>Nation</u>
High School or Higher	91.12%	83.29%	85.47%
Bachelor's or Higher	31.80%	18.60%	26.53%
Graduate or Professional	10.92%	5.45%	8.65%

Source: Census.gov quick facts

## Medical and Health Facilities

Via Christi Hospital is a full service medical facility including a Heart Center, Cancer Center, Women's Center, and Level III Trauma Center. Via Christi provides employment for 677 people. Recently, Via Christi began construction to add a new surgical center. This 40,000 square foot facility will cost an estimated \$20 million and is estimated to be completed in January 2015.

Pinamonti Physical Therapy expanded its capacity in Pittsburg by adding a 26,000 square foot facility estimated to cost about \$5.2 million. The facility offers innovative physical and aquatics therapy along with enhanced wellness services. Pinamonti plans to double their daily patient load which is crucial with Via Christi's surgical center expansion.

The Southeast Kansas (SEK) Community Health Center which provides employment for 164 people is completing a \$5.3 million expansion. These medical facilities expansions reflect the medical growth of Pittsburg; which meets two of the initiatives (Public Wellness and Economic Development) identified in the City's Vision 2030 goals.

Other health care facilities located in Pittsburg include several privately owned assisted living and long term care facilities providing employment in excess of 250 jobs; SEK Urgent Care; and several other medical clinics. One goal is for Pittsburg to be the regional medical destination. There are approximately 53 practicing physicians in Pittsburg.

## Financial and Banking Institutions

Currently there are nine banks in Pittsburg with thirteen locations. The following summary of deposit report is as of June 30, 2013:

Arvest Bank	\$ 27,948,000
BMO Harris Bank	\$ 55,476,000
Landmark Bank	\$ 12,953,000
Commerce Bank	\$ 139,175,000
Community National Bank and Trust	\$ 36,191,000
First Federal Savings & Loan	\$ 9,705,000
Labette Bank	\$ 25,131,000
U.S. Bank National Association	\$ 34,683,000
University Bank	\$ 83,788,000

*Source: Federal Deposit Insurance Corp Summary of Deposit report*

## Recreation and Cultural Activities

The City's parks, recreation, and cultural facilities includes 14 neighborhood parks, two public swimming pools, disc golf, eight tennis courts, nine ball fields (one of which is a state-of-the-art ball field that hosts several state tournaments); an eighteen hole golf course, driving range, miniature golf, three civic centers, an auditorium, a children's amusement park, an outdoor band dome, and a public library.

The City is located near Bone Creek Lake and Farlington State Lake. In addition, several hundred water-filled mining pits surround the City as part of the Mined Land Wildlife Program. Wilderness Park offers four miles of hiking and biking trails, and the Bike Park has three different trails and a skills area.

The Pittsburg Memorial Auditorium hosts concerts, plays, large assemblies, and frequently brings large, nationally known acts to the area.

Pittsburg hosts a variety of music and art festivals, including the unique "Balkan Days" festival and is home to several art galleries. This year's budget cover is representative of an annual art exhibition presented by the Southeast Kansas Art Fest. The football on the cover is a photograph of the city sponsored football. In 2013, the artists decorated giant replica coal buckets-another tribute to Pittsburg's local history.

The Pittsburg Public Library, which was completed in 1912, is on the National Register of Historic Places.

Andrew Carnegie donated \$40,000 towards building the library. As a concession to area miners, it was agreed that his name would not appear on the library. It remains the only library that he contributed to that does not bear his name. The design choice of the building was another concession to local miners, who did not want an ornate, elaborate building.

In addition to the City's recreational and cultural opportunities, PSU also offers many recreational and cultural activities. Football fans will find one of the finest NCAA Division II venues at Brandenburg Field/Carnie Smith Stadium. PSU's "twelfth man" provides one of the strongest home field advantages in college football. The stadium was built in 1923 with volunteer labor and money donated by students, faculty, alumni, and Pittsburg citizens. The field was named after the university's first president, William Aaron Brandenburg. In 1987, the University decided to name the stadium Carnie Smith in honor of the legendary PSU coach who led the team to two NAIA national championships (1957 and 1961) and six conference titles between 1949 and 1966. PSU also holds National Championship Titles for 1991 and 2011.

In 2001, a \$5.7 million expansion project was also paid for from private funding which added another 2700 seats and sixteen luxury sky boxes. In 2006, eight additional luxury sky boxes were added at a cost of \$2.5 million, paid for by private funding. In 2008, a \$1.7 million jumbotron (affectionately called the "Jungletron") video scoreboard was added, paid from private funding.

In late July 2014, the Kansas Masonic Foundation's 31<sup>st</sup> annual All-State High School Marching Band brought 172 students to Pittsburg and the Carnie Smith stadium to perform at the 41<sup>st</sup> annual Shrine Bowl. The Shrine Bowl week activities included 68 football players, 50 all-star cross-country runners, and 87 cheerleaders, as well as the band. They began with a golf tournament on Friday; a two-mile run Saturday morning; high school football combine; and parade. There was also a screening clinic at the Mirza Shrine Temple to help identify children who may be eligible for care at Shriners Hospitals. This was a combined effort of the Shrine members, PSU, and the Pittsburg community. All proceeds from the game benefited the network of 22 Shriners hospitals for children.

PSU also hosts the NJCAA National Championship for Football Capital of Kansas Bowl. The event began in 2009 and has featured some of the biggest stars in college football. Heisman Trophy winner, Cam Newton and two-time NJCAA All-American Lavonte David participated in the first game.

PSU athletics isn't only about football. Students also participate in baseball, basketball, cross country, golf, softball, volleyball, and track and field. As mentioned earlier, PSU partnered with the City to construct a \$13 million event center during 2013. The 154,000 square foot facility is scheduled to be completed in the spring of 2015 and has been selected by the NCAA to host the 2016 and 2018 NCAA Division II Indoor Track and Field National Championships.

The SAE (Society of Automotive Engineers) Baja-Kansas was held in May 2014 in Pittsburg. It's one of several collegiate design competitions that simulate real-world engineering design projects and the challenges that are associated with them. Engineering students from all over the world designed and built off road vehicles that would survive the severe punishment of rough terrain. There were one hundred teams totaling over 1,100 students who accepted the challenge to design, build, test, promote, and sell their product. Teams from Egypt, Canada, Mexico, Venezuela, Argentina, Mexico, India, Bangladesh, and South Korea, as well as, across the U.S competed in the event. PSU designed and built the endurance course for this event east of the Bicknell Sports Complex.

These events and recreational facilities have an economic impact and reflect a commitment to the Public Wellness initiative identified in the Vision 2030 goals.



## Climate

Average Climate Conditions	
January	42F high/23F low
July	90F high/69F low

## Population

Historical Population		
<u>Census</u>	<u>Population</u>	<u>% of Increase or Decrease</u>
2004	19,243	-
2005	19,243	0.00%
2006	19,243	0.00%
2007	19,243	0.00%
2008	19,536	1.52%
2009	19,639	0.53%
2010	20,233	3.02%
2011	20,233	0.00%
2012	20,233	0.00%
Est 2013	20,360	4.22%

Source: U.S. Census-excludes Pittsburg State University enrollment

Ethnic Composition	
White	84.10%
Hispanic or Latino	6.70%
Two or more races	3.40%
African American	3.30%
Other	3.00%
Asian	2.00%
American Indian	0.90%
Pacific Islander	0.30%

Source: U.S. Census

Population by Gender	
Male	49.90%
Female	50.10%

Source: U.S. Census

Population by Age	
less than 18	20.90%
18-24	24.10%
25-44	24.10%
45-64	16.80%
65 and older	14.10%

Source: U.S. Census

Household Data	
Median age	25.6 Years
Average household size	2.41
Average family size	2.91
City Households	9,210

Source: U.S. Census

2013 Crime Indices (per 1,000)	
Violent crime index	4.7
Nonviolent	51.1
<b>Total Crime Index</b>	<b>55.8</b>

Source: Kansas Bureau of Investigation

<b>Population density:</b>	<b>1636 people per square mile (this is considered low)</b>
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## Income

Per Capita Income	
2004	\$24,075
2005	\$25,330
2006	\$26,565
2007	\$27,144
2008	\$28,246
2009	\$28,246
2010	\$28,246
2011	\$29,915
2012	\$29,542
2013	\$31,164

Source: U.S. Bureau of Economic Analysis

Unemployment Comparison			
	2000	2010	2013
City of Pittsburg	5.7%	7.1%	4.8%
State Of Kansas	3.8%	5.5%	6.4%
U.S.	4.0%	9.5%	8.7%
Pittsburg's unemployment rate as of Mar 2014 is 5.2%			
State of Kansas unemployment rate as of Mar 2014 is 4.8%			
U. S. Unemployment rate as of Mar 2014 is 6.3%			

Source: U.S. Bureau of Labor Statistics and Kansas Department of Labor

Families below Poverty Level	13.6%
Individuals below Poverty Level	22.5%

Source: U.S. Census Bureau

Median housing price	\$80,600
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<b>Principal Employers (2013)</b>		
<b><u>Employer</u></b>	<b><u>Product</u></b>	<b><u>Number of Employees</u></b>
Pittsburg State University	Education	1867
USD #250	K-12 Education	684
Via Christi	Regional Hospital	677
Wal-Mart Supercenter	Retail & Grocery	380
Pitt Plastics	Polyethylene Bags	293
Miller's Inc.	Professional Photo Finishing	287
NPC International	Corporate Offices	274
Masonite	Steel Door Manufacturer	225
Pitsco, Inc.	Educational Services	222
City Of Pittsburg	Municipal Government	213

*Source: Pittsburg Chamber of Commerce*

<b>Total number of firms</b>	<b>1,627</b>
<b>Women-owned firms</b>	<b>29.2%</b>

## Other Economic Statistics

<b>Principal Taxpayers (2013)</b>			
<b>Taxpayer</b>	<b>Type of Business</b>	<b>2013 Real Estate Valuation</b>	<b>% of Total Valuation</b>
<b>Pitt Plastics</b>	Polyethylene Bags	\$ 2,414,471	2.00%
<b>Wal-Mart</b>	Retail & Grocery	\$ 1,672,468	1.39%
<b>Great Plains</b>	Commercial Development	\$ 1,556,876	1.29%
<b>Masonite</b>	Steel Door Manufacturer	\$ 1,448,296	1.20%
<b>Miller's Inc.</b>	Professional Photo Finishing	\$ 1,445,761	1.20%
<b>Home Depot</b>	Retail	\$ 1,405,288	1.17%
<b>Gerry Dennett Home Building, Inc.</b>	Home building/rentals	\$ 942,590	1.81%
<b>Rouse Development, LLC</b>	Commercial Development	\$ 871,127	1.67%
<b>Ludmila Robson</b>	Retail	\$ 781,086	0.65%
<b>Pittsburg Northridge</b>	Retail	\$ 776,224	0.64%

Source: Crawford County Clerk

<b>City of Pittsburg Principal Utility Customers (2013)</b>		
<b>Customer</b>	<b>Water/Sewer Revenue</b>	<b>% of Total</b>
<b>Sugar Creek Packing</b>	\$ 532,445	7.38%
<b>Pittsburg State University</b>	\$ 234,381	3.25%
<b>Via Christi</b>	\$ 82,411	1.14%
<b>Crimson Villas</b>	\$ 79,861	1.11%
<b>USD 250 Public Schools</b>	\$ 47,447	0.65%
<b>Parkview Community</b>	\$ 45,897	0.64%
<b>Sycamore Village Residences</b>	\$ 44,800	0.62%
<b>University Commons</b>	\$ 38,082	0.53%
<b>Corner Stone Village</b>	\$ 37,152	0.52%
<b>Summerscape, LLC</b>	\$ 32,879	0.46%
<b>Balance of others</b>	\$ 6,038,067	83.71%

Source: City Utility System

**Kansas First Class City Comparison-Financial Data for Populations Less Than 40,000  
For Fiscal Year 2013**

City	Population	Mill Levy	Assessed Valuation	G.O. Debt	G.O. Debt Per Capita	Ad Valorem Taxes Levied to Provide Services
Atchison	10,943	52.94	\$ 72,443,430	\$ 9,895,000	904	\$ 3,835,155
Coffeyville	10,137	37.73	\$ 106,781,614	\$ 13,675,000	1,349	\$ 4,028,870
Dodge City	27,921	51.83	\$ 135,594,617	\$ 19,340,000	693	\$ 7,027,869
Emporia	24,971	41.58	\$ 142,739,117	\$ 37,630,000	1,507	\$ 5,935,092
Fort Scott	7,990	48.88	\$ 44,456,479	\$ 14,290,000	1,788	\$ 2,173,033
Garden City	26,880	33.98	\$ 164,252,630	\$ 22,440,000	835	\$ 5,581,304
Junction City	24,015	47.84	\$ 175,075,869	\$ 132,587,110	5,521	\$ 8,375,630
Leavenworth	35,675	49.87	\$ 201,370,351	\$ 31,045,000	870	\$ 10,042,339
Leawood	32,389	24.39	\$ 740,510,803	\$ 40,686,000	1,256	\$ 18,061,058
Liberal	20,861	43.03	\$ 114,520,260	\$ 8,100,000	388	\$ 4,927,807
Newton	19,230	45.85	\$ 116,581,953	\$ 34,857,075	1,813	\$ 5,345,283
Parsons	10,454	49.27	\$ 52,029,934	\$ 10,139,162	970	\$ 2,563,515
<b>Pittsburg</b>	<b>20,276</b>	<b>45.58</b>	<b>\$ 120,595,229</b>	<b>\$ 20,020,000</b>	<b>988</b>	<b>\$ 5,496,731</b>
Prairie Village	21,795	19.48	\$ 282,315,861	\$ 9,055,000	415	\$ 5,499,513

**City of Pittsburg City Services**

Building permits	527	Water Treatment Plant	1
Building Inspections	530	Miles of water mains	172
Staff	3	Staff	25
Fire Stations	3	Wastewater Treatment Plant	1
Number of calls	1,894	Miles of sewer lines	127
Staff	35	Staff	11
Police Stations	1	Public Housing	
Number of arrests	1,328	Staff	4
Number of Tickets issued	2,708		
Staff	69.5	Codes Enforcement	
		Staff	2
Customer Service			
Staff	3.5		
Parks	14	Miles of storm sewers	19
Civic Centers	3	Staff	6.5
Public Golf Courses	1		
Ball Fields	9	Miles of streets	142
Tennis Courts	8	Street Lights	2,041
Public Pools	2	Traffic Signals	39
Staff	54.4	Staff	11.3

Source: Various City Department Records

## **Imagine Pittsburg 2030**

In the summer of 2010, business, education, and community leaders in Pittsburg identified a need for a grassroots, citizen-driven visioning effort to strategically address the community's opportunities and challenges through the year 2030. Similar efforts in the past have proven fruitful, resulting in successful local initiatives to build the Family Resource Center and groundbreaking collaborations like the Business Education Alliance.

## **Background**

A steering committee of fifteen local representatives from a wide variety of backgrounds was formed to lead the visioning effort. Town Hall meetings, focus groups, and one-on-one interviews were held to gather citizen input and identify priorities. From this input emerged a common vision, along with four core areas of focus: Housing, Economic Development, Infrastructure, and Public Wellness.

The vision is for Pittsburg to be such an attractive and progressive community that people choose to live here because Pittsburg is:

- A vibrant university community
- A vibrant business climate
- A prettier community with more/sufficient housing choices
- A healthy community
- The best place to raise a child
- A destination point

## **Four Specific Areas of Focus**

### **1) Housing**

The Vision 2030 effort identified the need for programs to remove blighted structures, and programs aimed at keeping our existing houses from becoming blighted.

The City implemented the International Property Maintenance Code in 2013 and, in order to better allocate scarce resources, created a Planning and Community Services Department in 2014 which consolidated the housing, neighborhood and code enforcement resources into one location, where they can better coordinate their efforts to meet the needs of the community on a neighborhood level. In 2015, the City plans to implement specific recommendations from the 2014 Housing Needs Assessment. Specific programs for in-fill housing, new developments and multi-family housing projects will be used to improve our housing stock.

## **2) Economic Development**

The Vision 2030 initiative identified economic development as a critical factor that touches every aspect of our community. It was a core issue throughout the discussions and involved numerous strategies aimed at a variety of outcomes. Some examples include:

- Position Pittsburg as a medical hub for the southeast region
- Create a retail strategy to leverage the impressive buying power of Pittsburg State University Students
- Enhance Pittsburg's airport industrial park and ready it for future growth
- Engage existing major employers to play an even bigger role in economic development
- Support collaboration with the Fort Scott Community College industrial maintenance program and other educational programs to enhance skills of citizens to attract businesses and enhance our workforce

In 2014, Pittsburg completed a hotel/retail feasibility study which led to the announcement of numerous new restaurants including a Buffalo Wild Wings and Rib Crib in the (Tax Increment Financing) TIF district. In 2015, the City will continue to listen to offers for new restaurants as well as other new businesses. With the announcement of the new Southeast Kansas (SEK) Career and Technical Educational Center, the community will be able to educate our citizens, as well as, staff our businesses with local skilled workers. This will serve as a foundation for economic development throughout the region.

## **3) Infrastructure**

Quality streets, buildings, and water and sewer systems are trademarks of a healthy community. The Vision 2030 initiative recognized this and made infrastructure a core area of focus. Specifically listed in the plan are several major initiatives which are specifically addressed in the 2015 budget.



They are:

- Assess public transportation needs and potential solutions
- Assess wireless broadband capacity and related infrastructure needs for future business growth
- Leverage Pittsburg's water resources to enhance economic development

Traditionally public transportation has not been a City provided service; however, in 2015, the City will allocate \$15,000 as matching funds to continue the Pittsburg Area Community Transportation (PACT) fixed route system operated by the Southeast Kansas Community Action Partnership. As is the case with many of SEK-CAP's programs, funds are no longer available to operate the PACT fixed route service. For \$15,000, the majority of the locations will continue to be served.

Also in 2015, the City will continue technology infrastructure investments which support safety and business. We are also working with several communities on agreements to provide water as a backup, and in some cases, as a core provider to their community.

#### **4) Public Wellness**

The City has a critical role in ensuring public wellness. A specific effort from the visioning process called for the City to develop and implement a comprehensive, coordinated prevention plan for the City to educate the public on ways to reduce crime. A major part of that plan is the recently passed Public Safety Sales Tax which went into effect in 2014. 2015 will be the first full year of the tax and will be the first year that the City will have the appropriate number of dispatchers, a three person dedicated narcotics investigation unit, and the appropriate tools and technology to address the crime in our area.

Specifically listed in the Vision 2030 plan is the goal of enhancing the coordination and awareness of services provided throughout the community. Efforts to relocate the City's Housing Office from a stand-alone building to the Family Resource Center, as well as, obtaining the building that was formerly the Social Security Administration office are consistent with those principles.

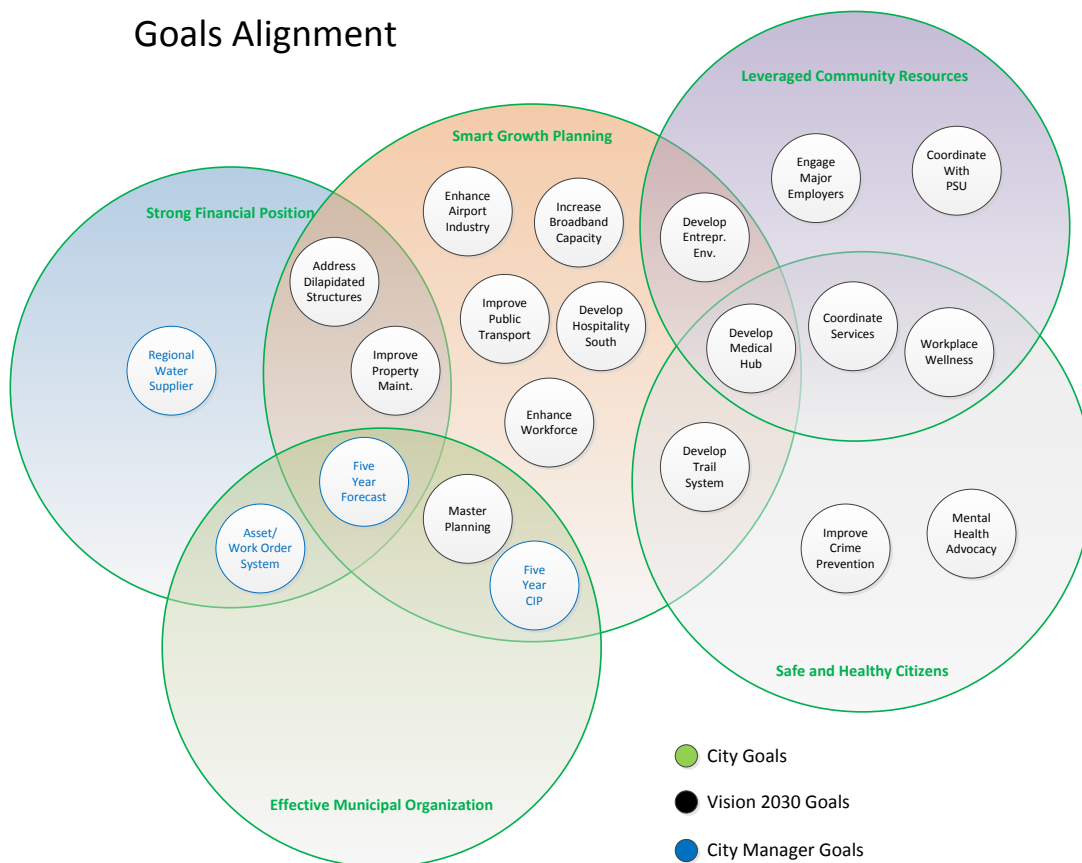
Increasing the physical activity of our population is essential to improving the public's health. Making it safer and easier to reach local destinations by foot and bike should make these activities more attractive.

The Vision 2030 process specifically identified the creation of a network of connected hike/bike trails throughout the City as a strategy to ensure public wellness. Plans continue for extending our trail system to the north and south.

The Vision 2030 effort was established to strategically address the community's opportunities and challenges through the year 2030. The City is excited to have clear direction and looks forward to revisiting the plan as we determine which programs and services we should support.

In addition to the above goals, the following goals were identified by the City Commission and Executive Team:

- Rebuild reserves to a minimum acceptable level
- Establish and maintain a Debt Management plan





## Memorandum

**TO:** Honorable Mayor and City Commission  
**FROM:** Daron Hall  
**DATE:** September 9, 2014  
**SUBJECT:** Adopted Budget Message

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Honorable Mayor and City Commission:

I present the City of Pittsburg's 2015 Adopted Budget as passed by you during your City Commission meeting on August 12, 2014.

As directed, we reduced the property tax mill levy by one and eliminated the employee wellness program from the budget submitted to you from the staff.

As a result of your changes the final mill levy for 2015 is three mills higher than the 2014 Adopted Budget and the contract for the employee wellness program, including the discounts to the participating employees was eliminated.

Thank you for your work and leadership on the 2015 Budget.

Respectfully,

A handwritten signature in black ink that reads "Daron Hall". The signature is written in a cursive, flowing style.

Daron Hall  
City Manager



## Memorandum

**TO:** Honorable Mayor and City Commission  
**FROM:** Daron Hall  
**DATE:** July 8, 2014  
**SUBJECT:** Submitted Budget Message

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Honorable Mayor and City Commission:

I present the City of Pittsburg's 2015 Submitted Budget for your consideration.

Pittsburg is growing and as a result, the cost of providing services to our residents increases. This is a good problem to have. In a time where smaller, rural communities are struggling to maintain population, Pittsburg's population is increasing, employment numbers are up, businesses are expanding and Pittsburg State University's enrollment is on the rise.

For the first time since 2009 our assessed valuation did not decline. While it did not increase significantly, this marks the first time in six years that we did not have a decrease. It should also be noted that at no time during that span did the City Commission raise the mill rate. In order to continue to provide the same service levels and keep up with the cost of living, the City relied upon reserves.

The service level reflected herein is consistent with previous years. However, spending the City's reserves to provide basic services is no longer practical as the level of those reserves is inadequate and continuing down this path will put the City at risk. It is for this reason that I am recommending an increase to the property tax level and utility rates in order to continue a level of service

which our residents not only expect, but deserve, while ending the deficit spending which has carried us through the Great Recession.

A four mill increase in the property tax rate will allow us to function effectively as a City, and pay the necessary debt for our capital improvements projects, specifically the improvements at 20<sup>th</sup> and Broadway and improvements on East Quincy which will begin in 2015. A small portion of the debt levy will address our most pressing deferred maintenance projects in support of revenue producing programs at the Aquatic Center and Memorial Auditorium, as well as safety measures at City facilities, the necessary result of the concealed carry law passed by the State Legislature.

Also necessary are moderate increases to utility rates to allow us to aggressively repair our water lines, continue our investment in the water and wastewater treatment plants, while beginning the necessary step of replenishing our dwindling reserves.

Finally, the 2015 Submitted Budget reflects a full year of expenditures of the public safety sales tax, passed in 2013. Initial investments in equipment and technology have already occurred and in 2015 we will see the hiring of all remaining planned staff including a three person narcotics unit, additional dispatchers and patrol.

The following detailed budget is presented for your consideration.

Thank you for your time and leadership as this budget was constructed with your input over the past several months.

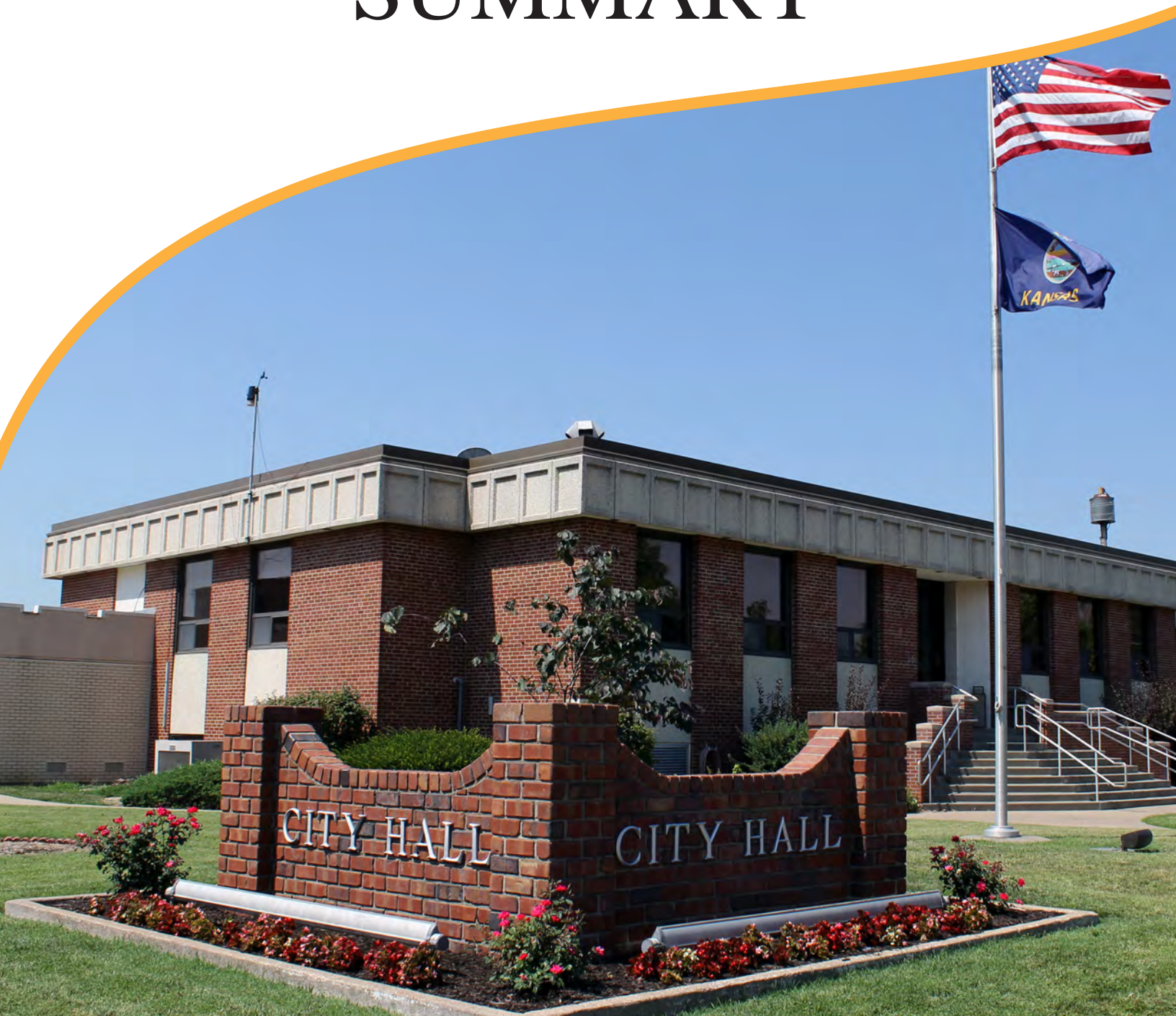
Respectfully,

A handwritten signature in black ink, appearing to read "Daron Hall". The signature is stylized with a large, looped "D" and a cursive "Hall".

Daron Hall  
City Manager



# EXECUTIVE SUMMARY





Effective financial management involves strong internal controls and oversight from several people within the organization. Financial policies provide guidelines for day to day operations, decisions, and long-term financial planning.

Financial policies are developed by the Finance staff and reviewed by the City Manager and City Commission on a regular basis to ensure the City is functioning in a financially responsible manner and is prepared for changes in economic conditions.

The following is a summary of the financial policies found in Appendix C on page 217 of this document.

- The City budget will be prepared in accordance with Kansas Budget Laws.
- The budget will represent the embodiment of commission priorities.
- The budget will establish legal spending limits and taxing authority.
- The City Commission will hold a public hearing that will allow public input on budgetary spending.
- The City will provide a balanced budget that will strive to meet budgetary reserve goals.
- The budget will address capital improvement priorities as approved by the City Commission.
- The City will regularly evaluate its financial position to ensure financial stability and financial responsibility to its citizens.
- The City will attempt to maintain a diverse and stable revenue stream to shelter it from short-term fluctuations in any one revenue source.
- The City will annually review the effect of property values and will take that into consideration when establishing the mill rate.
- The City will annually review its user charges and fees and will consider market rates and charges levied by other public and private organizations for similar services.
- The City will establish user charges and fees at a level relative to the cost of providing the service.
- The City will attempt to obtain additional revenue sources as a way of ensuring a stable balanced budget.
- The City will limit its use of long-term debt to those capital projects which can't be acquired without causing an unacceptable spike in current revenues or an unacceptable reduction of reserves.
- The City will regularly review and update policies and procedures to meet changes in federal, state, or local regulations, industry standards, and specific city circumstances that require changes in priorities or processes.

## **Budget Development and Management Process**

Preparing and adopting an annual budget is the most critical responsibility of the commission and its management team. A budget is an operating plan that identifies likely sources and uses of resources and helps assess the effect they have on the City's financial position.

Benefits of budgeting include:

- Providing an opportunity to monitor and adjust activities as necessary
- Acknowledging and complying with legislative requirements
- Implementing Commission policies and priorities
- Providing spending authority
- Providing the authority to levy taxes
- Providing authority to adjust utility rates

The City of Pittsburg budget process is a cooperative effort between the City Commission, City Manager, Finance, and Department Directors. In April of 2014, staff provided the City Commission the results of the five year financial plan which identified areas of strengths and weaknesses and strategies to address the weaknesses. The 2015 budget was prepared in conjunction with the five year financial plan with the focus continuing to be on the Vision 2030 goals and objectives, as well as, two additional goals-rebuilding reserves to a minimum acceptable level and establishing and maintaining a debt management plan. The five year financial plan will continue to help develop strategies to achieve these goals and objectives. The budget policy is included in Appendix C on page 220.

## **Basis of Budgeting**

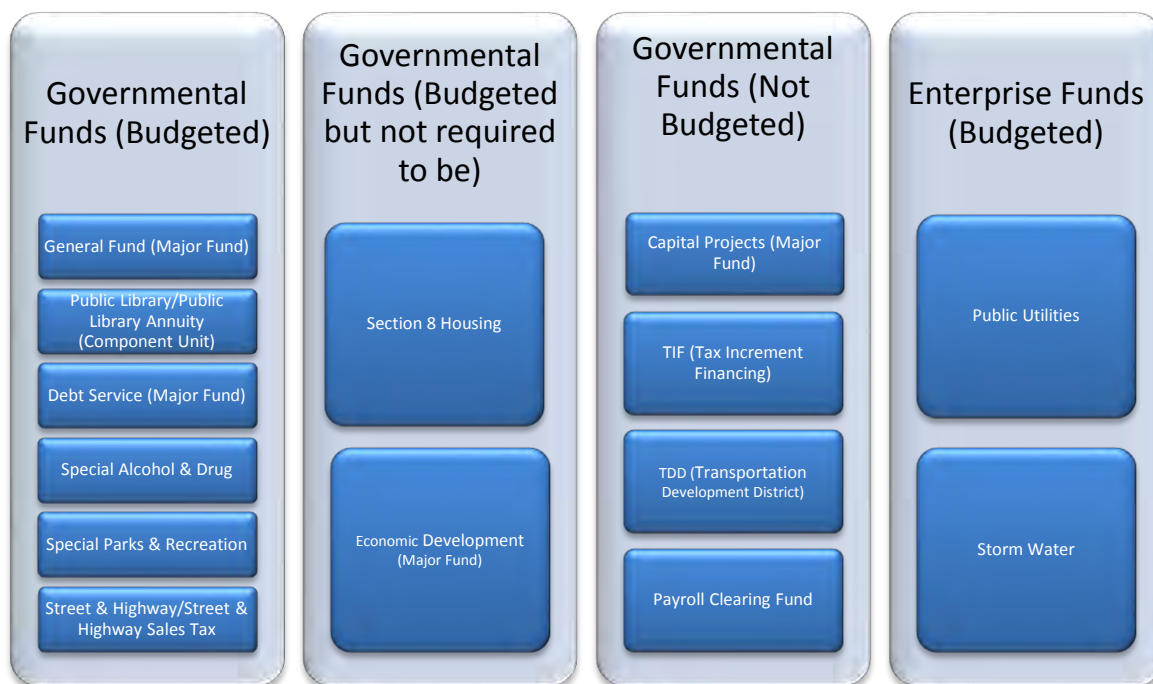
The City of Pittsburg budgets according to Kansas cash basis budget laws (K.S.A. 10-1116), which requires that cash be on hand before incurring an obligation. The City maintains its financial system in such a manner that ensures compliance with those laws and with generally accepted accounting principles (GAAP). Kansas budget law requires that the annual budgeted resources and uses be balanced, but allows for unappropriated cash carryover to be used to balance the budget, if necessary.



The annual budget is a line item budget which shows anticipated revenues and expenditures, by fund, program, department, and object. The budget document itself contains the prior year (2013) actuals, current year (2014) estimate, and the adopted budget for the 2015 year.

Kansas budget law requires that the General Fund, Special Revenues funds, Debt Service funds, and certain Enterprise funds be budgeted. There are some Special Revenue funds that may be specifically exempted from budgeting by statute. Capital Project funds and Trust funds are not required to be budgeted. The City budgets eight individual governmental funds and two enterprise funds. The budgeted funds do not include capital project funds, TIF (Tax Increment Financing) fund, TDD (Transportation Development District) fund, or the Payroll Clearing fund, although they are included in the audited annual financial statements.

The following table shows City funds some of which are budgeted and some are not:



While Capital Projects funds are not required to be budgeted, the City of Pittsburg has a separate CIP (Capital Improvements Plan) which is adopted by the City Commission every year. The long-term CIP is included in Appendix B on page 205 of this document.

## **Basis of Accounting**

Although the budget is prepared according to Kansas budget law, the annual reports for governmental funds are prepared using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to pay current liabilities. Expenditures are recognized when the liability is paid. Interest on general long-term debt is recognized when due. Enterprise funds are reported on an accrual basis. The City has received the Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2013, which is the eighteenth consecutive year the City has received this prestigious award.

## **Basis of Reporting**

On a semi-monthly basis, Finance provides reports to each department director and/or his or her designee, which provides a line item comparison of budget to actuals. The department director is responsible for monitoring their budget status and notifying Finance of corrections or unforeseen events that will require budget changes. In addition, Finance reviews the entire organization's budget to actuals on a weekly basis. On a bi-monthly basis the Director of Finance presents financial reports to the commissioners.

The level of budgetary control is at the fund level. Expenditures cannot legally exceed the appropriated fund amount. Municipalities are authorized by K.S.A. 79-2929a to amend budgets to spend money not in the original budget. The additional expenditures must be made from existing revenue and cannot require additional tax levies. Before amending the budget, revenues are analyzed to be sure that the revenue source is required to be included in the proposed budget. A budget amendment is not required if the receipt results from a source exempt by statute from the budget law. State and federal grants do not require a budget amendment.

If a budget amendment is necessary, there must be a notice of public hearing published in the local newspaper at least ten days prior to the hearing. After ten days, the public hearing may be held and the governing body may amend the budget at that time. All budget amendments that are going to be made for the current budget year must be completed by December 31st of the current year.

## 2015 Budget Calendar

March 25, 2014 – Five year financial projections are completed

March 27, 2014 – Staff meets with Crawford County Appraiser Mike Montgomery to discuss Pittsburg's assessed valuation

April 5, 2014 – Working Session with City Commission and Executive Team

May 9, 2014 – Department 2015 Budget Requests are due

June 24, 2014 – Recap of Five Year Financial Plan at City Commission Meeting

July 1, 2014 – County Clerk and County Treasurer estimates for Property Taxes

July 2, 2014 – Revised 2014 Revenue Projections by Finance Department

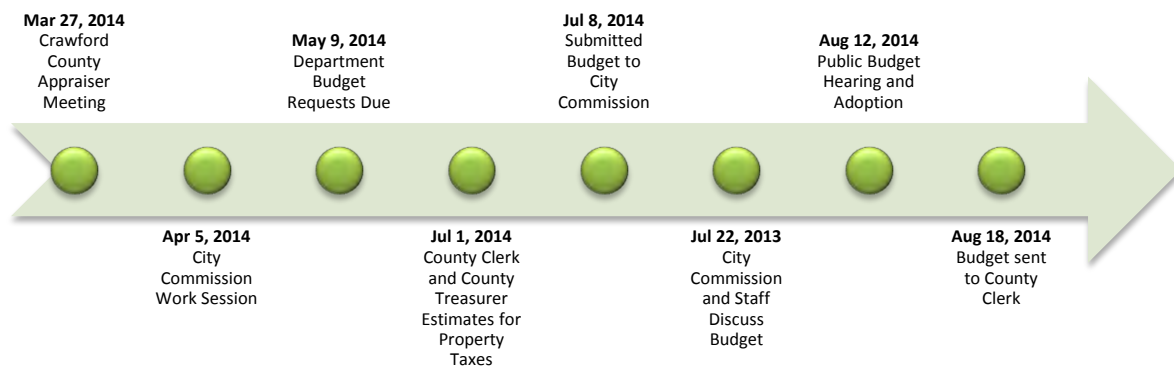
July 8, 2014 – City Manager Submitted 2015 Budget to City Commission

July 22, 2014 – City Commission and Staff discuss 2015 Submitted Budget

August 1, 2014 – Publish 2015 City Budget and Hearing Notice

August 12, 2014 – 2015 Public Budget Hearing and Adoption

August 18, 2014 – 2015 Adopted Budget is sent to the County Clerk for certification



## Description of Accounts and Funds

The City of Pittsburg has established several funds which are organized in accordance with generally accepted accounting principles (GAAP) for reporting purposes. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which is comprised of its assets, liabilities, fund balance, revenues and expenditures. The types of budgeted funds maintained by the City are as follows:

**General Fund:** The General Fund is the principal fund of the City. The majority of the current operating expenditures of the City are financed through revenues received by the General Fund.

**Special Revenue Funds:** These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. Budgeted Special Revenue Funds include Library, Special Drug and Alcohol, Special Parks and Recreation, Street and Highway, Section 8 Housing, and Economic Development Revolving Loan Sales Tax.

**Debt Service Funds:** The debt service fund is used to account for the payment of principal and interest on the City's outstanding debt.

**Enterprise Funds:** Enterprise funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is to provide goods and services to the general public on a continuing basis primarily through user charges. Budgeted Enterprise Funds include Public Utility and Storm Water. The Public Utility Fund is for the sale of water and the treatment of waste water. The Storm Water Fund is for the disbursement of storm water.

A department is a grouping of related operations within a functional area. A division is a segment of the department which is assigned a specific operation.

The revenue account structure used in the City of Pittsburg's budgeting and accounting process are fund, section and object. The revenue object account number designates a specific revenue account and is consistently applied throughout the funds.

The expenditure account number structure used by the City of Pittsburg's budgeting and accounting process are broken down by fund, division, and activity.

## Fund and Department Structure:

### Budgeted Funds

<u>Fund Type</u>	<u>Fund #</u>	<u>Division</u>
General	100	City Manager
		City Attorney
		City Clerk
		Finance
		Human Resources
		Building Services
		Engineering
		Facility Maintenance
		Codes Enforcement
		Information Technology
		Fire
		Animal Control
		Municipal Court
		Police Administration
		Police Patrol
		Police Investigations
		Police Communications
		Cemetery
		Parks
Special Revenue	101	Recreation
		Public Safety Sales Tax Debt
		Group Hospitalization
		Sales Tax Capital Outlay
		Auditorium
		Golf Course
		Airport
		Aquatic Center
		JC Ballpark Turf
Special Revenue	202	Library
		Library Annuity
		Special Drug and Alcohol
		Special Parks and Recreation
		Street and Highway
		Street and Highway Sales Tax
		Section 8 Housing
Special Revenue	244	Economic Development Sales Tax
Debt Service	271	
Debt Service	401	Debt Service
Public Utility	501	Water Treatment
		Water Distribution
		Wastewater Treatment
		Wastewater Collection
		Customer Service
Storm Water	502	
		Storm Water

Fund/Program relationships for the entire city are shown in the matrix below:

Funds	Program							
	General Government	Public Safety	Public Works	Culture & Recreation	Health & Welfare	Public Utilities	Debt Service	Economic Development
General Fund	*	*	*	*	*	*	*	*
Public Library				*				
Special Alcohol & Drug		*			*			
Special Parks & Rec				*				
Street & Highway			*					
Street & Highway Sales Tax			*					
Section 8 Housing					*			
Economic Development								*
Debt Service							*	
Capital Projects		*	*	*		*		*
Public Utility Fund						*	*	
Storm Water Fund						*	*	

## **Revenues by Type**

**Ad Valorem Tax:** (Latin for “according to value”) is a tax based on the value of real estate or personal property. It is typically imposed at the time of a transaction, as is the case of a sales tax or value-added tax (VAT). However, an ad valorem tax may also be imposed on an annual basis, as in the case of a real or personal property tax.

**Sales Tax:** Is one that is paid to a governing body for sales of certain goods and services. Usually laws allow (or require) the seller to collect funds for the tax from the consumer at the point of sale.

**Franchise Fees:** Is tax charged by some US states to corporations with a nexus (aka filing obligation) with those states. The common feature of a state’s franchise tax is that it is not based on income. Rather, the typical franchise tax calculation centers around the “net worth” of the taxpayer.

**Fines and Forfeitures:** Fines and forfeitures include traffic fines, animal control fines, and court fines.

**Licenses and Permits:** These are fees charged by the City to individuals and businesses for building permits, operating licenses, pet licenses, liquor licenses, background checks, fireworks permits, garage sale permits, etc.

**Charges for services:** These represent a reimbursement for services provided, such as utilities, facility rentals, inspection fees, parks user fees, etc.

**Intergovernmental:** Revenues received from another governmental entity, such as federal or state.

**Interfund Transfers:** Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

**Miscellaneous:** Other revenues that are not properly classified in one of the above categories.

## **Expenditures by Type**

**Personal Services:** Expenditures related to employee compensation including wages, salaries, and benefits.

**Contractual Services:** Services that are contractual in nature.

**Commodities:** Items that are consumable and/or have a life span that is within one business cycle and whose cost is below a threshold established by management.

**Capital Outlay:** Land, buildings, improvements, vehicles, equipment, machinery, infrastructure, and other tangible and intangible assets whose cost exceeds \$1,000 and whose life span exceeds more than one business cycle.

**Interfund Transfers:** Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.



## **Pittsburg's long-term financial plan and short-term budgeting**

Pittsburg's long-term financial plan assesses the implications today's decisions have on its future financial viability. It also evaluates programs and services and helps develop strategies to achieve goals and objectives. It is not intended to take the place of the annual budget, but to provide insight into the City's financial position and some of the issues that need to be considered during the budget process.

Financial forecasting is a tool used to develop a long-term financial plan. It involves an analysis of major revenue sources and uses. The quantitative estimates used in developing the City's long term plan included historical data and trends. The qualitative estimates were based on the experience and knowledge of the finance staff that will indicate the most likely outcome of economic conditions impacting the City's ability to collect or generate revenues.

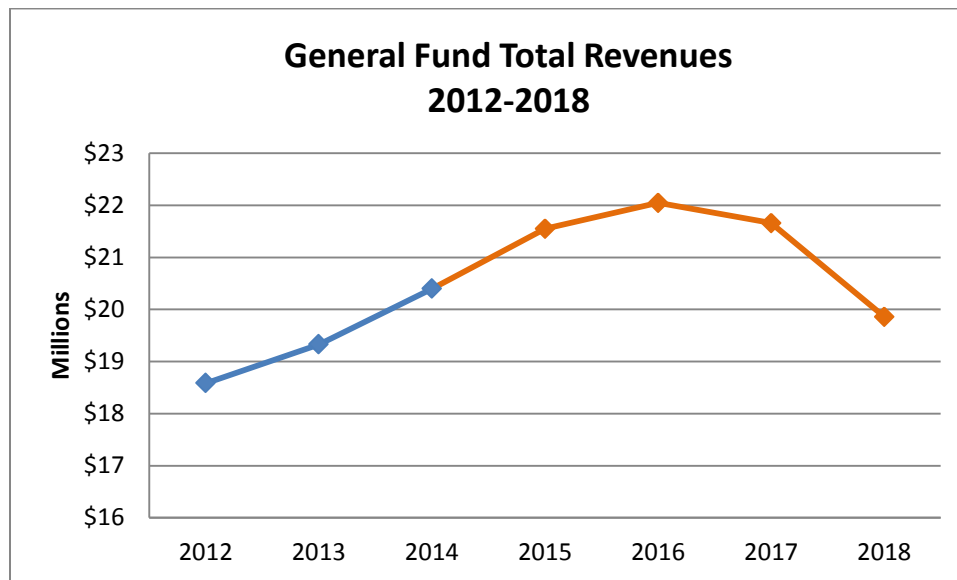
Financial forecasts include a lot of variables that can and do change frequently; therefore, the forecast for 2015 through 2018 was based on a conservative approach for both revenues and expenditures. The City of Pittsburg, as with all levels of local government, has been adversely affected by the reduction of property values, reduced sales tax, reduced funding from higher levels of government, and other reductions of revenue due to the recent Great Recession.

Therefore, the City constantly looks for ways to maximize limited resources in order to address the priorities set by the City Commission. The current priorities were the result of the 2030 Visioning process, as mentioned earlier. These goals continued to be a priority in the 2015 Budget and subsequent years through 2018.

While there were some minor measures taken to offset the reduced revenues during the Great Recession, reserves were most often used to offset the difference between revenues and expenditures. However, reserves have significantly declined. To rebuild reserves, a strategy was included in the long-term financial plan and the 2015 budget begins that process. It is estimated that it will take several years to attain the minimum acceptable reserve level, as identified in the budgetary reserve policy located in Appendix C, on page 218.

## General Fund

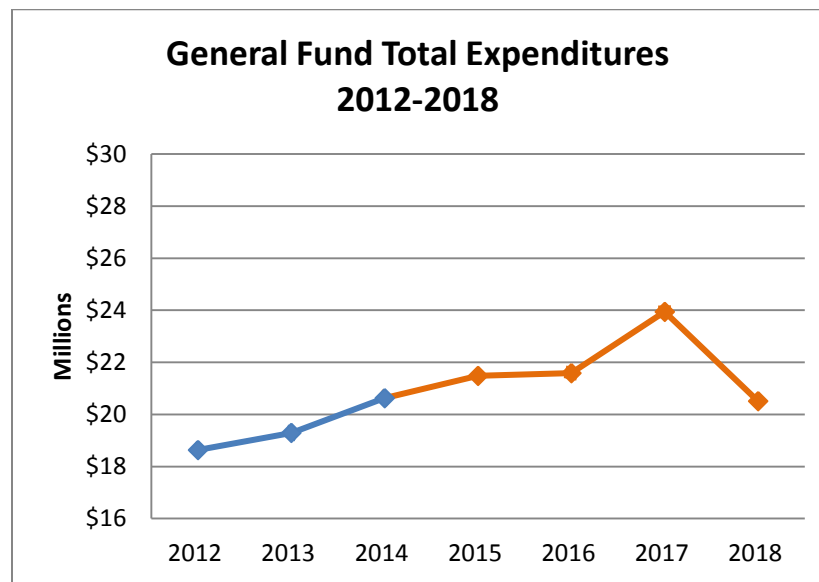
The following discussion illustrates the general fund total revenue actuals and estimates for 2012-2018 and the basis for the estimates.



- The graph above shows anticipated total revenues through 2018. The slight increase from 2014 to 2015 represents the following changes from 2014:
  - 2% increase in sales tax
  - Full year of receipts for the newly adopted Public Safety Operations Sales Tax
  - 1.5% increase in electric franchise tax
  - 2.0 mill increase
  - Minor increase in assessed valuation
- The change from 2015 to 2016 shows:
  - 2.0 mill increase
  - No change in assessed valuation
  - 2% sales tax increase on remaining sales taxes
  - 1.5% increase in electric franchise tax
- The change from 2016 to 2017 shows:
  - Sunset of the Street and Highway Sales Tax in early 2016
  - 2% increase in sales tax
  - 1.0 mill increase
  - No change in assessed valuation
  - 1.5% increase in electric franchise tax

- The change between 2017 and 2018 shows:
  - Sunset of the Public Safety Debt Sales Tax (it sunsets when the G.O. Bonds that were issued to build the Law Enforcement Center and Fire Station #1 will be retired.)
  - 2% increase in remaining sales tax
  - 1.5% increase in electric franchise tax
  - No mill increase
  - No change in assessed valuation

The following discussion illustrates the general fund total expenditures actuals and estimates for 2012-2018 and the basis for the estimates.



- The graph above shows anticipated expenditures through 2018. The slight increase from 2014 to 2015 represents the following changes from 2014:
  - Additional investigators, patrol officers, crime analysts, and dispatchers due to the passing of the Public Safety Operations Sales Tax
  - Equipment for public safety operations including police and fire
  - Training for public safety personnel including police and fire
  - 2.5% increase for raises
  - Increase in KPERs and KPF due to unfunded actuarial liabilities
  - Increase in worker's compensation
  - Increase in health insurance
  - Increases on property and liability insurance
  - Increased subsidy for Section 8 housing due to reductions from federal grants (HUD)
  - 1.95% increase on other contractual expenses and commodities based on the CPI-U (Consumer price index)
  - The elimination of the wellness program

- The change in 2015-2016 shows:
  - Equipment for public safety operations including police and fire
  - Training for public safety personnel including police and fire
  - Increase in KPERS and KPF due to unfunded actuarial liabilities
  - Increase in worker's compensation
  - Increase in health insurance
  - Increases on property and liability insurance
  - Increased subsidy for Section 8 housing due to reductions from federal grants (HUD)
  - 1.95% increase on other contractual expenses and commodities based on the CPI-U (Consumer price index)
- The change from 2016-2017 shows:
  - Equipment for public safety operations including police and fire
  - Training for public safety personnel including police and fire
  - 2% increase for salaries
  - Increase in KPERS and KPF due to unfunded actuarial liabilities
  - Increase in worker's compensation
  - Increase in health insurance
  - Increases on property and liability insurance
  - Increased subsidy for Section 8 housing due to reductions from federal grants (HUD)
  - 1.95% increase on other contractual expenses and commodities based on the CPI-U (Consumer price index)
- The change from 2017 to 2018 shows:
  - Final payment of the Public Safety Debt is a double payment in 2017 to complete the debt payments and sunset the Public Safety Debt Sales Tax early
  - Equipment for public safety operations including police and fire
  - Training for public safety personnel including police and fire
  - Increase in KPERS and KPF due to unfunded actuarial liabilities
  - Increase in worker's compensation
  - Increase in health insurance
  - Increases on property and liability insurance
  - Increased subsidy for Section 8 housing due to reductions from federal grants (HUD)
  - 1.95% increase on other contractual expenses and commodities based on the CPI-U (Consumer price index)

The increase in spending for public safety addresses the Public Wellness initiative of the Vision 2030 goals. The increased spending for community development and the Section 8 addresses the Housing initiative of the Vision 2030 goals.

### General Fund Changes in Fund Balance:

The long term financial plan was based on information available prior to its being presented to the City Commission on April 5, 2014. The 2015 adopted budget was different from the recommended strategies outlined in the long-term financial plan, based on changes requested by the City Commission during the Public Budget Hearing held on August 12, 2014.

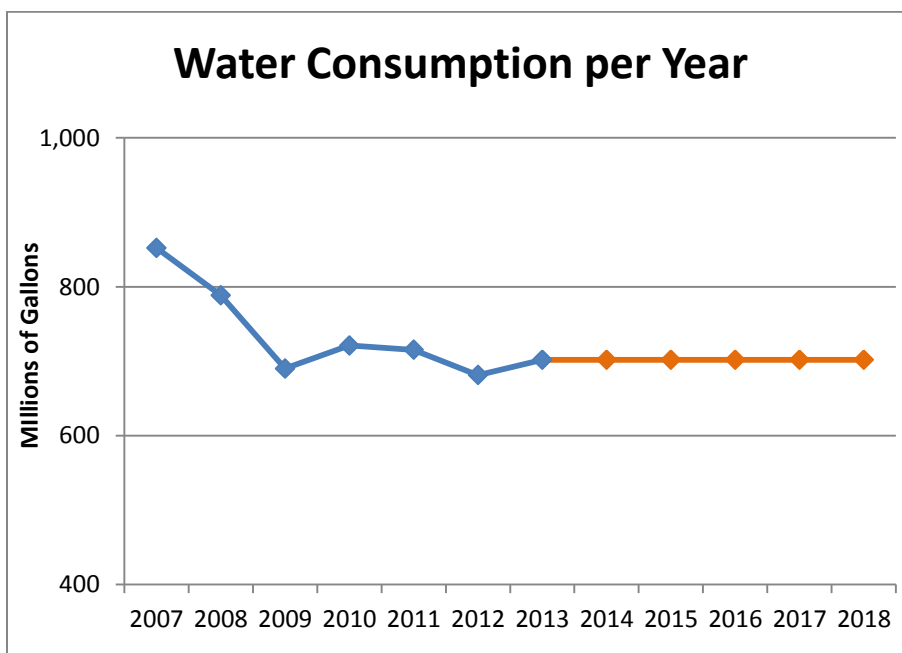
The change in Fund Balance shown in the table below reflects the impact of the projected increased mill rates for 2015, 2016, and 2017; as well as the sunset of the two dedicated sales taxes in 2016, 2017, and 2018. The reduction of expenditures between 2017 and 2018 shows the payoff of the Public Safety Debt issuance. The Chart below shows 2018 revenues dropped more than the expenditures. One of the dedicated sales taxes that sunset is the Public Safety debt sales tax.

	Actual 2013	Estimated 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
<b>Beginning</b>	\$ 1,055,512	\$ 1,096,914	\$ 943,570	\$ 1,122,348	\$ 1,208,404	\$ 561,869
<b>Revenues</b>	15,180,515	17,191,585	18,259,793	18,234,693	17,801,298	15,954,928
<b>Expenditures</b>	15,139,113	17,344,929	18,081,015	18,148,637	18,447,833	16,599,803
<b>Ending</b>	<b>\$ 1,096,914</b>	<b>\$ 943,570</b>	<b>\$ 1,122,348</b>	<b>\$ 1,208,404</b>	<b>\$ 561,869</b>	<b>(\$ 83,006)</b>
<b>Goal</b>	<b>\$ 2,523,186</b>	<b>\$ 2,868,050</b>	<b>\$ 2,991,733</b>	<b>\$ 2,992,942</b>	<b>\$ 3,043,854</b>	<b>\$ 2,735,248</b>

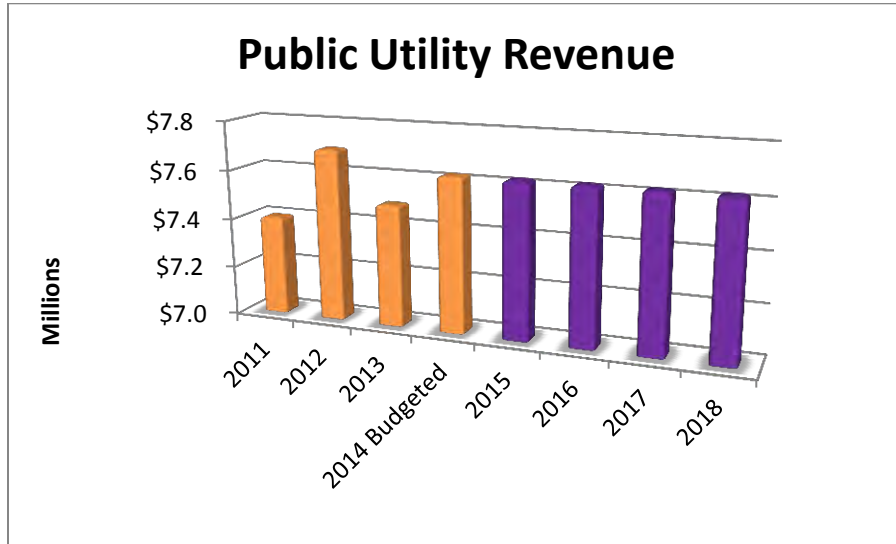
## Public Utilities

Another area of focus for the long-term financial plan was Public Utilities. The following discussion illustrates the utility fund total revenue actuals and estimates for 2012-2018 and the basis for the estimates.

The primary revenue source for public utility activities is user fees. In the case of water and wastewater, the levels of usage are volatile and based on climatic conditions, as well as types of consumer base. If the season is mild and wet, water use is lower than during high heat and drought conditions. The large drop in water consumption between 2007 and 2009 is due in large part to the closure of a major manufacturer that was the City's primary water consumer. The increase in consumption for 2010 and 2011 results from extreme weather conditions those years. The graph below shows no estimated increase in water consumption for 2015 through 2018, since we do not know what climatic events or economic development will occur to impact the usage.

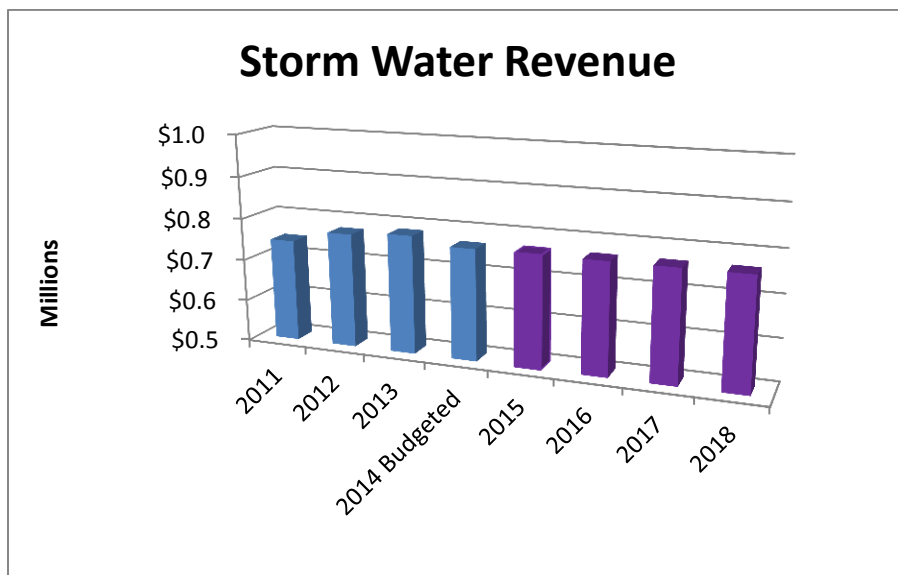


Other issues having an impact on water revenues include water loss and rate changes. The last rate increase was effective January 1, 2012.

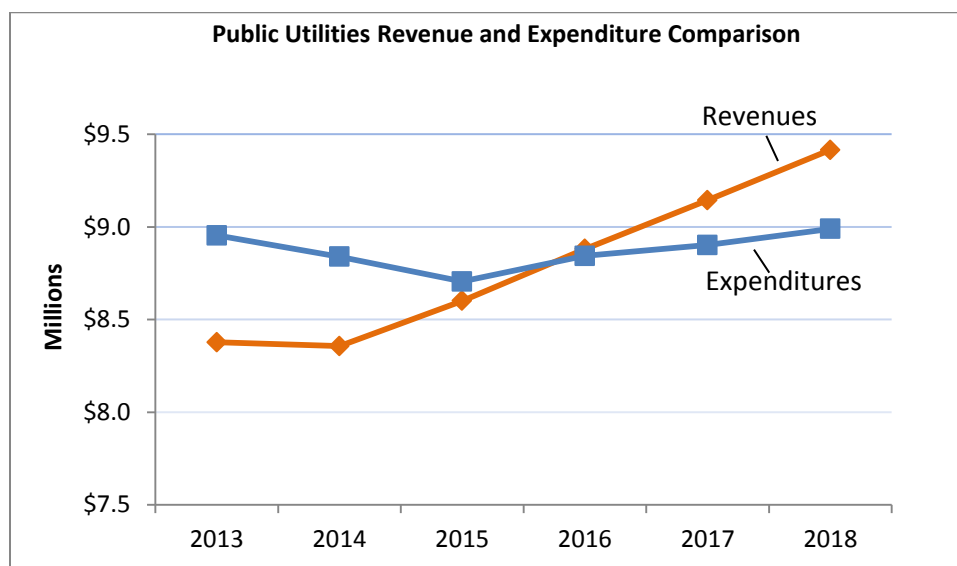


## Storm Water

Storm Water revenues are not tied to climatic conditions but are based on average impervious area. The last rate increase was effective January 1, 2012. This change explains the increase in revenues for 2012. The increase in 2013 includes a transfer from the Public Utility Fund.



The following graph shows the comparison between total actual expenditures and revenues for 2013 and estimated 2014 and projected 2015 through 2018. The 2015 through 2018 shows what would happen with a 3% annual increase in revenues. The expenditures would level out beginning in 2016 and the revenues would steadily increase so that the fund equity would meet the reserve requirements as identified in the reserve policy.



### Public Utilities Changes in Fund balance

The change in Fund Balance shown in the table below reflects the impact of the increased utility rates for 2015 through 2018. The fund equity would stabilize in 2015 and meet close to the reserve goal by 2017.

	Actual 2013	Estimated 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
<b>Beginning</b>	\$ 2,338,879	\$ 1,761,361	\$ 1,278,530	\$ 1,202,588	\$ 1,240,022	\$ 1,482,051
<b>Revenues</b>	8,377,120	8,356,630	8,600,633	8,880,839	9,144,217	9,415,495
<b>Expenditures</b>	8,954,638	8,839,464	8,705,634	8,843,406	8,902,188	8,989,783
<b>Ending</b>	\$ 1,761,361	\$ 1,278,527	\$ 1,173,529	\$ 1,240,021	\$ 1,482,051	\$ 1,907,763
<b>Goal</b>	\$ 1,492,440	\$ 1,473,244	\$ 1,445,930	\$ 1,473,901	\$ 1,483,698	\$ 1,498,297



**Public Library**

The Pittsburg Public Library is a component Unit of the City. While it receives revenue from ad valorem taxes, which the City tracks, it has other revenues that are not tracked by the City. The beginning Fund Balance is estimated to be \$36,880 and the projected Fund Balance at year end is -0-.

**Public Library Annuity**

The Pittsburg Public Library Annuity Fund accounts for monies that are set aside for facility repairs and maintenance that are too costly to be paid from the operating budget. The beginning Fund Balance is estimated to be \$240,285 and while the balance is budgeted as a reserve, the ending balance is anticipated to be the same.

**Special Drug and Alcohol**

The revenues collected in this fund come from the State of Kansas Liquor Tax and are dedicated for the programs and services designed for the treatment and prevention of alcohol and drug abuse. Therefore, all revenues and any Fund Balance from the previous year are budgeted to be expended.

**Special Park and Recreation**

This fund revenue also comes from the State of Kansas Liquor Tax and is dedicated for parks and recreation. Therefore, all revenues and any Fund Balance from the previous year are budgeted to be expended.

**Street and Highway**

This fund accounts for the monies used for the reconstruction, alteration, repair, and maintenance of City streets and highways. The sources of revenues are state funding, transfers from general fund, and other miscellaneous revenue. The beginning Fund Balance is anticipated to be \$77,229 and the total amount is budgeted to be spent.

**Street and Highway Sales Tax**

This fund accounts for the monies used for the reconstruction, alteration, repair, and maintenance of City streets and highways. The sources of revenues are a dedicated sales tax and investment income. The sales tax sunsets in early 2016, therefore, all Fund Balance is budgeted to be used for specific projects identified in the sales tax proposal to the public. The beginning Fund Balance is estimated to be \$163,741.

### **Section 8 Housing**

This fund accounts for monies used for housing assistance to private landlords on behalf of low-income households. This program is funded by the U.S. Department of Housing and Urban Development, investment income, and other grant proceeds. It is not required by Kansas Budget Law to be budgeted, however, the City has determined that for internal control purposes, it is advantageous to budget this fund. Due to the nature of the program, there is no Fund Balance.

### **Economic Development Revolving Loan Sales Tax Fund**

This fund accounts for monies dedicated for the City's economic development activities. The revenues come from an ongoing sales tax, investment income, and some installment loan repayments. It is not required by Kansas Budget Law to be budgeted, however, the City has determined that it is advantageous to budget it for internal control purposes. The beginning Fund Balance is estimated to be \$1,083,735 and the budgeted reserves are anticipated to be \$1,610,953.

### **Debt Service Fund**

This fund accounts for the monies used for the repayment of the City's debt. Revenue sources include ad valorem property taxes, special assessments, investment income, and transfers from other funds. The beginning Fund Balance is anticipated to be \$857,643 and the budgeted reserves are anticipated to be \$689,890.

Effective financial management includes analyzing several funding mechanisms to determine what option is most beneficial to the City. In some cases, issuing debt is the best available option. The City of Pittsburg traditionally uses debt to pay for equipment and capital improvements that cost too much to pay from the operating budget. The revenues used for paying debt service come from the following sources:

- Property taxes
- Charges for services
- Special Assessments
- Investment Income
- Transfers
- Other

## Outstanding Debt

In June 2014, Standard & Poor's Rating Service evaluated the City's Series 2014A bonds. Some of the criteria used to determine the rating is as follows:

- Budgetary Flexibility
- Management conditions/ strength of policies
- Liquidity
- Economy
- Budgetary Performance
- Debt and contingent liabilities

Standard and Poor's determined that the City's budgetary flexibility is very strong, and that management conditions are very strong with good financial practices; strong debt management and investment policies; as well as, the implementation of the long-term financial plan. Standard and Poor's also considered the City's liquidity to be very strong. The City's budgetary performance was considered adequate.

However the following considerations kept the rating from being higher: the local economy is considered to be very weak, with projected per capita effective buying power of 71% of the national average. The ratio of net direct debt to total governmental fund expenditures is considered high which weakens the City's debt and contingent liability profile.

With these considerations, Standard and Poor's rated the City's Series 2014A bonds at an A+.

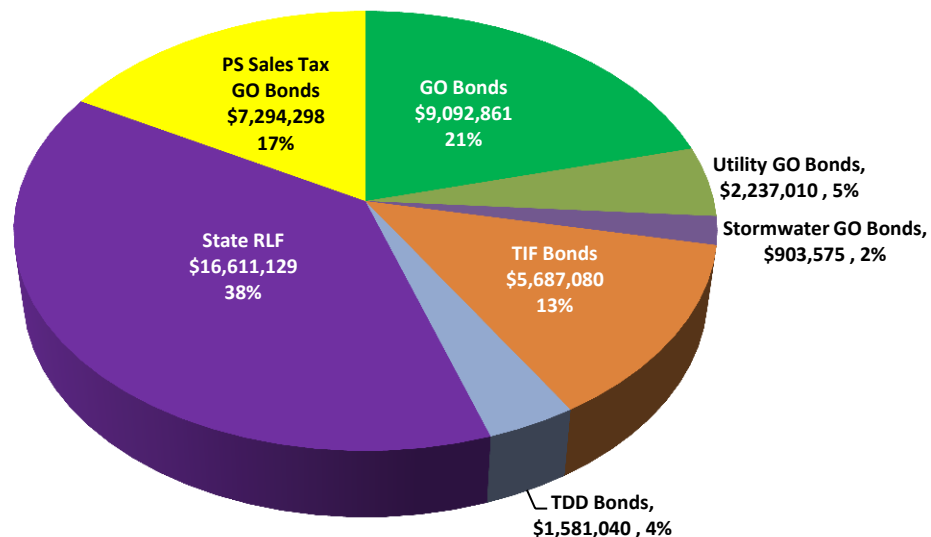
## Debt Service

Municipalities borrow funds for a variety of reasons and have numerous tools to choose from. Money should be borrowed based on an adopted set of policies periodically reviewed by the Governing Body. In Pittsburg, the main reason for borrowing is to perform important capital improvements which are usually expensive and difficult to pay for from the annual operating budget.

## Types of Debt

The City of Pittsburg makes use of several tools to pay for capital improvements and expensive equipment. The most common is the sale of **General Obligation** (G.O.) bonds. These are municipal bonds for which the City pledges to use all revenues at its disposal to pay bondholders, including the raising of property taxes. In 2015, Pittsburg will dedicate 8.887 mills of the property tax to pay for debt service on G.O. bonds. The City recently used G.O. bonds to pay for road improvements on south Broadway and on east Quincy; intersection improvements at 20<sup>th</sup> and Broadway; Memorial Auditorium stage lifts; Aquatic Center improvements and security measures at certain City facilities. As of 2015, G.O. bonds comprise twenty one percent of Pittsburg's debt.

### 2015 Outstanding Debt City of Pittsburg



The **State Revolving Loan Fund** provides low interest loans for water, wastewater and stormwater improvements. The critical nature of these improvements and high cost make this a widely utilized State program, providing an alternative to communities that might otherwise have difficulty finding an affordable option. The City of Pittsburg's current balance of \$16,611,129 represents thirty-eight percent of our outstanding debt, is scheduled to be paid off in 2034, and funded improvements to the Wastewater Treatment Plant, construction of a new Water Treatment Plant, and rehabilitation of our sewer system. More than \$1,186,000 is paid annually on these loans.

Revenue Bonds represent the smallest portion of our debt portfolio. A **revenue bond** is a special type of municipal bond. Instead of dedicating a tax, these are repaid solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds. In Pittsburg for instance, improvements for water, sewer and storm water make up many of these projects accounting for nearly \$3.2 million of the outstanding balance. The majority of these bonds will be paid off in 2019.

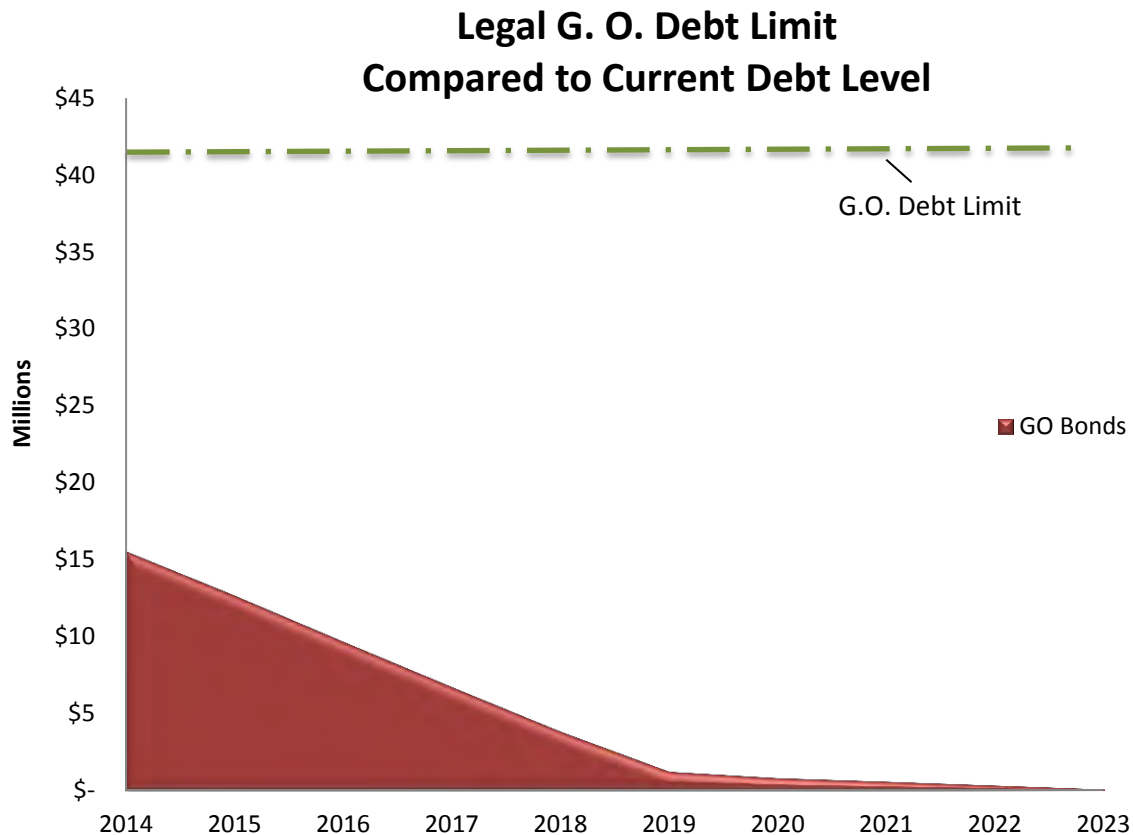
In 2006, the City issued **public safety bonds** in the amount of \$2 million and in 2007 the City issued additional public safety bonds in the amount of \$13 million to construct a new Law Enforcement Center and Fire Station. A one-half cent sales tax was authorized by the voters to pay the debt service on these bonds. Currently the balance is just over \$7 million and the sales tax is estimated to expire in 2017.

Pittsburg also utilizes **benefit districts** to pay for public improvements. Under this approach, the City issued bonds for construction of public improvements and assessed the cost to benefitting properties. The bonds are then retired through payment of special assessments by the properties. Two benefit districts were authorized for North Broadway. Tax increment financing (TIF) and a transportation development district (TDD) were created to pay for the improvements. If new taxes generated in the district are not sufficient to cover the cost of the improvements, the City pledges to use all revenues at its disposal to pay the bondholders for the TDD bonds only.

## Legal Debt Margin

The percentage of legal debt margin is used to measure the City's ability to issue bonded debt. Direct bonded debt is the debt for which the City has pledged its full faith and credit. The debt limit establishes a maximum amount of debt an organization may issue calculated under existing law. The debt limits placed on the City is limited to 30% of assessed valuation according to K.S.A. 10-308. Certain types of debt issuances are not subject to the limitations which are identified in K.S.A. 10-309. The City's estimated legal debt limit calculation for 2015 is shown below:

Assessed Valuation (including Motor Vehicle and Real Property- <b>estimated</b> )	\$ 136,163,941
Debt Limit	\$ 40,849,182
General Obligation Bonds	\$ 14,866,697
Less Amount Available in Debt Service Fund- <b>estimated</b>	<u>(\$ 857,643)</u>
Total net debt applicable to limit	\$ 14,009,054
Legal Debt Margin Available- <b>estimated</b>	\$ 26,840,128



## Annual Debt Service

The following table provides a summary of the City's primary government annual debt service requirements (principal and interest) on current debt obligations from 2015 through the final year of debt retirement. The City has never defaulted on the payment of any of its debt obligations.

### ANNUAL DEBT SERVICE REQUIREMENTS

Year	Principal	Interest	Total
2015	4,368,509	1,233,467	5,601,977
2016	4,623,130	1,066,549	5,689,679
2017	4,618,556	911,049	5,529,605
2018	4,384,815	750,570	5,135,385
2019	2,271,932	596,074	2,868,006
2020	2,179,938	523,891	2,703,829
2021	2,253,863	453,714	2,707,577
2022	2,348,738	379,933	2,728,671
2023	2,254,591	302,530	2,557,121
2024	1,937,711	225,450	2,163,161
2025	1,157,385	166,213	1,323,598
2026	927,878	128,430	1,056,308
2027	1,029,220	94,768	1,123,988
2028	585,442	64,853	650,295
2029	606,015	44,280	650,295
2030	627,322	22,974	650,296
2031	102,207	5,541	107,748
2032	60,330	3,454	63,784
2033	61,842	1,942	63,784
2034	31,499	392	31,891

## Effect of Debt on Current and Future Operations

The table below shows a comparison of budgeted debt service expenditures as a percentage of total City noncapital expenditures:

	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Estimated 2014</b>	<b>Proposed 2015</b>
Total Expenditures	\$28,985,651	\$27,904,216	\$29,619,007	\$35,819,797
Annual Debt Service	\$ 6,867,345	\$ 5,226,842	\$ 5,147,142	\$ 5,601,977
Debt Service as a Percentage of Total Expenditures	23.69%	18.73%	17.38%	15.64%

Each year the City prepares a five year fleet and equipment replacement plan (see Appendix A, page 198) and a five year capital improvements plan (see Appendix B, page 205). In preparing these plans, several considerations are made such as:

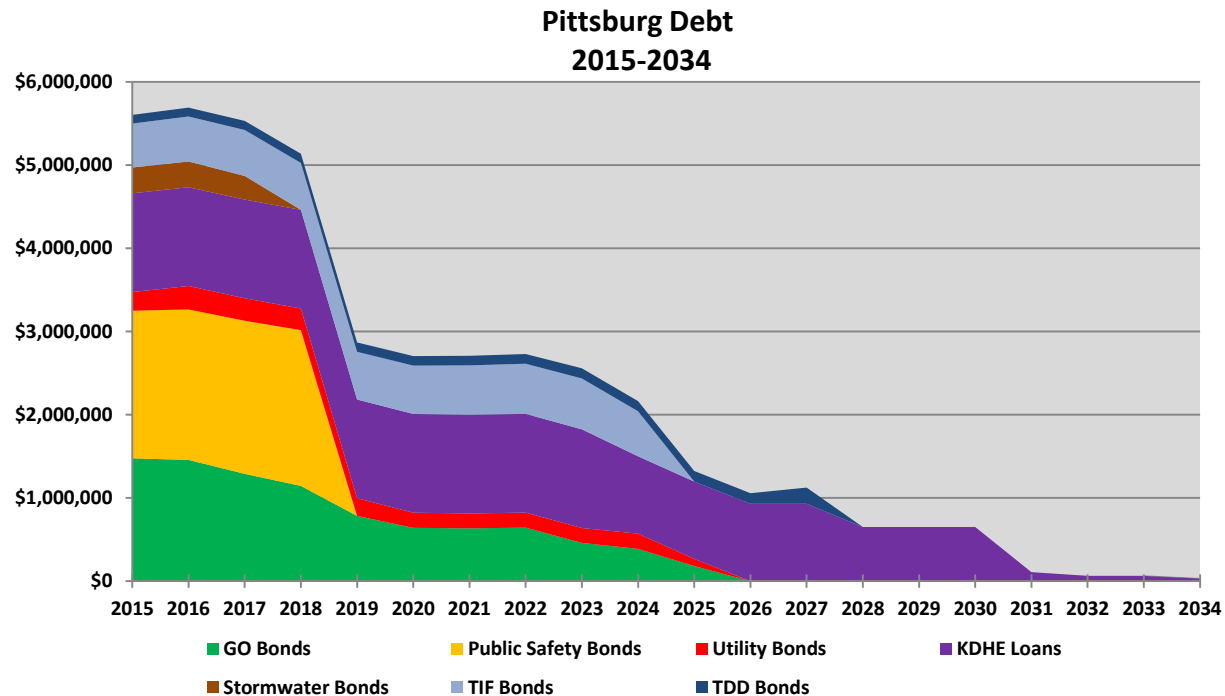
- Priorities
- Funding availability
- Funding options
- Project coordination between departments
- Citizen updates
- Current debt service requirements

The City's debt management policy limits the debt repayment schedule to no longer than the life of the asset for which it is intended to pay, but the City typically sets a ten year schedule. As can be seen in the following graph, the City's debt payments are scheduled to drop significantly by the year 2019 as the Public Safety Bonds and the Storm Water bonds are scheduled to be repaid in 2018.



## Cumulative Debt

The following graph presents all debt owed by the City of Pittsburg. It is arranged by type. The gold area reflects the bonds earmarked with the public safety sales tax. When these bonds are retired a significant amount of the current debt will go away.



It can clearly be seen that over one half of the overall debt can be attributed to the loans from the Kansas Department of Health and Environment (dark purple) and the public safety sales tax bonds.

The remaining categories are much smaller and while they last for over ten years, do not create a significant burden on the tax payers. Pittsburg typically limits its debt obligations to ten years. This lowers the interest rates and raises the scores we receive from bond rating agencies. The chart reflects how the short repayment timeframes allow the City to begin to dramatically lower our debt obligations in 2019. The remaining debt service after 2019 represents obligations assumed for specially-funded purposes.

As mentioned earlier in this section, G.O. bonds represent our general infrastructure improvements for roadways, buildings and recreation facilities. State statute limits the amount of G.O. bonds issued to thirty percent of a municipality's assessed valuation. According to that formula, the City of Pittsburg could carry \$41 million.

In Pittsburg our G.O. debt that is paid from property taxes is \$9.1 million, less than seven percent of our assessed valuation.

The City Commission has approved a new **debt management policy**, included in Appendix C on page 232. A debt cap has been determined and new debt should be incurred only when previous debt of a similar amount is retired. For instance, ten mills (approximately \$1,179,957) could be allocated to debt service payments each year, and as a mill or two of debt is retired, another mill or two of debt could be incurred to provide a continuous level of infrastructure repair. This would allow us to keep the property tax rate constant, maintain our assets, and plan our five year capital improvements program each year.

The City of Pittsburg defines capital expenditures as an expenditure which results in the acquisition of or addition to capital assets; capital assets are assets of significant value and have a useful life extending beyond a single reporting period, including land, improvements, easements, buildings, building improvements, vehicles, machinery, equipment, works of art, historical treasures, infrastructure, and all other tangible or intangible assets used in operations. Capital Improvements are expenditures related to the acquisition, expansion or rehabilitation of an element of a facility or infrastructure.

As mentioned earlier, Kansas Budget Law does not require that Capital Projects be budgeted, therefore, the City presents a five year capital improvement plan and a five year vehicle and Heavy Equipment Replacement plan to the City Commission for approval every year. The following discussion is a summary of the plans as presented in Appendices A & B, pages 198 through 216.

The City's five year Capital Improvements Plan (CIP) includes both funded and unfunded projects. Budgetary pressures often cause maintenance to be delayed due to lack of resources. This is referred to as deferred maintenance. Prolonged deferred maintenance results in higher costs, asset failure, and health and safety issues. During the long-term financial plan process, the City identified in excess of \$56 million of upgrades, maintenance, or replacements necessary over the course of the next few years. The five year capital improvement plan identifies these projects, the anticipated funding sources, and the unfunded portion which would lead to deferred maintenance issues if not addressed.

The City plans to spend approximately \$5.9 million in 2015. Of that amount, the following is a list of nonrecurring projects and the anticipated funding source:

- Quincy Street :  
\$ 1,457,501 State(KDOT)/Federal grant  
\$ 1,415,809 Bond Funds  
\$ 2,876,310 Total Estimated Project Cost

The impact on the 2015 operating budget is that there will not be routine maintenance scheduled for this area. The budgets for the next few years will also have minimal maintenance requirements for this area, unless an extreme event occurs. However, debt service payments will increase.

- 4<sup>th</sup> St-Walnut St to US-69 Bypass and KCS Overpass to Lapham St:  
     \$ 225,000 Street Sales Tax  
     \$ 200,000 KLINK (State Connecting Link grant)  
     \$ 425,000 Total Estimated Project Cost

The impact on the 2015 operating budget is that there will not be routine maintenance scheduled for this area. The budgets for the next few years will also have minimal maintenance requirements for this area, unless an extreme event occurs.

- South Rouse Hike and Bike Trail:  
     \$ 656,102 State/Federal Grant  
     \$ 281,187 Private Donation  
     \$ 937,289 Total Estimated Project Cost

There is no impact on the 2015 operating budget. A safety issue will be addressed and a connection to the City's trail system will be accomplished with no cost to the City. In future years, the City will be responsible for maintenance, but it is anticipated to be minimal for the immediate future unless an extreme event occurs.

- Trail Extension-Pittsburg High School (PHS) to Schlanger Park:  
     \$ 55,000-State/Federal Grant

There is no impact on the 2015 operating budget. A safety issue will be addressed and a connection to the City's trail system will be accomplished with no cost to the City. In future years, the City will be responsible for maintenance, but it is anticipated to be minimal for the immediate future unless an extreme event occurs.

Other capital improvements scheduled for 2015 are Water Distribution lines and elevator controls; improvements to wastewater collection system, trickling filter distribution arm, and flow monitors at lift stations; and widening a section of Homer street for storm drainage. These improvements total \$907,000 of which \$120,000 is State/Federal funding and \$787,000 comes from enterprise operating funds. The investment in these capital improvements reduces maintenance costs in the current and immediate future budgets and eliminates some deferred maintenance.

## Revenues

1. The City's 2014 estimated valuation to support the 2015 budget increased 0.42% going from \$117,495,446 to \$117,995,763.
2. Adopted 2015 mill rates and tax levies are:

General Fund	33.880 = \$ 3,997,696
Library Fund	5.765 = \$ 680,245
Debt Service Fund	<u>8.887 = \$ 1,048,628</u>
Total	48.532 = \$ 5,726,569
3. Franchise tax revenues are estimated to increase marginally for 2015.
4. The 2014 budgeted sales tax revenue growth was 2%. Based on current collections the estimated 2014 is revised up to 2.5% and the 2015 Adopted Budget is estimated at 2%. The only portion of the City's sales tax that is not earmarked for a specific use is the portion of the county sales tax that the City receives.
5. The liquor tax estimate from the State of Kansas for 2015 is \$243,651. Per state statute \$81,217 will go to the general fund, \$81,217 will go to the special alcohol and drug fund and \$81,217 will go to the special parks and recreation fund. The portion that goes to the special parks and recreation fund is then transferred to the golf course to help fund the operations.
6. The grant funds provided through the Community Oriented Policing Services (COPS) program ends in August 2014. The cost to the City for absorbing the funding of these two officers will be approximately \$100,000 in 2015.
7. The State street highway aid for 2015 is \$589,580, an increase of approximately \$6,570 from the previous year. These funds are used for street and highway operations.
8. Public utility water sales are down approximately 3% compared to the 2014 adopted budget through June of 2014. The estimated 2014 water revenue was adjusted accordingly. The sewer revenues are estimated to remain stable as they are a fixed fee for the most part. For 2015 there will be a 3% water and sewer rate increase.

9. The Housing and Urban Development (HUD) Section 8 Housing administrative fees which pay for the staff and operations of that program are in a steady decline due to federally mandated cuts. The City will continue to absorb the costs not covered by HUD.

## Expenses

### 1. Position Summary

- a. The 2015 Adopted Budget includes 231 Full Time positions. This is an increase of fifteen from the 2014 Adopted Budget and will fund one crime analyst, one information technology specialist, one investigator, three narcotic investigators, four patrol officers, two dispatchers and two police response advocates. These new positions will be funded by the public safety sales tax with one response advocate being funded by a grant. A mechanic position was moved from the street division to the public utility division and a building inspector was added to the building services division.
- b. As mentioned previously, the Community Oriented Policing (COPS) grant which paid for two police officers will expire in August. The City will absorb the cost.

### 2. Increased Pension Costs and Unemployment Insurance in 2015

- a. The Kansas Public Employee Retirement System (KPERS) employer cost is up 0.94%, from 8.84% to 9.78%, approximately \$58,000.
- b. Kansas Police & Fire retirement (KP&F) employer cost is up 1.62%, from 22.66% to 24.15%, approximately \$59,000.
- c. State Unemployment Insurance cost up 0.04%, from 0.48% to 0.52%, approximately \$4,200.

### 3. Cost of Living and Merit Raises for Employees

- a. The 2015 Adopted Budget has no cost of living adjustments and 2.5% for merit raises for City employees at an estimated cost of \$231,000.
- b. A 2.5% percent raise for all general fund employees is nearly \$167,000.

### 4. General Fund Balance continues to decrease

- a. End of 2013 Fiscal Year (FY) Balance - \$1,096,914
- b. Estimated End of 2014 FY Balance - \$943,570 (14% decrease)
- c. Target general fund balance - \$1,957,731

### 5. Health Insurance costs

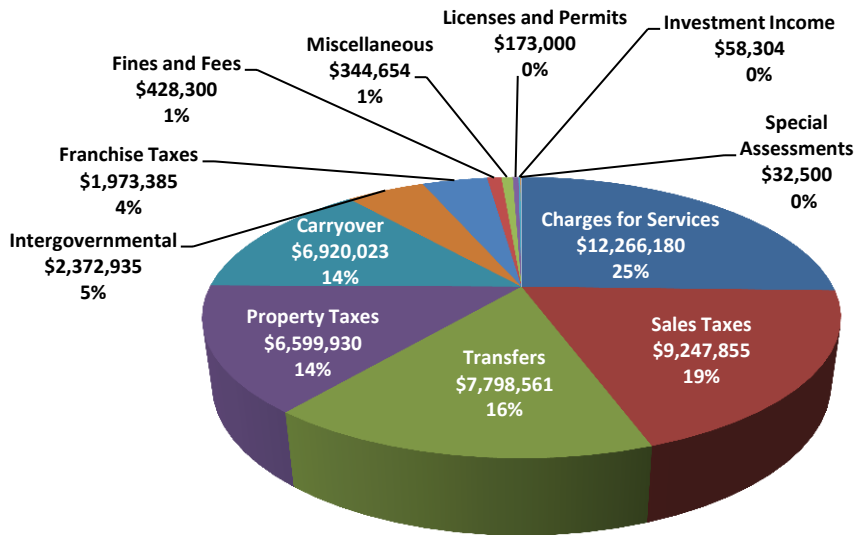
- a. If the City continues with the same health insurance plan design in 2015 it is an estimated eight to ten percent increase in premium. In an attempt to control these costs for the City and employees, the plan design is under review. The adopted budget includes a 2% increase in employer contributions for 2015 at a cost of approximately \$40,000.

6. Worker's Compensation Insurance costs
  - a. The cost of providing workers compensation insurance is estimated to increase by five percent.
7. Property and Liability Insurance costs
  - a. The cost of providing insurance for our property, equipment and general liability is expected to increase by ten percent.
8. Fiber
  - a. Kansas Department of Health and Environment (KDHE) loan 1656-01 was amended from \$4 million to \$4.5 million to lay fiber between the City's utility facilities. An increase of \$19,700 to pay debt service is budgeted for 2015.
9. Debt
  - a. The City issued general obligation bonds in June of 2014 to finance the East Quincy project, the 20<sup>th</sup> and Broadway project, the South Broadway KLINK and water line project, the East Madison water line project, the Auditorium stage lifts project, the Aquatic Center Improvements project and the City Security project. An increase of \$236,605 for general debt and \$111,744 for utility debt is budgeted for 2015 to pay annual debt service.
10. Efficiencies
  - a. The City of Pittsburg is committed to providing services with fewer resources. This is critical as non-city resources disappear and the demand for services from our residents increase. In 2015 the following systems, while creating some additional short-term work during deployment, training and testing, will provide information that creates an environment of continuous improvement.
    - I. WebQA – Allows for on-line approval for inspections and other operations
    - II. Lucity – Provides work order management for our utility and other construction/maintenance activities
    - III. Police RMS/Dispatch/Court – Provides crime analysis, improved deployment/reporting and streamlined court management
    - IV. IT ticketing – Allows for us to analyze service requests to address underlying issues
    - V. Technical network analysis – Monitors and analyzes over 20,000 nodes to more efficiently identify and respond to network issues



The City of Pittsburg’s projected resources for 2015 total \$48,215,627. Included in this amount are annual revenues of \$33,497,043, interfund transfers in the amount of \$7,798,561 and \$6,920,023 of prior year funds.

## 2015 Resources \$48,215,627



Of the carryover funds, approximately \$2.3 million are discretionary and \$4.6 million are restricted for a specific use by authorizing legislation from when the taxes were passed. Examples of this are the sales taxes for economic development, public safety and capital outlay. These funds are either required to be set aside or can only be spent on a specific purpose.

As indicated in the preceding chart, the largest revenue category is *Charges for Service* which generates nearly \$12.2 million and includes the utility rates for water, sewer and storm water. These enterprise funds pay for the City's utility operations. They must be spent to support the operation of each individual utility fund. A three percent rate increase in utility rates is included in the 2015 Submitted Budget.

The third largest category is *Transfers* which totals approximately \$7.8 million and represents the movement of money between funds to meet legal obligations and to maintain a healthy balance in all funds.

The combination of property taxes, sales taxes, and franchise taxes totals \$17.9 million and represents fifty three percent of all City revenues. These taxes are collected and pay for administration, public safety, parks and recreation activities, debt service, economic development and a variety of other general government services.

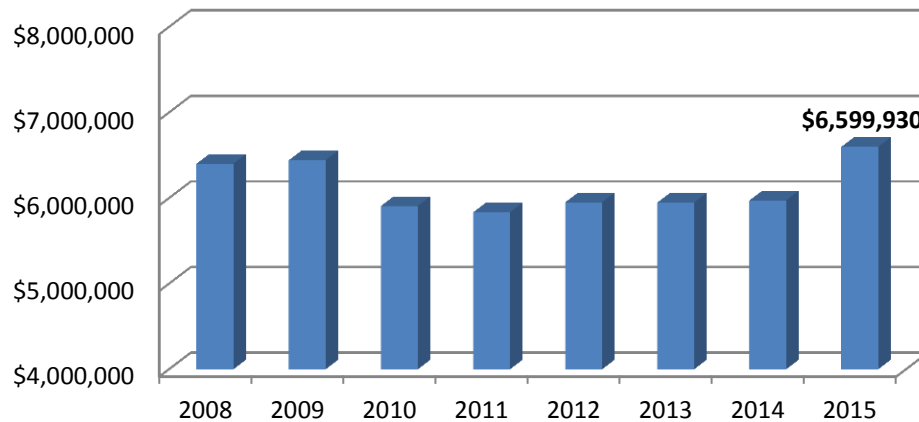
### Property Tax

The property tax is an ad valorem tax, meaning it is based on the value of real estate or personal property owned by an individual. The City determines the level of service for the upcoming year and sets the property tax rate at an amount which will pay for those services. In 2015 the property tax rate, more commonly referred to as the **mill levy** will increase three mills from the 2014 Budget. The following table lists the mill levy in the City of Pittsburgh since 2008, the valuation and actual dollars generated, and the change from the previous year. It is important to note that Pittsburgh City Commissions have not changed the mill rate in the previous seven years, although the cumulative valuation of property in Pittsburgh has decreased nearly eight percent.

Year	Mill Levy	Valuation	Dollars Levied	Change
Adopted 2015	48.532	117,995,763	5,726,569	7.04%
2014	45.532	117,495,446	5,349,762	-0.29%
2013	45.578	117,721,546	5,365,582	-0.25%
2012	45.616	117,919,158	5,378,939	-0.09%
2011	45.459	118,213,825	5,383,519	-2.68%
2010	45.448	121,717,189	5,531,764	-5.40%
2009	45.467	128,575,790	5,847,627	1.16%
2008	45.480	127,105,212	5,780,682	N/A

When combined with the property taxes generated from the motor vehicle taxes and recreational vehicles, the total tax generated is \$6,599,930, which accounts for twenty percent of the City's revenues in 2015.

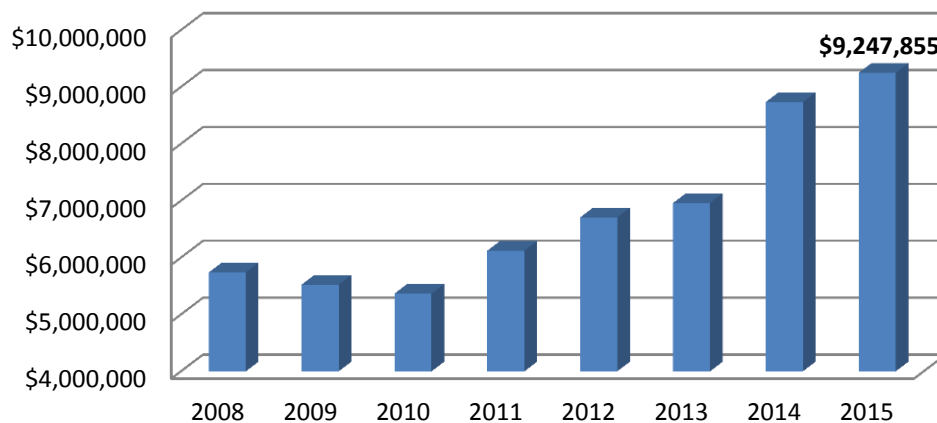
## Property Taxes



## Sales Tax

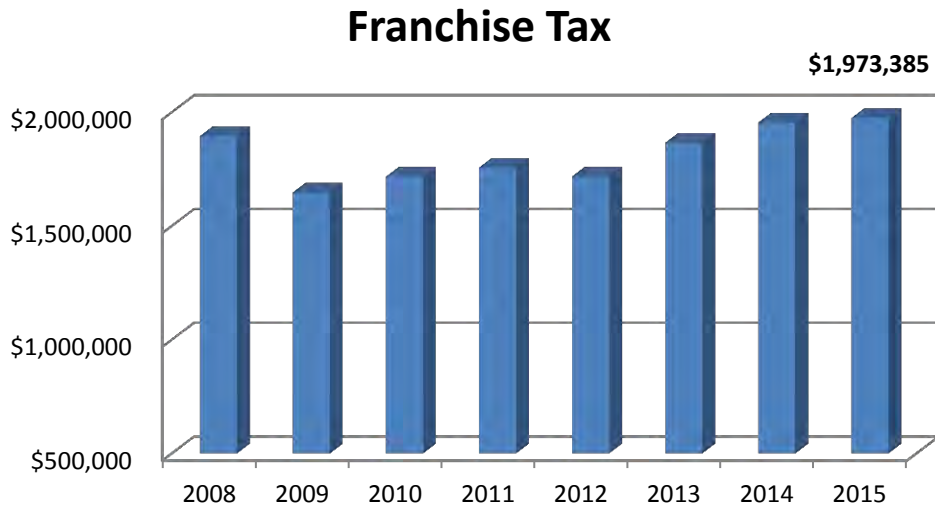
The City of Pittsburgh has a sales tax rate of one and a three-quarter percent. In 2015 the tax is projected to generate \$9,247,855 and is fifty percent of the general fund total. A one-half percent sales tax was authorized by the voters in 2006 to pay for the Law Enforcement Center and Fire Station #1, which totaled \$15,000,000. These facilities were paid for with general obligation bonds and the sales tax will be levied until the debt on those bonds are paid off, scheduled for 2018. The voters also approved a quarter cent sales tax in 2010 for five years to fund road improvements. This tax is estimated to generate \$986,507 in 2015. In 2013 voters authorized a one-half percent sales tax to improve public safety. This new public safety sales tax went into effect in January 1, 2014 and is estimated to generate \$1,973,014 in 2015. Sales taxes account for approximately twenty-seven percent of City revenues in 2015.

## Sales Tax



## Franchise Tax

Franchise taxes are paid to the City of Pittsburgh by utility companies who do work in the City. These fees cover the cost of doing business on the City streets, right-of-ways and other property. In 2015 it is estimated the City will collect a total of \$1,973,385, an increase of one percent from 2014. Franchise taxes account for approximately six percent of revenues for the City.



## Municipal Court Fines

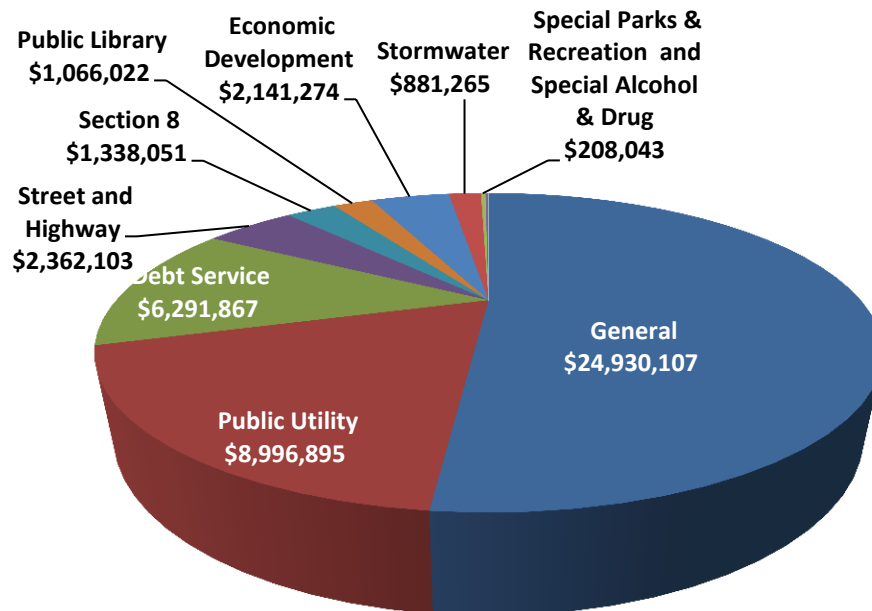
Municipal Court fines are deposited into the General Fund. In 2015 the fines are estimated to generate \$425,000.



# EXPENDITURES

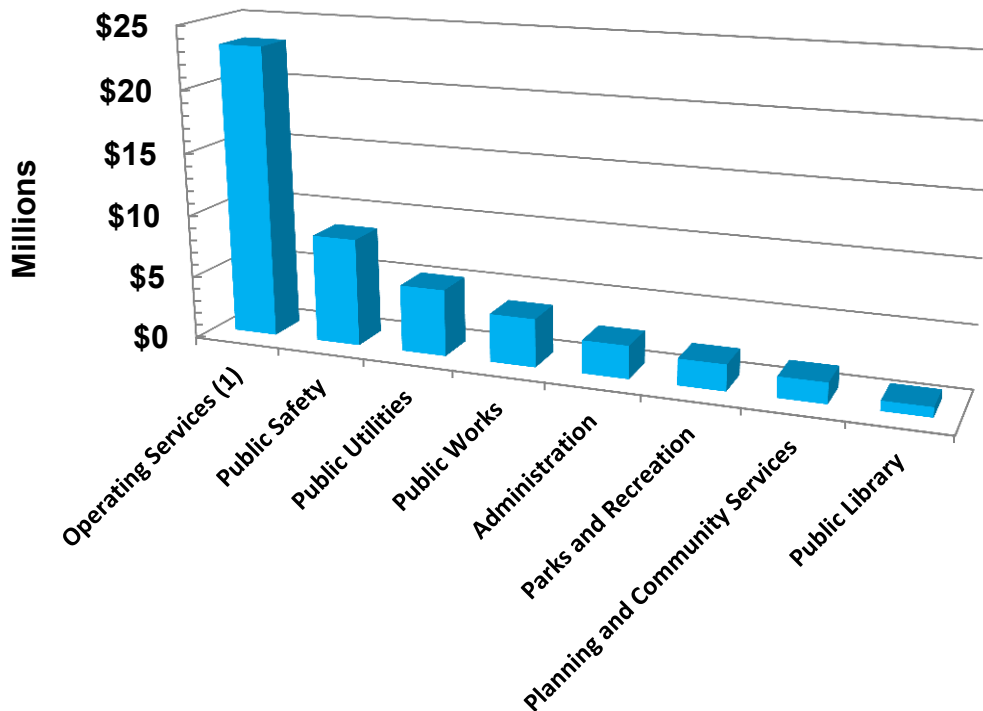
## 2015 ADOPTED BUDGET BY FUND

<u>Fund</u>	<u>Amount</u>	
General	\$ 24,930,107	51.71%
Public Utility	8,996,895	18.66%
Debt Service	6,291,867	13.05%
Street and Highway	2,362,103	4.90%
Section 8 Programs	1,338,051	2.78%
Public Library	1,066,022	2.21%
Economic Development	2,141,274	4.44%
Stormwater	881,265	1.83%
Special Alcohol & Drug	126,826	0.26%
Special Parks & Recreation	<u>81,217</u>	0.17%
<b>Total</b>	<b>\$ 48,215,627</b>	



## 2015 ADOPTED BUDGET EXPENDITURES BY DEPARTMENT

<u>Department</u>	<u>Amount</u>	
Operating Services (1)	\$ 23,277,067	48.27%
Public Safety	8,598,538	17.83%
Public Utilities	5,317,771	11.03%
Public Works	3,845,238	7.98%
Administration	2,626,280	5.45%
Parks and Recreation	2,094,856	4.34%
Planning and Community Services	1,661,062	3.45%
Public Library	<u>794,815</u>	1.65%
<b>Total</b>	<b>\$ 48,215,627</b>	

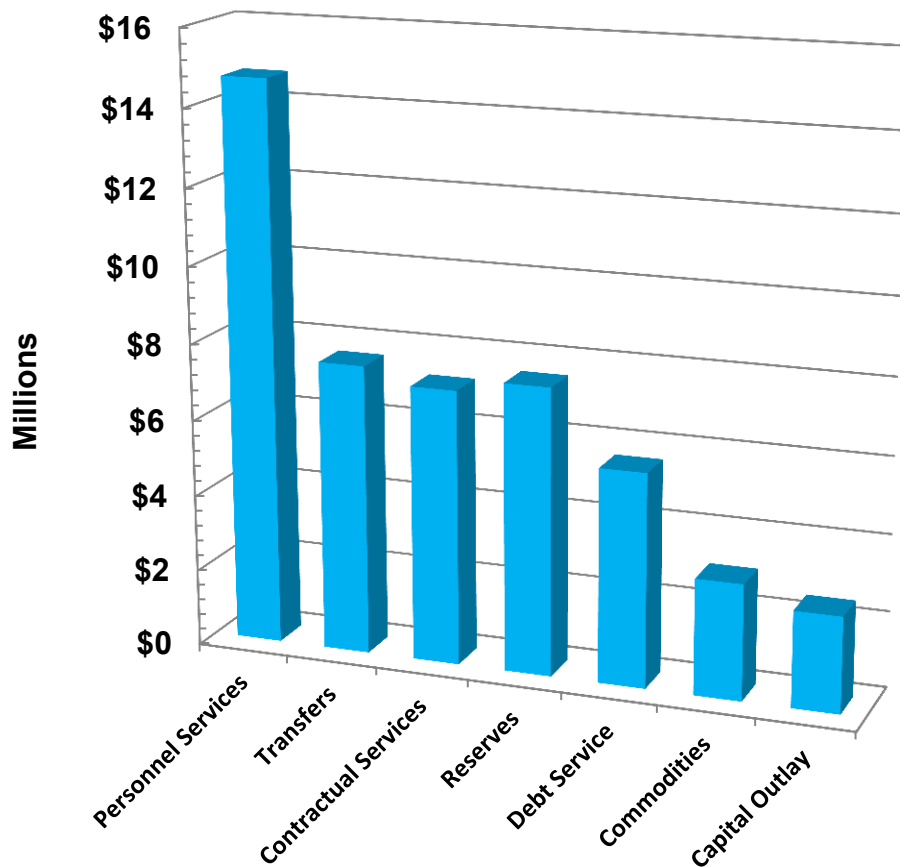


(1) Operating services include:

Transfers	\$ 7,609,397
Reserves	7,524,242
Debt Service	5,601,977
Group Health Insurance	2,145,558
STCO Capital Outlay	341,500
Special Drug and Alcohol	<u>54,393</u>
	<b>\$ 23,277,067</b>

## 2015 ADOPTED BUDGET BY EXPENSE

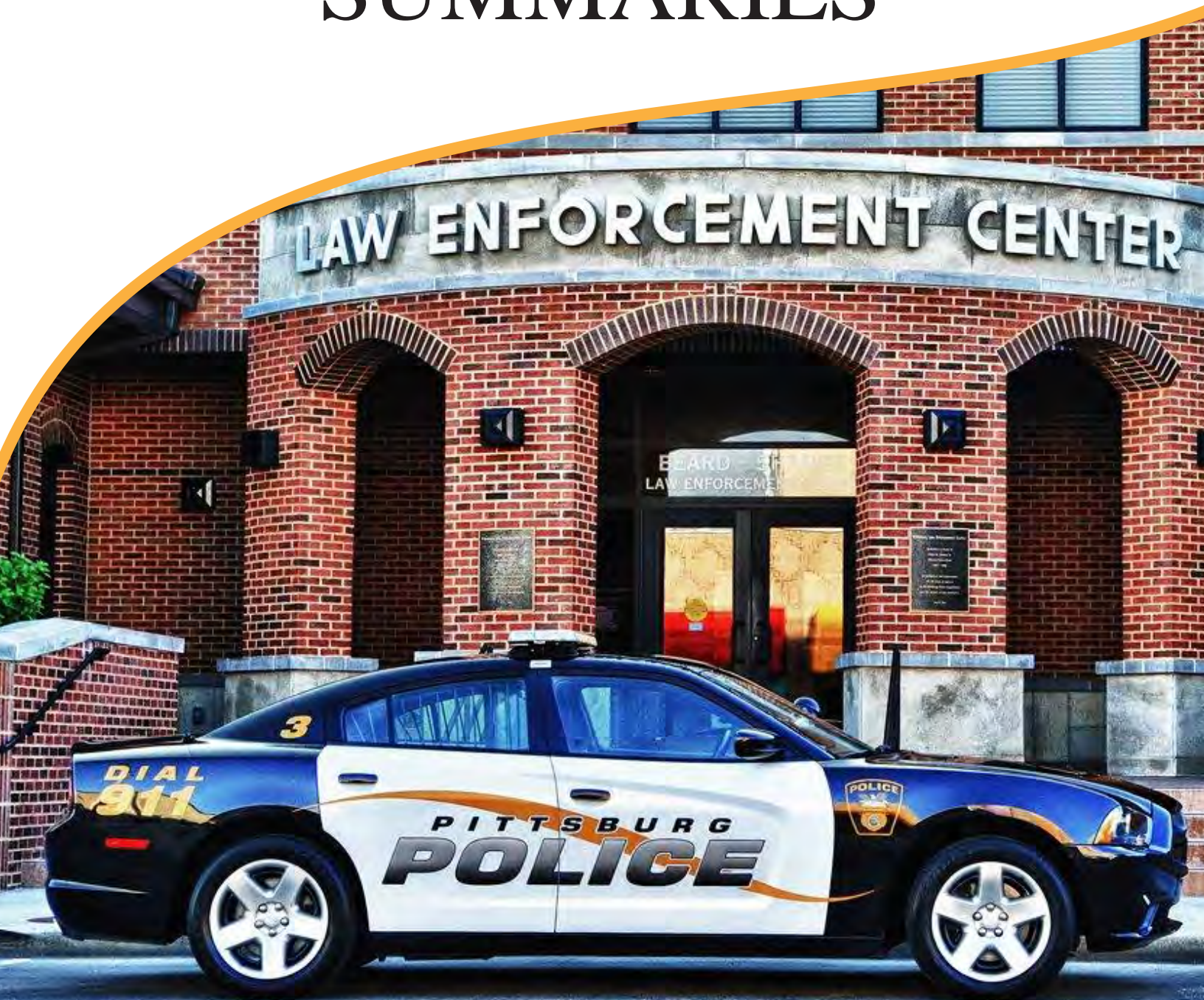
<u>Allocation</u>	<u>Amount</u>	
Personnel Services	\$ 14,713,534	30.52%
Transfers	7,609,397	15.78%
Contractual Services	7,206,798	14.95%
Reserves	7,524,242	15.61%
Debt Service	5,601,977	11.62%
Commodities	3,042,009	6.31%
Capital Outlay	<u>2,517,670</u>	5.22%
<b>Total</b>	<b>\$ 48,215,627</b>	







# FUND SUMMARIES





## Fund Summaries

Fund		Actual 2013	Estimated 2014	Adopted 2015
100	General Fund			
	Revenues	\$ 15,180,513	\$ 17,191,585	\$ 18,259,793
	Expenditures	<u>15,139,112</u>	<u>17,644,929</u>	<u>18,903,363</u>
	Revenues over (under) expenditures	41,401	(453,344)	(643,570)
	Unencumbered cash balance 01/01/xxxx	<u>1,055,513</u>	<u>1,096,914</u>	<u>643,570</u>
	Unencumbered cash balance 12/31/xxxx	\$ 1,096,914	\$ 643,570	\$ -
101	General Fund - Public Safety Debt Sales Tax			
	Revenues	\$ 1,887,149	\$ 1,934,328	\$ 1,973,014
	Expenditures	<u>1,712,588</u>	<u>1,739,723</u>	<u>4,174,633</u>
	Revenues over (under) expenditures	174,561	194,605	(2,201,619)
	Unencumbered cash balance 01/01/xxxx	<u>1,832,453</u>	<u>2,007,014</u>	<u>2,201,619</u>
	Unencumbered cash balance 12/31/xxxx	\$ 2,007,014	\$ 2,201,619	\$ -
102	General Fund - Group Hospitalization			
	Revenues	\$ 1,944,490	\$ 2,047,373	\$ 2,238,083
	Expenditures	<u>2,135,695</u>	<u>2,188,994</u>	<u>2,263,554</u>
	Revenues over (under) expenditures	(191,205)	(141,621)	(25,471)
	Unencumbered cash balance 01/01/xxxx	<u>358,297</u>	<u>167,092</u>	<u>25,471</u>
	Unencumbered cash balance 12/31/xxxx	\$ 167,092	\$ 25,471	\$ -
103	General Fund - Sales Tax Capital Outlay			
	Revenues	\$ 432,035	\$ 442,836	\$ 451,693
	Expenditures	<u>463,061</u>	<u>539,426</u>	<u>524,994</u>
	Revenues over (under) expenditures	(31,026)	(96,590)	(73,301)
	Unencumbered cash balance 01/01/xxxx	<u>200,917</u>	<u>169,891</u>	<u>73,301</u>
	Unencumbered cash balance 12/31/xxxx	\$ 169,891	\$ 73,301	\$ -
104	General Fund - Auditorium			
	Revenues	\$ 538,780	\$ 555,886	\$ 564,743
	Expenditures	<u>527,793</u>	<u>560,703</u>	<u>639,675</u>
	Revenues over (under) expenditures	10,987	(4,817)	(74,932)
	Unencumbered cash balance 01/01/xxxx	<u>68,762</u>	<u>79,749</u>	<u>74,932</u>
	Unencumbered cash balance 12/31/xxxx	\$ 79,749	\$ 74,932	\$ -
105	General Fund - Information Technology			
	Revenues	\$ 510,026	\$ -	\$ -
	Expenditures	<u>529,381</u>	<u>-</u>	<u>-</u>
	Revenues over (under) expenditures	(19,355)	-	-
	Unencumbered cash balance 01/01/xxxx	<u>19,355</u>	<u>-</u>	<u>-</u>
	Unencumbered cash balance 12/31/xxxx	\$ -	\$ -	\$ -
106	General Fund - Facility Maintenance			
	Revenues	\$ 228,602	\$ -	\$ -
	Expenditures	<u>228,637</u>	<u>-</u>	<u>-</u>
	Revenues over (under) expenditures	(35)	-	-
	Unencumbered cash balance 01/01/xxxx	<u>35</u>	<u>-</u>	<u>-</u>
	Unencumbered cash balance 12/31/xxxx	\$ -	\$ -	\$ -

## Fund Summaries

Fund		Actual 2013	Estimated 2014	Adopted 2015
107	General Fund - Golf Course			
	Revenues	\$ 356,989	\$ 344,340	\$ 350,467
	Expenditures	<u>347,226</u>	<u>352,898</u>	<u>351,672</u>
	Revenues over (under) expenditures	9,763	(8,558)	(1,205)
	Unencumbered cash balance 01/01/xxxx	<u>-</u>	<u>9,763</u>	<u>1,205</u>
	Unencumbered cash balance 12/31/xxxx	\$ 9,763	\$ 1,205	\$ -
108	General fund - Airport			
	Revenues	\$ 947,503	\$ 902,514	\$ 902,514
	Expenditures	<u>925,768</u>	<u>892,526</u>	<u>934,237</u>
	Revenues over (under) expenditures	21,735	9,988	(31,723)
	Unencumbered cash balance 01/01/xxxx	<u>-</u>	<u>21,735</u>	<u>31,723</u>
	Unencumbered cash balance 12/31/xxxx	\$ 21,735	\$ 31,723	\$ -
109	General fund - Aquatic Center			
	Revenues	\$ 162,749	\$ 170,906	\$ 174,464
	Expenditures	<u>162,749</u>	<u>170,906</u>	<u>174,464</u>
	Revenues over (under) expenditures	-	-	-
	Unencumbered cash balance 01/01/xxxx	<u>-</u>	<u>-</u>	<u>-</u>
	Unencumbered cash balance 12/31/xxxx	\$ -	\$ -	\$ -
111	General fund - JC Ball Field Turf Reserve			
	Revenues	\$ 20,000	\$ 20,000	\$ 20,000
	Expenditures	<u>575</u>	<u>14,500</u>	<u>102,125</u>
	Revenues over (under) expenditures	19,425	5,500	(82,125)
	Unencumbered cash balance 01/01/xxxx	<u>57,200</u>	<u>76,625</u>	<u>82,125</u>
	Unencumbered cash balance 12/31/xxxx	\$ 76,625	\$ 82,125	\$ -
100-111	General Funds Total Less Inter-transfers			
	Revenues	\$ 19,327,193	\$ 20,649,112	\$ 21,796,161
	Expenditures	<u>19,290,942</u>	<u>21,143,949</u>	<u>24,930,107</u>
	Revenues over (under) expenditures	36,251	(494,837)	(3,133,946)
	Unencumbered cash balance 01/01/xxxx	<u>3,592,532</u>	<u>3,628,783</u>	<u>3,133,946</u>
	Unencumbered cash balance 12/31/xxxx	\$ 3,628,783	\$ 3,133,946	\$ -
202	Public Library Fund			
	Revenues	\$ 737,360	\$ 742,420	\$ 788,742
	Expenditures	<u>716,170</u>	<u>761,313</u>	<u>825,622</u>
	Revenues over (under) expenditures	21,190	(18,893)	(36,880)
	Unencumbered cash balance 01/01/xxxx	<u>34,583</u>	<u>55,773</u>	<u>36,880</u>
	Unencumbered cash balance 12/31/xxxx	\$ 55,773	\$ 36,880	\$ -
203	Public Library Annuity Fund			
	Revenues	\$ 114	\$ 115	\$ 115
	Expenditures	<u>7,345</u>	<u>-</u>	<u>240,400</u>
	Revenues over (under) expenditures	(7,231)	115	(240,285)
	Unencumbered cash balance 01/01/xxxx	<u>247,401</u>	<u>240,170</u>	<u>240,285</u>
	Unencumbered cash balance 12/31/xxxx	\$ 240,170	\$ 240,285	\$ -

## Fund Summaries

Fund		Actual 2013	Estimated 2014	Adopted 2015
226	Special Drug & Alcohol Fund			
	Revenues	\$ 80,661	\$ 80,090	\$ 81,217
	Expenditures	<u>68,535</u>	<u>90,893</u>	<u>126,826</u>
	Revenues over (under) expenditures	12,126	(10,803)	(45,609)
	Unencumbered cash balance 01/01/xxxx	<u>44,286</u>	<u>56,412</u>	<u>45,609</u>
	Unencumbered cash balance 12/31/xxxx	\$ 56,412	\$ 45,609	\$ -
228	Special Parks and Recreation Fund			
	Revenues	\$ 80,661	\$ 80,090	\$ 81,217
	Expenditures	<u>109,836</u>	<u>80,090</u>	<u>81,217</u>
	Revenues over (under) expenditures	(29,175)	-	-
	Unencumbered cash balance 01/01/xxxx	<u>29,175</u>	<u>-</u>	<u>-</u>
	Unencumbered cash balance 12/31/xxxx	\$ -	\$ -	\$ -
229	Street and Highway Fund			
	Revenues	\$ 1,123,872	\$ 1,127,826	\$ 1,134,396
	Expenditures	<u>1,177,352</u>	<u>1,156,966</u>	<u>1,211,625</u>
	Revenues over (under) expenditures	(53,480)	(29,140)	(77,229)
	Unencumbered cash balance 01/01/xxxx	<u>159,849</u>	<u>106,369</u>	<u>77,229</u>
	Unencumbered cash balance 12/31/xxxx	\$ 106,369	\$ 77,229	\$ -
231	Street and Highway Sales Tax Fund			
	Revenues	\$ 943,807	\$ 967,393	\$ 986,737
	Expenditures	<u>914,531</u>	<u>1,100,000</u>	<u>1,150,478</u>
	Revenues over (under) expenditures	29,276	(132,607)	(163,741)
	Unencumbered cash balance 01/01/xxxx	<u>267,072</u>	<u>296,348</u>	<u>163,741</u>
	Unencumbered cash balance 12/31/xxxx	\$ 296,348	\$ 163,741	\$ -
401	Debt Service Fund			
	Revenues	\$ 6,715,646	\$ 5,103,984	\$ 5,434,224
	Expenditures	<u>6,874,595</u>	<u>5,154,392</u>	<u>6,291,867</u>
	Revenues over (under) expenditures	(158,949)	(50,408)	(857,643)
	Unencumbered cash balance 01/01/xxxx	<u>1,067,000</u>	<u>908,051</u>	<u>857,643</u>
	Unencumbered cash balance 12/31/xxxx	\$ 908,051	\$ 857,643	\$ -
501	Public Utility Fund			
	Revenues	\$ 7,494,073	\$ 7,569,909	\$ 7,792,793
	Expenditures	<u>8,108,416</u>	<u>7,999,669</u>	<u>8,996,895</u>
	Revenues over (under) expenditures	(614,343)	(429,760)	(1,204,102)
	Unencumbered cash balance 01/01/xxxx	<u>2,248,205</u>	<u>1,633,862</u>	<u>1,204,102</u>
	Unencumbered cash balance 12/31/xxxx	\$ 1,633,862	\$ 1,204,102	\$ -
502	Stormwater Fund			
	Revenues	\$ 883,047	\$ 786,721	\$ 806,840
	Expenditures	<u>846,222</u>	<u>839,795</u>	<u>881,265</u>
	Revenues over (under) expenditures	36,825	(53,074)	(74,425)
	Unencumbered cash balance 01/01/xxxx	<u>90,674</u>	<u>127,499</u>	<u>74,425</u>
	Unencumbered cash balance 12/31/xxxx	\$ 127,499	\$ 74,425	\$ -

## Fund Summaries

Fund		Actual 2013	Estimated 2014	Adopted 2015
244	Section 8 Housing Fund			
	Revenues	\$ 1,333,181	\$ 1,335,623	\$ 1,335,623
	Expenditures	<u>1,333,247</u>	<u>1,333,198</u>	<u>1,338,051</u>
	Revenues over (under) expenditures	(66)	2,425	(2,428)
	Unencumbered cash balance 01/01/xxxx	<u>69</u>	<u>3</u>	<u>2,428</u>
	Unencumbered cash balance 12/31/xxxx	\$ 3	\$ 2,428	\$ -
271	Economic Development Fund			
	Revenues	\$ 142,722	\$ 1,039,826	\$ 1,057,539
	Expenditures	<u>2,608,417</u>	<u>2,256,729</u>	<u>2,141,274</u>
	Revenues over (under) expenditures	(2,465,695)	(1,216,903)	(1,083,735)
	Unencumbered cash balance 01/01/xxxx	<u>4,766,333</u>	<u>2,300,638</u>	<u>1,083,735</u>
	Unencumbered cash balance 12/31/xxxx	\$ 2,300,638	\$ 1,083,735	\$ -
	Grand Total			
	Revenues	\$ 38,862,337	\$ 39,483,109	\$ 41,295,604
	Expenditures	<u>42,055,608</u>	<u>41,916,994</u>	<u>48,215,627</u>
	Revenues over (under) expenditures	(3,193,271)	(2,433,885)	(6,920,023)
	Unencumbered cash balance 01/01/xxxx	<u>12,547,179</u>	<u>9,353,908</u>	<u>6,920,023</u>
	Unencumbered cash balance 12/31/xxxx	\$ 9,353,908	\$ 6,920,023	\$ -
	Grand Total Less Net Interfund Transfers			
	Revenues	\$ 30,505,000	\$ 31,427,788	\$ 33,053,987
	Expenditures	<u>33,698,271</u>	<u>33,861,673</u>	<u>39,974,010</u>
	Revenues over (under) expenditures	(3,193,271)	(2,433,885)	(6,920,023)
	Unencumbered cash balance 01/01/xxxx	<u>12,547,179</u>	<u>9,353,908</u>	<u>6,920,023</u>
	Unencumbered cash balance 12/31/xxxx	\$ 9,353,908	\$ 6,920,023	\$ -

## Summary of Net Inter-Fund Transfers

	Actual 2013	Estimated 2014	Adopted 2015
<b>General Fund Transfers In</b>			
Special Parks and Recreation Fund	\$ 87,911	\$ 80,090	\$ 81,217
Public Utility Fund	1,225,000	1,225,000	1,225,000
Economic Development Fund	<u>35,167</u>	<u>26,000</u>	<u>26,000</u>
<b>Total Transfers In</b>	<b>\$ 1,348,078</b>	<b>\$ 1,331,090</b>	<b>\$ 1,332,217</b>
<b>General Fund Transfers Out</b>			
Debt Service Fund	\$ 1,712,588	\$ 1,739,723	\$ 1,773,568
Capital Projects Fund	50,353	80,297	-
Street and Highway Fund	450,000	450,000	450,000
Street and Highway Sales Tax Fund	943,574	967,163	986,507
Economic Development Fund	864,069	885,671	903,384
TIF Trust Fund	318,020	325,971	332,490
TDD Trust Fund	<u>108,317</u>	<u>100,080</u>	<u>110,566</u>
<b>Total Transfers Out</b>	<b>\$ 4,446,921</b>	<b>\$ 4,548,905</b>	<b>\$ 4,556,515</b>
<b>Special Parks &amp; Recreation Transfers Out</b>			
General Fund - Golf Course	\$ 87,911	\$ 80,090	\$ 81,217
<b>Total Transfers Out</b>	<b>\$ 87,911</b>	<b>\$ 80,090</b>	<b>\$ 81,217</b>
<b>Street and Highway Fund Transfers In</b>			
General Fund	\$ 450,000	\$ 450,000	\$ 450,000
<b>Total Transfers In</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>
<b>Street and Highway Sales Tax Fund Transfers In</b>			
General Fund	\$ 943,574	\$ 967,163	\$ 986,507
<b>Total Transfers In</b>	<b>\$ 943,574</b>	<b>\$ 967,163</b>	<b>\$ 986,507</b>
<b>Debt Service Fund Transfers In</b>			
General Fund - Pub. Safety Debt Sales Tax	\$ 1,712,588	\$ 1,739,723	\$ 1,773,568
Public Utility Fund	1,530,611	1,246,847	1,410,620
Stormwater Fund	309,806	310,141	310,045
TIF Trust Fund	509,882	517,058	528,220
TDD Trust Fund	<u>98,320</u>	<u>101,280</u>	<u>104,000</u>
<b>Total Transfers In</b>	<b>\$ 4,161,207</b>	<b>\$ 3,915,049</b>	<b>\$ 4,126,453</b>
<b>Public Utility Fund Transfers Out</b>			
General Fund	\$ 1,225,000	\$ 1,225,000	\$ 1,225,000
Capital Projects Fund	13,719	-	-
Debt Service Fund	1,530,611	1,246,847	1,410,620
Stormwater Fund	<u>100,000</u>	<u>-</u>	<u>-</u>
<b>Total Transfers Out</b>	<b>\$ 2,869,330</b>	<b>\$ 2,471,847</b>	<b>\$ 2,635,620</b>

## Summary of Net Inter-Fund Transfers

	Actual 2013	Estimated 2014	Adopted 2015
<b>Stormwater Fund Transfers In</b>			
Public Utility Fund	\$ 100,000	\$ -	\$ -
<b>Total Transfers In</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Stormwater Fund Transfers Out</b>			
Debt Service Fund	309,806	310,141	310,045
<b>Total Transfers Out</b>	<b>\$ 309,806</b>	<b>\$ 310,141</b>	<b>\$ 310,045</b>
<b>Economic Development Fund Transfers In</b>			
General Fund	\$ 864,069	\$ 885,671	\$ 903,384
<b>Total Transfers In</b>	<b>\$ 864,069</b>	<b>\$ 885,671</b>	<b>\$ 903,384</b>
<b>Economic Development Fund Transfers Out</b>			
General Fund - Auditorium	\$ 21,667	\$ 26,000	\$ 26,000
General Fund - Information Technology	13,500	-	-
<b>Total Transfers Out</b>	<b>\$ 35,167</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>
<b>Non-Budgeted Funds Transfers In</b>			
Capital Projects Fund	\$ 64,072	\$ 80,297	\$ -
TIF Trust Fund	318,020	325,971	332,490
TDD Trust Fund	108,317	100,080	110,566
<b>Total Transfers In</b>	<b>\$ 490,409</b>	<b>\$ 506,348</b>	<b>\$ 443,056</b>
<b>Non-Budgeted Funds Transfers Out</b>			
TIF Trust Fund	\$ 509,882	\$ 517,058	528,220
TDD Trust Fund	98,320	101,280	104,000
<b>Total Transfers Out</b>	<b>\$ 608,202</b>	<b>\$ 618,338</b>	<b>\$ 632,220</b>
<b>Total Net Transfers</b>			
Total Transfers In	\$ 8,357,337	\$ 8,055,321	\$ 8,241,617
Total Transfer Out	8,357,337	8,055,321	8,241,617
	\$ -	\$ -	\$ -

## Property Taxes

	Actual 2013	Estimated 2014	Adopted 2015
<b>Mill Levy</b>			
General Fund	31.933	31.880	33.880
Public Library	5.654	5.665	5.765
Debt Service Fund	<u>7.991</u>	<u>7.987</u>	<u>8.887</u>
Total Mill Levy	45.578	45.532	48.532
<b>Assessed Valuation</b>	\$ 120,595,229	\$ 120,560,643	\$ 121,178,943
Less: Neighborhood Revitalization	(794,044)	(985,559)	(1,206,076)
Less: TIF District	<u>(2,079,639)</u>	<u>(2,079,638)</u>	<u>(1,977,104)</u>
Net Assessed Valuation	\$ 117,721,546	\$ 117,495,446	\$ 117,995,763
<b>Levied Tax Dollars</b>			
General Fund	\$ 3,759,258	\$ 3,745,702	\$ 3,997,696
Public Library	665,625	665,670	680,245
Debt Service Fund	<u>940,699</u>	<u>938,390</u>	<u>1,048,628</u>
Tax Dollars	\$ 5,365,582	\$ 5,349,762	\$ 5,726,569
<b>Collected Tax Dollars</b>			
General Fund	\$ 3,564,921	\$ 3,558,417	
Public Library	631,087	632,387	
Debt Service Fund	<u>891,938</u>	<u>891,471</u>	
Tax Dollars	\$ 5,087,946	\$ 5,082,275	
Current Year Delinquent Tax Dollars	\$ 277,636	\$ 267,487	
Current Year Delinquent Tax Percentage	5.17%	5.00%	
Prior Year Delinquent Tax Collected	\$ 224,679	\$ 253,874	

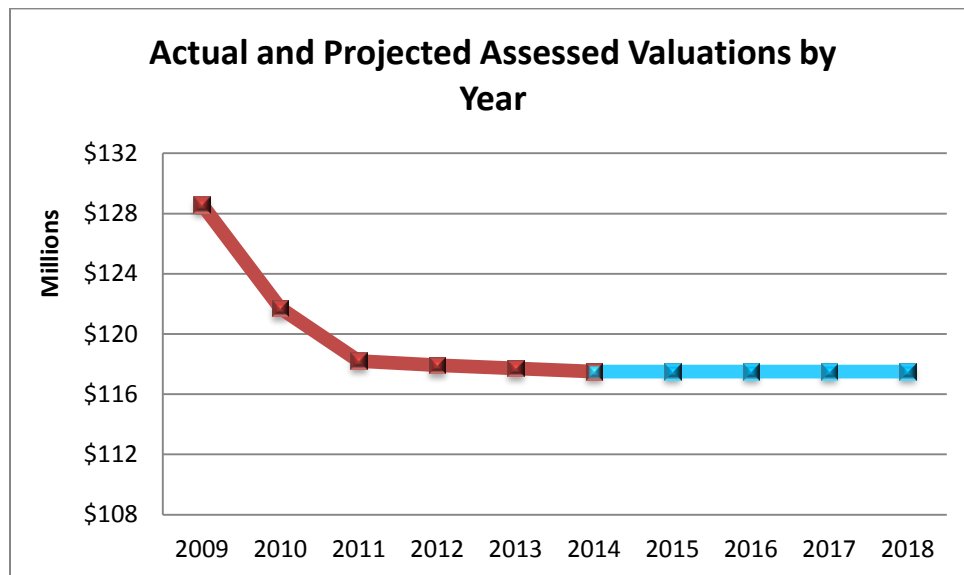
## General Fund

This fund is used to account for the general operations of the city which are not properly accounted for in another fund. For the City of Pittsburg, this includes general administration, financial administration, public safety, parks, recreation, cultural development, and certain public works activities.

## Revenues

The main revenue sources for the general fund are property taxes, sales taxes, franchise taxes, and public utility transfers.

The Resources Section of the Budget Summary, on pages 65 and 66, discusses property taxes entity-wide. **The property tax discussion below pertains only to the general fund portion of property tax rates and does not include debt service or library levies.** The assessed valuations for the City peaked in 2008 with a significantly higher estimate for 2009 than was realized. Valuations continued to decrease from 2009 through 2014, although at a slower rate. In 2015, there was a slight increase in assessed valuations, but there are no indications that property values will increase significantly through 2018. The graph below shows the trends of actual values between 2009 and 2014. The blue portion of the line indicates the estimated trend for 2015 through 2018.

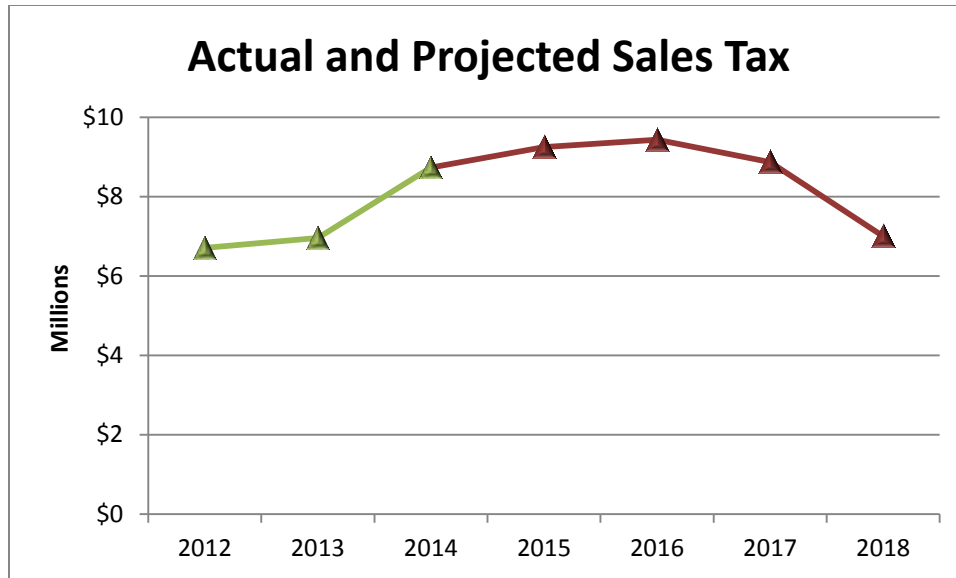




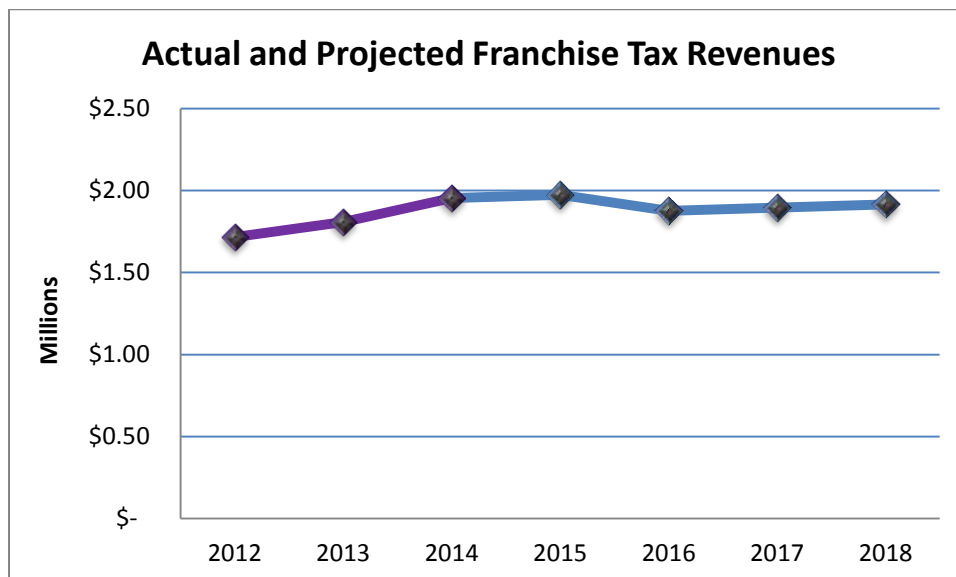
Throughout 2009-2014, the total mill levy remained constant. While the general fund mill increased by one mill, the debt service fund decreased by one mill; therefore, the total mill was not increased to compensate for the reduction in property values. The table below shows the trends of the general fund mill levy and property taxes collected. Since 2014 has not been completed, the amount shown in blue is an estimate. 2015 is also an estimate based on the slight increase in property valuations as recently reported by Crawford County along with an estimated two mill increase, and a 95% collection rate.

Year	Net Assessed Valuations	General Fund Mill Rate	Tax Dollars Collected
2009	\$128,592,500	31.916	\$3,909,281
2010	\$121,717,189	30.899	\$3,512,698
2011	\$118,213,825	30.907	\$3,459,433
2012	\$117,919,158	30.956	\$3,481,736
2013	\$117,721,546	31.933	\$3,564,291
2014 (estimated)	\$117,495,446	31.880	\$3,558,417
2015 (adopted)	\$117,995,763	33.880	\$3,797,811

**Sales taxes** generate a higher level of revenues for the general fund than property taxes; however, they are restricted in use while property taxes are not. The sales tax trends have shown approximately 2% increase every year except for 2014 which is approximately 2.5%; so, in addition to a full year of public safety sales tax, the 2015 budget includes a 2% sales tax increase. 2015 through 2018 (red line) are estimates based on a 2% increase and the sunset of the street and highway sales tax and the public safety debt sales tax, as shown below.



**Franchise taxes** are taxes placed on the electric, gas, cable, and telephone utilities. They are volatile in nature but their unpredictability is based more on climatic conditions and the commodities market instead of housing and the economy. Technology has reduced the dependence on land-line phones and the City's agreement with Cox Cable is due for renewal in 2014, so the only portion of franchise taxes that is anticipated to show an increase in 2014 through 2018 is the electric franchise. That increase is estimated to be 1.5%.



**Transfers** from other funds are the next largest revenue source for the general fund. The majority of the transfer is from Public Utilities, with smaller amounts from the Sales Tax Capital Outlay, and the Memorial Auditorium. The Sales Tax Capital Outlay fund provides \$50,000 per year for Information Technology (IT) equipment, Memorial Auditorium provides \$31,000 per year for administrative support, and the Public Utilities provides \$1,225,000 for administrative support beginning in 2013 through 2018, which is up from previous years.

Other general fund revenues include intergovernmental revenues (state and federal grants), fines and fees (mostly from municipal court), charges for services, licenses and permits, and miscellaneous revenues.

## **Expenditures**

Because the revenues are anticipated to remain relatively flat, the City is re-directing its financial focus to performance-based initiatives and is budgeting expenditures accordingly in order to accomplish the Vision 2030 goals. The general fund expenditures by program are as follows:

<b>Public Safety</b>	<b>\$8,598,538</b>	<b>17.82%</b>
<b>Public Works</b>	<b>\$3,845,238</b>	<b>7.97%</b>
<b>Administration</b>	<b>\$2,626,280</b>	<b>5.44%</b>
<b>Parks and Recreation</b>	<b>\$2,094,856</b>	<b>4.34%</b>
<b>Planning and Community Svc</b>	<b>\$1,661,062</b>	<b>3.44%</b>

## Debt Service Fund

The debt service fund accounts for the sources and uses of monies for the repayment of the current portion of long-term debt. Sources of revenues are:

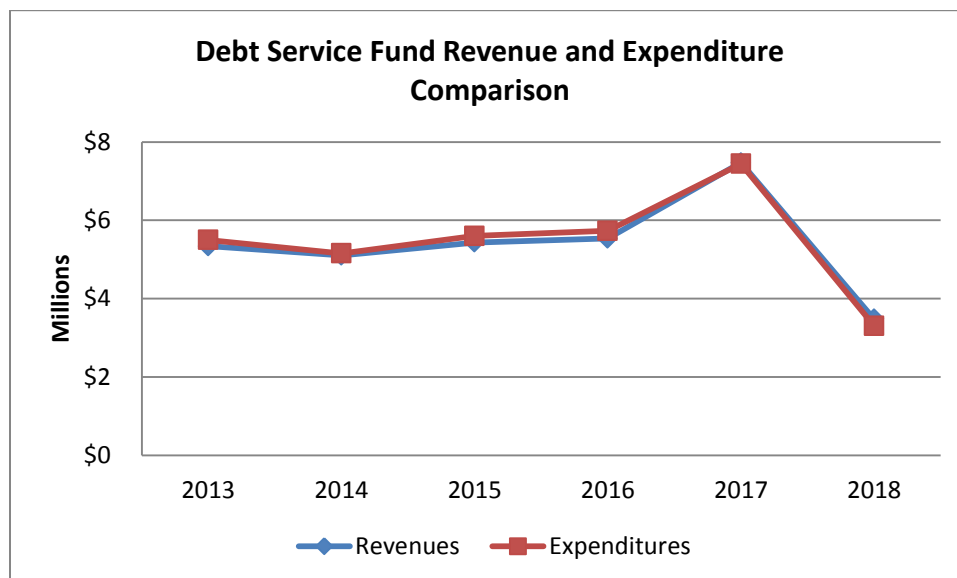
**Ad valorem property taxes:** The property tax discussion below pertains only to the debt service portion of property tax rates and does not include general fund or library levies. The city has a 2014 budgeted mill rate of 7.987 for general obligation debt and the debt management policy limits the debt mill rate to 10.00 mills. The budgeted mill rate for 2015 is 8.887. Because the property valuations have decreased significantly (as discussed under the general fund section) and the commission goal was to maintain a stabilized mill rate, the reserves have declined. Since 2014 has not been completed, the amount shown in blue is an estimate. 2015 is also an estimate based on the assumptions mentioned earlier along with an estimated 1.0 mill increase, and a 95% collection rate. In 2015, there was a slight increase in assessed valuations, but there are no indications that property values will increase significantly through 2018.

Year	Net Assessed Valuations	General Fund Mill Rate	Tax Dollars Collected
2009	\$128,592,500	7.998	\$ 979,647
2010	\$121,717,189	8.996	\$1,022,694
2011	\$118,213,825	8.998	\$1,007,148
2012	\$117,919,158	9.015	\$1,013,951
2013	\$117,721,546	7.991	\$ 891,938
2014 (estimated)	\$117,495,446	7.987	\$ 938,390
2015 (adopted)	\$117,995,763	8.887	\$ 996,197

**Transfers:** The other major revenue source for the Debt Service fund is transfers from other funds. The transfers come from the Public Safety Debt sales tax from within the general fund; Public Utility fund; Storm Water fund; and the TIF (Tax Increment Financing) fund, and TDD (Transportation Development District) fund.

	2013	2014	2015	2016	2017	2018
From Public Safety Sales Tax Debt Fund	\$1,712,588	\$1,739,723	\$1,773,568	\$1,808,730	\$3,712,000	0
From Public Utility Fund	1,530,611	1,246,847	1,410,620	1,467,199	1,454,672	1,445,003
From Storm Water Fund	309,806	310,141	310,045	309,519	284,011	0
From TIF Fund	509,883	517,058	528,220	541,183	552,280	563,415
From TDD Fund	98,320	101,280	104,000	106,480	108,720	110,720
	4,161,208	3,915,049	4,126,453	4,233,111	6,111,683	2,119,138

Expenditures and the impact on the budget are discussed in detail in the Debt Overview section on page 55. The graph shown below reflects the drop in expenditures due to the payoff of the Public Safety Bonds, the Storm Water Bonds and several general obligation bonds between 2016 and 2018, and the resultant drop in revenues due to a drop in transfers for repayment of those bonds.

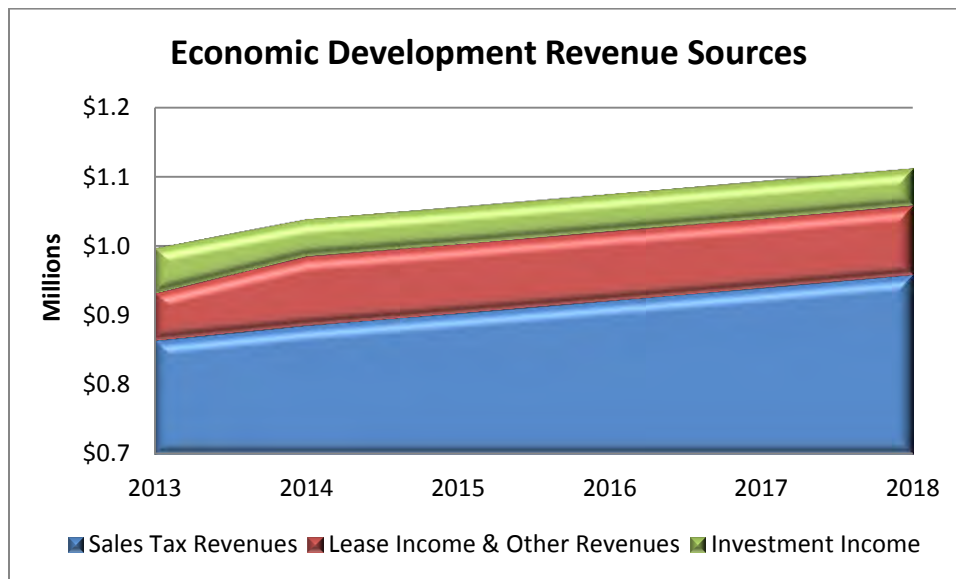


## Economic Development Fund

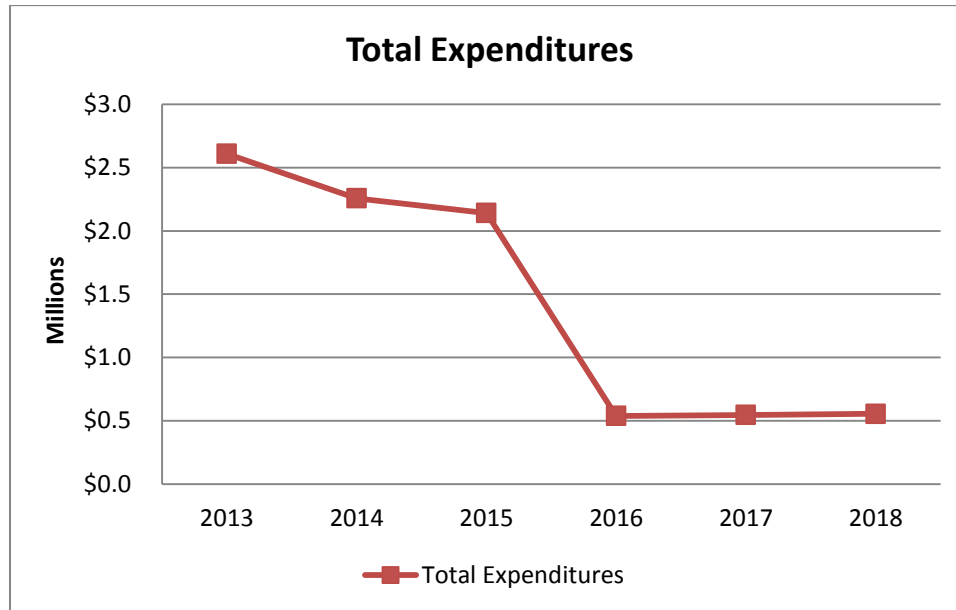
This fund accounts for the sources and uses of monies used for economic development activities. The main sources of revenue for this fund are an ongoing one-quarter cent sales tax, investment income, lease income, and loan repayments.

The City actively participates in economic development efforts in multiple ways. One of those ways is by using the one-quarter cent dedicated sales tax and other resources to offer various incentives for local businesses to expand and for other businesses to locate here. Other methods include partnering with PSU, private donors, and businesses.

The largest revenue source for the economic development fund is sales taxes. The following graph shows the level of funding each source provides. 2015 through 2018 are estimates from the long-term financial plan.



Below is the Economic Development fund expenditure graph. The 2014 total expenditures include the \$1.5 million donation to PSU for the Robert W. Plaster Event Center and the 2015 total expenditures include budgeted reserves of \$1.6 million. Since the level of reserves will most likely change depending on the economic development opportunities that arise in the remainder of 2014 and in 2015, the level of anticipated expenditures drop significantly in 2016 through 2018. These will be revised as economic development opportunities information becomes available.



The following table shows the anticipated changes in Fund Balance through 2015. The 2016 through 2018 totals do not reflect potential projects, but will be updated as information becomes available.

	Actual 2013	Estimated 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
<b>Beginning</b>	\$ 4,766,333	\$ 3,156,238	\$ 1,939,335	\$ 855,600	\$ 1,393,252	\$ 1,941,295
<b>Revenues</b>	998,332	1,039,826	1,057,539	1,075,857	1,094,286	1,113,084
<b>Expenditures</b>	2,608,417	2,256,729	2,141,274	538,205	546,243	554,438
<b>Ending</b>	<b>\$ 3,156,238</b>	<b>\$ 1,939,335</b>	<b>\$ 855,600</b>	<b>\$ 1,393,252</b>	<b>\$ 1,941,295</b>	<b>\$ 2,499,941</b>
<b>Goal</b>	<b>\$ 434,736</b>	<b>\$ 376,122</b>	<b>\$ 356,879</b>	<b>\$ 89,701</b>	<b>\$ 91,041</b>	<b>\$ 92,406</b>





# DEPARTMENT PROGRAM BUDGETS





It is important the City tracks performance to compare to other communities and to measure the effectiveness of programs from year to year. Tracking and measuring performance is a critical part of the overall commitment to maximizing expenditures to deliver the best service to the citizens of Pittsburg.

In April 2013, the City joined the International City/County Management Association's (ICMA) Center for Performance Management 101 (CPM 101) program. With this membership, the City will benchmark performance with other participating cities. The program includes fourteen service areas that are evaluated using performance measurement question types related to inputs (expenditures, hours paid), outputs (units of service provided), efficiency (ratios calculated after data is submitted), and outcomes (citizen/customer satisfaction).

The fourteen service areas evaluated under the CPM 101 program include:

- Code enforcement
- Facilities management
- Fire and EMS
- Fleet management
- Highway and road maintenance
- Human resources
- Information technology
- Library services
- Parks and recreation
- Permitting
- Police services
- Procurement
- Risk management
- Solid waste

In August 2013, designated staff members received training on the survey tool used to collect the data. In March 2014, the 2013 data was submitted via the ICMA survey tool. ICMA "scrubs" the data to ensure "apples are compared to apples" and then makes the results available. For 2015, ICMA is changing their Performance Measure Tool to allow for easier reporting on specific measures and the ability to run more comparative reports, by population, by state or the overall number of participants in their performance management program.

For the 2013 fiscal year the City used mean data for all CPM 101 cities with a population between 25,000 and 50,000 to establish Pittsburg's performance targets for 2014. Because this was the first year, the 2014 target was set at meeting or exceeding the mean. 2015 targets are set by looking at 2013 actual data and the first half of 2014.

As departments have tried to find easy ways to track data for their performance measures, some of the measures have changed as a result. ICMA does not want this process to be cumbersome for City departments. The data should be readily available when needed.

CPM 101 does not include measures for utility services. Therefore, the City will use the American Water Wastewater Association data to establish appropriate measures for the Public Utility service area.

## SCHEDULE OF POSITIONS

Position Title	Division Name	FTE	Projected	Budgeted
		2013	2014	FTE 2015
<b><u>PUBLIC WORKS</u></b>				
Airport Attendant	Airport	2.0	2.0	2.0
Airport Manager		1.0	1.0	1.0
Airport Mower		0.3	0.0	0.0
Administrative Assistant	Building Services	1.0	1.0	1.0
Assistant Director Public Works		1.0	0.0	0.0
Building Inspector I		1.0	2.0	2.0
Building Official		1.0	1.0	1.0
Codes Enforcement Inspector		2.0	0.0	0.0
Director Public Works		1.0	1.0	1.0
Engineering Supervisor	Engineering	1.0	1.0	1.0
Engineering Technician		1.0	1.0	1.0
Maintenance Supervisor	Facility Maintenance	1.0	1.0	1.0
Maintenance Technician		2.0	2.0	2.0
Heavy Equipment Operator	Street & Highway	8.0	8.0	8.0
Laborer		0.3	0.3	0.3
Mechanic		1.0	0.0	0.0
Superintendent		1.0	1.0	1.0
Traffic/Communication Supervisor		1.0	1.0	1.0
Traffic/Communication Technician		1.0	1.0	1.0
<b>Total</b>		<b>27.6</b>	<b>24.3</b>	<b>24.3</b>
<b><u>PUBLIC SAFETY</u></b>				
Animal Control Officer	Animal Control	1.0	1.0	1.0
Animal Control Technician		1.0	1.0	1.0
Battalion Fire Chief	Fire	3.0	3.0	3.0
Fire Captain		6.0	6.0	6.0
Fire Chief		1.0	1.0	1.0
Fire Lieutenant		6.0	6.0	6.0
Firefighter I		5.0	4.0	4.0
Firefighter II		13.0	14.0	14.0
Safety Coordinator/Fire Marshal		1.0	1.0	1.0
Legal Advisor/Court Prosecutor	Municipal Court	1.0	1.0	1.0
Court Administrator		1.0	1.0	1.0
Judge		1.0	1.0	1.0
Municipal Court Clerk		1.0	1.0	1.0
Prosecution Clerk		2.0	2.0	2.0
Admin. Support Serv. Coordinator	Police Administration	1.0	1.0	1.0
Administrative Assistant		1.0	1.0	1.0
Custodian		1.0	1.0	1.0
Deputy Chief of Police		1.0	1.0	1.0
Family Response Advocate		2.0	2.0	2.0
Information Technology Specialist		0.0	1.0	1.0
Parking Enforcement Officer		0.5	0.5	0.5
Police Chief		1.0	1.0	1.0
Police Records Clerk		3.0	3.0	3.0

\*FTE = Full Time Equivalent

## SCHEDULE OF POSITIONS

		FTE	Projected	Budgeted
Position Title	Division Name	2013	2014	FTE 2015
<b><u>PUBLIC SAFETY Con't</u></b>				
Communications Supervisor	Police Communications	1.0	1.0	1.0
Communications Technician		7.0	9.0	9.0
Criminal Investigator	Police Investigations	4.0	5.0	5.0
Narcotics Investigator		0.0	0.0	3.0
Investigations Lieutenant		1.0	1.0	1.0
Investigations Sergeant		0.0	1.0	1.0
Crime Analyst		1.0	1.0	1.0
Police Lieutenant	Police Patrol	2.0	2.0	2.0
Police Officer I		9.0	14.0	14.0
Police Officer II		18.0	17.0	17.0
Deputy Chief of Police		1.0	1.0	1.0
Police Sergeant		3.0	3.0	3.0
<b>Total</b>		<b>100.5</b>	<b>109.5</b>	<b>112.5</b>
<b><u>PUBLIC UTILITIES</u></b>				
Heavy Equipment Operator	Stormwater	1.0	1.0	1.0
Street Sweeper Operator		1.0	1.0	1.0
Operations Superintendent		1.0	1.0	1.0
Maintenance Worker III		1.0	0.0	0.0
Maintenance Worker I		0.0	0.5	0.5
Collection Operator I		3.0	3.0	3.0
Maintenance Technician	Waste Water Plant	1.0	1.0	1.0
Operator I		3.0	3.0	3.0
Quality Controller		1.0	1.0	1.0
Superintendent		1.0	1.0	1.0
Heavy Equipment Operator	Water Distribution	5.0	5.0	5.0
Mechanic		1.0	1.0	1.0
Mechanic Supervisor		0.0	1.0	1.0
Maintenance Worker II		0.5	0.0	0.0
Utility Location Specialist		1.0	1.0	1.0
Superintendent		1.0	1.0	1.0
Supervisor		1.0	1.0	1.0
Water Service Representative		0.0	2.0	2.0
Water Specialist		1.0	1.0	1.0
Laborer		1.3	1.0	1.0
Director Public Utilities	Water Treatment Plant	1.0	1.0	1.0
Office Manager		1.0	1.0	1.0
Maintenance Technician		1.0	1.0	1.0
Operator I		5.0	5.0	5.0
Operator II		1.0	1.0	1.0
Superintendent		1.0	1.0	1.0
Assist Director Public Utilities		1.0	1.0	1.0
Operator	Waste Water Collection	4.0	4.0	4.0
Supervisor		1.0	1.0	1.0
<b>Total</b>		<b>40.8</b>	<b>42.5</b>	<b>42.5</b>

\*FTE = Full Time Equivalent

## SCHEDULE OF POSITIONS

Position Title	Division Name	FTE	Projected	Budgeted
		2013	2014	2015
<b><u>PARKS AND RECREATION</u></b>				
Aquatic Center Manager	Aquatic Center	0.3	0.3	0.3
Aquatic Center Maint. Manager		0.3	0.3	0.3
Cashier/Concession Worker		3.3	3.3	3.3
Head Lifeguard		0.3	0.0	0.0
Instructor		0.3	0.6	0.6
Laborer I		0.3	0.6	0.6
Lifeguard		10.5	9.6	9.6
PAC Assistant Manager		0.0	0.3	0.3
Assistant Clubhouse Manager	Golf Course	1.0	0.0	0.0
Clubhouse Manager		0.0	1.0	1.0
Golf Course Superintendent		1.0	1.0	1.0
Laborer I		1.4	1.1	1.1
Clubhouse Worker		0.0	2.4	2.4
Maintenance Worker		2.0	0.0	0.0
Maintenance Worker III		1.0	1.0	1.0
Administrative Assistant	Auditorium	1.0	1.0	1.0
Assistant Technical Director		2.5	2.0	2.0
Building Maintenance Worker		1.0	1.0	1.0
Custodian		1.0	1.0	1.0
Downtown District Coordinator		1.0	1.0	1.0
Event Worker		1.5	2.5	2.5
Manager		1.0	1.0	1.0
Cemetery Caretaker	Cemetery	1.0	1.0	1.0
Maintenance Worker I		0.5	0.5	0.5
Director Parks & Recreation	Parks	1.0	1.0	1.0
Heavy Equipment Operator		1.0	1.0	1.0
Laborer		0.5	0.8	0.8
Light Equipment Operator		1.0	1.0	1.0
Mechanic		1.0	1.0	1.0
Maintenance Worker II		1.5	1.5	1.5
Maintenance Worker I		1.5	1.6	1.6
Park Custodian		0.0	0.3	0.3
Park Forester		1.0	1.0	1.0
Park Superintendent		1.0	1.0	1.0
Park Maintenance Worker		1.0	1.3	1.3
Project Coordinator		1.0	1.0	1.0
Instructor	Recreation	1.8	1.8	1.8
Event Worker Boredom Buster		1.2	0.0	0.0
Event Worker Tot Lot		1.2	0.0	0.0
Receptionist		0.5	0.5	0.5
Recreation Program Leader		0.0	0.6	0.6
Recreation Program Worker		0.0	3.0	3.0
Recreation Superintendent		1.0	1.0	1.0
Umpire		2.0	1.5	1.5
Operations Manager		1.0	1.0	1.0
<b>Total</b>		<b>52.4</b>	<b>54.4</b>	<b>54.4</b>

\*FTE = Full Time Equivalent

## SCHEDULE OF POSITIONS

Position Title	Division Name	FTE 2013	Projected FTE 2014	Budgeted FTE 2015
<b><u>PUBLIC LIBRARY</u></b>				
Assistant Library Director	Library	1.0	1.0	1.0
Circulation Clerk		3.0	3.5	3.5
Computer Lab Assistant		2.0	2.0	2.0
Computer Services Coordinator		1.0	1.0	1.0
Custodian		1.0	1.0	1.0
Head of Adult Services		1.0	1.0	1.0
Head of Circulations		1.0	1.0	1.0
Head of Information Technology		1.0	1.0	1.0
Head of Technical Processing		1.0	1.0	1.0
Head of Youth Services		1.0	1.0	1.0
Library Assistant		1.5	1.0	1.0
Library Director		1.0	1.0	1.0
Reference Clerk		1.5	1.5	1.5
Shelver		0.5	0.5	0.5
Youth Services Assistant		1.8	1.5	1.5
<b>Total</b>		<b>19.3</b>	<b>19.0</b>	<b>19.0</b>
<b><u>INNOVATIONS</u></b>				
Computer Application Specialist	Information Technology	0.5	0.5	0.5
Manager		1.0	1.0	1.0
Network Administrator I		1.0	1.0	1.0
Network Administrator II		1.0	1.0	1.0
<b>Total</b>		<b>3.5</b>	<b>3.5</b>	<b>3.5</b>
<b><u>HUMAN RESOURCES</u></b>				
Administrative Assistant	Human Resources	1.0	1.0	1.0
Director Human Resources		1.0	1.0	1.0
<b>Total</b>		<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b><u>FINANCE</u></b>				
Assistant Director Finance	Finance	1.0	1.0	1.0
Custodian		1.0	1.0	1.0
Director of Finance		1.0	1.0	1.0
Purchasing Agent		0.0	1.0	1.0
Staff Accountant I		1.0	1.0	1.0
Customer Service Specialist	Customer Service	2.0	2.5	2.5
Office Manager		1.0	1.0	1.0
Staff Accountant I		1.0	0.0	0.0
Water Service Representative		2.0	0.0	0.0
<b>Total</b>		<b>10.0</b>	<b>8.5</b>	<b>8.5</b>

\*FTE = Full Time Equivalent

## SCHEDULE OF POSITIONS

Position Title	Division Name	FTE 2013	Projected FTE 2014	Budgeted FTE 2015
<b><u>ADMINISTRATION</u></b>				
City Attorney	City Attorney	1.0	1.0	1.0
City Clerk	City Clerk	1.0	1.0	1.0
Assistant City Manager	City Manager	0.0	1.0	1.0
City Manager		1.0	1.0	1.0
Director of Innovations		1.0	0.0	0.0
<b>Total</b>		<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b><u>PLANNING &amp; COMMUNITY SERVICES</u></b>				
Director	Codes Enforcement	0.0	1.0	1.0
Codes Enforcement Inspector		0.0	2.0	2.0
Housing Program Manager		0.0	1.0	1.0
Laboror		0.0	0.6	0.6
Housing Specialist	Section 8 Housing	2.0	2.0	2.0
Housing Rehab Specialist		1.0	1.0	1.0
Community Development Coord	Presb Church Fund	1.0	0.0	0.0
<b>Total</b>		<b>4.0</b>	<b>7.6</b>	<b>7.6</b>
<b>City Wide Total</b>		<b>264.1</b>	<b>275.3</b>	<b>278.3</b>
<b><u>FTE By Type</u></b>				
Full Time		218.0	228.0	231.0
Part Time		23.0	24.5	24.5
Temporary		23.1	22.8	22.8
<b>City Wide Total</b>		<b>264.1</b>	<b>275.3</b>	<b>278.3</b>
<b><u>FTE By Fund</u></b>				
General Fund		182.7	196.0	199.0
Public Library		19.3	19.0	19.0
Street and Highway		12.3	11.3	11.3
Public Utility		38.8	39.5	39.5
Stormwater		7.0	6.5	6.5
Section 8 Housing		3.0	3.0	3.0
Presb Church		1.0	0.0	0.0
<b>City Wide Total</b>		<b>264.1</b>	<b>275.3</b>	<b>278.3</b>

\*FTE = Full Time Equivalent

## Department: All Departments

### Division: All Divisions

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 16,228,683	\$ 18,468,125	\$ 23,400,053
Intergovernmental	2,393,570	2,409,940	2,420,972
Fines & Fees	395,412	413,300	428,300
Charges for Services	13,151,132	12,447,114	13,559,283
Licenses & Permits	177,002	173,000	173,000
Investment Income	70,483	58,304	58,304
Miscellaneous	1,692,545	344,654	344,654
Special Assessments	79,853	53,584	32,500
Transfers	7,866,928	7,548,973	7,798,561
<b>Total</b>	<b>\$ 42,055,608</b>	<b>\$ 41,916,994</b>	<b>\$ 48,215,627</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 12,907,447	\$ 13,852,591	\$ 14,713,534
Contractual Services	7,097,034	7,194,234	7,206,798
Commodities	3,301,612	2,998,869	3,042,009
Capital Outlay	4,115,319	3,458,523	2,517,670
Reserves	17,716	1,828,652	7,524,242
Transfers	7,749,135	7,436,983	7,609,397
Debt Service	6,867,345	5,147,142	5,601,977
<b>Total</b>	<b>\$ 42,055,608</b>	<b>\$ 41,916,994</b>	<b>\$ 48,215,627</b>
<b>Allocation by Department</b>			
Administration	\$ 4,883,876	\$ 2,808,692	\$ 2,626,280
Parks & Recreation	2,047,542	2,070,597	2,094,856
Planning and Community Services	1,333,247	1,644,329	1,661,062
Public Library	716,170	739,911	794,815
Public Safety	6,815,349	8,023,527	8,598,538
Public Utilities	5,053,658	5,629,749	5,317,771
Public Works	3,992,320	3,930,396	3,845,238
Operating Services	17,213,446	17,069,793	23,277,067
<b>Total</b>	<b>\$ 42,055,608</b>	<b>\$ 41,916,994</b>	<b>\$ 48,215,627</b>
<b>Allocation by Fund</b>			
General Fund	\$ 19,290,942	\$ 21,143,949	\$ 24,930,107
Public Library	723,515	761,313	1,066,022
Special Drug & Alcohol	68,535	90,893	126,826
Special Parks & Recreation	109,836	80,090	81,217
Street & Highway	2,091,883	2,256,966	2,362,103
Debt Service	6,874,595	5,154,392	6,291,867
Public Utility	8,108,416	7,999,669	8,996,895
Stormwater	846,222	839,795	881,265
Section 8 Housing	1,333,247	1,333,198	1,338,051
Economic Development	2,608,417	2,256,729	2,141,274
<b>Total</b>	<b>\$ 42,055,608</b>	<b>\$ 41,916,994</b>	<b>\$ 48,215,627</b>
<b>Personnel</b>			
Full Time Equivalents	263.1	275.3	278.3



## Department: Administration

### All Divisions

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 3,391,666	\$ 2,054,554	\$ 1,896,420
Intergovernmental	-	8,690	-
Fines & Fees	-	-	-
Charges for Services	1,080,159	351,727	336,139
Licenses & Permits	79,953	73,000	73,000
Investment Income	69,156	57,039	57,039
Miscellaneous	262,942	263,682	263,682
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 4,883,876</b>	<b>\$ 2,808,692</b>	<b>\$ 2,626,280</b>
<b>Expenditures by Division</b>			
City Manager	\$ 325,520	\$ 331,150	\$ 362,858
City Attorney	78,432	77,277	79,624
City Clerk	86,802	85,656	88,069
Finance	341,944	386,009	396,540
Human Resources	226,703	224,121	229,129
Information Technology	529,381	546,023	553,600
Utility Administration	721,844	427,727	412,139
Economic Development	2,573,250	730,729	504,321
<b>Total</b>	<b>\$ 4,883,876</b>	<b>\$ 2,808,692</b>	<b>\$ 2,626,280</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 1,406,811	\$ 1,315,559	\$ 1,346,074
Contractual Services	920,248	988,144	1,002,531
Commodities	179,190	115,125	117,675
Capital Outlay	2,377,627	389,864	160,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 4,883,876</b>	<b>\$ 2,808,692</b>	<b>\$ 2,626,280</b>
<b>Allocation by Fund</b>			
General Fund	\$ 1,588,782	\$ 1,650,236	\$ 1,709,820
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	721,844	427,727	412,139
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	2,573,250	730,729	504,321
<b>Total</b>	<b>\$ 4,883,876</b>	<b>\$ 2,808,692</b>	<b>\$ 2,626,280</b>
<b>Personnel</b>			
Full Time Equivalents	19.5	18.0	18.0

## Department: Administration

### Division: City Manager

The City Manager is the Chief Executive Officer of the City. This individual is responsible for presenting an annual budget to the City Commission for their consideration. Other duties include managing all personnel, implementing policies and procedures as needed, and responding to requests for information from the citizens and the City Commission.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 325,520	\$ 331,150	\$ 362,858
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 325,520</b>	<b>\$ 331,150</b>	<b>\$ 362,858</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 270,840	\$ 281,952	\$ 298,578
Contractual Services	46,935	43,448	58,530
Commodities	7,745	5,750	5,750
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 325,520</b>	<b>\$ 331,150</b>	<b>\$ 362,858</b>
<b>Allocation by Fund</b>			
General Fund	\$ 325,520	\$ 331,150	\$ 362,858
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 325,520</b>	<b>\$ 331,150</b>	<b>\$ 362,858</b>
<b>Personnel</b>			
Full Time Equivalents	2.0	2.0	2.0

#### Budget Highlights

The City Manager Division is staffed with the City Manager and the Assistant City Manager.

## Department: Administration

### Division: City Attorney

The mission of the City Attorney's office is to serve the City of Pittsburgh by providing accurate, timely and effective legal advice and representation to the City Commission, the City Manager and the officers and employees of the City. The City Attorney's office provides litigation representation to assure that each case is resolved in a manner that protects the interests of the City; responds to requests for opinions, ordinances, contracts and other documents in the highest professional manner; works closely with City officers and employees to accomplish the policy objectives of the City and to prevent legal problems from arising.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 78,432	\$ 77,277	\$ 79,624
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 78,432</b>	<b>\$ 77,277</b>	<b>\$ 79,624</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 70,816	\$ 71,660	\$ 73,991
Contractual Services	7,311	5,317	5,333
Commodities	305	300	300
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 78,432</b>	<b>\$ 77,277</b>	<b>\$ 79,624</b>
<b>Allocation by Fund</b>			
General Fund	\$ 78,432	\$ 77,277	\$ 79,624
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 78,432</b>	<b>\$ 77,277</b>	<b>\$ 79,624</b>
<b>Personnel</b>			
Full Time Equivalents	1.0	1.0	1.0

### Budget Highlights

The City Attorney has a contract that defines the scope of services that are required by the City.

## Department: Administration

### Division: City Clerk

The City Clerk division is responsible for recording, maintaining, and preserving records of all City business; maximizing access to municipal government; providing timely, professional and courteous service to the City Commission, the public and the internal organization; disseminating information to the public; working in unison with the City Commission and City staff to serve the community with the utmost professionalism.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 86,802	\$ 85,656	\$ 88,069
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 86,802</b>	<b>\$ 85,656</b>	<b>\$ 88,069</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 70,945	\$ 73,239	\$ 75,586
Contractual Services	11,251	9,792	9,858
Commodities	4,606	2,625	2,625
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 86,802</b>	<b>\$ 85,656</b>	<b>\$ 88,069</b>
<b>Allocation by Fund</b>			
General Fund	\$ 86,802	\$ 85,656	\$ 88,069
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 86,802</b>	<b>\$ 85,656</b>	<b>\$ 88,069</b>
<b>Personnel</b>			
Full Time Equivalents	1.0	1.0	1.0
<b>Performance Measures</b>			
Percent of minutes approved without an amendment	100%	100%	100%
Percent of open records requests responded to within one business day	100%	100%	100%
Percent of incidents/insurance claims filed within four business days	100%	100%	100%

#### Budget Highlights

The City Clerk is staffed with one full time employee.

## Department: Administration

### Division: Finance

The Finance Division oversees all financial related functions of the city, including accounts payable, accounts receivable, bank reconciliations, cash collections, debt issuance and management, fixed assets, grant reporting, payroll, and purchase orders. The City's annual operating budget and five year financial plan is prepared by Finance in conjunction with the City Manager. The City's annual audit is overseen by Finance and the comprehensive annual financial report (CAFR) is prepared by Finance.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 171,712	\$ 213,753	\$ 232,974
Intergovernmental	-	8,690	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	79,953	73,000	73,000
Investment Income	2,596	2,500	2,500
Miscellaneous	87,683	88,066	88,066
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 341,944</b>	<b>\$ 386,009</b>	<b>\$ 396,540</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 235,836	\$ 295,503	\$ 305,877
Contractual Services	88,696	81,056	81,213
Commodities	17,412	9,450	9,450
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 341,944</b>	<b>\$ 386,009</b>	<b>\$ 396,540</b>
<b>Allocation by Fund</b>			
General Fund	\$ 341,944	\$ 386,009	\$ 396,540
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Stormwater	-	-	-
Housing and Community Services	-	-	-
Section 8 Programs	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 341,944</b>	<b>\$ 386,009</b>	<b>\$ 396,540</b>
<b>Personnel</b>			
Full Time Equivalents	5.0	5.0	5.0
<b>Performance Measures</b>			
Percentage of property tax collected versus levied	94.83%	95%	95%
Checks, ACH and Drafts Paid	6,093	6,100	6,100
Comprehensive Annual Financial Report (CAFR) prepared by May 31	Yes	Yes	Yes

#### Budget Highlights

The Finance Division is staffed with five full time employees (includes City Hall Custodian).

## Department: Administration

### Division: Human Resources

The Human Resources Division provides support services to employees in order to ensure compliance with laws, regulations and organization policies and procedures. The Human Resources Division assists with recruiting and retaining qualified staff, and works to ensure a competitive compensation package.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 226,703	\$ 224,121	\$ 229,129
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 226,703</b>	<b>\$ 224,121</b>	<b>\$ 229,129</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 147,381	\$ 149,934	\$ 154,765
Contractual Services	66,723	65,687	65,864
Commodities	12,599	8,500	8,500
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 226,703</b>	<b>\$ 224,121</b>	<b>\$ 229,129</b>
<b>Allocation by Fund</b>			
General Fund	\$ 226,703	\$ 224,121	\$ 229,129
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 226,703</b>	<b>\$ 224,121</b>	<b>\$ 229,129</b>
<b>Personnel</b>			
Full Time Equivalents	2	2	2
<b>Performance Measures</b>			
Total average number of working days to complete an external recruitment if testing is required	38	40	40
Number of grievances filed	1	3	3
Turnover rate of full time regular employees	5%	7%	6%

### Budget Highlights

The Human Resources Division is staffed with two full time employees.

## Department: Administration

### Division: Information Technology

The Information Technology Division is responsible for all computer, telecommunications and network operations as well as any endpoints related to the network or computers. Other responsibilities include maintenance of the City's website, government access channel, user training, maintenance of hardware, software and other systems as well as evaluation and implementation of new systems.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 63,500	\$ 546,023	\$ 553,600
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	465,881	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 529,381</b>	<b>\$ 546,023</b>	<b>\$ 553,600</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 241,865	\$ 246,440	\$ 253,758
Contractual Services	157,910	168,583	168,842
Commodities	106,677	71,000	71,000
Capital Outlay	22,929	60,000	60,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 529,381</b>	<b>\$ 546,023</b>	<b>\$ 553,600</b>
<b>Allocation by Fund</b>			
General Fund	\$ 529,381	\$ 546,023	\$ 553,600
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 529,381</b>	<b>\$ 546,023</b>	<b>\$ 553,600</b>
<b>Personnel</b>			
Full Time Equivalents	3.5	3.5	3.5
<b>Performance Measures</b>			
Operating and maintenance expenditures for telephone and networks	\$ 36,797	\$ 34,957	\$ 38,658
Total help desk calls/cases	4,100	3,895	3,806
Percentage of help desk calls resolved within four hours	22%	23%	25%

#### Budget Highlights

In 2014 the Information Technology Division method of funding is changed; there are no longer any internal service fees charged to the City divisions. Funding is now from taxes. The Information Technology Division is staffed with three full time employees and a part time employee. Capital outlay scheduled for 2015 includes \$60,000 for computer equipment.

## Department: Administration

### Division: Customer Service

This division was formerly the Utility Administration Division. The Customer Service Division is responsible for the City's customer service counter, managing the City's centralized phone line, preparing customer utility bills, processing customer payments, issuing business licenses, issuing dog tags, issuing miscellaneous sales permits, assisting with building permits and preparing daily bank deposits.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	614,278	351,727	336,139
Licenses & Permits	-	-	-
Investment Income	1,045	1,000	1,000
Miscellaneous	106,521	75,000	75,000
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 721,844</b>	<b>\$ 427,727</b>	<b>\$ 412,139</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 341,405	\$ 196,831	\$ 183,519
Contractual Services	285,042	220,446	220,620
Commodities	28,134	10,450	8,000
Capital Outlay	67,263	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 721,844</b>	<b>\$ 427,727</b>	<b>\$ 412,139</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	721,844	427,727	412,139
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 721,844</b>	<b>\$ 427,727</b>	<b>\$ 412,139</b>
<b>Personnel</b>			
Full Time Equivalents	5.0	3.5	3.5
<b>Performance Measures</b>			
Number of monthly utility bills generated	8,600	8,600	8,600
Annual percent of bills that had to be re-calculated	0.3%	0.3%	0.3%
Average monthly utility disconnects	200	200	200
Number of service orders completed within three days	100%	100%	100%

#### Budget Highlights

In 2014 the meter reading and customer work order functions were moved from the Customer Service Division to the Water Distribution Division. The Customer Service Division is staffed with three full time employees and one part time employee.



## Department: Administration

### Division: Economic Development

The Economic Development Division endeavors to strengthen the City's economic vitality and positively impact the quality of life of its residents and visitors by adopting and practicing strategies in partnership with the businesses, residents and Pittsburg State University.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 2,438,997	\$ 576,574	\$ 350,166
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	65,515	53,539	53,539
Miscellaneous	68,738	100,616	100,616
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 2,573,250</b>	<b>\$ 730,729</b>	<b>\$ 504,321</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 27,723	\$ -	\$ -
Contractual Services	256,380	393,815	392,271
Commodities	1,712	7,050	12,050
Capital Outlay	2,287,435	329,864	100,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 2,573,250</b>	<b>\$ 730,729</b>	<b>\$ 504,321</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	2,573,250	730,729	504,321
<b>Total</b>	<b>\$ 2,573,250</b>	<b>\$ 730,729</b>	<b>\$ 504,321</b>
<b>Personnel</b>			
Full Time Equivalents	-	-	-
<b>Performance Measures</b>			
Existing business survey participation	11%	10%	10%
Business recruitment - number of potential recruits contacted	64	70	70

#### Budget Highlights

In 2013, the Economic Development Division's administration was contracted with the Pittsburg Chamber of Commerce. The Economic Development Division funding mechanisms are a dedicated 0.25% sales tax, loan repayments, interest income and lease income. The capital outlay line item is used to help develop existing and new business expansions within the City. Beginning with 2014 the City will contribute \$175,000 towards Pittsburg State University's event center for twenty years.

## Department: Parks & Recreation

### All Divisions

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 1,329,142	\$ 1,304,809	\$ 1,329,167
Intergovernmental	168,572	160,180	162,434
Fines & Fees	-	-	-
Charges for Services	549,828	605,608	603,255
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 2,047,542</b>	<b>\$ 2,070,597</b>	<b>\$ 2,094,856</b>
<b>Expenditures by Division</b>			
Cemetery	\$ 102,574	\$ 95,527	\$ 97,501
Parks	747,574	759,379	767,132
Recreation	159,626	162,184	166,196
Auditorium	527,793	529,703	537,891
Golf Course	347,226	352,898	351,672
Aquatic Center	162,749	170,906	174,464
<b>Total</b>	<b>\$ 2,047,542</b>	<b>\$ 2,070,597</b>	<b>\$ 2,094,856</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 1,321,896	\$ 1,409,044	\$ 1,430,016
Contractual Services	400,439	395,441	399,479
Commodities	312,507	264,185	265,361
Capital Outlay	12,700	1,927	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 2,047,542</b>	<b>\$ 2,070,597</b>	<b>\$ 2,094,856</b>
<b>Allocation by Fund</b>			
General Fund	\$ 2,047,542	\$ 2,070,597	\$ 2,094,856
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 2,047,542</b>	<b>\$ 2,070,597</b>	<b>\$ 2,094,856</b>
<b>Personnel</b>			
Full Time Equivalents	52.4	54.4	54.4

## Department: Parks & Recreation

### Division: Cemetery

The Mount Olive Cemetery contains over 20,000 gravesites with individual and family plots available. Also located on the grounds of the cemetery is the Abbey. The Abbey has burial crypts for both individuals and families. Memorial endowment funds exist for both the cemetery and the Abbey. The cemetery caretaker assists the Parks Division during snow removal and with tree removal from storms.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 75,174	\$ 68,127	\$ 70,101
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	27,400	27,400	27,400
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 102,574</b>	<b>\$ 95,527</b>	<b>\$ 97,501</b>
<b>Allocation by Expense</b>			
Personnel Services	68,406	68,616	70,391
Contractual Services	17,722	16,651	16,850
Commodities	16,446	10,260	10,260
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 102,574</b>	<b>\$ 95,527</b>	<b>\$ 97,501</b>
<b>Allocation by Fund</b>			
General Fund	\$ 102,574	\$ 95,527	\$ 97,501
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 102,574</b>	<b>\$ 95,527</b>	<b>\$ 97,501</b>
<b>Personnel</b>			
Full Time Equivalents	1.5	1.5	1.5
<b>Performance Measures</b>			
Number of burials	28	20	20
Total revenue	\$ 27,400	\$ 22,000	\$ 22,000

#### Budget Highlights

The Cemetery Division is staffed with one full time employee and one part time employee.

## Department: Parks & Recreation

### Division: Parks

The Parks Division maintains 14 parks consisting of 425 acres of land, 9 ball diamonds, 4 concession stands, Watco Trail, 2 disc golf courses, 12 shelters, 12 playgrounds, 6 tennis courts, 12 restroom facilities, the J.J. Richards Band Dome, Kiddieland, Lincoln Center, and Schlanger Center. The division also maintains trash pick-up, downtown refuse pickup, downtown flower urns, the grounds on 6 City buildings, around 25 street right of ways and lots, 4 welcome to Pittsburg signs, the removal of trees that are on city property and the City's burn site. The Parks Division assists the Recreation Division with festivals and events year round.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 637,888	\$ 647,289	\$ 653,915
Intergovernmental	80,661	80,090	81,217
Fines & Fees	-	-	-
Charges for Services	29,025	32,000	32,000
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 747,574</b>	<b>\$ 759,379</b>	<b>\$ 767,132</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 502,832	\$ 527,056	\$ 524,616
Contractual Services	113,283	120,173	130,366
Commodities	121,459	112,150	112,150
Capital Outlay	10,000	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 747,574</b>	<b>\$ 759,379</b>	<b>\$ 767,132</b>
<b>Allocation by Fund</b>			
General Fund	\$ 747,574	\$ 759,379	\$ 767,132
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 747,574</b>	<b>\$ 759,379</b>	<b>\$ 767,132</b>
<b>Personnel</b>			
Full Time Equivalents	11.5	12.5	12.5
<b>Performance Measures</b>			
Total parks expenditures per 1,000 population	\$ 36,718	\$ 37,298	\$ 37,678
Expenses per park acre	\$ 1,759	\$ 1,787	\$ 1,805
Number of Reservations for Park Facilities	5,433	5,435	5,440

### Budget Highlights

The Parks Division is staffed with eight full time employees and part time employees for mowing, ball diamond, and trash crews. In 2015 there is \$75,000 budgeted in Sales Tax Capital Outlay for the purchase of two 1/2 ton trucks and a backhoe lease.

## Department: Parks & Recreation

### Division: Recreation

The Recreation Division offers year round fitness classes, adult softball, power tumbling, dance classes, dog obedience, karate, and special events such as: Date Night, Hershey Track & Field, Halloween Window Painting, Spook-Tacular, Santa Calling, Babysitting Workshop, Family Game Night, OK Kids Day, & Toddler Time and hold weekly Senior Citizen Club meetings. The division also organizes community events such as: the Fourth of July Celebration; Pittsburg Idol; Corporate Challenge; Holiday Craft Fair; and Little Balkans Days. The division also handles all reservations of parks facilities.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 114,543	\$ 117,084	\$ 121,096
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	45,083	45,100	45,100
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 159,626</b>	<b>\$ 162,184</b>	<b>\$ 166,196</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 132,513	\$ 143,646	\$ 147,502
Contractual Services	18,534	15,113	15,269
Commodities	8,579	3,425	3,425
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 159,626</b>	<b>\$ 162,184</b>	<b>\$ 166,196</b>
<b>Allocation by Fund</b>			
General Fund	\$ 159,626	\$ 162,184	\$ 166,196
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 159,626</b>	<b>\$ 162,184</b>	<b>\$ 166,196</b>
<b>Personnel</b>			
Full Time Equivalents	8.7	9.4	9.4
<b>Performance Measures</b>			
Number of classes/programs offered	394	395	395
Total in participants in classes/programs	7,880	8,000	8,250

#### Budget Highlights

The Recreation Division is staffed with two full time employees and part time employees for front desk clerk, umpires, summer camp, fitness and youth instructors.

## Department: Parks & Recreation

### Division: Auditorium

The Auditorium Division serves the general public by providing an attractive, state of the art venue for the performing arts as well as an exhibition hall that boasts a 10,207 square-foot event center. In addition, it can provide up to eight meeting areas for breakout space. The facility hosts various types of conventions, trade shows, consumer shows, private parties, wedding receptions, school functions, and a variety of community events.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 442,715	\$ 442,653	\$ 450,841
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	85,078	87,050	87,050
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 527,793</b>	<b>\$ 529,703</b>	<b>\$ 537,891</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 337,242	\$ 362,356	\$ 371,316
Contractual Services	138,859	134,770	135,925
Commodities	48,992	30,650	30,650
Capital Outlay	2,700	1,927	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 527,793</b>	<b>\$ 529,703</b>	<b>\$ 537,891</b>
<b>Allocation by Fund</b>			
General Fund	\$ 527,793	\$ 529,703	\$ 537,891
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 527,793</b>	<b>\$ 529,703</b>	<b>\$ 537,891</b>
<b>Personnel</b>			
Full Time Equivalents	9.0	9.5	9.5
<b>Performance Measures</b>			
Total attendance	83,337	75,000	80,000
Revenue from tickets sold	\$ 17,027	\$ 17,000	\$ 17,500

The Auditorium Division is staffed with six full time employees and part time employees. The Auditorium Division is funded with a dedicated .125% sales tax and user fees. In 2015 \$255,000 in bond funds will be used to repair the stage lifts.

## Department: Parks & Recreation

### Division: Golf Course

The Four Oaks Golf Complex sits on approximately 83 acres in Lincoln Park and includes an 18 hole golf course, an 18 hole miniature golf course, a clubhouse, golf cart storage, the Jack Johnson Tennis Complex, horseshoe pits, basketball courts, and a recreational vehicle park.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	87,911	80,090	81,217
Fines & Fees	-	-	-
Charges for Services	259,315	272,808	270,455
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 347,226</b>	<b>\$ 352,898</b>	<b>\$ 351,672</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 198,140	\$ 211,464	\$ 216,311
Contractual Services	79,266	78,334	71,085
Commodities	69,820	63,100	64,276
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 347,226</b>	<b>\$ 352,898</b>	<b>\$ 351,672</b>
<b>Allocation by Fund</b>			
General Fund	\$ 347,226	\$ 352,898	\$ 351,672
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 347,226</b>	<b>\$ 352,898</b>	<b>\$ 351,672</b>
<b>Personnel</b>			
Full Time Equivalents	6.4	6.5	6.5
<b>Performance Measures</b>			
Total revenue from golf	\$ 259,315	\$ 250,000	\$ 267,000
Total expenditures from golf	\$ 347,226	\$ 345,000	\$ 345,000
Number of 9-hole rounds of golf played	35,267	32,000	32,000

### Budget Highlights

The Golf Course Division is staffed with three full time employees and part time employees. For 2015 the Golf Course will continue to operate from user fees and a transfer from the special parks and recreation fund. In 2015 \$36,500 is budgeted in Sales Tax Capital Outlay for equipment lease.

## Department: Parks & Recreation

### Division: Aquatic Center

The Aquatic Center is a seasonal water park that offers a diverse array of features for the whole family including: a zero depth entry main pool; 2 one meter diving boards; a mammoth slide and a 100' water slide; a 300' lazy river; a zero depth youth pool with fountains and a frog slide; a youth playground; a bath house; and a concession stand.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 58,822	\$ 29,656	\$ 33,214
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	103,927	141,250	141,250
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 162,749</b>	<b>\$ 170,906</b>	<b>\$ 174,464</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 82,763	\$ 95,906	\$ 99,880
Contractual Services	32,775	30,400	29,984
Commodities	47,211	44,600	44,600
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 162,749</b>	<b>\$ 170,906</b>	<b>\$ 174,464</b>
<b>Allocation by Fund</b>			
General Fund	\$ 162,749	\$ 170,906	\$ 174,464
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 162,749</b>	<b>\$ 170,906</b>	<b>\$ 174,464</b>
<b>Personnel</b>			
Full Time Equivalents	15.3	15.0	15.0
<b>Performance Measures</b>			
Total participants in aquatics program	409	175	200
Total participants in open swim	15,952	20,000	20,000
Total revenue from outdoor pool	\$ 103,927	\$ 140,000	\$ 144,500
Total expenditures for outdoor pool	\$ 162,749	\$ 173,000	\$ 175,000

#### Budget Highlights

The Aquatic Center Division is staffed with part time employees. For 2015 the Aquatic Center will continue to operate from user fees and a transfer from the General Fund. In 2015 \$30,000 is budgeted in Sales Tax Capital Outlay for decking. In 2015 \$100,000 in bond funds will be used for Aquatic Center improvements.



## Department: Planning and Community Services

### All Divisions

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ 311,131	\$ 323,011
Intergovernmental	1,329,776	1,329,663	1,334,516
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	35	35	35
Miscellaneous	3,436	3,500	3,500
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 1,333,247</b>	<b>\$ 1,644,329</b>	<b>\$ 1,661,062</b>
<b>Expenditures by Division</b>			
Codes Enforcement	\$ -	\$ 311,131	\$ 323,011
Community Development	1,333,247	1,333,198	1,338,051
<b>Total</b>	<b>\$ 1,333,247</b>	<b>\$ 1,644,329</b>	<b>\$ 1,661,062</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 98,489	\$ 383,767	\$ 400,219
Contractual Services	1,221,352	1,246,737	1,247,034
Commodities	13,406	13,825	13,809
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 1,333,247</b>	<b>\$ 1,644,329</b>	<b>\$ 1,661,062</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ 311,131	\$ 323,011
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	1,333,247	1,333,198	1,338,051
Economic Development	-	-	-
<b>Total</b>	<b>\$ 1,333,247</b>	<b>\$ 1,644,329</b>	<b>\$ 1,661,062</b>
<b>Personnel</b>			
Full Time Equivalents	3.0	7.6	7.6

## Department: Planning and Community Services

### Division: Codes Enforcement

The Codes Enforcement Division accounts for all the codes enforcement activities, planning and zoning activities and flood plain management for the City.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ 311,131	\$ 323,011
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 311,131</b>	<b>\$ 323,011</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ -	\$ 282,424	\$ 294,132
Contractual Services	-	21,307	21,479
Commodities	-	7,400	7,400
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 311,131</b>	<b>\$ 323,011</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ 311,131	\$ 323,011
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 311,131</b>	<b>\$ 323,011</b>
<b>Personnel</b>			
Full Time Equivalents	-	4.6	4.6
<b>Performance Measure</b>			
Total number of cases for calendar year	5,163	5,600	5,800
Total number of violations resolved through voluntary compliance	5,034	5,450	5,650
Total number of violations resolved through forced compliance	125	150	150
Number of nuisance inspections	12,243	12,500	13,000

#### Budget Highlights

In 2014 the Codes Enforcement Division was split, creating the Building Services Division under the Public Works Department and the Codes Enforcement Division under the Community Planning and Services Department. The Codes Enforcement Division is staffed with three full time employees.

## Department: Planning and Community Services

### Division: Community Development

The Community Development Division accounts for federal grants received under the Department of Housing and Urban Development (HUD) Section 8 program to assist low to moderate income citizens with their housing needs. Other programs administered are housing rehabilitation and demolition.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	1,329,776	1,329,663	1,334,516
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	35	35	35
Miscellaneous	3,436	3,500	3,500
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 1,333,247</b>	<b>\$ 1,333,198</b>	<b>\$ 1,338,051</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 98,489	\$ 101,343	\$ 106,087
Contractual Services	1,221,352	1,225,430	1,225,555
Commodities	13,406	6,425	6,409
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 1,333,247</b>	<b>\$ 1,333,198</b>	<b>\$ 1,338,051</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	1,333,247	1,333,198	1,338,051
Economic Development	-	-	-
<b>Total</b>	<b>\$ 1,333,247</b>	<b>\$ 1,333,198</b>	<b>\$ 1,338,051</b>
<b>Personnel</b>			
Full Time Equivalents	3.0	3.0	3.0
<b>Performance Measures</b>			
Percentage of Vouchers under lease or maximum allowed by funding	76.8%	76.6%	81.8%
Housing assistance payments made	\$ 1,189,088	\$ 1,079,937	\$ 1,214,791
Administration funds received	\$ 140,622	\$ 151,751	\$ 162,095

### Budget Highlights

The Community Development Division is staffed with three full time employees. The administration funds the City receives from the HUD Section 8 program have steadily declined over the last several years. Administration shortages are funded by other City resources.

## Department: Public Library

### All Divisions

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 716,085	\$ 739,826	\$ 794,730
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	85	85	85
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 716,170</b>	<b>\$ 739,911</b>	<b>\$ 794,815</b>
<b>Expenditures by Division</b>			
Public Library	\$ 716,170	\$ 739,911	\$ 794,815
<b>Total</b>	<b>\$ 716,170</b>	<b>\$ 739,911</b>	<b>\$ 794,815</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 603,910	\$ 610,533	\$ 665,306
Contractual Services	78,880	87,529	89,213
Commodities	33,380	41,849	40,296
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 716,170</b>	<b>\$ 739,911</b>	<b>\$ 794,815</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	716,170	739,911	794,815
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 716,170</b>	<b>\$ 739,911</b>	<b>\$ 794,815</b>
<b>Personnel</b>			
Full Time Equivalents	19.3	19.0	19.0

## Department: Public Library

### Division: Public Library

The Pittsburg Public Library circulates books, eBooks, digital and print magazines, DVDs, audio books, video games and music CDs. Services provided by the library include wireless Internet connectivity, computer lab, tax forms and subscriptions to many regional newspapers and over 100 magazines. Regular programming includes summer reading programs for youth and adults, story times throughout the year, book discussions, a variety of computer classes and special programs for teens. Guest speakers and special programs are scheduled during the year in the meeting room which is also available for community use. The library serves as an information dissemination center for local organizations and provides a bulletin board for community information sharing.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 716,085	\$ 739,826	\$ 794,730
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	85	85	85
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 716,170</b>	<b>\$ 739,911</b>	<b>\$ 794,815</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 603,910	\$ 610,533	\$ 665,306
Contractual Services	78,880	87,529	89,213
Commodities	33,380	41,849	40,296
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 716,170</b>	<b>\$ 739,911</b>	<b>\$ 794,815</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	716,170	739,911	794,815
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 716,170</b>	<b>\$ 739,911</b>	<b>\$ 794,815</b>
<b>Personnel</b>			
Full Time Equivalents	19.3	19.0	19.0
<b>Performance Measures</b>			
Total annual circulation for library facilities	208,602	205,000	205,000
Total annual e-circulation for library facilities	900	1,500	2,000
Total attendance at library sponsored programs	19,998	19,000	19,000
Total number of users who access the internet through the library's terminals	33,940	32,000	31,000

## **Department: Public Library**

### **Division: Public Library continued**

#### **Budget Highlights**

The Pittsburgh Public Library Division is staffed with nine full-time employees and additional part time employees. The Pittsburgh Public Library is completing the move to a new integrated library management platform which will be shared with Pittsburgh State University's Axe Library consortium. The Pittsburgh Public Library continues to expand its digital collection, offering e-books and digital magazines for patron downloading. The library is also planning to upgrade its website offering more online services to library patrons.

## Department: Public Safety

### All Divisions

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 6,267,650	\$ 7,422,827	\$ 7,977,405
Intergovernmental	152,287	187,400	192,833
Fines & Fees	395,412	413,300	428,300
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 6,815,349</b>	<b>\$ 8,023,527</b>	<b>\$ 8,598,538</b>
<b>Expenditures by Division</b>			
Police Department	\$ 3,807,319	\$ 4,943,437	\$ 5,240,817
Fire Department	2,566,958	2,652,700	2,918,695
Animal Control	109,636	105,623	108,104
Municipal Court	331,436	321,767	330,922
<b>Total</b>	<b>\$ 6,815,349</b>	<b>\$ 8,023,527</b>	<b>\$ 8,598,538</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 5,803,439	\$ 6,457,255	\$ 7,117,243
Contractual Services	651,233	608,209	640,167
Commodities	360,677	378,975	419,958
Capital Outlay	-	579,088	421,170
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 6,815,349</b>	<b>\$ 8,023,527</b>	<b>\$ 8,598,538</b>
<b>Allocation by Fund</b>			
General Fund	\$ 6,801,588	\$ 7,987,027	\$ 8,526,105
Public Library	-	-	-
Special Drug & Alcohol	13,761	36,500	72,433
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 6,815,349</b>	<b>\$ 8,023,527</b>	<b>\$ 8,598,538</b>
<b>Personnel</b>			
Full Time Equivalents	100.5	109.5	112.5

## Department: Public Safety

### Division: Police

The Police Division provides law enforcement 24/7 in the City of Pittsburg. The division is responsible for the enforcement of Federal and State law, as well as local ordinances. Through proactive preventative patrol, the division strives to protect all persons and property within the city limits of Pittsburg.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 3,594,612	\$ 4,667,804	\$ 4,953,906
Intergovernmental	152,287	187,400	192,833
Fines & Fees	60,420	88,233	94,078
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 3,807,319</b>	<b>\$ 4,943,437</b>	<b>\$ 5,240,817</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 3,156,697	\$ 3,684,051	\$ 4,218,916
Contractual Services	423,377	422,698	451,318
Commodities	227,245	290,450	326,083
Capital Outlay	-	546,238	244,500
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 3,807,319</b>	<b>\$ 4,943,437</b>	<b>\$ 5,240,817</b>
<b>Allocation by Fund</b>			
General Fund	\$ 3,793,558	\$ 4,906,937	\$ 5,168,384
Public Library	-	-	-
Special Drug & Alcohol	13,761	36,500	72,433
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 3,807,319</b>	<b>\$ 4,943,437</b>	<b>\$ 5,240,817</b>
<b>Personnel</b>			
Full Time Equivalents	57.5	66.5	69.5
<b>Performance Measures</b>			
UCR Part I Violent Crime Reports - Number reported	89	95	90
UCR Part I Property Crime Reports - Number reported	1,117	1,230	1,180
Arrests UCR Part II DUI total offenses	65	90	90
Traffic accidents involving injuries	38	45	40

#### Budget Highlights

A new one half cent public safety sales tax went into effect January 1, 2014. This additional revenue is to enhance public safety. The Police Division is staffed with sixty nine full time employees and a part time parking enforcement employee. In 2015 \$244,500 is budgeted in Capital Outlay for six patrol vehicles, one SUV, technology equipment and guns.



## Department: Public Safety

### Division: Fire

The Fire Division provides life safety and property conservation to the citizens and businesses of Pittsburgh. Services provided include Fire Fighting, Fire Rescue, Fire Inspections, Fire Code Enforcement, Fire Education and Hazardous Incident Management. The department provides 24/7 protection and is based from three fire stations strategically located throughout the City.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 2,566,958	\$ 2,652,700	\$ 2,918,695
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 2,566,958</b>	<b>\$ 2,652,700</b>	<b>\$ 2,918,695</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 2,295,037	\$ 2,404,573	\$ 2,518,231
Contractual Services	167,537	142,127	145,294
Commodities	104,384	73,150	78,500
Capital Outlay	-	32,850	176,670
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 2,566,958</b>	<b>\$ 2,652,700</b>	<b>\$ 2,918,695</b>
<b>Allocation by Fund</b>			
General Fund	\$ 2,566,958	\$ 2,652,700	\$ 2,918,695
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 2,566,958</b>	<b>\$ 2,652,700</b>	<b>\$ 2,918,695</b>
<b>Personnel</b>			
Full Time Equivalents	35.0	35.0	35.0
<b>Performance Measures</b>			
Number of commercial/industrial occupancies inspected	141	245	255
Percentage of emergency fire calls responded to in five minutes or less	100%	100%	100%
Percentage of emergency EMS responses within eight minutes	100%	100%	100%

### Budget Highlights

A new one half cent public safety sales tax went into effect January 1, 2014. This additional revenue is to enhance public safety. In 2015 \$176,670 is budgeted in Capital Outlay for one administrative vehicle, fire apparatus lease, SCBA lease, bunker gear and training equipment. In 2015 \$14,500 is budgeted in Sales Tax Capital Outlay for a lawn tractor and fire hose replacement. From August 2013 to August 2014 the Fire Division responded to 650 EMS assist, 127 fires, 273 investigations, 359 inspections and 785 public service activities.

## Department: Public Safety

### Division: Animal Control

The Animal Control Division operates a full-time, State licensed animal shelter which includes responsibility for the care and treatment of stray, injured or unclaimed animals. The Division is also responsible for the enforcement of Federal and State laws, and City ordinances pertaining to ownership of domestic animals, and handling nuisance complaints involving domestic, exotic or wild animals.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 106,080	\$ 102,323	\$ 104,804
Intergovernmental	-	-	-
Fines & Fees	3,556	3,300	3,300
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 109,636</b>	<b>\$ 105,623</b>	<b>\$ 108,104</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 72,555	\$ 78,010	\$ 80,417
Contractual Services	18,728	17,188	17,262
Commodities	18,353	10,425	10,425
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 109,636</b>	<b>\$ 105,623</b>	<b>\$ 108,104</b>
<b>Allocation by Fund</b>			
General Fund	\$ 109,636	\$ 105,623	\$ 108,104
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 109,636</b>	<b>\$ 105,623</b>	<b>\$ 108,104</b>
<b>Personnel</b>			
Full Time Equivalents	2.0	2.0	2.0
<b>Performance Measures</b>			
Animals euthanized as a percentage of intake	4%	20%	5%
Animals adopted as a percentage of intake	9%	30%	35%
Animals reclaimed by owner as a percentage of intake	55%	50%	60%

#### Budget Highlights

The Animal Control Division is staffed with two full time employees.

## Department: Public Safety

### Division: Municipal Court

The Pittsburg Municipal Court is the Court of Record for processing ordinance and code violations generated through the various enforcement divisions of the City of Pittsburg. The Court is responsible for handling criminal and non-criminal matters related to misdemeanor and unclassified violations in accordance with established legal and procedural guidelines.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	331,436	321,767	330,922
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 331,436</b>	<b>\$ 321,767</b>	<b>\$ 330,922</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 279,150	\$ 290,621	\$ 299,679
Contractual Services	41,591	26,196	26,293
Commodities	10,695	4,950	4,950
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 331,436</b>	<b>\$ 321,767</b>	<b>\$ 330,922</b>
<b>Allocation by Fund</b>			
General Fund	\$ 331,436	\$ 321,767	\$ 330,922
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 331,436</b>	<b>\$ 321,767</b>	<b>\$ 330,922</b>
<b>Personnel</b>			
Full Time Equivalents	6.0	6.0	6.0
<b>Performance Measures</b>			
Number of cases filed	4,241	4,600	4,100
Total dollar amount of fines and fees collected	\$ 391,856	\$ 470,000	\$ 480,000

#### Budget Highlights

The Municipal Court Division is staffed with six full time employees.

## Department: Public Utility

### All Divisions

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	3,378	-
Fines & Fees	-	-	-
Charges for Services	5,053,546	5,626,271	5,317,671
Licenses & Permits	-	-	-
Investment Income	112	100	100
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 5,053,658</b>	<b>\$ 5,629,749</b>	<b>\$ 5,317,771</b>
<b>Expenditures by Division</b>			
Water Treatment	\$ 1,312,723	\$ 1,342,698	\$ 1,339,430
Water Distribution	1,292,644	1,504,863	1,399,520
Wastewater Treatment	996,912	1,310,335	1,130,602
Wastewater Collection	914,963	942,199	907,058
Stormwater	536,416	529,654	541,161
<b>Total</b>	<b>\$ 5,053,658</b>	<b>\$ 5,629,749</b>	<b>\$ 5,317,771</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 2,130,596	\$ 2,307,227	\$ 2,365,783
Contractual Services	1,091,979	1,108,457	1,116,938
Commodities	901,519	940,050	940,050
Capital Outlay	929,564	1,274,015	895,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 5,053,658</b>	<b>\$ 5,629,749</b>	<b>\$ 5,317,771</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	4,517,242	5,100,095	4,776,610
Stormwater	536,416	529,654	541,161
Section 8 Housing	-	-	-
Economic Development	-	-	-
	<b>\$ 5,053,658</b>	<b>\$ 5,629,749</b>	<b>\$ 5,317,771</b>
<b>Personnel</b>			
Full Time Equivalents	40.8	42.5	42.5

## Department: Public Utility

### Division: Water Treatment

The Water Treatment Plant has a design capacity of 3.5 million gallons per day with a peaking factor of twice the average day. The City's water storage system has three water towers and one basin. The plant pumps raw water from four deep wells, which have a capacity of 11.0 million gallons per day and current annual water rights of 4.27 million gallons per day. This capacity gives the plant ample supply to furnish water for domestic, commercial, industrial and agricultural use in the daily production of potable water for the City of Pittsburgh and the potential to service a regional area.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	1,312,723	1,342,698	1,339,430
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 1,312,723</b>	<b>\$ 1,342,698</b>	<b>\$ 1,339,430</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 479,402	\$ 498,075	\$ 517,741
Contractual Services	372,844	363,823	365,889
Commodities	324,194	355,800	355,800
Capital Outlay	136,283	125,000	100,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 1,312,723</b>	<b>\$ 1,342,698</b>	<b>\$ 1,339,430</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	1,312,723	1,342,698	1,339,430
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 1,312,723</b>	<b>\$ 1,342,698</b>	<b>\$ 1,339,430</b>
<b>Personnel</b>			
Full Time Equivalents	11.0	11.0	11.0
<b>Performance Measures</b>			
Percent of days compliant with federal and state regulations	100%	100%	100%
Percent of time filtered water turbidity <.01 nephelometric turbidity units (ntu)	100%	95%	95%
Percent of lost water from out system	21%	20%	20%
Average gallons sold per day in MGD	1,796,451	1,800,000	1,800,000

### Budget Highlights

The Water Treatment Division is staffed with eight full time employees and is also the home division for the public utility administrative staff. Capital outlay scheduled for 2015 includes \$80,000 for elevator controls replacement and \$20,000 in minor improvements.

## Department: Public Utility

### Division: Water Distribution

The Water Distribution Division is responsible for the installation, maintenance and repair of water mains, water service to the meter and fire hydrants. There are approximately 172 miles of water mains within the the City of Pittsburgh.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	1,292,644	1,504,863	1,399,520
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 1,292,644</b>	<b>\$ 1,504,863</b>	<b>\$ 1,399,520</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 614,176	\$ 750,182	\$ 760,812
Contractual Services	50,834	46,531	47,708
Commodities	234,198	236,000	236,000
Capital Outlay	393,436	472,150	355,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 1,292,644</b>	<b>\$ 1,504,863</b>	<b>\$ 1,399,520</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	1,292,644	1,504,863	1,399,520
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 1,292,644</b>	<b>\$ 1,504,863</b>	<b>\$ 1,399,520</b>
<b>Personnel</b>			
Full Time Equivalents	11.8	14.0	14.0
<b>Performance Measures</b>			
Percentage of water leaks responded to within four hours	100%	100%	100%
Number of breaks and leaks requiring repair per 100 miles of piping	41	92	92

#### Budget Highlights

In 2014 the meter reading and customer work order functions were moved from the Customer Service Division to the Water Distribution Division. Also in 2014, Water Distribution became the central location for the City's mechanics function. The Water Distribution Division is staffed with fourteen full time employees. Capital outlay scheduled for 2015 includes \$255,000 for water line projects.

## Department: Public Utility

### Division: Wastewater Treatment

The Wastewater Treatment Division is responsible for the treatment of raw wastewater from residential, commercial and industrial use. The treatment utilized is advanced activated sludge with nutrient removal. Discharge is made into Cow Creek.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	996,912	1,310,335	1,130,602
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 996,912</b>	<b>\$ 1,310,335</b>	<b>\$ 1,130,602</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 349,900	\$ 370,130	\$ 381,404
Contractual Services	356,723	361,005	364,998
Commodities	137,354	159,200	159,200
Capital Outlay	152,935	420,000	225,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 996,912</b>	<b>\$ 1,310,335</b>	<b>\$ 1,130,602</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	996,912	1,310,335	1,130,602
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 996,912</b>	<b>\$ 1,310,335</b>	<b>\$ 1,130,602</b>
<b>Personnel</b>			
Full Time Equivalents	6.0	6.0	6.0
<b>Performance Measures</b>			
Number of days compliant with effluent quality	365	365	365
Dollars spent on maintenance activities annually	\$ 144,275	\$ 250,000	\$ 250,000
Average daily treatment in gallons	3,300,000	3,300,000	3,300,000

#### Budget Highlights

The Wastewater Treatment Division is staffed with six full time employees. Capital outlay scheduled for 2015 includes \$225,000 for trickling filter distribution arm.

## Department: Public Utility

### Division: Wastewater Collections

The Wastewater Collection Division is responsible for the maintenance of sanitary sewer lines within the City of Pittsburgh.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	914,963	942,199	907,058
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 914,963</b>	<b>\$ 942,199</b>	<b>\$ 907,058</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 327,306	\$ 317,702	\$ 323,650
Contractual Services	260,317	299,432	300,208
Commodities	93,044	83,200	83,200
Capital Outlay	234,296	241,865	200,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 914,963</b>	<b>\$ 942,199</b>	<b>\$ 907,058</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	914,963	942,199	907,058
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 914,963</b>	<b>\$ 942,199</b>	<b>\$ 907,058</b>
<b>Personnel</b>			
Full Time Equivalents	5.0	5.0	5.0
<b>Performance Measures</b>			
Actual lineal feet televised	216,578	220,200	225,000
Actual lineal feet cleaned/flushed	260,787	265,000	270,000

#### Budget Highlights

The Wastewater Collections Division is staffed with five full time employees. Capital outlay scheduled for 2015 includes \$200,000 for waste water collection improvements.



## Department: Public Utility

### Division: Stormwater

The Stormwater Division is responsible for the maintenance and construction of the city's storm system piping and appurtenances. Cleaning of inlets and storm water entrances is vital to the functioning of the system. Annual reports are filed with the United States Environmental Protection Agency (EPA) and the Kansas Department of Health & Environment (KDHE).

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	3,378	-
Fines & Fees	-	-	-
Charges for Services	536,304	526,176	541,061
Licenses & Permits	-	-	-
Investment Income	112	100	100
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 536,416</b>	<b>\$ 529,654</b>	<b>\$ 541,161</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 359,812	\$ 371,138	\$ 382,176
Contractual Services	51,261	37,666	38,135
Commodities	112,729	105,850	105,850
Capital Outlay	12,614	15,000	15,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 536,416</b>	<b>\$ 529,654</b>	<b>\$ 541,161</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	536,416	529,654	541,161
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 536,416</b>	<b>\$ 529,654</b>	<b>\$ 541,161</b>
<b>Personnel</b>			
Full Time Equivalents	7.0	6.5	6.5
<b>Performance Measures</b>			
Percent of days compliant with federal and state regulations	100%	100%	100%
Miles of streets swept	1,862	2,100	2,100

#### Budget Highlights

The Stormwater Division is staffed with six full time employees and part time employees. Capital outlay scheduled for 2015 includes \$15,000 stormwater collection improvements.

## Department: Public Works

### All Divisions

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 2,068,398	\$ 2,263,804	\$ 2,170,944
Intergovernmental	666,236	666,236	676,796
Fines & Fees	-	-	-
Charges for Services	1,152,768	892,526	889,668
Licenses & Permits	97,049	100,000	100,000
Investment Income	233	230	230
Miscellaneous	7,636	7,600	7,600
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 3,992,320</b>	<b>\$ 3,930,396</b>	<b>\$ 3,845,238</b>
<b>Expenditures by Division</b>			
Building Services	\$ 567,651	\$ 391,794	\$ 380,152
Engineering	178,381	157,873	162,515
Facility Maintenance	228,637	231,237	236,022
Airport	925,768	892,526	889,668
Street & Highway	2,091,883	2,256,966	2,176,881
<b>Total</b>	<b>\$ 3,992,320</b>	<b>\$ 3,930,396</b>	<b>\$ 3,845,238</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 1,542,306	\$ 1,369,206	\$ 1,388,893
Contractual Services	542,434	516,330	511,485
Commodities	1,500,933	1,244,860	1,244,860
Capital Outlay	406,647	800,000	700,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 3,992,320</b>	<b>\$ 3,930,396</b>	<b>\$ 3,845,238</b>
<b>Allocation by Fund</b>			
General Fund	\$ 1,900,437	\$ 1,673,430	\$ 1,668,357
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	2,091,883	2,256,966	2,176,881
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 3,992,320</b>	<b>\$ 3,930,396</b>	<b>\$ 3,845,238</b>
<b>Personnel</b>			
Full Time Equivalents	27.6	24.3	24.3

## Department: Public Works

### Division: Building Services

The Building Services Division is responsible for development, administration and enforcement of City building codes and ordinances.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 470,602	\$ 291,794	\$ 280,152
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	97,049	100,000	100,000
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 567,651</b>	<b>\$ 391,794</b>	<b>\$ 380,152</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 486,237	\$ 360,556	\$ 348,712
Contractual Services	64,075	23,838	24,040
Commodities	17,339	7,400	7,400
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 567,651</b>	<b>\$ 391,794</b>	<b>\$ 380,152</b>
<b>Allocation by Fund</b>			
General Fund	\$ 567,651	\$ 391,794	\$ 380,152
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 567,651</b>	<b>\$ 391,794</b>	<b>\$ 380,152</b>
<b>Personnel</b>			
Full Time Equivalents	7.0	5.0	5.0
<b>Performance Measures</b>			
Number of general building permits issued	1,246	1,250	1,250
Average calendar days processing time for residential building permits	2	2	2
Number of general building inspections	750	750	750

#### Budget Highlights

In 2014 the Codes Enforcement division was split, creating the Building Services Division under the Public Works Department and the new Planning and Community Services Department. The Building Services Division is staffed with five full time employees.

## Department: Public Works

### Division: Engineering

The Engineering Division sets construction standards and oversees the design, development and administration of many City projects, including streets, water lines, sanitary sewers, storm sewers and miscellaneous building projects.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 178,381	\$ 157,873	\$ 162,515
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 178,381</b>	<b>\$ 157,873</b>	<b>\$ 162,515</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 141,142	\$ 145,057	\$ 149,591
Contractual Services	24,964	6,366	6,474
Commodities	12,275	6,450	6,450
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 178,381</b>	<b>\$ 157,873</b>	<b>\$ 162,515</b>
<b>Allocation by Fund</b>			
General Fund	\$ 178,381	\$ 157,873	\$ 162,515
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 178,381</b>	<b>\$ 157,873</b>	<b>\$ 162,515</b>
<b>Personnel</b>			
Full Time Equivalents	2.0	2.0	2.0
<b>Performance Measures</b>			
Percentage of projects completed by the requested due date	100%	100%	100%
Percentage of plan reviews completed by the requested due date	100%	100%	100%

#### Budget Highlights

The Engineering Division is staffed with two full time employees.

## Department: Public Works

### Division: Facility Maintenance

The Facility Maintenance division performs in-house maintenance and repair of all City facilities and facilities service equipment including minor renovation projects.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 1,637	\$ 231,237	\$ 236,022
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	227,000	-	-
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 228,637</b>	<b>\$ 231,237</b>	<b>\$ 236,022</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 144,085	\$ 145,669	\$ 150,367
Contractual Services	2,332	2,308	2,395
Commodities	82,220	83,260	83,260
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 228,637</b>	<b>\$ 231,237</b>	<b>\$ 236,022</b>
<b>Allocation by Fund</b>			
General Fund	\$ 228,637	\$ 231,237	\$ 236,022
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 228,637</b>	<b>\$ 231,237</b>	<b>\$ 236,022</b>
<b>Personnel</b>			
Full Time Equivalents	3.0	3.0	3.0
<b>Performance Measures</b>			
Percentage of emergent work orders responded to within four hours	90%	95%	95%
Percentage of non-emergent (not project related) work orders responded to within two business days	90%	95%	95%

#### Budget Highlights

In 2014 the Facilities Maintenance Division method of funding was changed; there are no longer any internal service fees charged to the City divisions. Funding is now from taxes. The Facilities Maintenance Division is staffed with three full time employees. In 2015 \$25,000 is budgeted in Sales Tax Capital Outlay for a 1/2 ton truck.

## Department: Public Works

### Division: Airport

The Airport Division serves the needs of Southeast Kansas by providing a home base to eight corporate aircraft, an air ambulance, an aircraft repair shop and numerous private aircraft. The main runway is 5,500 feet long and 100 feet wide.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Fees	-	-	-
Charges for Services	925,768	892,526	889,668
Licenses & Permits	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 925,768</b>	<b>\$ 892,526</b>	<b>\$ 889,668</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 149,236	\$ 140,808	\$ 145,416
Contractual Services	61,743	80,468	73,002
Commodities	714,789	671,250	671,250
Capital Outlay	-	-	-
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 925,768</b>	<b>\$ 892,526</b>	<b>\$ 889,668</b>
<b>Allocation by Fund</b>			
General Fund	\$ 925,768	\$ 892,526	\$ 889,668
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	-	-	-
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 925,768</b>	<b>\$ 892,526</b>	<b>\$ 889,668</b>
<b>Personnel</b>			
Full Time Equivalents	3.3	3.0	3.0
<b>Performance Measures</b>			
Gallons of jet fuel sold	172,320	170,000	170,000
Gallons of aviation fuel sold	19,351	21,000	21,500

#### Budget Highlights

The Airport Division is staffed with three full time employees. In 2015 \$15,000 is budgeted in Sales Tax Capital Outlay for a grasshopper mower.

## Department: Public Works

### Division: Street & Highway

The Street & Highway Division is responsible for the reconstruction, alteration, repair and maintenance of approximately 141 miles of streets and highways within the City limits.

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 1,417,778	\$ 1,582,900	\$ 1,492,255
Intergovernmental	666,236	666,236	676,796
Fines & Fees	-	-	-
Charges for Services	-	-	-
Licenses & Permits	-	-	-
Investment Income	233	230	230
Miscellaneous	7,636	7,600	7,600
Special Assessments	-	-	-
Transfers	-	-	-
<b>Total</b>	<b>\$ 2,091,883</b>	<b>\$ 2,256,966</b>	<b>\$ 2,176,881</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ 621,606	\$ 577,116	\$ 594,807
Contractual Services	389,320	403,350	405,574
Commodities	674,310	476,500	476,500
Capital Outlay	406,647	800,000	700,000
Reserves	-	-	-
Transfers	-	-	-
Debt Service	-	-	-
<b>Total</b>	<b>\$ 2,091,883</b>	<b>\$ 2,256,966</b>	<b>\$ 2,176,881</b>
<b>Allocation by Fund</b>			
General Fund	\$ -	\$ -	\$ -
Public Library	-	-	-
Special Drug & Alcohol	-	-	-
Special Parks & Recreation	-	-	-
Street & Highway	2,091,883	2,256,966	2,176,881
Debt Service	-	-	-
Public Utility	-	-	-
Stormwater	-	-	-
Section 8 Housing	-	-	-
Economic Development	-	-	-
<b>Total</b>	<b>\$ 2,091,883</b>	<b>\$ 2,256,966</b>	<b>\$ 2,176,881</b>
<b>Personnel</b>			
Full Time Equivalents	12.3	11.3	11.3
<b>Performance Measures</b>			
Percentage of assessed lane miles rated satisfactory or better	46%	48%	50%
Road rehab expense per paved lane mile	\$ 150,244	\$ 150,250	\$ 150,250
Average response time, in working days to complete pothole repairs	2	2	2

#### Budget Highlights

In 2015 the Street Division is staffed with twelve full time employees and one temporary part time employee. 2015 is the fifth year of the five year Street Sales Tax maintenance program. This program involves milling the paved surface, preparing the new surface and then paving the streets. This twelve person crew is the core of our snow removal effort in Pittsburg during winter storms. In 2015 \$143,000 is budgeted in Sales Tax Capital Outlay for a bob cat lease, a dump truck lease, a back hoe lease, a paint striping machine and two 1/2 ton trucks.

## Department: Operating Services

	Actual 2013	Estimated 2014	Adopted 2015
<b>Resources</b>			
Taxes	\$ 2,455,742	\$ 4,371,174	\$ 8,908,376
Intergovernmental	76,699	54,393	54,393
Fines & Fees	-	-	-
Charges for Services	5,314,831	4,970,982	6,412,550
Licenses & Permits	-	-	-
Investment Income	862	815	815
Miscellaneous	1,418,531	69,872	69,872
Special Assessments	79,853	53,584	32,500
Transfers	<u>7,866,928</u>	<u>7,548,973</u>	<u>7,798,561</u>
<b>Total</b>	<b>\$ 17,213,446</b>	<b>\$ 17,069,793</b>	<b>\$ 23,277,067</b>
<b>Allocation by Expense</b>			
Personnel Services	\$ -	\$ -	\$ -
Contractual Services	2,190,469	2,243,387	2,199,951
Commodities	-	-	-
Capital Outlay	388,781	413,629	341,500
Reserves	17,716	1,828,652	7,524,242
Transfers	7,749,135	7,436,983	7,609,397
Debt Service	<u>6,867,345</u>	<u>5,147,142</u>	<u>5,601,977</u>
<b>Total</b>	<b>\$ 17,213,446</b>	<b>\$ 17,069,793</b>	<b>\$ 23,277,067</b>
<b>Allocation by Fund</b>			
General Fund	\$ 6,952,593	\$ 7,451,528	\$ 10,607,958
Public Library	7,345	21,402	271,207
Special Drug & Alcohol	54,774	54,393	54,393
Special Parks & Recreation	109,836	80,090	81,217
Street & Highway	-	-	185,222
Debt Service	6,874,595	5,154,392	6,291,867
Public Utility	2,869,330	2,471,847	3,808,146
Stormwater	309,806	310,141	340,104
Section 8 Housing	-	-	-
Economic Development	<u>35,167</u>	<u>1,526,000</u>	<u>1,636,953</u>
<b>Total</b>	<b>\$ 17,213,446</b>	<b>\$ 17,069,793</b>	<b>\$ 23,277,067</b>





# INDIVIDUAL FUNDS



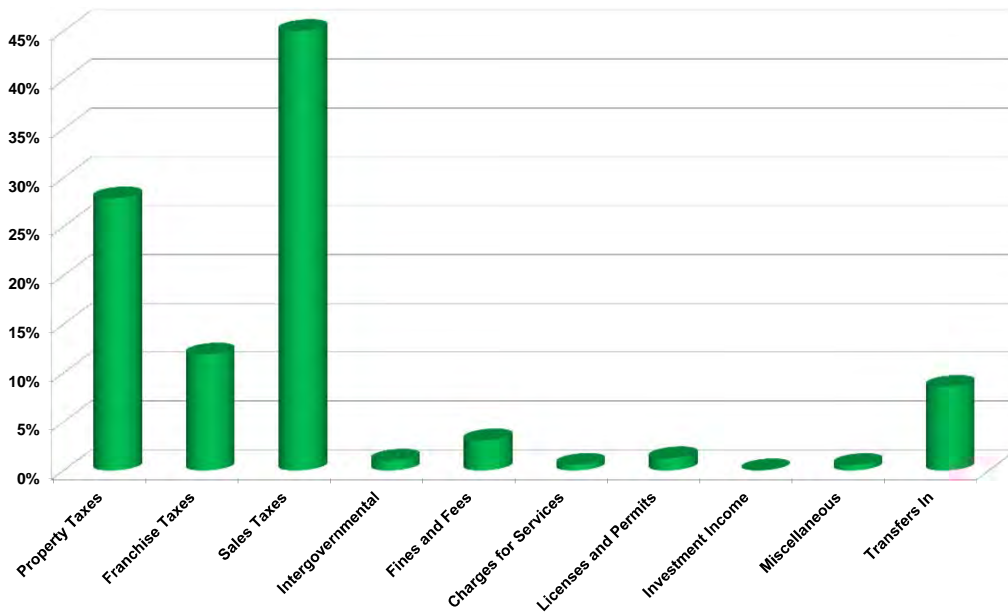
## General Fund Revenues

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Property Taxes</b>			
100-000.000-401.010	Ad Valorem Tax	\$ 3,564,291	\$ 3,558,417	\$ 3,997,696
100-000.000-401.020	Delinquent Tax	152,292	175,133	175,133
100-000.000-401.030	Motor Vehicle Tax	432,358	432,358	433,745
	<b>Total</b>	<b>\$ 4,148,941</b>	<b>\$ 4,165,908</b>	<b>\$ 4,606,574</b>
	<b>Franchise Taxes</b>			
100-000.000-402.010	Franchise Tax-Electric	\$ 1,245,431	\$ 1,293,575	\$ 1,312,979
100-000.000-402.020	Franchise Tax-Natural Gas	359,425	403,253	403,253
100-000.000-402.030	Franchise Tax-Phone	62,570	59,035	59,035
100-000.000-402.040	Franchise Tax-Cable	197,517	198,118	198,118
	<b>Total</b>	<b>\$ 1,864,943</b>	<b>\$ 1,953,981</b>	<b>\$ 1,973,385</b>
	<b>Sales Taxes</b>			
100-000.000-403.005	City Sales Tax-Public Safety Debt	\$ 1,887,149	\$ 1,934,328	\$ 1,973,014
100-000.000-403.010	City Sales Tax-Memorial Auditorium	432,035	442,836	\$ 451,693
100-000.000-403.020	City Sales Tax-Capital Outlay	432,035	442,836	\$ 451,693
100-000.000-403.025	City Sales Tax-Public Safety	-	1,602,452	\$ 1,973,014
100-000.000-403.030	City Sales Tax-RLF	864,069	885,671	\$ 903,384
100-000.000-403.035	City Sales Tax-TIF	318,020	325,971	\$ 332,490
100-000.000-403.036	City Sales Tax-TDD	84,712	86,830	\$ 88,566
100-000.000-403.037	City Sales Tax-Streets	943,574	967,163	\$ 986,507
100-000.000-403.040	County Sales Tax	1,996,647	2,046,563	\$ 2,087,494
	<b>Total</b>	<b>\$ 6,958,241</b>	<b>\$ 8,734,650</b>	<b>\$ 9,247,855</b>
	<b>Total Taxes</b>	<b>\$ 12,972,125</b>	<b>\$ 14,854,539</b>	<b>\$ 15,827,814</b>
	<b>Intergovernmental</b>			
100-000.000-421.020	State Liquor Tax	\$ 80,661	\$ 80,090	\$ 81,217
100-000.000-423.000	HIDTA Grant	5,350	30,000	60,000
100-000.000-423.001	KDOT-Click it or Ticket	5,068	5,000	5,000
100-000.000-423.002	FEMA Grant	-	8,690	-
100-000.000-423.004	KDOT-DUI Grant	6,164	6,000	6,000
100-000.000-423.009	COPS Grant 2009	3,201	-	-
100-000.000-423.010	COPS Grant 2011	101,944	61,500	-
100-000.000-423.011	Police Response Advocate	16,799	48,400	49,400
	<b>Total</b>	<b>\$ 219,187</b>	<b>\$ 239,680</b>	<b>\$ 201,617</b>
	<b>Fines and Fees</b>			
100-000.000-441.000	Municipal Court	\$ 391,856	\$ 410,000	\$ 425,000
100-000.000-442.000	Animal Control	3,556	3,300	3,300
	<b>Total</b>	<b>\$ 395,412</b>	<b>\$ 413,300</b>	<b>\$ 428,300</b>
	<b>Charges for Services</b>			
100-000.000-465.000	Mt. Olive Cemetery	\$ 27,400	\$ 27,400	\$ 27,400
100-000.000-469.001	Parks Facility Rental	24,543	24,500	24,500
100-000.000-469.002	Recreation Programs	14,807	14,800	14,800
100-000.000-469.004	Recreation Softball	30,276	30,300	30,300
100-000.000-469.050	Park Concessions	-	1,000	1,000
100-000.000-469.059	Kiddieland	3,000	5,000	5,000
100-000.000-469.521	Parks Miscellaneous	1,482	1,500	1,500
	<b>Total</b>	<b>\$ 101,508</b>	<b>\$ 104,500</b>	<b>\$ 104,500</b>

## General Fund Revenues

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Licenses and Permits</b>			
100-000.000-481.000	City Licenses	\$ 79,953	\$ 73,000	\$ 73,000
100-000.000-482.000	City Permits	<u>97,049</u>	<u>100,000</u>	<u>100,000</u>
	<b>Total</b>	<b>\$ 177,002</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>
	<b>Investment Income</b>			
100-000.000-501.000	Investment Income	\$ 2,596	\$ 2,500	\$ 2,500
	<b>Miscellaneous Revenue</b>			
100-000.000-521.000	Miscellaneous	\$ 64,232	\$ 65,000	\$ 65,000
100-000.000-521.001	Antenna Leases	23,066	23,066	23,066
100-000.000-521.010	Police Security Contracts	<u>385</u>	<u>-</u>	<u>-</u>
	<b>Total</b>	<b>\$ 87,683</b>	<b>\$ 88,066</b>	<b>\$ 88,066</b>
	<b>Transfers In</b>			
100-000.000-699.102	Transfer From Group Hospitalization	\$ -	\$ -	\$ 117,996
100-000.000-699.103	Transfer From STCO	-	60,000	60,000
100-000.000-699.104	Transfer From Auditorium	-	31,000	31,000
100-000.000-699.501	Transfer From Public Utility	<u>1,225,000</u>	<u>1,225,000</u>	<u>1,225,000</u>
	<b>Total</b>	<b>\$ 1,225,000</b>	<b>\$ 1,316,000</b>	<b>\$ 1,433,996</b>
	<b>Total Revenues</b>	<b>\$ 15,180,513</b>	<b>\$ 17,191,585</b>	<b>\$ 18,259,793</b>

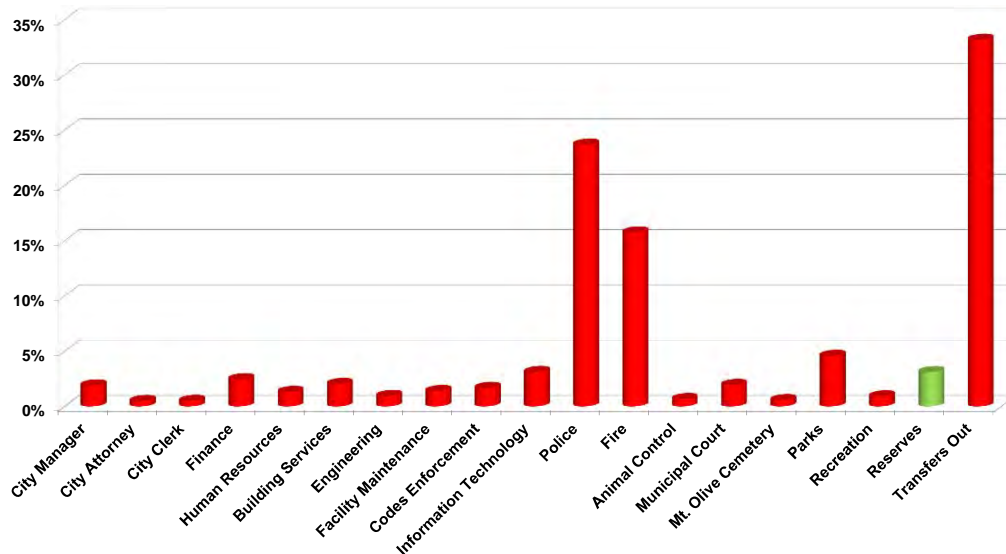
## 2014 General Fund Revenues



## General Fund Expenditures

Expenditure Summary		Actual 2013	Estimated 2014	Adopted 2015
100-201.000	City Manager	\$ 325,520	\$ 331,150	\$ 362,858
100-202.000	City Attorney	78,432	77,277	79,624
100-203.000	City Clerk	86,802	85,656	88,069
100-204.000	Finance	341,944	386,009	396,540
100-302.000	Human Resources	226,703	224,121	229,129
100-303.000	Building Services	567,651	391,794	380,152
100-304.000	Engineering	178,381	157,873	162,515
100-305.000	Facility Maintenance	-	231,237	236,022
100-306.000	Codes Enforcement	-	311,131	323,011
100-308.000	Information Technology	-	546,023	553,600
100-311.000	Police	3,793,558	-	-
100-312.000	Fire	2,566,958	2,652,700	2,918,695
100-314.000	Animal Control	109,636	105,623	108,104
100-315.000	Municipal Court	331,436	321,767	330,922
100-316.000	Police Administration	-	1,417,625	1,064,335
100-317.000	Police Patrol	-	2,242,417	2,666,645
100-318.000	Police Investigations	-	817,619	949,496
100-319.000	Police Communications	-	429,276	487,908
100-327.000	Mt. Olive Cemetery	102,574	95,527	97,501
100-341.000	Parks	747,574	759,379	767,132
100-342.000	Recreation	159,626	162,184	166,196
100-385.000	Operating Reserves	6,694	300,000	822,348
100-390.000	Transfers Out	5,515,623	5,598,541	5,712,561
Total Expenditures		\$ 15,139,112	\$ 17,644,929	\$ 18,903,363
Revenues over (under) expenditures		\$ 41,401	\$ (453,344)	\$ (643,570)
Unencumbered cash balance 01/01/xxxx		1,055,513	1,096,914	643,570
Unencumbered cash balance 12/31/xxxx		\$ 1,096,914	\$ 643,570	\$ -

### 2015 General Fund Division Expenditures



## General Fund: Administration-City Manager Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-201.000-701.000	Salaries-Full Time	\$ 203,528	\$ 205,339	\$ 217,112
100-201.000-703.000	Salaries-Overtime	59	-	-
100-201.000-706.000	Health Insurance	28,993	29,180	29,764
100-201.000-707.000	Group Life Insurance	45	41	41
100-201.000-708.000	State Unemployment Insurance	239	1,000	1,145
100-201.000-709.000	Workers Compensation	106	274	288
100-201.000-710.000	KPERS Retirement	16,379	18,412	21,522
100-201.000-712.000	Medicare	2,920	3,021	3,191
100-201.000-713.000	Social Security	12,150	12,914	13,644
100-201.000-715.000	Deferred Compensation	5,000	10,000	10,000
100-201.000-717.000	KPERS Insurance	1,421	1,771	1,871
	<b>Total</b>	<b>\$ 270,840</b>	<b>\$ 281,952</b>	<b>\$ 298,578</b>
	<b>Contractual Services</b>			
100-201.000-721.000	Insurance	\$ 656	\$ 819	\$ 901
100-201.000-722.000	Utilities	8,095	-	-
100-201.000-722.005	Utilities-Communications	-	6,036	6,036
100-201.000-725.000	Travel and Training	7,407	7,500	7,500
100-201.000-727.000	Dues and Memberships	15,077	15,100	15,100
100-201.000-728.000	Advertising Expense	304	300	300
100-201.000-730.000	Contractual Services	12,868	13,000	13,000
100-201.000-730.040	Public Transportation	-	-	15,000
100-201.000-731.000	Lease Payments	653	693	693
100-201.000-735.000	Data Processing	1,875	-	-
	<b>Total</b>	<b>\$ 46,935</b>	<b>\$ 43,448</b>	<b>\$ 58,530</b>
	<b>Commodities</b>			
100-201.000-741.000	Facility Maintenance	\$ 2,000	\$ -	\$ -
100-201.000-743.000	Operating Supplies	5,414	5,400	5,400
100-201.000-744.000	Office Supplies	331	350	350
	<b>Total</b>	<b>\$ 7,745</b>	<b>\$ 5,750</b>	<b>\$ 5,750</b>
	<b>Total Expenditures</b>	<b>\$ 325,520</b>	<b>\$ 331,150</b>	<b>\$ 362,858</b>

## General Fund: Administration-City Attorney Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-202.000-701.000	Salaries-Full Time	\$ 56,014	\$ 56,015	\$ 57,415
100-202.000-706.000	Health Insurance	5,537	5,538	5,649
100-202.000-708.000	State Unemployment Insurance	64	269	299
100-202.000-709.000	Workers Compensation	140	123	130
100-202.000-710.000	KPERS Retirement	4,448	4,952	5,616
100-202.000-712.000	Medicare	801	813	833
100-202.000-713.000	Social Security	3,423	3,473	3,560
100-202.000-717.000	KPERS Insurance	389	477	489
	<b>Total</b>	<b>\$ 70,816</b>	<b>\$ 71,660</b>	<b>\$ 73,991</b>
	<b>Contractual Services</b>			
100-202.000-721.000	Insurance	\$ 194	\$ 160	\$ 176
100-202.000-722.000	Utilities	1,448	-	-
100-202.000-722.005	Utilities-Communications	-	1,332	1,332
100-202.000-724.000	Professional Services	360	360	360
100-202.000-725.000	Travel and Training	327	330	330
100-202.000-727.000	Dues and Memberships	-	35	35
100-202.000-730.000	Contractual Services	3,107	3,100	3,100
100-202.000-735.000	Data Processing	1,875	-	-
	<b>Total</b>	<b>\$ 7,311</b>	<b>\$ 5,317</b>	<b>\$ 5,333</b>
	<b>Commodities</b>			
100-202.000-743.000	Operating Supplies	\$ 305	\$ 300	\$ 300
	<b>Total</b>	<b>\$ 305</b>	<b>\$ 300</b>	<b>\$ 300</b>
	<b>Total Expenditures</b>	<b>\$ 78,432</b>	<b>\$ 77,277</b>	<b>\$ 79,624</b>

## General Fund: Administration-City Clerk Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-203.000-701.000	Salaries-Full Time	\$ 55,147	\$ 55,210	\$ 56,590
100-203.000-706.000	Health Insurance	6,813	8,070	8,232
100-203.000-707.000	Group Life Insurance	40	41	41
100-203.000-708.000	State Unemployment Insurance	62	266	295
100-203.000-709.000	Workers Compensation	120	77	81
100-203.000-710.000	KPERS Retirement	4,379	4,881	5,535
100-203.000-712.000	Medicare	758	801	821
100-203.000-713.000	Social Security	3,243	3,423	3,509
100-203.000-717.000	KPERS Insurance	383	470	482
	<b>Total</b>	<b>\$ 70,945</b>	<b>\$ 73,239</b>	<b>\$ 75,586</b>
	<b>Contractual Services</b>			
100-203.000-721.000	Insurance	\$ 365	\$ 658	\$ 724
100-203.000-722.000	Utilities	384	-	-
100-203.000-722.005	Utilities-Communications	-	425	425
100-203.000-723.000	Freight and Postage	-	50	50
100-203.000-725.000	Travel and Training	804	825	825
100-203.000-727.000	Dues and Memberships	220	220	220
100-203.000-728.000	Advertising Expense	497	500	500
100-203.000-730.000	Contractual Services	6,042	6,050	6,050
100-203.000-731.000	Lease Payments	1,064	1,064	1,064
100-203.000-735.000	Data Processing	1,875	-	-
	<b>Total</b>	<b>\$ 11,251</b>	<b>\$ 9,792</b>	<b>\$ 9,858</b>
	<b>Commodities</b>			
100-203.000-741.000	Facility Maintenance	\$ 2,000	\$ -	\$ -
100-203.000-743.000	Operating Supplies	2,083	2,100	2,100
100-203.000-744.000	Office Supplies	523	525	525
	<b>Total</b>	<b>\$ 4,606</b>	<b>\$ 2,625</b>	<b>\$ 2,625</b>
	<b>Total Expenditures</b>	<b>\$ 86,802</b>	<b>\$ 85,656</b>	<b>\$ 88,069</b>

## General Fund: Administration-Finance Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-204.000-701.000	Salaries-Full Time	\$ 182,560	\$ 234,631	\$ 241,105
100-204.000-703.000	Salaries-Overtime	728	1,000	1,000
100-204.000-706.000	Health Insurance	21,355	16,613	16,945
100-204.000-707.000	Group Life Insurance	94	161	161
100-204.000-708.000	State Unemployment Insurance	294	1,132	1,259
100-204.000-709.000	Workers Compensation	1,238	856	899
100-204.000-710.000	KPERS Retirement	14,392	20,830	23,678
100-204.000-712.000	Medicare	2,607	3,417	3,511
100-204.000-713.000	Social Security	11,147	14,610	15,011
100-204.000-714.000	Educational Fees	206	250	250
100-204.000-717.000	KPERS Insurance	1,215	2,003	2,058
	<b>Total</b>	<b>\$ 235,836</b>	<b>\$ 295,503</b>	<b>\$ 305,877</b>
	<b>Contractual Services</b>			
100-204.000-721.000	Insurance	\$ 1,647	\$ 1,562	\$ 1,719
100-204.000-722.000	Utilities	17,768	-	-
100-204.000-722.005	Utilities-Communications	-	5,822	5,822
100-204.000-722.007	Utilities-Natural Gas	-	2,500	2,500
100-204.000-722.010	FCIP Energy Costs	4,326	8,652	8,652
100-204.000-722.015	Utilities-Electricity	-	10,100	10,100
100-204.000-723.000	Freight and Postage	18,374	19,000	19,000
100-204.000-724.000	Professional Services	33,141	23,500	23,500
100-204.000-725.000	Travel and Training	125	500	500
100-204.000-727.000	Dues and Memberships	480	720	720
100-204.000-728.000	Advertising Expense	2,785	1,500	1,500
100-204.000-730.000	Contractual Services	3,895	3,200	3,200
100-204.000-731.000	Lease Payments	4,280	4,000	4,000
100-204.000-735.000	Data Processing	1,875	-	-
	<b>Total</b>	<b>\$ 88,696</b>	<b>\$ 81,056</b>	<b>\$ 81,213</b>
	<b>Commodities</b>			
100-204.000-741.000	Facility Maintenance	\$ 8,700	\$ -	\$ -
100-204.000-743.000	Operating Supplies	4,317	4,300	4,300
100-204.000-744.000	Office Supplies	1,515	1,550	1,550
100-204.000-745.000	Janitorial Supplies	2,880	3,600	3,600
	<b>Total</b>	<b>\$ 17,412</b>	<b>\$ 9,450</b>	<b>\$ 9,450</b>
	<b>Total Expenditures</b>	<b>\$ 341,944</b>	<b>\$ 386,009</b>	<b>\$ 396,540</b>



## General Fund: Administration-Human Resources Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-302.000-701.000	Salaries-Full Time	\$ 114,660	\$ 114,775	\$ 117,644
100-302.000-703.000	Salaries-Overtime	92	150	150
100-302.000-706.000	Health Insurance	13,878	14,330	14,617
100-302.000-707.000	Group Life Insurance	40	41	41
100-302.000-708.000	State Unemployment Insurance	129	552	613
100-302.000-709.000	Workers Compensation	254	156	164
100-302.000-710.000	KPERS Retirement	9,112	10,160	11,521
100-302.000-712.000	Medicare	1,596	1,667	1,709
100-302.000-713.000	Social Security	6,824	7,126	7,304
100-302.000-717.000	KPERS Insurance	796	977	1,002
	<b>Total</b>	<b>\$ 147,381</b>	<b>\$ 149,934</b>	<b>\$ 154,765</b>
	<b>Contractual Services</b>			
100-302.000-721.000	Insurance	\$ 902	\$ 1,774	\$ 1,951
100-302.000-722.000	Utilities	1,627	-	-
100-302.000-722.005	Utilities-Communications	-	1,350	1,350
100-302.000-725.000	HR Travel and Training	465	1,500	1,500
100-302.000-725.050	City Wide Training	-	1,250	1,250
100-302.000-727.000	Dues and Memberships	479	500	500
100-302.000-728.000	Advertising Expense	471	500	500
100-302.000-730.000	Contractual Services	6,738	9,700	9,700
100-302.000-730.025	ADP Fees	44,888	48,460	48,460
100-302.000-731.000	Lease Payments	653	653	653
100-302.000-735.000	Data Processing	10,500	-	-
	<b>Total</b>	<b>\$ 66,723</b>	<b>\$ 65,687</b>	<b>\$ 65,864</b>
	<b>Commodities</b>			
100-302.000-741.000	Facility Maintenance	\$ 7,000	\$ -	\$ -
100-302.000-743.000	Operating Supplies	5,086	8,000	8,000
100-302.000-744.000	Office Supplies	513	500	500
	<b>Total</b>	<b>\$ 12,599</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>
	<b>Total Expenditures</b>	<b>\$ 226,703</b>	<b>\$ 224,121</b>	<b>\$ 229,129</b>

## General Fund: Public Works-Building Services Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-303.000-701.000	Salaries-Full Time	\$ 358,304	\$ 268,670	\$ 255,685
100-303.000-703.000	Salaries-Overtime	2,227	2,250	2,250
100-303.000-706.000	Health Insurance	60,604	37,833	38,589
100-303.000-707.000	Group Life Insurance	119	121	121
100-303.000-708.000	State Unemployment Insurance	410	1,301	1,342
100-303.000-709.000	Workers Compensation	9,046	3,401	3,572
100-303.000-710.000	KPERS Retirement	28,611	23,950	25,227
100-303.000-712.000	Medicare	4,912	3,929	3,741
100-303.000-713.000	Social Security	19,505	16,798	15,992
100-303.000-717.000	KPERS Insurance	2,499	2,303	2,193
	<b>Total</b>	<b>\$ 486,237</b>	<b>\$ 360,556</b>	<b>\$ 348,712</b>
	<b>Contractual Services</b>			
100-303.000-721.000	Insurance	\$ 3,242	\$ 2,012	\$ 2,214
100-303.000-722.000	Utilities	5,942	-	-
100-303.000-722.005	Utilities-Communications	-	5,511	5,511
100-303.000-725.000	Travel and Training	1,741	1,500	1,500
100-303.000-727.000	Dues and Memberships	560	500	500
100-303.000-728.000	Advertising Expense	5,934	5,000	5,000
100-303.000-730.000	Contractual Services	24,432	9,000	9,000
100-303.000-731.000	Lease Payments	431	315	315
100-303.000-732.000	City-Wide Clean-up Program	2,293	-	-
100-303.000-735.000	Data Processing	19,500	-	-
	<b>Total</b>	<b>\$ 64,075</b>	<b>\$ 23,838</b>	<b>\$ 24,040</b>
	<b>Commodities</b>			
100-303.000-741.000	Facility Maintenance	\$ 7,000	\$ -	\$ -
100-303.000-742.000	Equipment Maintenance	697	1,000	1,000
100-303.000-743.000	Operating Supplies	3,909	2,800	2,800
100-303.000-744.000	Office Supplies	116	-	-
100-303.000-746.000	Gas & Oil	5,359	3,000	3,000
100-303.000-747.000	Uniforms and Clothing	258	600	600
	<b>Total</b>	<b>\$ 17,339</b>	<b>\$ 7,400</b>	<b>\$ 7,400</b>
	<b>Total Expenditures</b>	<b>\$ 567,651</b>	<b>\$ 391,794</b>	<b>\$ 380,152</b>

## General Fund: Public Works-Engineering Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-304.000-701.000	Salaries-Full Time	\$ 96,684	\$ 95,888	\$ 98,286
100-304.000-703.000	Salaries-Overtime	1,854	1,850	1,850
100-304.000-703.002	Salaries-Emergency Callback	464	500	500
100-304.000-706.000	Health Insurance	21,830	24,742	25,237
100-304.000-707.000	Group Life Insurance	40	41	41
100-304.000-708.000	State Unemployment Insurance	105	472	524
100-304.000-709.000	Workers Compensation	5,100	4,527	4,754
100-304.000-710.000	KPERS Retirement	7,877	8,685	9,843
100-304.000-712.000	Medicare	1,232	1,425	1,460
100-304.000-713.000	Social Security	5,267	6,091	6,240
100-304.000-717.000	KPERS Insurance	689	836	856
	<b>Total</b>	<b>\$ 141,142</b>	<b>\$ 145,057</b>	<b>\$ 149,591</b>
	<b>Contractual Services</b>			
100-304.000-721.000	Insurance	\$ 1,857	\$ 1,079	\$ 1,187
100-304.000-722.000	Utilities	2,806	-	-
100-304.000-722.005	Utilities-Communications	-	2,487	2,487
100-304.000-724.000	Professional Services	-	1,000	1,000
100-304.000-725.000	Travel and Training	34	500	500
100-304.000-727.000	Dues and Memberships	169	200	200
100-304.000-730.000	Contractual Services	167	500	500
100-304.000-731.000	Lease Payments	431	600	600
100-304.000-735.000	Data Processing	19,500	-	-
	<b>Total</b>	<b>\$ 24,964</b>	<b>\$ 6,366</b>	<b>\$ 6,474</b>
	<b>Commodities</b>			
100-304.000-741.000	Facility Maintenance	\$ 7,000	\$ -	\$ -
100-304.000-742.000	Equipment Maintenance	332	1,000	1,000
100-304.000-743.000	Operating Supplies	2,473	3,200	3,200
100-304.000-744.000	Office Supplies	24	-	-
100-304.000-746.000	Gas & Oil	2,060	1,650	1,650
100-304.000-747.000	Uniforms and Clothing	386	600	600
	<b>Total</b>	<b>\$ 12,275</b>	<b>\$ 6,450</b>	<b>\$ 6,450</b>
	<b>Total Expenditures</b>	<b>\$ 178,381</b>	<b>\$ 157,873</b>	<b>\$ 162,515</b>

## General Fund: Public Works-Facility Maintenance Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-305.000-701.000	Salaries-Full Time	\$ -	\$ 107,640	\$ 110,331
100-305.000-703.000	Salaries-Overtime	-	900	900
100-305.000-703.002	Salaries-Emergency Callback	-	100	100
100-305.000-706.000	Health Insurance	-	14,815	15,112
100-305.000-707.000	Group Life Insurance	-	81	81
100-305.000-708.000	State Unemployment Insurance	-	522	579
100-305.000-709.000	Workers Compensation	-	2,771	2,910
100-305.000-710.000	KPERS Retirement	-	9,604	10,889
100-305.000-712.000	Medicare Tax	-	1,576	1,615
100-305.000-713.000	Social Security	-	6,736	6,903
100-305.000-717.000	Employer KPERS Insurance	-	924	947
	<b>Total</b>	<b>\$ -</b>	<b>\$ 145,669</b>	<b>\$ 150,367</b>
	<b>Contractual Services</b>			
100-305.000-721.000	Insurance	\$ -	\$ 868	\$ 955
100-305.000-722.005	Utilities-Communications	-	1,440	1,440
	<b>Total</b>	<b>\$ -</b>	<b>\$ 2,308</b>	<b>\$ 2,395</b>
	<b>Commodities</b>			
100-305.000-741.000	Facility Maintenance	\$ -	\$ 75,000	\$ 75,000
100-305.000-742.000	Equipment Maintenance	-	3,800	3,800
100-305.000-743.000	Operating Supplies	-	500	500
100-305.000-746.000	Gas & Oil	-	2,800	2,800
100-305.000-747.000	Uniforms & Clothing	-	800	800
100-305.000-747.005	Personal Protective Equipment	-	360	360
	<b>Total</b>	<b>\$ -</b>	<b>\$ 83,260</b>	<b>\$ 83,260</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 231,237</b>	<b>\$ 236,022</b>

## General Fund: Codes Enforcement Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-306.000-701.000	Salaries-Full Time	\$ -	\$ 171,455	\$ 179,174
100-306.000-702.000	Salaries-Part Time	-	15,000	15,000
100-306.000-703.000	Salaries-Overtime	-	600	600
100-306.000-706.000	Health Insurance	-	35,817	36,533
100-306.000-707.000	Group Life Insurance	-	81	81
100-306.000-708.000	State Unemployment Insurance	-	898	1,013
100-306.000-709.000	Workers Compensation	-	2,589	2,719
100-306.000-710.000	KPERS Retirement	-	15,210	17,582
100-306.000-712.000	Medicare	-	2,713	2,825
100-306.000-713.000	Social Security	-	11,598	12,076
100-306.000-717.000	KPERS Insurance	-	1,463	1,529
100-306.000-719.000	Section 8 Housing Subsidy	-	25,000	25,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 282,424</b>	<b>\$ 294,132</b>
	<b>Contractual Services</b>			
100-306.000-721.000	Insurance	\$ -	\$ 1,717	\$ 1,889
100-306.000-722.005	Utilities-Communications	-	3,225	3,225
100-306.000-725.000	Travel and Training	-	750	750
100-306.000-727.000	Dues and Memberships	-	300	300
100-306.000-728.000	Advertising Expense	-	3,000	3,000
100-306.000-730.000	Contractual Services	-	9,000	9,000
100-306.000-731.000	Lease Payments	-	315	315
100-306.000-732.000	City-Wide Clean-up Program	-	3,000	3,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 21,307</b>	<b>\$ 21,479</b>
	<b>Commodities</b>			
100-306.000-742.000	Equipment Maintenance	\$ -	\$ 1,000	\$ 1,000
100-306.000-743.000	Operating Supplies	-	2,800	2,800
100-306.000-746.000	Gas & Oil	-	3,000	3,000
100-306.000-747.000	Uniforms and Clothing	-	600	600
	<b>Total</b>	<b>\$ -</b>	<b>\$ 7,400</b>	<b>\$ 7,400</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 311,131</b>	<b>\$ 323,011</b>

## General Fund: Administration-Information Technology Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-308.000-701.000	Salaries-Full Time	\$ -	\$ 176,138	\$ 180,541
100-308.000-702.000	Salaries-Part Time	-	20,000	20,000
100-308.000-706.000	Health Insurance	-	16,862	17,200
100-308.000-707.000	Group Life Insurance	-	121	121
100-308.000-708.000	State Unemployment Insurance	-	942	1,043
100-308.000-709.000	Workers Compensation	-	303	319
100-308.000-710.000	KPERS Retirement	-	15,571	17,657
100-308.000-712.000	Medicare Tax	-	2,844	2,908
100-308.000-713.000	Social Security	-	12,161	12,434
100-308.000-717.000	ER KPERS Insurance	-	1,498	1,535
	<b>Total</b>	<b>\$ -</b>	<b>\$ 246,440</b>	<b>\$ 253,758</b>
	<b>Contractual services</b>			
100-308.000-721.000	Insurance	\$ -	\$ 2,583	\$ 2,842
100-308.000-722.005	Utilities-Communications	-	24,950	24,950
100-308.000-725.000	Travel & Training	-	1,000	1,000
100-308.000-728.000	Advertising	-	50	50
100-308.000-730.000	Contractual Services	-	15,000	15,000
100-308.000-730.005	Software License & Maintenance	-	125,000	125,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 168,583</b>	<b>\$ 168,842</b>
	<b>Commodities</b>			
100-308.000-742.000	Equipment Maintenance	\$ -	\$ 1,000	\$ 1,000
100-308.000-743.000	Operating Supplies	-	10,000	10,000
100-308.000-743.015	Comp., Network, & Com. Supplies	-	60,000	60,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 71,000</b>	<b>\$ 71,000</b>
	<b>Capital Outlay</b>			
100-308.000-764.000	Machinery & equipment	\$ -	\$ 60,000	\$ 60,000
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 546,023</b>	<b>\$ 553,600</b>

## General Fund: Public Safety-Police Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-311.000-701.000	Salaries-Full time	\$ 2,246,232	\$ -	\$ -
100-311.000-702.000	Salaries-Part time	3,758	-	-
100-311.000-703.000	Salaries-Overtime	6,636	-	-
100-311.000-703.002	Salaries-Emergency Callback	7,161	-	-
100-311.000-703.003	Salaries-Police Grants	10,962	-	-
100-311.000-706.000	Health Insurance	362,499	-	-
100-311.000-707.000	Group Life Insurance	1,290	-	-
100-311.000-708.000	State Unemployment Insurance	2,879	-	-
100-311.000-709.000	Workers Compensation	36,876	-	-
100-311.000-710.000	KPERS Retirement	35,479	-	-
100-311.000-711.000	KP&F Retirement	368,482	-	-
100-311.000-712.000	Medicare Tax	31,127	-	-
100-311.000-713.000	Social Security	26,317	-	-
100-311.000-714.000	Educational Fees	8,297	-	-
100-311.000-717.000	ER KPERS Insurance	3,147	-	-
	<b>Total</b>	<b>\$ 3,151,142</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Contractual services</b>			
100-311.000-721.000	Insurance	\$ 44,923	\$ -	\$ -
100-311.000-722.000	Utilities	119,016	-	-
100-311.000-722.005	Utilities-Communications	-	-	-
100-311.000-722.007	Utilities-Natural Gas	-	-	-
100-311.000-722.015	Utilities-Electricity	-	-	-
100-311.000-722.025	Utilities-Stormwater	-	-	-
100-311.000-723.000	Freight & Postage	4,832	-	-
100-311.000-724.000	Professional Services	2,193	-	-
100-311.000-725.000	Travel & Training	12,523	-	-
100-311.000-727.000	Dues & Memberships	2,140	-	-
100-311.000-728.000	Advertising Expense	1,480	-	-
100-311.000-730.000	Contractual Services	122,436	-	-
100-311.000-731.000	Lease Payments	2,960	-	-
100-311.000-735.000	Data Processing	109,500	-	-
	<b>Total</b>	<b>\$ 422,003</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Commodities</b>			
100-311.000-741.000	Facility Maintenance	\$ 9,754	\$ -	\$ -
100-311.000-742.000	Equipment Maintenance	45,874	-	-
100-311.000-743.000	Operating Supplies	30,356	-	-
100-311.000-743.001	K9 Expense	6,582	-	-
100-311.000-744.000	Office Supplies	3,624	-	-
100-311.000-745.000	Janitorial Supplies	4,628	-	-
100-311.000-746.000	Gas & Oil	104,722	-	-
100-311.000-747.000	Uniforms & Clothing	12,163	-	-
100-311.000-748.000	Books & Periodicals	279	-	-
100-311.000-749.000	Police Academy	2,431	-	-
	<b>Total</b>	<b>\$ 220,413</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 3,793,558</b>	<b>\$ -</b>	<b>\$ -</b>

## General Fund: Public Safety-Fire Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-312.000-701.000	Salaries-Full Time	\$ 1,500,641	\$ 1,481,646	\$ 1,537,978
100-312.000-701.050	Salaries-Training Regular	-	15,000	15,000
100-312.000-703.000	Salaries-Overtime	13,053	10,000	10,000
100-312.000-703.001	Salaries-FLSA Overtime	99,943	120,000	120,000
100-312.000-703.002	Salaries-Emergency Callback	13,489	15,000	15,000
100-312.000-703.050	Salaries-Training Overtime	-	22,000	22,000
100-312.000-706.000	Health Insurance	251,043	260,022	273,677
100-312.000-707.000	Group Life Insurance	673	697	723
100-312.000-708.000	State Unemployment Insurance	1,855	7,986	8,944
100-312.000-709.000	Workers Compensation	73,752	70,034	73,536
100-312.000-711.000	KP&F Retirement	319,292	376,983	415,375
100-312.000-712.000	Medicare Tax	20,665	23,205	23,998
100-312.000-714.000	Educational Fees	631	2,000	2,000
	<b>Total</b>	<b>\$ 2,295,037</b>	<b>\$ 2,404,573</b>	<b>\$ 2,518,231</b>
	<b>Contractual services</b>			
100-312.000-721.000	Insurance	\$ 36,000	\$ 31,668	\$ 34,835
100-312.000-722.000	Utilities	75,167	-	-
100-312.000-722.005	Utilities-Communications	-	15,350	15,350
100-312.000-722.007	Utilities-Natural Gas	-	32,000	32,000
100-312.000-722.015	Utilities-Electricity	-	32,000	32,000
100-312.000-722.025	Utilities-Stormwater	-	1,650	1,650
100-312.000-722.010	FCIP Energy Costs	2,344	4,688	4,688
100-312.000-725.000	Travel & Training	5,356	-	-
100-312.000-725.010	Travel	-	7,500	7,500
100-312.000-725.015	Training	-	5,500	5,500
100-312.000-727.000	Dues & Memberships	1,455	2,300	2,300
100-312.000-728.000	Advertising Expense	1,909	500	500
100-312.000-730.000	Contractual Services	6,501	7,666	7,666
100-312.000-731.000	Lease Payments	1,305	1,305	1,305
100-312.000-735.000	Data Processing	37,500	-	-
	<b>Total</b>	<b>\$ 167,537</b>	<b>\$ 142,127</b>	<b>\$ 145,294</b>
	<b>Commodities</b>			
100-312.000-741.000	Facility Maintenance	\$ 23,500	\$ -	\$ -
100-312.000-742.000	Equipment Maintenance	36,902	17,150	22,500
100-312.000-743.000	Operating Supplies	9,187	16,000	16,000
100-312.000-744.000	Office Supplies	1,273	1,000	1,000
100-312.000-745.000	Janitorial Supplies	4,065	5,000	5,000
100-312.000-746.000	Gas & Oil	21,244	22,000	22,000
100-312.000-747.000	Uniforms & Clothing	8,213	12,000	12,000
	<b>Total</b>	<b>\$ 104,384</b>	<b>\$ 73,150</b>	<b>\$ 78,500</b>
	<b>Capital Outlay</b>			
100-312.000-764.000	Machinery & Equipment	\$ -	\$ -	\$ 35,000
100-312.000-764.020	Bunker Gear	-	17,500	17,500
100-312.000-764.025	Training Equipment	-	10,000	10,000
100-312.000-764.030	SCBA Lease Purchase	-	-	39,304
100-312.000-764.035	Apparatus Lease Purchase	-	5,350	74,866
	<b>Total</b>	<b>\$ -</b>	<b>\$ 32,850</b>	<b>\$ 176,670</b>
	<b>Total Expenditures</b>	<b>\$ 2,566,958</b>	<b>\$ 2,652,700</b>	<b>\$ 2,918,695</b>



## General Fund: Public Safety-Animal Control Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-314.000-701.000	Salaries-Full Time	\$ 49,128	\$ 52,604	\$ 53,919
100-314.000-703.000	Salaries-Overtime	-	500	500
100-314.000-706.000	Health Insurance	14,977	14,815	15,112
100-314.000-707.000	Group Life Insurance	57	81	81
100-314.000-708.000	State Unemployment Insurance	93	255	283
100-314.000-709.000	Workers Compensation	654	544	572
100-314.000-710.000	KPERS Retirement	3,859	4,695	5,323
100-314.000-712.000	Medicare Tax	648	771	790
100-314.000-713.000	Social Security	2,770	3,293	3,374
100-314.000-717.000	ER KPERS Insurance	369	452	463
	<b>Total</b>	<b>\$ 72,555</b>	<b>\$ 78,010</b>	<b>\$ 80,417</b>
	<b>Contractual services</b>			
100-314.000-721.000	Insurance	\$ 775	\$ 731	\$ 805
100-314.000-722.000	Utilities	7,032	-	-
100-314.000-722.005	Utilities-Communications	-	1,740	1,740
100-314.000-722.007	Utilities-Natural gas	-	3,200	3,200
100-314.000-722.010	FCIP Energy Costs	746	1,492	1,492
100-314.000-722.015	Utilities-Electricity	-	2,300	2,300
100-314.000-722.025	Utilities-Stormwater	-	425	425
100-314.000-724.000	Professional Services	5,631	5,650	5,650
100-314.000-725.000	Tavel and Training	-	500	500
100-314.000-728.000	Advertising Expense	-	100	100
100-314.000-730.000	Contractual Services	1,044	1,050	1,050
100-314.000-735.000	Data Processing	3,500	-	-
	<b>Total</b>	<b>\$ 18,728</b>	<b>\$ 17,188</b>	<b>\$ 17,262</b>
	<b>Commodities</b>			
100-314.000-741.000	Facility Maintenance	\$ 7,500	\$ -	\$ -
100-314.000-742.000	Equipment Maintenance	1,324	1,325	1,325
100-314.000-743.000	Operating Supplies	4,545	4,550	4,550
100-314.000-745.000	Janitorial Supplies	199	500	500
100-314.000-746.000	Gas & Oil	3,350	3,350	3,350
100-314.000-747.000	Uniforms & Clothing	1,435	700	700
	<b>Total</b>	<b>\$ 18,353</b>	<b>\$ 10,425</b>	<b>\$ 10,425</b>
	<b>Total Expenditures</b>	<b>\$ 109,636</b>	<b>\$ 105,623</b>	<b>\$ 108,104</b>

## General Fund: Public Safety-Municipal Court Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-315.000-701.000	Salaries-Full Time	\$ 204,848	\$ 203,237	\$ 208,318
100-315.000-703.000	Salaries-Overtime	-	100	100
100-315.000-706.000	Health Insurance	43,937	50,632	51,644
100-315.000-707.000	Group Life Insurance	87	81	81
100-315.000-708.000	State Unemployment Insurance	295	977	1,084
100-315.000-709.000	Workers Compensation	416	334	351
100-315.000-710.000	KPERS Retirement	13,836	17,975	20,384
100-315.000-712.000	Medicare Tax	2,756	2,949	3,023
100-315.000-713.000	Social Security	11,784	12,607	12,922
100-315.000-717.000	ER KPERS Insurance	1,191	1,729	1,772
	<b>Total</b>	<b>\$ 279,150</b>	<b>\$ 290,621</b>	<b>\$ 299,679</b>
	<b>Contractual services</b>			
100-315.000-721.000	Insurance	\$ 2,563	\$ 962	\$ 1,059
100-315.000-722.000	Utilities	836	-	-
100-315.000-722.005	Utilities-Communications	-	783	783
100-315.000-724.000	Professional Services	16,711	17,000	17,000
100-315.000-725.000	Travel & Training	-	500	500
100-315.000-727.000	Dues & Memberships	100	225	225
100-315.000-728.000	Advertising Expense	244	250	250
100-315.000-730.000	Contractual Services	4,337	5,000	5,000
100-315.000-731.000	Lease Payments	1,300	1,476	1,476
100-315.000-735.000	Data Processing	15,500	-	-
	<b>Total</b>	<b>\$ 41,591</b>	<b>\$ 26,196</b>	<b>\$ 26,293</b>
	<b>Commodities</b>			
100-315.000-741.000	Facility Maintenance	\$ 7,000	\$ -	\$ -
100-315.000-742.000	Equipment Maintenance	-	250	250
100-315.000-743.000	Operating Supplies	914	1,700	1,700
100-315.000-744.000	Office supplies	2,781	3,000	3,000
	<b>Total</b>	<b>\$ 10,695</b>	<b>\$ 4,950</b>	<b>\$ 4,950</b>
	<b>Total Expenditures</b>	<b>\$ 331,436</b>	<b>\$ 321,767</b>	<b>\$ 330,922</b>

## General Fund: Public Safety-Police Administration Division

		Actual 2013	Estimated 2014	Adopted 2015
<b>Personnel Services</b>				
100-316.000-701.000	Salaries-Full time	\$ -	\$ 482,629	\$ 504,945
100-316.000-702.000	Salaries-Part time	-	5,000	5,000
100-316.000-703.000	Salaries-Overtime	-	2,000	2,000
100-316.000-706.000	Health Insurance	-	76,243	84,897
100-316.000-707.000	Group Life Insurance	-	386	402
100-316.000-708.000	State Unemployment Insurance	-	2,351	2,663
100-316.000-709.000	Workers Compensation	-	5,323	5,590
100-316.000-710.000	KPERS Retirement	-	22,382	26,379
100-316.000-711.000	KP&F Retirement	-	52,445	57,291
100-316.000-712.000	Medicare Tax	-	7,100	7,424
100-316.000-713.000	Social Security	-	16,008	17,033
100-316.000-714.000	Educational Fees	-	2,000	2,000
100-316.000-717.000	ER KPERS Insurance	-	2,153	2,293
	<b>Total</b>	<b>\$ -</b>	<b>\$ 676,020</b>	<b>\$ 717,917</b>
<b>Contractual services</b>				
100-316.000-721.000	Insurance	\$ -	\$ 42,198	\$ 46,418
100-316.000-722.005	Utilities-Communications	-	19,800	19,800
100-316.000-722.007	Utilities-Natural Gas	-	2,500	2,500
100-316.000-722.015	Utilities-Electricity	-	80,000	80,000
100-316.000-722.025	Utilities-Stormwater	-	1,500	1,500
100-316.000-723.000	Freight & Postage	-	4,500	5,500
100-316.000-724.000	Professional Services	-	2,000	2,000
100-316.000-725.000	Travel & Training	-	4,500	6,500
100-316.000-727.000	Dues & Memberships	-	1,300	1,300
100-316.000-728.000	Advertising Expense	-	1,000	1,000
100-316.000-730.000	Contractual Services	-	70,000	70,000
100-316.000-730.005	Software License & Maintenance	-	60,000	60,000
100-316.000-731.000	Lease Payments	-	3,600	3,600
	<b>Total</b>	<b>\$ -</b>	<b>\$ 292,898</b>	<b>\$ 300,118</b>
<b>Commodities</b>				
100-316.000-742.000	Equipment Maintenance	\$ -	\$ 4,000	\$ 4,000
100-316.000-743.000	Operating Supplies	-	12,000	12,000
100-316.000-743.015	Computer, Network, Comm. Supplies	-	10,000	10,000
100-316.000-744.000	Office Supplies	-	3,500	3,500
100-316.000-745.000	Janitorial Supplies	-	4,500	4,500
100-316.000-746.000	Gas & Oil	-	6,300	6,300
100-316.000-747.000	Uniforms & Clothing	-	3,000	3,000
100-316.000-748.000	Books & Periodicals	-	500	500
100-316.000-749.000	Police Academy	-	2,500	2,500
	<b>Total</b>	<b>\$ -</b>	<b>\$ 46,300</b>	<b>\$ 46,300</b>
<b>Capital Outlay</b>				
100-316.000-763.025	Software & Infrastructure	\$ -	\$ 400,000	\$ -
100-316.000-764.005	Tasers	-	2,407	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ 402,407</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,417,625</b>	<b>\$ 1,064,335</b>

## General Fund: Public Safety-Police Patrol Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-317.000-701.000	Salaries-Full time	\$ -	\$ 1,281,419	\$ 1,457,215
100-317.000-703.000	Salaries-Overtime	-	55,750	60,070
100-317.000-703.002	Salaries-Emergency Callback	-	10,000	10,000
100-317.000-703.003	Salaries-Police Grants	-	10,000	10,000
100-317.000-706.000	Health Insurance	-	240,329	295,608
100-317.000-707.000	Group Life Insurance	-	604	725
100-317.000-708.000	State Unemployment Insurance	-	6,590	7,994
100-317.000-709.000	Workers Compensation	-	15,082	15,837
100-317.000-711.000	KP&F Retirement	-	311,070	371,255
100-317.000-712.000	Medicare Tax	-	19,906	22,291
100-317.000-714.000	Educational Fees	-	2,000	2,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 1,952,750</b>	<b>\$ 2,252,995</b>
	<b>Contractual services</b>			
100-317.000-722.005	Utilities-Communications	-	13,400	13,400
100-317.000-725.000	Travel & Training	-	12,000	13,000
100-317.000-728.000	Advertising Expense	-	2,000	2,000
100-317.000-730.000	Contractual Services	-	7,500	7,500
100-317.000-730.005	Software License & Maintenance	-	25,000	25,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 59,900</b>	<b>\$ 60,900</b>
	<b>Commodities</b>			
100-317.000-742.000	Equipment Maintenance	\$ -	\$ 35,000	\$ 35,000
100-317.000-743.000	Operating Supplies	-	5,350	5,350
100-317.000-743.001	K9 Expense	-	14,000	8,500
100-317.000-743.015	Computer, Network, Comm. Supplies	-	1,700	1,700
100-317.000-744.000	Office Supplies	-	200	200
100-317.000-746.000	Gas & Oil	-	72,000	72,000
100-317.000-747.000	Uniforms & Clothing	-	30,000	30,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 158,250</b>	<b>\$ 152,750</b>
	<b>Capital Outlay</b>			
100-317.000-764.000	Machinery & Equipment	\$ -	\$ 25,600	\$ -
100-317.000-764.005	Tasers	-	40,917	-
100-317.000-764.010	Guns and Ammo	-	5,000	-
100-317.000-764.040	Vehicles	-	-	200,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 71,517</b>	<b>\$ 200,000</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 2,242,417</b>	<b>\$ 2,666,645</b>

## General Fund: Public Safety-Police Investigations Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-318.000-701.000	Salaries-Full time	\$ -	\$ 430,893	\$ 481,641
100-318.000-703.000	Salaries-Overtime	-	15,000	55,000
100-318.000-703.002	Salaries-Emergency Callback	-	2,500	2,500
100-318.000-703.003	Salaries-Police Grants	-	1,500	1,500
100-318.000-706.000	Health Insurance	-	75,373	89,499
100-318.000-707.000	Group Life Insurance	-	282	282
100-318.000-708.000	State Unemployment Insurance	-	2,160	2,812
100-318.000-709.000	Workers Compensation	-	5,323	5,590
100-318.000-711.000	KP&F Retirement	-	82,815	109,666
100-318.000-712.000	Medicare Tax	-	6,524	7,840
100-318.000-713.000	Social Security	-	5,235	5,366
100-318.000-714.000	Educational Fees	-	2,000	2,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 629,605</b>	<b>\$ 763,696</b>
	<b>Contractual services</b>			
100-318.000-722.005	Utilities-Communications	-	5,900	5,900
100-318.000-725.000	Travel & Training	-	10,000	16,000
100-318.000-728.000	Advertising Expense	-	1,000	1,000
100-318.000-730.000	Contractual Services	-	5,000	5,000
100-318.000-730.005	Software License & Maintenance	-	25,000	25,000
100-318.000-731.000	Lease Payments	-	14,400	28,800
	<b>Total</b>	<b>\$ -</b>	<b>\$ 61,300</b>	<b>\$ 81,700</b>
	<b>Commodities</b>			
100-318.000-742.000	Equipment Maintenance	\$ -	\$ 5,000	\$ 5,000
100-318.000-743.000	Operating Supplies	-	10,000	15,200
100-318.000-743.015	Computer, Network, Comm. Supplies	-	15,000	15,000
100-318.000-744.000	Office Supplies	-	400	400
100-318.000-746.000	Gas & Oil	-	12,000	12,000
100-318.000-747.000	Uniforms & Clothing	-	12,000	12,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 54,400</b>	<b>\$ 59,600</b>
	<b>Capital Outlay</b>			
100-318.000-764.000	Machinery & Equipment	\$ -	\$ 34,000	\$ 24,500
100-318.000-764.005	Tasers	-	4,814	-
100-318.000-764.010	Guns and Ammo	-	5,000	20,000
100-318.000-764.040	Vehicles	-	28,500	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ 72,314</b>	<b>\$ 44,500</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 817,619</b>	<b>\$ 949,496</b>

## General Fund: Public Safety-Police Communications Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-319.000-701.000	Salaries-Full time	\$ -	\$ 297,356	\$ 333,531
100-319.000-702.000	Salaries-Part time	-	1,000	-
100-319.000-703.000	Salaries-Overtime	-	3,750	3,750
100-319.000-706.000	Health Insurance	-	53,687	67,379
100-319.000-707.000	Group Life Insurance	-	201	201
100-319.000-708.000	State Unemployment Insurance	-	1,451	1,754
100-319.000-709.000	Workers Compensation	-	3,844	4,037
100-319.000-710.000	KPERS Retirement	-	26,707	32,986
100-319.000-712.000	Medicare Tax	-	4,381	4,891
100-319.000-713.000	Social Security	-	18,731	20,912
100-319.000-714.000	Educational Fees	-	2,000	2,000
100-319.000-717.000	ER KPERS Insurance	-	2,568	2,867
	<b>Total</b>	<b>\$ -</b>	<b>\$ 415,676</b>	<b>\$ 474,308</b>
	<b>Contractual services</b>			
100-319.000-725.000	Travel & Training	-	5,000	5,000
100-319.000-727.000	Dues and Memberships	-	100	100
100-319.000-728.000	Advertising Expense	-	2,000	2,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 7,100</b>	<b>\$ 7,100</b>
	<b>Commodities</b>			
100-319.000-742.000	Equipment Maintenance	\$ -	\$ 500	\$ 500
100-319.000-743.000	Operating Supplies	-	5,000	5,000
100-319.000-743.015	Computer, Network, Comm. Supplies	-	1,000	1,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 429,276</b>	<b>\$ 487,908</b>

## General Fund: Parks & Recreation-Cemetery Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-327.000-701.000	Salaries-Full Time	\$ 35,831	\$ 35,831	\$ 36,725
100-327.000-702.000	Salaries-Part Time	14,503	15,000	15,000
100-327.000-703.000	Salaries-Overtime	-	100	100
100-327.000-703.002	Salaries-Emergency Callback	49	50	50
100-327.000-706.000	Health Insurance	8,351	7,095	7,237
100-327.000-707.000	Group Life Insurance	40	41	41
100-327.000-708.000	State Unemployment Insurance	85	245	270
100-327.000-709.000	Workers Compensation	1,514	1,412	1,483
100-327.000-710.000	KPERS Retirement	4,008	4,507	5,074
100-327.000-712.000	Medicare Tax	697	740	753
100-327.000-713.000	Social Security	2,980	3,161	3,217
100-327.000-717.000	ER KPERS Insurance	348	434	441
	<b>Total</b>	<b>\$ 68,406</b>	<b>\$ 68,616</b>	<b>\$ 70,391</b>
	<b>Contractual services</b>			
100-327.000-721.000	Insurance	\$ 1,866	\$ 1,988	\$ 2,187
100-327.000-722.000	Utilities	10,409	-	-
100-327.000-722.005	Utilities-Communications	-	1,100	1,100
100-327.000-722.007	Utilities-Natural gas	-	5,000	5,000
100-327.000-722.010	FCIP Energy Costs	554	1,108	1,108
100-327.000-722.015	Utilities-Electricity	-	5,000	5,000
100-327.000-722.025	Utilities-Stormwater	-	1,955	1,955
100-327.000-730.000	Contractual Services	393	500	500
100-327.000-735.000	Data Processing	4,500	-	-
	<b>Total</b>	<b>\$ 17,722</b>	<b>\$ 16,651</b>	<b>\$ 16,850</b>
	<b>Commodities</b>			
100-327.000-741.000	Facility Maintenance	\$ 7,000	\$ -	\$ -
100-327.000-742.000	Equipment Maintenance	1,034	1,800	1,800
100-327.000-743.000	Operating Supplies	1,628	1,650	1,650
100-327.000-746.000	Gas & Oil	6,424	6,450	6,450
100-327.000-747.000	Uniforms and Clothing	360	240	240
100-327.000-747.005	Personal Protective Equipment	-	120	120
	<b>Total</b>	<b>\$ 16,446</b>	<b>\$ 10,260</b>	<b>\$ 10,260</b>
	<b>Total Expenditures</b>	<b>\$ 102,574</b>	<b>\$ 95,527</b>	<b>\$ 97,501</b>

## General Fund: Parks & Recreation-Parks Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-341.000-701.000	Salaries-Full Time	\$ 330,714	\$ 344,703	\$ 339,498
100-341.000-702.000	Salaries-Part Time	56,361	56,400	56,400
100-341.000-703.000	Salaries-Overtime	511	500	500
100-341.000-703.002	Salaries-Emergency Callback	1,083	1,500	1,500
100-341.000-706.000	Health Insurance	46,045	46,833	47,770
100-341.000-707.000	Group Life Insurance	282	282	282
100-341.000-708.000	State Unemployment Insurance	585	1,869	2,070
100-341.000-709.000	Workers Compensation	7,924	6,529	6,856
100-341.000-710.000	KPERS Retirement	27,744	33,107	36,157
100-341.000-712.000	Medicare Tax	5,370	5,840	5,770
100-341.000-713.000	Social Security	22,964	24,968	24,670
100-341.000-714.000	Educational Fees	837	1,456	-
100-341.000-717.000	ER KPERS Insurance	2,412	3,069	3,143
	<b>Total</b>	<b>\$ 502,832</b>	<b>\$ 527,056</b>	<b>\$ 524,616</b>
	<b>Contractual Services</b>			
100-341.000-721.000	Insurance	\$ 15,447	\$ 18,181	\$ 19,999
100-341.000-722.000	Utilities	67,213	-	-
100-341.000-722.005	Utilities-Communications	-	6,800	6,800
100-341.000-722.007	Utilities-Natural gas	-	15,000	15,000
100-341.000-722.010	FCIP Energy Costs	4,154	8,307	8,307
100-341.000-722.015	Utilities-Electricity	-	49,000	49,000
100-341.000-722.025	Utilities-Stormwater	-	4,035	4,035
100-341.000-725.000	Travel & Training	2,343	2,350	2,350
100-341.000-727.000	Dues & Memberships	500	500	500
100-341.000-728.000	Advertising Expense	297	300	300
100-341.000-730.000	Contractual Services	9,720	9,800	9,800
100-341.000-731.000	Lease Payments	5,859	5,900	14,275
100-341.000-735.000	Data Processing	7,750	-	-
	<b>Total</b>	<b>\$ 113,283</b>	<b>\$ 120,173</b>	<b>\$ 130,366</b>
	<b>Commodities</b>			
100-341.000-741.000	Facility Maintenance	\$ 10,000	\$ -	\$ -
100-341.000-742.000	Equipment Maintenance	29,660	30,000	30,000
100-341.000-743.000	Operating Supplies	39,853	40,000	40,000
100-341.000-744.000	Office Supplies	110	150	150
100-341.000-745.000	Janitorial Supplies	5,196	5,200	5,200
100-341.000-746.000	Gas & Oil	33,886	34,000	34,000
100-341.000-747.000	Uniforms & Clothing	2,754	2,300	2,300
100-344.000-747.005	Personal Protective Equipment	-	500	500
	<b>Total</b>	<b>\$ 121,459</b>	<b>\$ 112,150</b>	<b>\$ 112,150</b>
	<b>Capital Outlay</b>			
100-341.000-761.000	Land	\$ 10,000	\$ -	\$ -
	<b>Total Expenditures</b>	<b>\$ 747,574</b>	<b>\$ 759,379</b>	<b>\$ 767,132</b>



## General Fund: Parks & Recreation-Recreation Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Personnel Services</b>			
100-342.000-701.000	Salaries-Full Time	\$ 77,898	\$ 80,263	\$ 82,577
100-342.000-702.000	Salaries-Part Time	23,794	31,630	31,630
100-342.000-703.000	Salaries-Overtime	68	100	100
100-342.000-706.000	Health Insurance	13,608	14,330	14,617
100-342.000-707.000	Group Life Insurance	-	41	41
100-342.000-708.000	State Unemployment Insurance	158	538	595
100-342.000-709.000	Workers Compensation	2,642	387	407
100-342.000-710.000	KPERS Retirement	6,247	7,105	8,086
100-342.000-712.000	Medicare Tax	1,432	1,624	1,658
100-342.000-713.000	Social Security	6,123	6,944	7,088
100-342.000-717.000	ER KPERS Insurance	543	684	703
	<b>Total</b>	<b>\$ 132,513</b>	<b>\$ 143,646</b>	<b>\$ 147,502</b>
	<b>Contractual Services</b>			
100-342.000-721.000	Insurance	\$ 388	\$ 1,555	\$ 1,711
100-342.000-722.000	Utilities	1,645	-	-
100-342.000-722.005	Utilities-Communications	-	1,700	1,700
100-342.000-722.015	Utilities-Electricity	-	1,533	1,533
100-342.000-725.000	Travel & Training	980	2,500	2,500
100-342.000-727.000	Dues & Memberships	225	225	225
100-342.000-728.000	Advertising Expense	4,190	4,200	4,200
100-342.000-730.000	Contractual Services	1,957	2,000	2,000
100-342.000-731.000	Lease Payments	1,399	1,400	1,400
100-342.000-735.000	Data Processing	7,750	-	-
	<b>Total</b>	<b>\$ 18,534</b>	<b>\$ 15,113</b>	<b>\$ 15,269</b>
	<b>Commodities</b>			
100-342.000-741.000	Facility Maintenance	\$ 5,500	\$ -	\$ -
100-342.000-743.000	Operating Supplies	1,696	2,000	2,000
100-342.000-744.000	Office Supplies	978	1,000	1,000
100-342.000-747.000	Uniforms & Clothing	405	425	425
	<b>Total</b>	<b>\$ 8,579</b>	<b>\$ 3,425</b>	<b>\$ 3,425</b>
	<b>Total Expenditures</b>	<b>\$ 159,626</b>	<b>\$ 162,184</b>	<b>\$ 166,196</b>

## General Fund: Reserves and Transfers Out

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Reserves</b>			
100-385.000-821.000	Operating Reserve	\$ 6,694	\$ -	\$ 322,348
100-385.000-822.000	Public Safety Operating Reserve	-	300,000	500,000
	<b>Total</b>	<b>\$ 6,694</b>	<b>\$ 300,000</b>	<b>\$ 822,348</b>
	<b>Transfers Out</b>			
100-390.000-999.101	Trf. to Pubic Safety Sales Tax	\$ 1,887,149	\$ 1,934,328	\$ 1,973,014
100-390.000-999.103	Transfer to STCO	432,035	442,836	451,693
100-390.000-999.104	Transfer to Memorial Auditorium	432,035	442,836	451,693
100-390.000-999.106	Transfer to Facility Maintenance	1,602	-	-
100-390.000-999.109	Transfer to Aquatic Center	58,822	29,656	33,214
100-390.000-999.111	Transfer to JC Ballpark Turf	20,000	20,000	20,000
100-390.000-999.229	Transfer to Streets	450,000	450,000	450,000
100-390.000-999.231	Transfer to Streets Sales Tax	943,574	967,163	986,507
100-390.000-999.271	Transfer to RLF Sales Tax	864,069	885,671	903,384
100-390.000-999.805	Transfer to TIF Trust Fund	318,020	325,971	332,490
100-390.000-999.806	Transfer to TDD Trust Fund	108,317	100,080	110,566
	<b>Total</b>	<b>\$ 5,515,623</b>	<b>\$ 5,598,541</b>	<b>\$ 5,712,561</b>

## General Fund: Public Safety Debt Sales Tax

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Transfers In</b>			
101-000.000-699.100	Transfer From General Fund	\$ 1,887,149	\$ 1,934,328	\$ 1,973,014
	<b>Expenditures</b>			
	<b>Reserves</b>			
101-385.000-821.000	Public Safety Debt Reserve	\$ -	\$ -	\$ 2,401,065
	<b>Transfers Out</b>			
101-390.000-999.401	Transfer to Debt Service Fund	\$ <u>1,712,588</u>	\$ <u>1,739,723</u>	\$ <u>1,773,568</u>
	<b>Total Expenditures</b>	\$ <u>1,712,588</u>	\$ <u>1,739,723</u>	\$ <u>4,174,633</u>
	Revenues over (under) expenditures	\$ 174,561	\$ 194,605	\$ (2,201,619)
	Unencumbered cash balance 01/01/xxxx	<u>1,832,453</u>	<u>2,007,014</u>	<u>2,201,619</u>
	Unencumbered cash balance 12/31/xxxx	\$ 2,007,014	\$ 2,201,619	\$ -

## General Fund: Group Hospitalization

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Charges for Services</b>			
102-000.000-471.010	ER Health Insurance Charges	\$ 1,482,049	\$ 1,588,133	\$ 1,706,243
102-000.000-471.011	EE Health Insurance Charges	379,615	376,276	448,876
102-000.000-471.013	Retiree Health Ins. Charges	<u>82,826</u>	<u>82,964</u>	<u>82,964</u>
	<b>Total Revenues</b>	<b>\$ 1,944,490</b>	<b>\$ 2,047,373</b>	<b>\$ 2,238,083</b>
	<b>Expenditures</b>			
	<b>Contractual Services</b>			
102-309.000-736.010	Health Claims Paid	\$ 1,614,574	\$ 1,650,000	\$ 1,666,379
102-309.000-736.011	Administrative Fees	334,237	353,311	353,311
102-309.000-736.012	Prior Year's Health Claims	136,159	125,000	125,000
102-309.000-736.015	Wellness Program	50,725	59,815	-
102-309.000-736.020	Affordable Care Act	<u>-</u>	<u>868</u>	<u>868</u>
	<b>Total Expenditures</b>	<b>\$ 2,135,695</b>	<b>\$ 2,188,994</b>	<b>\$ 2,145,558</b>
	<b>Transfers Out</b>			
102-390.000-999.100	Transfer to General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,996</u>
	<b>Revenues over (under) expenditures</b>	<b>\$ (191,205)</b>	<b>\$ (141,621)</b>	<b>\$ (25,471)</b>
	<b>Unencumbered cash balance</b>			
01/01/xxxx		<u>358,297</u>	<u>167,092</u>	<u>25,471</u>
	<b>Unencumbered cash balance</b>			
12/31/xxxx		<b>\$ 167,092</b>	<b>\$ 25,471</b>	<b>\$ -</b>

## General Fund: Sales Tax Capital Outlay

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Transfers In</b>			
103-000.000-699.100	Transfer From General Fund	\$ 432,035	\$ 442,836	\$ 451,693
	<b>Expenditures</b>			
	<b>Capital Outlay</b>			
103-303.000-764.000	Building Services	\$ 22,992	\$ -	\$ -
103-304.000-764.000	Engineering	22,992	25,000	-
103-305.000-764.000	Facility Maintenance	-	35,000	25,000
103-343.000-764.000	Aquatic Center	-	2,000	30,000
103-311.000-764.000	Police	99,078	80,000	-
103-312.000-764.000	Fire	31,364	39,500	14,500
103-320.000-764.000	Streets	50,413	70,000	143,000
103-341.000-764.000	Parks	51,893	70,000	75,000
103-344.000-764.000	Golf Course	36,500	36,500	36,500
103-345.000-764.000	Auditorium	43,704	11,129	-
103-365.000-764.000	Airport	-	30,000	15,000
	<b>Total</b>	<b>\$ 358,936</b>	<b>\$ 399,129</b>	<b>\$ 339,000</b>
	<b>Reserves</b>			
103-385.000-821.000	STCO Reserve	\$ 3,772	\$ -	\$ 125,994
	<b>Transfers Out</b>			
103-390.000-999.100	Transfer to General Fund (I.T.)	\$ -	\$ 60,000	\$ 60,000
103-390.000-999.105	Transfer to Information Tech.	50,000	-	-
103-390.000-999.362	Transfer to Airport Project	50,353	5,297	-
103-390.000-999.608	Transfer to City Security Projects	-	75,000	-
	<b>Total</b>	<b>\$ 100,353</b>	<b>\$ 140,297</b>	<b>\$ 60,000</b>
	<b>Total Expenditures</b>	<b>\$ 463,061</b>	<b>\$ 539,426</b>	<b>\$ 524,994</b>
	<b>Revenues over (under) expenditures</b>	<b>\$ (31,026)</b>	<b>\$ (96,590)</b>	<b>\$ (73,301)</b>
	<b>Unencumbered cash balance</b>			
	01/01/xxxx	200,917	169,891	73,301
	<b>Unencumbered cash balance</b>			
	12/31/xxxx	\$ 169,891	\$ 73,301	\$ -

## General Fund: Parks & Recreation-Auditorium Division

		Actual 2013	Estimated 2014	Adopted 2015
<b>Revenues</b>				
<b>Charges For Services</b>				
104-000.000-466.000	Auditorium Lower Level Lease	\$ -	\$ 7,300	\$ 7,300
104-000.000-466.001	Auditorium Programs and Events	24,668	24,700	24,700
104-000.000-466.002	Auditorium Concessions	4,061	4,100	4,100
104-000.000-466.003	Auditorium Vending	(1,792)	100	100
104-000.000-466.004	Auditorium Equipment Lease	8,046	8,000	8,000
104-000.000-466.005	Auditorium Lease	48,363	41,100	41,100
104-000.000-466.006	Auditorium Novelty Sales	1,586	1,600	1,600
104-000.000-466.521	Auditorium Miscellaneous	146	150	150
	<b>Total</b>	<b>\$ 85,078</b>	<b>\$ 87,050</b>	<b>\$ 87,050</b>
<b>Transfers In</b>				
104-000.000-699.100	Transfer From General Fund	\$ 432,035	\$ 442,836	\$ 451,693
104-000.000-699.271	Transfer From RLF Sales Tax	21,667	26,000	26,000
	<b>Total</b>	<b>\$ 453,702</b>	<b>\$ 468,836</b>	<b>\$ 477,693</b>
	<b>Total Revenues</b>	<b>\$ 538,780</b>	<b>\$ 555,886</b>	<b>\$ 564,743</b>
<b>Expenditures</b>				
<b>Personnel Services</b>				
104-345.000-701.000	Salaries-Full Time	\$ 211,744	\$ 225,737	\$ 231,355
104-345.000-702.000	Salaries-Part Time	36,589	36,500	36,500
104-345.000-703.000	Salaries-Overtime	1,085	1,000	1,000
104-345.000-703.002	Salaries-Emergency Callback	81	100	100
104-345.000-706.000	Health Insurance	45,046	46,892	47,830
104-345.000-707.000	Group Life Insurance	205	242	242
104-345.000-708.000	State Unemployment Insurance	399	1,265	1,399
104-345.000-709.000	Workers Compensation	3,668	3,545	3,723
104-345.000-710.000	KPERS Retirement	18,155	23,279	26,304
104-345.000-712.000	Medicare Tax	3,375	3,819	3,900
104-345.000-713.000	Social Security	14,429	16,327	16,676
104-345.000-714.000	Educational Fees	882	1,411	-
104-345.000-717.000	ER KPERS Insurance	1,584	2,239	2,287
	<b>Total</b>	<b>\$ 337,242</b>	<b>\$ 362,356</b>	<b>\$ 371,316</b>
<b>Contractual services</b>				
104-345.000-721.000	Insurance	\$ 13,671	\$ 11,550	\$ 12,705
104-345.000-722.000	Utilities	78,234	-	-
104-345.000-722.005	Utilities-Communications	-	3,900	3,900
104-345.000-722.007	Utilities-Natural gas	-	20,000	20,000
104-345.000-722.010	FCIP Energy Costs	5,000	10,000	10,000
104-345.000-722.015	Utilities-Electricity	-	58,000	58,000
104-345.000-722.025	Utilities-Stormwater	-	220	220
104-345.000-725.000	Travel & Training	1,316	1,500	1,500
104-345.000-727.000	Dues & Memberships	387	500	500
104-345.000-728.000	Advertising Expense	6,210	6,200	6,200
104-345.000-730.000	Contractual Services	20,184	21,300	21,300
104-345.000-731.000	Lease Payments	1,357	1,600	1,600
104-345.000-735.000	Data Processing	12,500	-	-
	<b>Total</b>	<b>\$ 138,859</b>	<b>\$ 134,770</b>	<b>\$ 135,925</b>

## General Fund: Parks & Recreation-Auditorium Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Commodities</b>			
104-345.000-741.000	Facility Maintenance	\$ 18,500	\$ -	\$ -
104-345.000-742.000	Equipment Maintenance	7,063	7,100	7,100
104-345.000-743.000	Operating Supplies	14,063	14,100	14,100
104-345.000-744.000	Office Supplies	1,289	1,300	1,300
104-345.000-745.000	Janitorial Supplies	7,062	7,100	7,100
104-345.000-746.000	Gas & Oil	679	700	700
104-345.000-747.000	Uniforms & Clothing	336	350	350
	<b>Total</b>	<b>\$ 48,992</b>	<b>\$ 30,650</b>	<b>\$ 30,650</b>
	<b>Capital Outlay</b>			
104-345.000-764.000	Machinery and Equipment	\$ 2,700	\$ 1,927	\$ -
	<b>Reserves</b>			
104-345.000-821.000	Operating Reserve	\$ -	\$ -	\$ 70,784
	<b>Transfers Out</b>			
104-390.000-999.100	Transfer to General Fund	\$ -	\$ 31,000	\$ 31,000
	<b>Total Expenditures</b>	<b>\$ 527,793</b>	<b>\$ 560,703</b>	<b>\$ 639,675</b>
	Revenues over (under) expenditures	\$ 10,987	\$ (4,817)	\$ (74,932)
	Unencumbered cash balance 01/01/xxxx	68,762	79,749	74,932
	Unencumbered cash balance 12/31/xxxx	\$ 79,749	\$ 74,932	\$ -

## General Fund: Administration-Information Technology Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Charges For Services</b>			
105-000.000-460.000	Data Processing Charges	\$ 446,526	\$ -	\$ -
	<b>Transfers In</b>			
105-000.000-699.103	Transfer From STCO	\$ 50,000	\$ -	\$ -
105-000.000-699.271	Transfer From Economic Dev. Fund	13,500	-	-
	<b>Total</b>	<u>\$ 63,500</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Total Revenues</b>	\$ 510,026	\$ -	\$ -
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
105-308.000-701.000	Salaries-Full Time	\$ 176,004	\$ -	\$ -
105-308.000-702.000	Salaries-Part Time	19,999	-	-
105-308.000-706.000	Health Insurance	15,385	-	-
105-308.000-707.000	Group Life Insurance	121	-	-
105-308.000-708.000	State Unemployment Insurance	253	-	-
105-308.000-709.000	Workers Compensation	448	-	-
105-308.000-710.000	KPERS Retirement	13,975	-	-
105-308.000-712.000	Medicare Tax	2,741	-	-
105-308.000-713.000	Social Security	11,718	-	-
105-308.000-717.000	ER KPERS Insurance	1,221	-	-
	<b>Total</b>	<u>\$ 241,865</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Contractual Services</b>			
105-308.000-721.000	Insurance	\$ 2,591	\$ -	\$ -
105-308.000-722.000	Utilities	20,687	-	-
105-308.000-725.000	Travel & Training	382	-	-
105-308.000-727.000	Dues and Memberships	200	-	-
105-308.000-728.000	Advertising	35	-	-
105-308.000-730.000	Contractual Services	134,015	-	-
	<b>Total</b>	<u>\$ 157,910</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Commodities</b>			
105-308.000-741.000	Facility Maintenance	\$ 7,000	\$ -	\$ -
105-308.000-742.000	Equipment Maintenance	15	-	-
105-308.000-743.000	Operating Supplies	99,662	-	-
	<b>Total</b>	<u>\$ 106,677</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Capital Outlay</b>			
105-308.000-764.000	Machinery & Equipment	\$ 22,929	\$ -	\$ -
	<b>Total Expenditures</b>	<u>\$ 529,381</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Revenues over (under) expenditures</b>	\$ (19,355)	\$ -	\$ -
	<b>Unencumbered cash balance</b>			
	01/01/xxxx	<u>19,355</u>	<u>-</u>	<u>-</u>
	<b>Unencumbered cash balance</b>			
	12/31/xxxx	\$ -	\$ -	\$ -



## General Fund: Public Works-Facility Maintenance Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Charges For Services</b>			
106-000.000-462.000	Facility Maintenance Fees	\$ 227,000	\$ -	\$ -
	<b>Transfers In</b>			
106-000.000-699.106	Transfer From General Fund	\$ 1,602	\$ -	\$ -
	<b>Total Revenues</b>	\$ 228,602	\$ -	\$ -
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
106-305.000-701.000	Salaries-Full Time	\$ 107,706	\$ -	\$ -
106-305.000-703.000	Salaries-Overtime	542	-	-
106-305.000-703.002	Salaries-Emergency Callback	371	-	-
106-305.000-706.000	Health Insurance	14,815	-	-
106-305.000-707.000	Group Life Insurance	80	-	-
106-305.000-708.000	State Unemployment Insurance	130	-	-
106-305.000-709.000	Workers Compensation	3,378	-	-
106-305.000-710.000	KPERS Retirement	8,654	-	-
106-305.000-712.000	Medicare Tax	1,450	-	-
106-305.000-713.000	Social Security	6,202	-	-
106-305.000-717.000	Employer KPERS Insurance	757	-	-
	<b>Total</b>	\$ 144,085	\$ -	\$ -
	<b>Contractual Services</b>			
106-305.000-721.000	Insurance	\$ 1,754	\$ -	\$ -
106-305.000-722.000	Utilities	578	-	-
106-305.000-730.000	Contractual Services	-	-	-
	<b>Total</b>	\$ 2,332	\$ -	\$ -
	<b>Commodities</b>			
106-305.000-741.000	Facility Maintenance	\$ 74,332	\$ -	\$ -
106-305.000-742.000	Equipment Maintenance	3,745	-	-
106-305.000-743.000	Operating Supplies	155	-	-
106-305.000-746.000	Gas & Oil	2,822	-	-
106-305.000-747.000	Uniforms & Clothing	1,166	-	-
	<b>Total</b>	\$ 82,220	\$ -	\$ -
	<b>Total Expenditures</b>	\$ 228,637	\$ -	\$ -
	<b>Revenues over (under) expenditures</b>	\$ (35)	\$ -	\$ -
	<b>Unencumbered cash balance</b>			
	01/01/xxxx	35	-	-
	<b>Unencumbered cash balance</b>			
	12/31/xxxx	\$ -	\$ -	\$ -

## General Fund: Parks & Recreation-Golf Course Division

		Actual 2013	Estimated 2014	Adopted 2015
<b>Revenues</b>				
<b>Charges For Services</b>				
107-000.000-467.000	Green Fees	\$ 93,073	\$ 90,000	\$ 93,000
107-000.000-467.001	Riding Carts	66,968	65,000	67,000
107-000.000-467.002	Miniature Golf	9,188	9,200	9,200
107-000.000-467.003	Driving Range	17,473	17,500	17,500
107-000.000-467.004	Rental Clubs / Pull Carts	49	50	50
107-000.000-467.005	Cart Shed Rental	6,000	6,000	6,000
107-000.000-467.006	Passes	27,905	28,000	28,000
107-000.000-467.007	Programs / Tournaments	5,203	5,200	5,200
107-000.000-467.008	Facilities Usage	5,773	5,800	5,800
107-000.000-467.010	Campground	8,686	8,700	8,700
107-000.000-467.011	Concessions	20,733	20,700	20,700
107-000.000-467.013	Pro Shop	7,956	8,000	8,000
107-000.000-467.521	Four Oaks Miscellaneous	71	100	100
	<b>Total</b>	<b>\$ 269,078</b>	<b>\$ 264,250</b>	<b>\$ 269,250</b>
<b>Transfers In</b>				
107-000.000-699.228	Trf. From Special Parks & Rec.	87,911	80,090	81,217
	<b>Total Revenues</b>	<b>\$ 356,989</b>	<b>\$ 344,340</b>	<b>\$ 350,467</b>
<b>Expenditures</b>				
<b>Personnel Services</b>				
107-344.000-701.000	Salaries-Full Time	\$ 105,166	\$ 112,117	\$ 114,891
107-344.000-702.000	Salaries-Part Time	51,957	55,000	55,000
107-344.000-703.000	Salaries-Overtime	425	500	500
107-344.000-706.000	Health Insurance	17,908	17,909	18,267
107-344.000-707.000	Group Life Insurance	40	41	41
107-344.000-708.000	State Unemployment Insurance	285	805	887
107-344.000-709.000	Workers Compensation	1,530	1,354	1,422
107-344.000-710.000	KPERS Retirement	8,358	9,956	11,286
107-344.000-712.000	Medicare Tax	2,225	2,431	2,471
107-344.000-713.000	Social Security	9,513	10,393	10,565
107-344.000-717.000	Employer KPERS Insurance	733	958	981
	<b>Total</b>	<b>\$ 198,140</b>	<b>\$ 211,464</b>	<b>\$ 216,311</b>

## General Fund: Parks & Recreation-Golf Course Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Contractual Services</b>			
107-344.000-721.000	Insurance	\$ 7,732	\$ 11,633	\$ 12,797
107-344.000-722.000	Utilities	20,796	-	-
107-344.000-722.005	Utilities-Communications	-	6,900	6,900
107-344.000-722.007	Utilities-Natural gas	-	1,750	1,750
107-344.000-722.010	FCIP Energy Costs	1,043	2,086	2,086
107-344.000-722.015	Utilities-Electricity	-	14,000	14,000
107-344.000-722.025	Utilities-Stormwater	-	705	705
107-344.000-725.000	Travel & Training	-	1,000	1,000
107-344.000-727.000	Dues & Memberships	495	520	520
107-344.000-728.000	Advertising Expense	800	800	800
107-344.000-730.000	Contractual Services	9,360	9,400	9,400
107-344.000-731.000	Lease Payments	29,540	29,540	21,127
107-344.000-735.000	Data Processing	9,500	-	-
	<b>Total</b>	<b>\$ 79,266</b>	<b>\$ 78,334</b>	<b>\$ 71,085</b>
	<b>Commodities</b>			
107-344.000-741.000	Facility Maintenance	\$ 7,500	\$ -	\$ -
107-344.000-742.000	Equipment Maintenance	5,729	5,800	5,800
107-344.000-743.000	Operating Supplies	24,601	25,000	26,176
107-344.000-744.000	Office Supplies	52	100	100
107-344.000-745.000	Janitorial Supplies	-	100	100
107-344.000-746.000	Gas & Oil	12,715	12,800	12,800
107-344.000-747.000	Uniforms & Clothing	926	780	780
107-344.000-747.005	Personal Protective Equipment	-	120	120
107-344.000-749.000	Concessions For Resale	12,087	12,100	12,100
107-344.000-749.001	Pro Shop For Resale	6,210	6,300	6,300
	<b>Total</b>	<b>\$ 69,820</b>	<b>\$ 63,100</b>	<b>\$ 64,276</b>
	<b>Total Expenditures</b>	<b>\$ 347,226</b>	<b>\$ 352,898</b>	<b>\$ 351,672</b>
	<b>Revenues over (under) expenditures</b>	<b>\$ 9,763</b>	<b>\$ (8,558)</b>	<b>\$ (1,205)</b>
	<b>Unencumbered cash balance</b>			
	01/01/xxxx	-	9,763	1,205
	<b>Unencumbered cash balance</b>			
	12/31/xxxx	\$ 9,763	\$ 1,205	\$ -

## General Fund: Public Works-Airport Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Charges For Services</b>			
108-000.000-468.000	Jet Fuel	\$ 71,072	\$ 75,000	\$ 75,000
108-000.000-468.001	100 LL Aviation Fuel	106,281	80,000	80,000
108-000.000-468.002	Hangar Rent	40,886	62,500	62,500
108-000.000-468.003	Oil-Piston	1,204	850	850
108-000.000-468.004	Oil-Turbine	582	500	500
108-000.000-468.005	Land Lease	10,925	10,925	10,925
108-000.000-468.006	Charts	86	50	50
108-000.000-468.007	Office Rent	1,032	1,032	1,032
108-000.000-468.008	Overnight Storage / Pre-Heat	2,075	1,200	1,200
108-000.000-468.009	Credit Card Processing Fees	(5,744)	(5,800)	(5,800)
108-000.000-468.010	Avtrip Fees	(4,928)	(5,000)	(5,000)
108-000.000-468.015	Eagle Med Lease	1,680	1,680	1,680
108-000.000-468.020	Contract Fuel Sales	702,319	680,000	680,000
108-000.000-468.025	Jet Fuel Rebates	-	(15,000)	(15,000)
108-000.000-468.521	Miscellaneous Revenue	408	400	400
108-000.000-468.523	KW Brock 2001 Hangar Property	2,177	2,177	2,177
108-000.000-468.524	Zagar Land Lease	9,000	9,000	9,000
108-000.000-468.525	Hay Sales	8,448	3,000	3,000
	<b>Total Revenues</b>	<b>\$ 947,503</b>	<b>\$ 902,514</b>	<b>\$ 902,514</b>
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
108-365.000-701.000	Salaries-Full Time	\$ 106,105	\$ 106,197	\$ 108,847
108-365.000-702.000	Salaries-Part Time	600	-	-
108-365.000-703.000	Salaries-Overtime	2,236	2,000	2,000
108-365.000-703.002	Salaries-Emergency Callback	213	300	300
108-365.000-706.000	Health Insurance	18,291	11,076	11,297
108-365.000-707.000	Group Life Insurance	64	41	41
108-365.000-708.000	State Unemployment Insurance	155	521	584
108-365.000-709.000	Workers Compensation	3,676	1,857	1,950
108-365.000-710.000	KPERS Retirement	9,226	9,592	10,871
108-365.000-712.000	Medicare Tax	1,515	1,574	1,627
108-365.000-713.000	Social Security	6,478	6,727	6,954
108-365.000-717.000	Employer KPERS Insurance	677	923	945
	<b>Total</b>	<b>\$ 149,236</b>	<b>\$ 140,808</b>	<b>\$ 145,416</b>

## General Fund: Public Works-Airport Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Contractual services</b>			
108-365.000-721.000	Insurance	\$ 17,811	\$ 25,338	\$ 27,872
108-365.000-722.000	Utilities	23,717	-	-
108-365.000-722.005	Utilities-Communications	-	2,850	2,850
108-365.000-722.007	Utilities-Natural gas	-	12,000	12,000
108-365.000-722.010	FCIP Energy Costs	1,500	3,000	3,000
108-365.000-722.015	Utilities-Electricity	-	20,000	20,000
108-365.000-722.025	Utilities-Stormwater	-	180	180
108-365.000-725.000	Travel and Training	846	500	500
108-365.000-727.000	Dues & Memberships	100	100	100
108-365.000-728.000	Advertising Expense	149	500	500
108-365.000-730.000	Contractual Services	5,120	16,000	6,000
108-365.000-735.000	Data Processing	12,500	-	-
	<b>Total</b>	<b>\$ 61,743</b>	<b>\$ 80,468</b>	<b>\$ 73,002</b>
	<b>Commodities</b>			
108-365.000-741.000	Facility Maintenance	\$ 11,500	\$ -	\$ -
108-365.000-742.000	Equipment Maintenance	12,899	13,000	13,000
108-365.000-743.000	Operating Supplies	10,712	11,000	11,000
108-365.000-744.000	Aviation Fuel For Resale	674,105	640,000	640,000
108-365.000-745.000	Janitorial Supplies	483	500	500
108-365.000-746.000	Gas & Oil	3,927	5,100	5,100
108-365.000-747.000	Uniforms & Clothing	1,163	1,200	1,200
108-365.000-747.005	Personal Protective Equipment	-	450	450
	<b>Total</b>	<b>\$ 714,789</b>	<b>\$ 671,250</b>	<b>\$ 671,250</b>
	<b>Reserves</b>			
108-365.000-821.000	Operating Reserve	\$ -	\$ -	\$ 44,569
	<b>Total Expenditures</b>	<b>\$ 925,768</b>	<b>\$ 892,526</b>	<b>\$ 934,237</b>
	Revenues over (under) expenditures	\$ 21,735	\$ 9,988	\$ (31,723)
	Unencumbered cash balance 01/01/xxxx	-	21,735	31,723
	Unencumbered cash balance 12/31/xxxx	\$ 21,735	\$ 31,723	\$ -

## General Fund: Parks & Recreation-Aquatic Center Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Charges For Services</b>			
109-000.000-464.000	Gate Receipts	\$ 61,377	\$ 85,800	\$ 85,800
109-000.000-464.001	Concessions	20,252	29,500	29,500
109-000.000-464.002	Passes	13,636	18,300	18,300
109-000.000-464.003	Programs	8,651	7,600	7,600
109-000.000-464.521	Miscellaneous Revenue	11	50	50
	<b>Total</b>	<b>\$ 103,927</b>	<b>\$ 141,250</b>	<b>\$ 141,250</b>
	<b>Transfers In</b>			
109-000.000-699.100	Transfer From General Fund	\$ 58,822	\$ 29,656	\$ 33,214
	<b>Total Revenues</b>	<b>\$ 162,749</b>	<b>\$ 170,906</b>	<b>\$ 174,464</b>
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
109-343.000-702.000	Salaries-Part Time	\$ 74,188	\$ 86,900	\$ 90,457
109-343.000-703.000	Salaries-Overtime	-	100	100
109-343.000-708.000	State Unemployment Insurance	104	418	471
109-343.000-709.000	Workers Compensation	2,796	1,831	1,923
109-343.000-712.000	Medicare Tax	1,076	1,262	1,314
109-343.000-713.000	Social Security	4,599	5,395	5,615
	<b>Total</b>	<b>\$ 82,763</b>	<b>\$ 95,906</b>	<b>\$ 99,880</b>
	<b>Contractual services</b>			
109-343.000-721.000	Insurance	\$ 3,239	\$ 5,840	\$ 6,424
109-343.000-722.000	Utilities	17,918	-	-
109-343.000-722.005	Utilities-Communications	-	275	275
109-343.000-722.007	Utilities-Natural gas	-	350	350
109-343.000-722.010	FCIP Energy Costs	438	875	875
109-343.000-722.015	Utilities-Electricity	-	16,300	16,300
109-343.000-722.025	Utilities-Stormwater	-	260	260
109-343.000-725.000	Travel & training	814	500	500
109-343.000-728.000	Advertising Expense	1,088	2,000	2,000
109-343.000-730.000	Contractual Services	1,778	4,000	3,000
109-343.000-735.000	Data Processing	7,500	-	-
	<b>Total</b>	<b>\$ 32,775</b>	<b>\$ 30,400</b>	<b>\$ 29,984</b>

## General Fund: Parks & Recreation-Aquatic Center Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Commodities</b>			
109-343.000-741.000	Facility Maintenance	\$ 8,000	\$ -	\$ -
109-343.000-742.000	Equipment Maintenance	3,973	4,000	4,000
109-343.000-743.000	Operating Supplies	20,037	21,500	21,500
109-343.000-744.000	Office Supplies	39	100	100
109-343.000-747.000	Uniforms & Clothing	1,814	2,000	2,000
109-343.000-748.000	Books & Periodicals	-	-	-
109-343.000-749.000	Concessions	13,348	17,000	17,000
	<b>Total</b>	<b>\$ 47,211</b>	<b>\$ 44,600</b>	<b>\$ 44,600</b>
	<b>Total Expenditures</b>	<b>\$ 162,749</b>	<b>\$ 170,906</b>	<b>\$ 174,464</b>
	<b>Revenues over (under) expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Unencumbered cash balance</b>			
	01/01/xxxx	-	-	-
	<b>Unencumbered cash balance</b>			
	12/31/xxxx	\$ -	\$ -	\$ -

## General Fund: Parks & Recreation-JC Ballpark Turf

	Revenues	Actual 2013	Estimated 2014	Adopted 2015
	<b>Transfers In</b>			
111-000.000-699.100	Transfer From General Fund	\$ 20,000	\$ 20,000	\$ 20,000
	<b>Expenditures</b>			
	<b>Capital Outlay</b>			
111-341.000-763.000	Improvements	\$ 575	\$ 14,500	\$ 2,500
	<b>Reserves</b>			
111-341.000-821.000	JC Turf Reserve	\$ -	\$ -	\$ 99,625
	<b>Total Expenditures</b>	<u>\$ 575</u>	<u>\$ 14,500</u>	<u>\$ 102,125</u>
	Revenues over (under) expenditures	\$ 19,425	\$ 5,500	\$ (82,125)
	Unencumbered cash balance 01/01/xxxx	<u>57,200</u>	<u>76,625</u>	<u>82,125</u>
	Unencumbered cash balance 12/31/xxxx	\$ 76,625	\$ 82,125	\$ -



## Public Library Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Property Taxes</b>			
202-000.000-401.010	Ad Valorem Tax	\$ 631,087	\$ 632,387	\$ 680,245
202-000.000-401.020	Delinquent Tax	27,577	31,337	31,337
202-000.000-401.030	Motor Vehicle Tax	78,611	78,611	77,075
	<b>Total</b>	<b>\$ 737,275</b>	<b>\$ 742,335</b>	<b>\$ 788,657</b>
	<b>Investment Income</b>			
202-000.000-501.000	Investment Income	\$ 85	\$ 85	\$ 85
	<b>Total Revenues</b>	<b>\$ 737,360</b>	<b>\$ 742,420</b>	<b>\$ 788,742</b>
	<b>Expenditures</b>			
	<b>Personnel services</b>			
202-349.000-701.000	Salaries-Full Time	\$ 319,466	\$ 300,277	\$ 332,784
202-349.000-702.000	Salaries-Part Time	155,668	173,042	177,367
202-349.000-703.000	Salaries-Overtime	123	125	125
202-349.000-706.000	Health Insurance	57,088	55,243	61,996
202-349.000-707.000	Group Life Insurance	255	242	282
202-349.000-708.000	State Unemployment Insurance	821	2,272	2,654
202-349.000-709.000	Workers Compensation	1,332	1,321	1,388
202-349.000-710.000	KPERS Retirement	31,539	38,134	45,700
202-349.000-712.000	Medicare Tax	6,608	6,864	7,400
202-349.000-713.000	Social Security	28,255	29,346	31,638
202-349.000-717.000	Employer KPERS Insurance	2,755	3,667	3,972
	<b>Total</b>	<b>\$ 603,910</b>	<b>\$ 610,533</b>	<b>\$ 665,306</b>
	<b>Contractual services</b>			
202-349.000-721.000	Insurance	\$ 15,310	\$ 16,837	\$ 18,521
202-349.000-722.000	Utilities	47,570	-	-
202-349.000-722.005	Utilities-Communications	-	1,000	1,000
202-349.000-722.007	Utilities-Natural gas	-	21,000	21,000
202-349.000-722.010	FCIP Energy Costs	3,226	5,738	5,738
202-349.000-722.015	Utilities-Electricity	-	28,500	28,500
202-349.000-722.025	Utilities-Stormwater	-	554	554
202-349.000-724.000	Professional Services	1,437	1,600	1,600
202-349.000-725.000	Travel & Training	240	300	300
202-349.000-727.000	Dues & Memberships	248	250	250
202-349.000-728.000	Advertising Expense	234	-	-
202-349.000-730.000	Contractual Services	3,000	3,000	3,000
202-349.000-730.025	ADP Fees	5,234	5,250	5,250
202-349.000-731.000	Lease Payments	2,381	3,500	3,500
	<b>Total</b>	<b>\$ 78,880</b>	<b>\$ 87,529</b>	<b>\$ 89,213</b>

## Public Library Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Commodities</b>			
202-349.000-741.000	Facility Maintenance	\$ 9,256	\$ 12,000	\$ 12,000
202-349.000-742.000	Equipment Maintenance	909	1,000	1,000
202-349.000-743.000	Operating Supplies	6,771	10,000	10,000
202-349.000-744.000	Office Supplies	187	-	-
202-349.000-745.000	Janitorial Supplies	1,816	2,500	2,500
202-349.000-748.000	Books & Periodicals	<u>14,441</u>	<u>16,349</u>	<u>14,796</u>
	<b>Total</b>	<b>\$ 33,380</b>	<b>\$ 41,849</b>	<b>\$ 40,296</b>
	<b>Reserves</b>			
202-349.000-821.000	Operating Reserve	<u>\$ -</u>	<u>\$ 21,402</u>	<u>\$ 30,807</u>
	<b>Total Expenditures</b>	<b>\$ 716,170</b>	<b>\$ 761,313</b>	<b>\$ 825,622</b>
	<b>Revenues over (under) expenditures</b>	<b>\$ 21,190</b>	<b>\$ (18,893)</b>	<b>\$ (36,880)</b>
	Unencumbered cash balance 01/01/xxxx	<u>34,583</u>	<u>55,773</u>	<u>36,880</u>
	Unencumbered cash balance 12/31/xxxx	<b>\$ 55,773</b>	<b>\$ 36,880</b>	<b>\$ -</b>

## Public Library Annuity Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Investment Income</b>			
203-000.000-501.000	Investment Income	\$ 114	\$ 115	\$ 115
	<b>Total Revenue</b>	\$ 114	\$ 115	\$ 115
	<b>Expenditures</b>			
	<b>Capital Outlay</b>			
203-349.000-763.000	Improvements	\$ 7,345	\$ -	\$ -
	<b>Reserves</b>			
203-349.000-821.000	Annuity Reserve	\$ -	\$ -	\$ 240,400
	<b>Total Expenditures</b>	\$ 7,345	\$ -	\$ 240,400
	<b>Revenues over (under) expenditures</b>	\$ (7,231)	\$ 115	\$ (240,285)
	<b>Unencumbered cash balance</b>			
	01/01/xxxx	247,401	240,170	240,285
	<b>Unencumbered cash balance</b>			
	12/31/xxxx	\$ 240,170	\$ 240,285	\$ -

## Special Drug and Alcohol Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Intergovernmental</b>			
226-000.000-421.020	State Liquor Tax	\$ 54,774	\$ 54,393	\$ 54,145
226-000.000-421.021	State Liquor Tax-DARE	<u>25,887</u>	<u>25,697</u>	<u>27,072</u>
	<b>Total</b>	<u>\$ 80,661</u>	<u>\$ 80,090</u>	<u>\$ 81,217</u>
	<b>Total Revenues</b>	\$ 80,661	\$ 80,090	\$ 81,217
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
226-311.000-703.000	Salaries-Overtime	\$ 5,555	\$ 10,000	\$ 10,000
	<b>Contractual Services</b>			
226-311.000-725.000	Travel & Training	\$ 1,374	\$ 1,500	\$ 1,500
226-311.000-730.000	Contractual Services	-	-	54,393
226-301.000-730.001	PSU Student Health Center	3,000	3,000	-
226-301.000-730.002	Crawford County Mental Health	<u>51,774</u>	<u>51,393</u>	<u>-</u>
	<b>Total</b>	<u>\$ 56,148</u>	<u>\$ 55,893</u>	<u>\$ 55,893</u>
	<b>Commodities</b>			
226-311.000-749.000	Miscellaneous Commodities	\$ 6,832	\$ 25,000	\$ 60,933
	<b>Capital outlay</b>			
226-311.000-764.000	Machinery & Equipment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Total Expenditures</b>	<u>\$ 68,535</u>	<u>\$ 90,893</u>	<u>\$ 126,826</u>
	<b>Revenues over (under) expenditures</b>	\$ 12,126	\$ (10,803)	\$ (45,609)
	<b>Unencumbered cash balance</b>			
	01/01/xxxx	<u>44,286</u>	<u>56,412</u>	<u>45,609</u>
	<b>Unencumbered cash balance</b>			
	12/31/xxxx	\$ 56,412	\$ 45,609	\$ -

## Special Parks and Recreation Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Intergovernmental</b>			
228-000.000-421.020	State Liquor Tax	\$ 80,661	\$ 80,090	\$ 81,217
	<b>Total Revenues</b>	\$ 80,661	\$ 80,090	\$ 81,217
	<b>Expenditures</b>			
	<b>Capital outlay</b>			
228-344.000-764.000	Machinery & Equipment	\$ 21,925	\$ -	\$ -
	<b>Transfers Out</b>			
228-344.000-999.107	Transfer to Golf Course	\$ 87,911	\$ 80,090	\$ 81,217
	<b>Total Expenditures</b>	\$ 109,836	\$ 80,090	\$ 81,217
	<b>Revenues over (under) expenditures</b>	\$ (29,175)	\$ -	\$ -
	<b>Unencumbered cash balance</b>			
	01/01/xxxx	29,175	-	-
	<b>Unencumbered cash balance</b>			
	12/31/xxxx	\$ -	\$ -	\$ -

## Street and Highway Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Intergovernmental</b>			
229-000.000-421.030	State Highway Aid-State	\$ 512,012	\$ 519,340	\$ 523,590
229-000.000-421.035	Connecting Link Highway Aid	87,216	87,216	87,216
229-000.000-421.040	State Highway Aid-County	<u>67,008</u>	<u>63,670</u>	<u>65,990</u>
	Total	\$ 666,236	\$ 670,226	\$ 676,796
	<b>Miscellaneous Revenues</b>			
229-000.000-521.000	Miscellaneous Revenues	\$ 7,636	\$ 7,600	\$ 7,600
	<b>Transfers In</b>			
229-000.000-699.100	Transfer From General Fund	<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>
	Total Revenues	\$ 1,123,872	\$ 1,127,826	\$ 1,134,396
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
229-320.000-701.000	Salaries-Full Time	\$ 415,129	\$ 386,552	\$ 396,153
229-320.000-702.000	Salaries-Part Time	14,825	9,000	9,000
229-320.000-703.000	Salaries-Overtime	1,924	2,500	2,500
229-320.000-703.002	Salaries-Emergency Callback	7,914	8,000	8,000
229-320.000-706.000	Health Insurance	96,827	85,875	87,592
229-320.000-707.000	Group Life Insurance	263	234	234
229-320.000-708.000	State Unemployment Insurance	556	1,950	2,162
229-320.000-709.000	Workers Compensation	16,644	13,466	14,140
229-320.000-710.000	KPERS Retirement	33,925	35,100	39,771
229-320.000-712.000	Medicare Tax	5,810	5,888	6,027
229-320.000-713.000	Social Security	24,843	25,176	25,771
229-320.000-717.000	ER KPERS Insurance	<u>2,946</u>	<u>3,375</u>	<u>3,457</u>
	Total	\$ 621,606	\$ 577,116	\$ 594,807
	<b>Contractual services</b>			
229-320.000-721.000	Insurance	\$ 18,363	\$ 22,244	\$ 24,468
229-320.000-722.000	Utilities	348,682	-	-
229-320.000-722.005	Utilities-Communications	-	2,500	2,500
229-320.000-722.007	Utilities-Natural gas	-	40,000	40,000
229-320.000-722.010	FCIP Energy Costs	1,815	3,630	3,630
229-320.000-722.015	Utilities-Electricity	-	55,000	55,000
229-320.000-722.020	Utilities-Street Lights	-	265,000	265,000
229-320.000-722.025	Utilities-Stormwater	-	4,376	4,376
229-320.000-724.000	Professional Services	2,016	2,150	2,150
229-320.000-725.000	Travel & Training	135	500	500
229-320.000-728.000	Advertising Expense	637	650	650
229-320.000-730.000	Contractual Services	1,651	3,700	3,700
229-320.000-730.025	ADP Fees	3,090	3,100	3,100
229-320.000-731.000	Lease Payments	6,431	500	500
229-320.000-735.000	Data Processing	<u>6,500</u>	<u>-</u>	<u>-</u>
	Total	\$ 389,320	\$ 403,350	\$ 405,574

## Street and Highway Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Commodities</b>			
229-320.000-741.000	Facility Maintenance	\$ 11,500	\$ -	\$ -
229-320.000-742.000	Equipment Maintenance	67,402	65,000	65,000
229-320.000-743.000	Operating Supplies	29,652	10,000	10,000
229-320.000-743.001	Electronics, Traffic, and Sirens	-	12,000	12,000
229-320.000-743.002	Concrete	-	5,000	5,000
229-320.000-743.003	Rock	-	5,000	5,000
229-320.000-743.004	Sand and Salt	-	20,000	20,000
229-320.000-746.000	Gas & Oil	53,401	55,000	55,000
229-320.000-747.000	Uniforms & Clothing	4,351	3,000	3,000
229-320.000-747.005	Personal Protective Equipment	120	1,500	1,500
	<b>Total</b>	<b>\$ 166,426</b>	<b>\$ 176,500</b>	<b>\$ 176,500</b>
	<b>Reserves</b>			
229-320.000-821.000	Operating Reserve	\$ -	\$ -	\$ 34,744
	<b>Total Expenditures</b>	<b>\$ 1,177,352</b>	<b>\$ 1,156,966</b>	<b>\$ 1,211,625</b>
	<b>Revenues over (under) expenditures</b>	<b>\$ (53,480)</b>	<b>\$ (29,140)</b>	<b>\$ (77,229)</b>
	Unencumbered cash balance			
	01/01/xxxx	159,849	106,369	77,229
	Unencumbered cash balance			
	12/31/xxxx	\$ 106,369	\$ 77,229	\$ -

## Street and Highway Sales Tax Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Investment Income</b>			
231-000.000-501.000	Investment Income	\$ 233	\$ 230	\$ 230
	<b>Transfers In</b>			
231-000.000-699.100	Transfer From General Fund	<u>\$ 943,574</u>	<u>\$ 967,163</u>	<u>\$ 986,507</u>
	<b>Total Revenues</b>	<b>\$ 943,807</b>	<b>\$ 967,393</b>	<b>\$ 986,737</b>
	<b>Expenditures</b>			
	<b>Commodities</b>			
231-320.000-743.000	Operating Supplies	\$ 507,884	\$ 50,000	\$ 50,000
231-320.000-743.002	Concrete	-	50,000	50,000
231-320.000-743.003	Rock and Chat	-	50,000	50,000
231-320.000-743.005	Asphalt and Tack Oil	<u>-</u>	<u>150,000</u>	<u>150,000</u>
		<b>\$ 507,884</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
	<b>Capital Outlay</b>			
231-320.000-763.000	Street Improvement Projects	\$ 406,647	\$ 800,000	\$ 700,000
	<b>Reserves</b>			
231-320.000-821.000	Operating Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,478</u>
	<b>Total Expenditures</b>	<b>\$ 914,531</b>	<b>\$ 1,100,000</b>	<b>\$ 1,150,478</b>
	<b>Revenues over (under) expenditures</b>	<b>\$ 29,276</b>	<b>\$ (132,607)</b>	<b>\$ (163,741)</b>
	<b>Unencumbered cash balance</b>			
	01/01/xxxx	<u>267,072</u>	<u>296,348</u>	<u>163,741</u>
	<b>Unencumbered cash balance</b>			
	12/31/xxxx	<b>\$ 296,348</b>	<b>\$ 163,741</b>	<b>\$ -</b>



## Debt Service Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Property Taxes</b>			
401-000.000-401.010	Ad Valorem Tax	\$ 891,938	\$ 891,471	\$ 1,048,628
401-000.000-401.020	Delinquent Tax	44,810	47,404	47,404
401-000.000-401.030	Motor Vehicle Tax	<u>125,904</u>	<u>125,904</u>	<u>108,667</u>
	Total	\$ 1,062,652	\$ 1,064,779	\$ 1,204,699
	<b>Special Assessment</b>			
401-000.000-491.000	Special Assessment Revenue	\$ 79,853	\$ 53,584	\$ 32,500
	<b>Investment Income</b>			
401-000.000-501.000	Investment Income	\$ 748	\$ 700	\$ 700
	<b>Miscellaneous</b>			
401-000.000-522.000	FCIP Revenue	\$ 36,217	\$ 69,872	\$ 69,872
401-000.000-531.000	Bond Proceeds	<u>1,374,969</u>	<u>-</u>	<u>-</u>
	Total	\$ 1,411,186	\$ 69,872	\$ 69,872
	<b>Transfers In</b>			
401-000.000-699.101	Trf. From Public Safety Sales Tax	\$ 1,712,588	\$ 1,739,723	\$ 1,773,568
401-000.000-699.501	Transfer From Public Utility	1,530,611	1,246,847	1,410,620
401-000.000-699.502	Transfer From Stormwater	309,806	310,141	310,045
401-000.000-699.805	Transfer From TIF Fund	509,882	517,058	528,220
401-000.000-699.806	Transfer From TDD Fund	<u>98,320</u>	<u>101,280</u>	<u>104,000</u>
	Total	\$ 4,161,207	\$ 3,915,049	\$ 4,126,453
	<b>Total Revenues</b>	\$ 6,715,646	\$ 5,103,984	\$ 5,434,224

## Debt Service Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Expenditures</b>			
	<b>General Obligation Debt</b>			
401-370.000-781.000	G.O. - Principal	\$ 1,070,852	\$ 1,072,149	\$ 1,269,440
401-370.000-782.000	G.O. - Interest	<u>172,766</u>	<u>159,944</u>	<u>206,084</u>
	Total	\$ 1,243,618	\$ 1,232,093	\$ 1,475,524
	<b>Public Safety Sales Tax Debt</b>			
401-370.000-781.500	Public Safety Sales Tax - Principal	\$ 1,340,000	\$ 1,420,000	\$ 1,510,000
401-370.000-782.500	Public Safety Sales Tax - Interest	<u>372,588</u>	<u>319,723</u>	<u>263,568</u>
	Total	\$ 1,712,588	\$ 1,739,723	\$ 1,773,568
	<b>Public Utility Debt</b>			
401-370.000-781.100	Public Utility - Principal	\$ 1,045,408	\$ 808,531	\$ 942,451
401-370.000-782.100	Public Utility - Interest	<u>485,204</u>	<u>438,316</u>	<u>468,169</u>
	Total	\$ 1,530,612	\$ 1,246,847	\$ 1,410,620
	<b>Stormwater Debt</b>			
401-370.000-781.200	Stormwater - Principal	\$ 255,587	\$ 266,103	\$ 276,618
401-370.000-782.200	Stormwater - Interest	<u>54,220</u>	<u>44,038</u>	<u>33,427</u>
	Total	\$ 309,807	\$ 310,141	\$ 310,045
	<b>Tax Increment Fin. (TIF) Debt</b>			
401-370.000-781.300	TIF - Principal	\$ 275,000	\$ 295,000	\$ 320,000
401-370.000-782.300	TIF - Interest	<u>234,882</u>	<u>222,058</u>	<u>208,220</u>
	Total	\$ 509,882	\$ 517,058	\$ 528,220
	<b>Transp. Dev. Dist. (TDD) Debt</b>			
401-370.000-781.400	TDD - Principal	\$ 40,000	\$ 45,000	\$ 50,000
401-370.000-782.400	TDD - Interest	<u>58,320</u>	<u>56,280</u>	<u>54,000</u>
	Total	\$ 98,320	\$ 101,280	\$ 104,000
	<b>FCIP Note Debt</b>			
401-370.000-781.600	FCIP Principal	\$ 1,393,645	\$ -	\$ -
401-370.000-782.600	FCIP Interest	<u>68,873</u>	<u>-</u>	<u>-</u>
	Total	\$ 1,462,518	\$ -	\$ -
	<b>Total Indebtedness</b>			
	Total Principal	\$ 5,420,492	\$ 3,906,783	\$ 4,368,509
	Total Interest	<u>1,446,853</u>	<u>1,240,359</u>	<u>1,233,468</u>
	Total	\$ 6,867,345	\$ 5,147,142	\$ 5,601,977
	<b>Reserves</b>			
401-370.000-821.000	Operating Reserve	<u>\$ 7,250</u>	<u>\$ 7,250</u>	<u>\$ 689,890</u>
	Total Expenditures	\$ 6,874,595	\$ 5,154,392	\$ 6,291,867
	Revenues over (under) expenditures	\$ (158,949)	\$ (50,408)	\$ (857,643)
	Unencumbered cash balance 01/01/xxxx	<u>1,067,000</u>	<u>908,051</u>	<u>857,643</u>
	Unencumbered cash balance 12/31/xxxx	\$ 908,051	\$ 857,643	\$ -

## Public Utility Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Charges For Services</b>			
501-000.000-461.000	Water Charges	\$ 3,810,685	\$ 3,886,899	\$ 4,003,506
501-000.000-462.000	Wastewater Charges	3,361,592	3,395,208	3,497,064
501-000.000-462.002	West 4th Street Sewer Charges	20,671	7,500	7,725
501-000.000-463.000	Penalties	132,609	139,867	144,063
501-000.000-471.000	Reconnect Fees	<u>60,950</u>	<u>64,435</u>	<u>64,435</u>
	<b>Total</b>	<b>\$ 7,386,507</b>	<b>\$ 7,493,909</b>	<b>\$ 7,716,793</b>
	<b>Investment income</b>			
501-000.000-501.000	Investment income	\$ 1,045	\$ 1,000	\$ 1,000
	<b>Miscellaneous</b>			
501-000.000-521.000	Miscellaneous Revenues	<u>\$ 106,521</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>
	<b>Total Revenues</b>	<b>\$ 7,494,073</b>	<b>\$ 7,569,909</b>	<b>\$ 7,792,793</b>
	<b>Expenditure Summary</b>			
501-331.000	Water Treatment	\$ 1,312,723	\$ 1,342,698	\$ 1,339,430
501-332.000	Water Distribution	1,292,644	1,504,863	1,399,520
501-334.000	Wastewater Treatment	996,912	1,310,335	1,130,602
501-335.000	Wastewater Collection	914,963	942,199	907,058
501-336.000	Customer Service	721,844	427,727	412,139
501-385.000	Public Utility Operating Reserves	-	-	1,172,526
501-390.000	Transfers	<u>2,869,330</u>	<u>2,471,847</u>	<u>2,635,620</u>
	<b>Total Expenditures</b>	<b>\$ 8,108,416</b>	<b>\$ 7,999,669</b>	<b>\$ 8,996,895</b>
	<b>Revenues over (under) expenditures</b>	<b>\$ (614,343)</b>	<b>\$ (429,760)</b>	<b>\$ (1,204,102)</b>
	<b>Unencumbered cash balance</b>			
	01/01/xxxx	<u>2,248,205</u>	<u>1,633,862</u>	<u>1,204,102</u>
	<b>Unencumbered cash balance</b>			
	12/31/xxxx	<b>\$ 1,633,862</b>	<b>\$ 1,204,102</b>	<b>\$ -</b>

## Public Utility Fund: Water Treatment Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
501-331.000-701.000	Salaries-Full Time	\$ 339,517	\$ 344,266	\$ 352,538
501-331.000-702.000	Salaries-Part Time	3,252	-	-
501-331.000-703.000	Salaries-Overtime	10,339	10,350	10,350
501-331.000-703.002	Salaries-Emergency Callback	2,760	2,750	2,750
501-331.000-706.000	Health Insurance	55,511	67,334	73,200
501-331.000-707.000	Group Life Insurance	189	282	282
501-331.000-708.000	State Unemployment Insurance	436	1,716	1,902
501-331.000-709.000	Workers Compensation	10,918	9,408	9,879
501-331.000-710.000	KPERS Retirement	28,055	31,592	35,760
501-331.000-712.000	Medicare Tax	4,921	5,182	5,302
501-331.000-713.000	Social Security	21,043	22,157	22,670
501-331.000-717.000	ER KPERS Insurance	2,461	3,038	3,108
	<b>Total</b>	<b>\$ 479,402</b>	<b>\$ 498,075</b>	<b>\$ 517,741</b>
	<b>Contractual Services</b>			
501-331.000-721.000	Insurance	\$ 30,633	\$ 20,639	\$ 22,703
501-331.000-722.000	Utilities	288,879	-	-
501-331.000-722.005	Utilities-Communications	-	2,850	2,850
501-331.000-722.007	Utilities-Natural gas	-	10,000	10,000
501-331.000-722.010	FCIP Energy Costs	1,869	3,739	3,739
501-331.000-722.015	Utilities-Electricity	-	285,000	285,000
501-331.000-722.025	Utilities-Stormwater	-	45	47
501-331.000-724.000	Professional Services	7,983	10,000	10,000
501-331.000-725.000	Travel & Training	5,364	5,400	5,400
501-331.000-727.000	Dues & Memberships	305	350	350
501-331.000-728.000	Advertising Expense	367	400	400
501-331.000-730.000	Contractual Services	22,088	25,000	25,000
501-331.000-731.000	Lease Payments	356	400	400
501-331.000-735.000	Data Processing	15,000	-	-
	<b>Total</b>	<b>\$ 372,844</b>	<b>\$ 363,823</b>	<b>\$ 365,889</b>
	<b>Commodities</b>			
501-331.000-741.000	Facility Maintenance	\$ 9,500	\$ -	\$ -
501-331.000-742.000	Equipment Maintenance	33,925	40,000	40,000
501-331.000-743.000	Operating Supplies	17,798	20,000	20,000
501-331.000-743.005	Chemicals	250,500	275,000	275,000
501-331.000-743.010	Lab Fees	-	7,000	7,000
501-331.000-744.000	Office Supplies	-	500	500
501-331.000-745.000	Janitorial Supplies	7,195	7,500	7,500
501-331.000-746.000	Gas & Oil	1,277	1,500	1,500
501-331.000-747.000	Uniforms & Clothing	3,231	3,300	3,300
501-331.000-747.005	Personal Protective Equipment	768	1,000	1,000
	<b>Total</b>	<b>\$ 324,194</b>	<b>\$ 355,800</b>	<b>\$ 355,800</b>
	<b>Capital Outlay</b>			
501-331.000-763.000	Improvements	\$ 136,283	\$ 125,000	\$ 100,000
	<b>Total Expenditures</b>	<b>\$ 1,312,723</b>	<b>\$ 1,342,698</b>	<b>\$ 1,339,430</b>

## Public Utility Fund: Water Distribution Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
501-332.000-701.000	Salaries-Full Time	\$ 407,844	\$ 538,870	\$ 552,750
501-332.000-702.000	Salaries-Part Time	35,999	526	-
501-332.000-703.000	Salaries-Overtime	2,281	2,400	2,400
501-332.000-703.002	Salaries-Emergency Callback	9,568	9,600	11,400
501-332.000-706.000	Health Insurance	75,011	89,877	76,559
501-332.000-707.000	Group Life Insurance	212	222	241
501-332.000-708.000	State Unemployment Insurance	640	2,647	2,947
501-332.000-709.000	Workers Compensation	11,264	10,426	10,948
501-332.000-710.000	KPERS Retirement	34,669	48,744	55,409
501-332.000-712.000	Medicare Tax	6,369	7,996	8,215
501-332.000-713.000	Social Security	27,231	34,187	35,127
501-332.000-717.000	ER KPERS Insurance	3,088	4,687	4,816
	<b>Total</b>	<b>\$ 614,176</b>	<b>\$ 750,182</b>	<b>\$ 760,812</b>
	<b>Contractual Services</b>			
501-332.000-721.000	Insurance	\$ 10,472	\$ 11,592	\$ 12,751
501-332.000-722.000	Utilities	11,748	-	-
501-332.000-722.005	Utilities-Communications	-	3,865	3,865
501-332.000-722.007	Utilities-Natural gas	-	3,500	3,500
501-332.000-722.010	FCIP Energy Costs	1,815	3,629	3,629
501-332.000-722.015	Utilities-Electricity	-	8,000	8,000
501-332.000-722.025	Utilities-Stormwater	-	595	613
501-332.000-724.000	Professional Services	3,719	3,750	3,750
501-332.000-725.000	Travel & Training	3,015	3,100	3,100
501-332.000-728.000	Advertising Expense	54	100	100
501-332.000-730.000	Contractual Services	5,155	8,000	8,000
501-332.000-731.000	Lease Payments	356	400	400
501-332.000-735.000	Data Processing	14,500	-	-
	<b>Total</b>	<b>\$ 50,834</b>	<b>\$ 46,531</b>	<b>\$ 47,708</b>
	<b>Commodities</b>			
501-332.000-741.000	Facility Maintenance	\$ 7,500	\$ -	\$ -
501-332.000-742.000	Equipment Maintenance	26,853	25,000	25,000
501-332.000-743.000	Operating Supplies	163,250	100,000	100,000
501-332.000-743.030	Concrete	431	15,000	15,000
501-332.000-743.037	Rock	-	30,000	30,000
501-332.000-743.050	Shop Supplies	250	25,000	25,000
501-332.000-744.000	Office Supplies	14	3,000	3,000
501-332.000-745.000	Janitorial Supplies	-	500	500
501-332.000-746.000	Gas & Oil	30,808	31,000	31,000
501-332.000-747.000	Uniforms & Clothing	4,833	5,000	5,000
501-332.000-747.005	Personal Protective Equipment	259	1,500	1,500
	<b>Total</b>	<b>\$ 234,198</b>	<b>\$ 236,000</b>	<b>\$ 236,000</b>
	<b>Capital Outlay</b>			
501-332.000-763.000	Improvements	\$ 260,635	\$ 217,150	\$ 255,000
501-332.000-764.000	Machinery & Equipment	132,801	155,000	-
501-332.000-764.015	Water Meters	-	100,000	100,000
	<b>Total</b>	<b>\$ 393,436</b>	<b>\$ 472,150</b>	<b>\$ 355,000</b>
	<b>Total Expenditures</b>	<b>\$ 1,292,644</b>	<b>\$ 1,504,863</b>	<b>\$ 1,399,520</b>

## Public Utility Fund: Wastewater Treatment Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
501-334.000-701.000	Salaries-Full Time	\$ 256,738	\$ 269,743	\$ 276,361
501-334.000-703.000	Salaries-Overtime	6,769	7,000	7,000
501-334.000-703.002	Salaries-Emergency Callback	2,818	3,000	3,000
501-334.000-706.000	Health Insurance	34,966	36,278	37,004
501-334.000-707.000	Group Life Insurance	163	202	202
501-334.000-708.000	State Unemployment Insurance	364	1,343	1,482
501-334.000-709.000	Workers Compensation	5,618	4,054	4,257
501-334.000-710.000	KPERS Retirement	21,162	24,730	27,872
501-334.000-712.000	Medicare Tax	3,685	4,057	4,133
501-334.000-713.000	Social Security	15,755	17,345	17,670
501-334.000-717.000	ER KPERS Insurance	1,862	2,378	2,423
	<b>Total</b>	<b>\$ 349,900</b>	<b>\$ 370,130</b>	<b>\$ 381,404</b>
	<b>Contractual Services</b>			
501-334.000-721.000	Insurance	\$ 25,857	\$ 39,895	\$ 43,885
501-334.000-722.000	Utilities	281,289	-	-
501-334.000-722.005	Utilities-Communications	-	3,150	3,150
501-334.000-722.007	Utilities-Natural gas	-	70,000	70,000
501-334.000-722.010	FCIP Energy Costs	2,835	5,670	5,670
501-334.000-722.015	Utilities-Electricity	-	225,000	225,000
501-334.000-722.025	Utilities-Stormwater	-	90	93
501-334.000-724.000	Professional Services	870	1,000	1,000
501-334.000-725.000	Travel & Training	6,265	6,300	6,300
501-334.000-728.000	Advertising Expense	428	500	500
501-334.000-730.000	Contractual Services	8,823	9,000	9,000
501-334.000-731.000	Lease Payments	356	400	400
501-334.000-735.000	Data Processing	30,000	-	-
	<b>Total</b>	<b>\$ 356,723</b>	<b>\$ 361,005</b>	<b>\$ 364,998</b>
	<b>Commodities</b>			
501-334.000-741.000	Facility Maintenance	\$ 9,500	\$ -	\$ -
501-334.000-742.000	Equipment Maintenance	16,150	50,000	50,000
501-334.000-743.000	Operating Supplies	93,772	25,000	25,000
501-334.000-743.005	Chemicals	-	25,000	25,000
501-334.000-743.010	Lab Fees	-	40,000	40,000
501-334.000-744.000	Office Supplies	84	200	200
501-334.000-745.000	Janitorial Supplies	68	500	500
501-334.000-746.000	Gas & Oil	14,659	15,000	15,000
501-334.000-747.000	Uniforms & Clothing	3,121	2,000	2,000
501-334.000-747.005	Personal Protective Equipment	-	1,500	1,500
	<b>Total</b>	<b>\$ 137,354</b>	<b>\$ 159,200</b>	<b>\$ 159,200</b>
	<b>Capital Outlay</b>			
501-334.000-763.000	Improvements	\$ 144,601	\$ 150,000	\$ 225,000
501-334.000-764.000	Machinery & Equipment	8,334	270,000	-
	<b>Total</b>	<b>\$ 152,935</b>	<b>\$ 420,000</b>	<b>\$ 225,000</b>
	<b>Total Expenditures</b>	<b>\$ 996,912</b>	<b>\$ 1,310,335</b>	<b>\$ 1,130,602</b>

## Public Utility Fund: Wastewater Collection Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
501-335.000-701.000	Salaries-Full Time	\$ 235,179	\$ 225,412	\$ 230,685
501-335.000-702.000	Salaries-Part Time	9,941	3,517	-
501-335.000-703.000	Salaries-Overtime	2,747	3,000	3,000
501-335.000-703.002	Salaries-Emergency Callback	2,041	2,500	2,500
501-335.000-706.000	Health Insurance	35,880	38,780	39,556
501-335.000-707.000	Group Life Insurance	88	121	121
501-335.000-708.000	State Unemployment Insurance	319	1,109	1,229
501-335.000-709.000	Workers Compensation	1,674	3,221	3,383
501-335.000-710.000	KPERS Retirement	19,530	20,413	23,099
501-335.000-712.000	Medicare Tax	3,450	3,349	3,425
501-335.000-713.000	Social Security	14,750	14,317	14,644
501-335.000-717.000	ER KPERS Insurance	1,707	1,963	2,008
	<b>Total</b>	<b>\$ 327,306</b>	<b>\$ 317,702</b>	<b>\$ 323,650</b>
	<b>Contractual Services</b>			
501-335.000-721.000	Insurance	\$ 8,780	\$ 7,578	\$ 8,336
501-335.000-722.000	Utilities	14,630	-	-
501-335.000-722.005	Utilities-Communications	-	1,880	1,880
501-335.000-722.007	Utilities-Natural gas	-	6,000	6,000
501-335.000-722.010	FCIP Energy Costs	1,814	3,629	3,629
501-335.000-722.015	Utilities-Electricity	-	15,000	15,000
501-335.000-722.025	Utilities-Stormwater	-	595	613
501-335.000-724.000	Professional Services	1,927	150,000	150,000
501-335.000-725.000	Travel & Training	1,995	2,000	2,000
501-335.000-727.000	Dues and Memberships	-	150	150
501-335.000-728.000	Advertising Expense	98	200	200
501-335.000-730.000	Contractual Services	9,000	10,000	10,000
501-335.000-730.005	Software License and Maintenance	-	72,000	72,000
501-335.000-731.000	Lease Payments	356	400	400
501-335.000-732.000	I & I Reimbursement - Private	2,450	5,000	5,000
501-335.000-732.500	I & I Reimbursement - Public	204,767	25,000	25,000
501-335.000-735.000	Data Processing	14,500	-	-
	<b>Total</b>	<b>\$ 260,317</b>	<b>\$ 299,432</b>	<b>\$ 300,208</b>
	<b>Commodities</b>			
501-335.000-741.000	Facility Maintenance	\$ 7,000	\$ -	\$ -
501-335.000-742.000	Equipment Maintenance	11,771	25,000	25,000
501-335.000-743.000	Operating Supplies	56,412	25,000	25,000
501-335.000-743.030	Concrete	-	5,000	5,000
501-335.000-743.037	Rock	-	10,000	10,000
501-335.000-744.000	Office Supplies	12	200	200
501-335.000-746.000	Gas & Oil	14,884	15,000	15,000
501-335.000-747.000	Uniforms & Clothing	2,965	2,000	2,000
501-335.000-747.005	Personal Protective Equipment	-	1,000	1,000
	<b>Total</b>	<b>\$ 93,044</b>	<b>\$ 83,200</b>	<b>\$ 83,200</b>
	<b>Capital Outlay</b>			
501-335.000-763.000	Improvements	\$ 194,296	\$ 206,865	\$ 200,000
501-335.000-764.000	Machinery & Equipment	40,000	35,000	-
	<b>Total</b>	<b>\$ 234,296</b>	<b>\$ 241,865</b>	<b>\$ 200,000</b>
	<b>Total Expenditures</b>	<b>\$ 914,963</b>	<b>\$ 942,199</b>	<b>\$ 907,058</b>

## Public Utility Fund: Customer Service Division

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
501-336.000-701.000	Salaries-Full Time	\$ 252,462	\$ 133,975	\$ 117,600
501-336.000-702.000	Salaries-Part Time	1,871	8,300	12,500
501-336.000-703.000	Salaries-Overtime	981	1,000	200
501-336.000-703.002	Salaries-Emergency Callback	485	855	-
501-336.000-706.000	Health Insurance	41,629	26,260	26,785
501-336.000-707.000	Group Life Insurance	198	98	81
501-336.000-708.000	State Unemployment Insurance	363	662	678
501-336.000-709.000	Workers Compensation	2,776	1,765	1,854
501-336.000-710.000	KPERS Retirement	20,336	12,192	12,744
501-336.000-712.000	Medicare Tax	3,508	2,000	1,890
501-336.000-713.000	Social Security	15,001	8,551	8,079
501-336.000-717.000	ER KPERS Insurance	1,795	1,173	1,108
	<b>Total</b>	<b>\$ 341,405</b>	<b>\$ 196,831</b>	<b>\$ 183,519</b>
	<b>Contractual Services</b>			
501-336.000-721.000	Insurance	\$ 2,199	\$ 1,737	\$ 1,911
501-336.000-722.000	Utilities	17,147	-	-
501-336.000-722.005	Utilities-Communications	-	6,800	6,800
501-336.000-722.007	Utilities-Natural gas	-	1,800	1,800
501-336.000-722.015	Utilities-Electricity	-	10,100	10,100
501-336.000-722.025	Utilities-Stormwater	-	25	25
501-336.000-723.000	Freight & Postage	44,763	45,000	45,000
501-336.000-724.000	Professional Services	10,416	10,500	10,500
501-336.000-725.000	Travel & Training	1,751	500	500
501-336.000-728.000	Advertising Expense	57	500	500
501-336.000-729.001	Clean Drinking Water Fees	18,366	18,500	18,500
501-336.000-730.000	Contractual Services	111,786	112,000	112,000
501-336.000-730.025	ADP Fees	9,968	11,684	11,684
501-336.000-731.000	Lease Payments	1,064	1,100	1,100
501-336.000-735.000	Data Processing	67,525	-	-
501-336.000-782.000	Deposit Interest Expense	-	200	200
	<b>Total</b>	<b>\$ 285,042</b>	<b>\$ 220,446</b>	<b>\$ 220,620</b>
	<b>Commodities</b>			
501-336.000-741.000	Facility Maintenance	\$ 12,300	\$ -	\$ -
501-336.000-742.000	Equipment Maintenance	1,855	1,000	1,000
501-336.000-743.000	Operating Supplies	4,620	5,000	5,000
501-336.000-744.000	Office Supplies	1,781	2,000	2,000
501-336.000-746.000	Gas & Oil	7,145	2,000	-
501-336.000-747.000	Uniforms & Clothing	433	200	-
501-336.000-747.005	Personal Protective Equipment	-	250	-
	<b>Total</b>	<b>\$ 28,134</b>	<b>\$ 10,450</b>	<b>\$ 8,000</b>
	<b>Capital Outlay</b>			
501-336.000-764.000	Machinery & Equipment	\$ 67,263	\$ -	\$ -
	<b>Total Expenditures</b>	<b>\$ 721,844</b>	<b>\$ 427,727</b>	<b>\$ 412,139</b>



## Public Utility Fund: Reserves and Transfers Out

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Reserves</b>			
501-385.000-821.000	Public Utility Operating Reserve	\$ -	\$ -	\$ 1,172,526
	<b>Transfers Out</b>			
501-390.000-999.100	Transfer to General Fund	1,225,000	\$ 1,225,000	\$ 1,225,000
501-390.000-999.368	Transfer to Water Tr. Plant Project	13,719	-	-
501-390.000-999.401	Transfer to Debt Service	1,530,611	1,246,847	1,410,620
501-390.000-999.502	Transfer to Stormwater	100,000	-	-
	<b>Total</b>	<b>\$ 2,869,330</b>	<b>\$ 2,471,847</b>	<b>\$ 2,635,620</b>

## Stormwater Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Intergovernmental</b>			
502-000.000-423.002	FEMA Grant	\$ -	\$ 3,378	\$ -
	<b>Charges For Services</b>			
502-000.000-460.000	Stormwater Fee	\$ 773,243	\$ 773,243	\$ 796,440
502-000.000-463.000	Penalties	9,692	10,000	10,300
	<b>Total</b>	<b>\$ 782,935</b>	<b>\$ 783,243</b>	<b>\$ 806,740</b>
	<b>Investment Income</b>			
502-000.000-501.000	Investment Income	\$ 112	\$ 100	\$ 100
	<b>Transfers In</b>			
502-000.000-699.501	Transfer From Public Utility Fund	\$ 100,000	\$ -	\$ -
	<b>Total Revenues</b>	<b>\$ 883,047</b>	<b>\$ 786,721</b>	<b>\$ 806,840</b>
	<b>Expenditures</b>			
	<b>Personnel Services</b>			
502-337.000-701.000	Salaries-Full time	\$ 241,627	\$ 246,317	\$ 252,425
502-337.000-702.000	Salaries-Part Time	25,442	25,000	25,000
502-337.000-703.000	Salaries-Overtime	1,741	1,700	1,700
502-337.000-703.002	Salaries-Emergency Callback	311	300	300
502-337.000-706.000	Health Insurance	43,791	44,845	45,742
502-337.000-707.000	Group Life Insurance	142	162	162
502-337.000-708.000	State Unemployment Insurance	390	1,312	1,454
502-337.000-709.000	Workers Compensation	3,205	4,106	4,312
502-337.000-710.000	KPERS Retirement	21,361	24,162	27,328
502-337.000-712.000	Medicare Tax	3,773	3,964	4,052
502-337.000-713.000	Social Security	16,133	16,946	17,325
502-337.000-717.000	ER KPERS Insurance	1,896	2,324	2,376
	<b>Total</b>	<b>\$ 359,812</b>	<b>\$ 371,138</b>	<b>\$ 382,176</b>
	<b>Contractual Services</b>			
502-337.000-721.000	Insurance	\$ 6,975	\$ 4,687	\$ 5,156
502-337.000-722.000	Utilities	12,043	-	-
502-337.000-722.010	FCIP Energy Costs	1,815	3,629	3,629
502-337.000-722.005	Utilities-Communications	-	3,650	3,650
502-337.000-722.007	Utilities-Natural gas	-	2,450	2,450
502-337.000-722.015	Utilities-Electricity	-	6,100	6,100
502-337.000-724.000	Professional Services	2,027	2,100	2,100
502-337.000-725.000	Travel & Training	962	1,000	1,000
502-337.000-728.000	Advertising Expense	128	150	150
502-337.000-730.000	Contractual Services	4,499	4,500	4,500
502-337.000-730.025	ADP Fees	1,957	2,000	2,000
502-337.000-731.000	Lease Payments	7,355	7,400	7,400
502-337.000-735.000	Data Processing	13,500	-	-
	<b>Total</b>	<b>\$ 51,261</b>	<b>\$ 37,666</b>	<b>\$ 38,135</b>

## Stormwater Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Commodities</b>			
502-337.000-741.000	Facility Maintenance	\$ 7,000	\$ -	\$ -
502-337.000-742.000	Equipment Maintenance	37,839	37,850	37,850
502-337.000-743.000	Operating Supplies	31,375	31,400	31,400
502-337.000-743.035	Concrete	1,111	1,150	1,150
502-337.000-743.037	Rock	8,175	8,200	8,200
502-337.000-746.000	Gas & Oil	24,989	25,000	25,000
502-337.000-747.000	Uniforms & Clothing	2,240	2,250	2,250
	<b>Total</b>	<b>\$ 112,729</b>	<b>\$ 105,850</b>	<b>\$ 105,850</b>
	<b>Capital Outlay</b>			
502-337.000-763.000	Improvements	\$ 12,614	\$ 15,000	\$ 15,000
502-337.000-764.000	Machinery & Equipment	-	-	-
	<b>Total</b>	<b>\$ 12,614</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
	<b>Reserves</b>			
502-385.000-821.000	Stormwater Operating Reserve	-	-	30,059
	<b>Transfers Out</b>			
502-390.000-999.401	Transfer To Debt Service Fund	\$ 309,806	\$ 310,141	\$ 310,045
	<b>Total Expenditures</b>	<b>\$ 846,222</b>	<b>\$ 839,795</b>	<b>\$ 881,265</b>
	<b>Revenues over (under) expenditures</b>	<b>\$ 36,825</b>	<b>\$ (53,074)</b>	<b>\$ (74,425)</b>
	Unencumbered cash balance			
	01/01/xxxx	90,674	127,499	74,425
	Unencumbered cash balance			
	12/31/xxxx	\$ 127,499	\$ 74,425	\$ -

## Section 8 Housing Fund

		Actual 2013	Estimated 2014	Adopted 2015
<b>Revenues</b>				
244-000.000-423.000	Grant Proceeds-HAP	\$ 1,189,088	\$ 1,189,088	\$ 1,189,088
244-000.000-423.005	Grant proceeds-Admin	140,622	143,000	143,000
244-000.000-501.000	Investment Income	35	35	35
244-000.000-521.001	Repayment Agreements	3,436	3,500	3,500
	<b>Total</b>	<b>\$ 1,333,181</b>	<b>\$ 1,335,623</b>	<b>\$ 1,335,623</b>
	<b>Total Revenues</b>	<b>\$ 1,333,181</b>	<b>\$ 1,335,623</b>	<b>\$ 1,335,623</b>
<b>Expenditures</b>				
<b>Personnel Services</b>				
244-250.000-701.000	Salaries-Full Time	\$ 55,227	\$ 55,744	\$ 58,385
244-250.000-703.000	Salaries-Overtime	509	500	500
244-250.000-706.000	Health Insurance	24,604	24,605	25,097
244-250.000-707.000	Group Life Insurance	120	121	121
244-250.000-708.000	State Unemployment Insurance	135	509	565
244-250.000-709.000	Workers Compensation	1,212	1,509	1,585
244-250.000-710.000	KPERS Retirement	8,441	9,357	10,610
244-250.000-712.000	Medicare Tax	1,422	1,535	1,574
244-250.000-713.000	Social Security	6,081	6,563	6,727
244-250.000-717.000	ER KPERS Insurance	738	900	923
	<b>Total</b>	<b>\$ 98,489</b>	<b>\$ 101,343</b>	<b>\$ 106,087</b>
<b>Contractual Services</b>				
244-250.000-722.000	Utilities	\$ 6,464	\$ -	\$ -
244-250.000-722.005	Utilities-Communications	-	2,450	2,450
244-250.000-722.007	Utilities-Natural Gas	-	600	-
244-250.000-722.015	Utilities-Electricity	-	1,525	-
244-250.000-724.000	Professional Services	13,170	13,500	13,500
244-250.000-725.000	Travel & Training	6,116	5,250	4,500
244-250.000-727.000	Dues & Memberships	472	500	500
244-250.000-728.000	Advertising Expense	-	250	250
244-250.000-730.000	Contractual Services	2,937	6,000	6,000
244-250.000-730.025	ADP Fees	856	875	875
244-250.000-730.035	Office Rent	-	3,000	6,000
244-250.000-735.000	Housing Assistance Payments	1,184,780	1,184,780	1,184,780
244-250.000-735.001	Portability Admin Fee	1,124	1,200	1,200
244-250.000-735.003	HAP Payments-Fraud Recovery	(984)	(1,000)	(1,000)
244-250.000-735.005	Portability Admin Fee	6,417	6,500	6,500
	<b>Total</b>	<b>\$ 1,221,352</b>	<b>\$ 1,225,430</b>	<b>\$ 1,225,555</b>
<b>Commodities</b>				
244-250.000-741.000	Facility Maintenance	\$ 7,000	\$ -	\$ -
244-250.000-743.000	Operating Supplies	1,394	1,400	1,384
244-250.000-744.000	Office Supplies	3,907	3,900	3,900
244-250.000-746.000	Gas & Oil	983	1,000	1,000
244-250.000-747.000	Uniforms and Clothing	122	125	125
	<b>Total</b>	<b>\$ 13,406</b>	<b>\$ 6,425</b>	<b>\$ 6,409</b>
	<b>Total Expenditures</b>	<b>\$ 1,333,247</b>	<b>\$ 1,333,198</b>	<b>\$ 1,338,051</b>
	<b>Revenues over (under) expenditures</b>	<b>\$ (66)</b>	<b>\$ 2,425</b>	<b>\$ (2,428)</b>
	Unencumbered cash balance			
	01/01/xxxx	69	3	2,428
	Unencumbered cash balance			
	12/31/xxxx	\$ 3	\$ 2,428	\$ -

## Economic Development Revolving Loan Sales Tax Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Revenues</b>			
	<b>Loans</b>			
271-000.000-XXX.XXX	Loan Principl Payments	\$ (855,600)	\$ -	\$ -
	<b>Investment Income</b>			
271-000.000-501.000	Investment Income	\$ 1,748	\$ 1,750	\$ 1,750
271-000.000-502.000	Loan Interest Payments	63,767	51,789	51,789
	<b>Total</b>	<u>\$ 65,515</u>	<u>\$ 53,539</u>	<u>\$ 53,539</u>
	<b>Miscellaneous Income</b>			
271-000.000-521.000	Miscellaneous Income	1,400	500	500
271-000.000-525.000	Lease Income	67,338	100,116	100,116
	<b>Total</b>	<u>\$ 68,738</u>	<u>\$ 100,616</u>	<u>\$ 100,616</u>
	<b>Transfers In</b>			
271-000.000-699.100	Transfer From General Fund	<u>\$ 864,069</u>	<u>\$ 885,671</u>	<u>\$ 903,384</u>
	<b>Total Revenues</b>	<u>\$ 142,722</u>	<u>\$ 1,039,826</u>	<u>\$ 1,057,539</u>
	<b>Expenditures</b>			
	<b>Personnel services</b>			
271-200.000-701.000	Salaries - Full Time	\$ 23,179	\$ -	\$ -
271-200.000-703.000	Salaries - Overtime	58	-	-
271-200.000-706.000	Health Insurance	1,985	-	-
271-200.000-707.000	Group Life Insurance	5	-	-
271-200.000-708.000	State Unemployment Insurance	43	-	-
271-200.000-709.000	Workers Compensation	264	-	-
271-200.000-710.000	KPERS Retirement	392	-	-
271-200.000-712.000	Medicare Tax	336	-	-
271-200.000-713.000	Social Security Tax	1,437	-	-
271-200.000-717.000	ER KPERS Insurance	24	-	-
	<b>Total</b>	<u>\$ 27,723</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Contractual Services</b>			
271-200.000-721.000	Insurance	\$ 9,599	\$ 10,064	\$ 11,071
271-200.000-722.000	Utilities	1,945	-	-
271-200.000-722.010	FCIP Energy Costs	924	-	-
271-200.000-722.015	Electricity	-	1,500	1,500
271-200.000-724.000	Professional Services	19,247	19,250	19,250
271-200.000-724.005	US 69 Highway Association	3,500	3,500	3,500
271-200.000-724.018	Joplin Regional Prosperity Initiative	20,000	20,000	20,000
271-200.000-724.020	Pittsburg Chamber of Commerce	101,333	97,000	97,000
271-200.000-724.021	Communities of Distinction	19,800	-	-
271-200.000-724.022	Hotel/Retail Study	26,376	2,551	-
271-200.000-724.023	PSU Kelce School of Business	-	10,000	10,000
271-200.000-725.000	Travel & Training	821	-	-
271-200.000-727.000	Dues & Memberships	1,800	1,800	1,800
271-200.000-728.000	Advertising Expense	2,963	3,000	3,000
271-200.000-730.000	Contractual Services	47,840	50,000	50,000
271-200.000-730.025	ADP Fees	117	-	-
271-200.000-731.025	PSU Event Center Lease	-	175,000	175,000
271-200.000-733.000	Miscellaneous Services	115	150	150
	<b>Total</b>	<u>\$ 256,380</u>	<u>\$ 393,815</u>	<u>\$ 392,271</u>

## Economic Development Revolving Loan Sales Tax Fund

		Actual 2013	Estimated 2014	Adopted 2015
	<b>Commodities</b>			
271-200.000-743.000	Operating Supplies	\$ 1,668	\$ 2,000	\$ 2,000
271-200.000-743.055	Downtown District	-	5,000	10,000
271-200.000-744.000	Office Supplies	<u>44</u>	<u>50</u>	<u>50</u>
	<b>Total</b>	<b>\$ 1,712</b>	<b>\$ 7,050</b>	<b>\$ 12,050</b>
	<b>Capital Outlay</b>			
271-200.000-763.000	Improvements	\$ -	\$ 100,000	\$ 100,000
271-200.000-763.012	Besse Hotel Forgivable Loan	2,083	2,083	-
271-200.000-763.014	Family Resource Forgivable Loan	98,750	-	-
271-200.000-763.018	CHSEK Forgivable Loan	123,892	-	-
271-200.000-763.021	SEK Recycling Forgivable Loan	-	6,000	-
271-200.000-763.024	Masonite Forgivable Loan	369,458	-	-
271-200.000-763.029	Vietti Forgivable Loan	7,117	-	-
271-200.000-763.031	CP Communications Forgivable Loan	-	11,813	-
271-200.000-763.033	Meadowbrook Mall Sanitary Sewer	113,983	86,017	-
271-200.000-763.034	PSU Event Center	1,500,000	-	-
271-200.000-763.035	Ware Forgivable Loan	4,709	4,851	-
271-200.000-763.037	Jim's Steak House Parking	-	60,000	-
271-200.000-763.038	Minton Forgivable Loan	-	9,600	-
271-200.000-763.039	Garman Ave. & Broadway Parking Lot	-	49,500	-
271-200.000-764.XXX	Facade Grants	<u>67,443</u>	<u>-</u>	<u>-</u>
	<b>Total</b>	<b>\$ 2,287,435</b>	<b>\$ 329,864</b>	<b>\$ 100,000</b>
	<b>Reserves</b>			
271-200.000-821.000	Reserves	\$ -	\$ 1,500,000	\$ 1,610,953
	<b>Transfers Out</b>			
271-200.000-999.104	Transfer to Memorial Auditorium	\$ 21,667	\$ 26,000	\$ 26,000
271-200.000-999.105	Transfer to Information Technology	<u>13,500</u>	<u>-</u>	<u>-</u>
	<b>Total</b>	<b>\$ 35,167</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>
	<b>Total Expenditures</b>	<b>\$ 2,608,417</b>	<b>\$ 2,256,729</b>	<b>\$ 2,141,274</b>
	<b>Revenues over (under) expenditures</b>	<b>\$ (2,465,695)</b>	<b>\$ (1,216,903)</b>	<b>\$ (1,083,735)</b>
	Unencumbered cash balance			
	01/01/xxxx	<u>4,766,333</u>	<u>2,300,638</u>	<u>1,083,735</u>
	Unencumbered cash balance			
	12/31/xxxx	<b>\$ 2,300,638</b>	<b>\$ 1,083,735</b>	<b>\$ -</b>

# Appendix A

## Fleet and Equipment Replacement Schedules



## 2015 Vehicle and Equipment Funding Schedule

Adopted  
2015 Budget

### Public Safety Sales Tax- Fire Division

Administrative Vehicle	\$ 35,000
Apparatus Lease Purchase	74,866
Bunker Gear	17,500
SCBA Lease Purchase	39,304
Training Equipment	<u>10,000</u>
	\$ 176,670

### Public Safety Sales Tax - Police Division

Software and Equipment	\$ 20,000
(6) Patrol Vehicles	173,000
SUV	27,000
Technology Equipment	<u>24,500</u>
	\$ 244,500

### Sales Tax Capital Outlay (STCO)

Airport Division- Grasshopper Mower	\$ 15,000
Aquatic Center Division - Decking	30,000
Facility Maintenance Division - 1/2 Ton Truck	25,000
Fire Division - Lawn Tractor Station 3	4,500
Fire Division - Fire Hose	10,000
Information Technology Division Transfer	60,000
Parks and Golf Course Divisions - Equipment Lease	36,500
Parks Division - (2) 1/2 Ton Trucks	50,000
Parks Division - Back Hoe Lease	25,000
Street Division - Bob Cat Lease	6,000
Street Division - Dump Truck Lease	31,000
Street Division - Back Hoe Lease	21,000
Street Division - Striping Machine	35,000
Street Division - (2) 1/2 Ton Trucks	<u>50,000</u>
Total STCO	\$ 399,000

**Total 2015** **\$ 820,170**



## **2015 Light Fleet Replacement Plan**

### **Public Works - Facility Maintenance Division**

- Facility Maintenance Division 2005 Ford Ranger truck with 62,117 miles will transfer to the Community Development Division and be replaced with a new ½ ton truck. The new truck is used by staff to haul materials, carry small tools and hand tools in performance of maintenance activities.

### **Planning and Community Services - Community Development Division**

- 2005 Ford Ranger truck with 62,117 miles will transfer from Facility Maintenance Division to replace a 1993 Ford Ranger truck with 145,327 miles.
- Community Development Division 1993 Ford Ranger truck with 145,327 miles will go to surplus.

### **Public Safety - Fire Division**

- 2001 Ford Crown Victoria with 108,255 miles will be replaced with a new ½ ton truck. The primary uses of this truck will be to handle Inspections & Safety Coordinator responsibilities, transfer of equipment & personnel for training activities, and emergency response to incidents for the Fire Marshal and Safety Coordinator.
- 2001 Ford Crown Victoria with 108,255 miles will go to surplus.

### **Public Safety - Police Division**

- Replace four 2012 Dodge Charger patrol cars as part of our yearly vehicle replacement policy with four new Dodge Charger patrol cars. Two additional new Dodge Charger patrol cars will be added as part of our Public Safety Sales Tax initiative. The additional patrol cars are necessary to accommodate the additional patrol officers being hired in FY2015.
- The 2012 Dodge Chargers will be re-assigned to replace older administrative and investigation vehicles and other City department fleet vehicles.
- New SUV to replace a 2010 Ford Explorer currently assigned to the Deputy Chief of Patrol.
- The 2010 Ford Explorer will transfer to K9 Officer to replace a 2005 Ford Explorer.
- The 2005 Ford Explorer will go to surplus.

## **2015 Light Fleet Replacement Plan (continued)**

### **Public Works - Streets Division**

- 1998 Ford F150 truck with 107,105 miles will be replaced by a new ½ ton truck. The new truck will be used by staff for the transportation of small tools, barricades, form work, etc.
- 1998 Ford F150 truck with 107,105 miles will go to surplus.
- 2006 F150 with 95,081 miles will transfer to the Codes Enforcement Division and be replaced with a new ½ ton truck. The new truck will be used by the street department superintendent.
- 2006 Ford F150 truck with 95,081 miles will transfer to the Codes Enforcement Division.

### **Planning and Community Services - Codes Enforcement Division**

- 2006 Ford F150 truck with 95,081 miles will transfer from the Street Division to replace 1998 Ford F150 truck with 127,000 miles.
- 1998 Ford F150 truck with 127,000 miles will go to surplus.

### **Parks and Recreation - Parks Division**

- 1995 F150 truck with 103,358 miles will be replaced with a new ½ ton truck. The new truck will be used by staff to haul materials, carry small tools and hand tools in performance of maintenance activities.
- 1995 Ford F150 truck with 103,358 miles will go to surplus.
- 1995 Ford F150 truck with 113,900 miles will be replaced with a new ½ ton truck. The new truck will be used by staff to haul materials, carry small tools and hand tools in performance of maintenance activities.
- 1995 Ford F150 truck with 113,900 miles will go to surplus.

## Light Fleet Five Year Plan

Division	2015		2016		2017		2018		2019	
	Vehicle	Value	Vehicle	Value	Vehicle	Value	Vehicle	Value	Vehicle	Value
<b>Facility Maintenance</b>										
	1/2 Ton Truck	\$ 25,000	3/4 Ton Truck	\$ 30,000						
<b>Fire</b>										
	1/2 Ton Truck	\$ 35,000	3/4 Ton Truck	\$ 40,000			1/2 Ton Truck	\$ 35,000		
<b>Police</b>										
	Car	\$ 24,000	SUV	\$ 27,500	Car	\$ 25,000	1/2 Ton Truck	\$ 28,000		
	Car	\$ 24,000	Car	\$ 24,500	Car	\$ 25,000	SUV	\$ 29,000	SUV	\$29,000
	Car	\$ 24,000	Car	\$ 24,500	Car	\$ 25,000	Car	\$ 25,500	Car	\$25,500
	Car	\$ 24,000	Car	\$ 24,500	Car	\$ 25,000	Car	\$ 25,500	Car	\$25,500
	SUV	\$ 27,000	1/2 Ton Truck	\$ 29,000	SUV	\$ 30,000	Car	\$ 25,500	Car	\$25,500
	Car	\$ 31,000					Car	\$ 25,500	Car	\$25,500
	Car	\$ 31,000								
<b>Public Works</b>										
	1/2 Ton Truck	\$ 25,000			1 Ton Truck	\$ 60,000	1/2 Ton Truck	\$ 30,000	1/2 Ton Truck	\$ 30,000
	1/2 Ton Truck	\$ 25,000								
<b>Parks</b>										
	1/2 Ton Truck	\$ 25,000	1/2 Ton Truck	\$ 30,000						
	1/2 Ton Truck	\$ 25,000								
<b>Auditorium</b>										
			1/2 Ton Truck	\$ 25,000						
<b>Public Utility</b>										
			1/2 Ton Truck	\$ 25,000	3/4 Ton Truck	\$ 35,000	1/2 Ton Truck	\$ 30,000	1/2 Ton Truck	\$ 30,000
<b>Total</b>		\$ 345,000		\$ 280,000		\$ 225,000		\$ 254,000		\$191,000

## **2015 Heavy Fleet Replacement Plan**

### **Public Safety - Fire Division**

- 2001 Sabre lawnmower with no hour meter to be replaced by a new residential style lawnmower. The new lawnmower will be used by staff to maintain the fire station number three grounds.
- 2001 Sabre lawnmower will go to surplus.

### **Public Works - Streets Division**

- A new paint striping machine to replace 1993 Daihatsu paint striping machine. The new paint striping machine will be used by staff to put down pavement markings on City streets.
- 1993 Daihatsu paint striping machine will go to surplus.
- Lease a new dump truck and salt spreader to replace a 1992 Ford F700 dump truck and 1996 salt spreader. The new truck will be used by staff to haul asphalt, rock, and dirt and for salt spreading during inclement weather.
- 1992 F700 dump truck and 1996 salt spreader will go to surplus.

### **Parks and Recreation - Parks Division**

- Lease a new backhoe to replace a 1985 Case 580E backhoe with 6,720 hours. The new backhoe will be used by staff for tree removal, storm debris cleanup, burn site work, snow removal and used in other daily activities as needed.
- 1985 Case 580E backhoe with 6,720 hours will go to surplus.

### **Public Works - Airport Division**

- A new commercial grade lawnmower to replace a 2005 Grasshopper lawnmower with 2,120 hours. The new mower will be used by staff to maintain the grounds around the airport facility.
- 2005 Grasshopper lawnmower with 2,120 hours will go to surplus.

## Heavy Fleet Five Year Plan

Division	2015		2016		2017		2018		2019	
	Vehicle	Value	Vehicle	Value	Vehicle	Value	Vehicle	Value	Vehicle	Value
<b>Fire</b>										
	Lawnmower	\$ 4,500	Squad	\$ 75,000	Rescue	\$ 400,000				
			Lawnmower	\$ 4,500	Boat	\$ 50,000				
<b>Public Works</b>										
	Striping Machine	\$ 35,000			Asphalt Roller	\$ 40,000	Dumptruck	\$ 125,000		
					Dumptruck	\$ 31,000	Dumptruck	\$ 31,000	Dumptruck	\$ 31,000
	Dumptruck	\$ 31,000	Dumptruck	\$ 31,000	Dumptruck	\$ 31,000	Dumptruck	\$ 31,000		
	Backhoe	\$ 21,000	Backhoe	\$ 21,000	Backhoe	\$ 21,000				
					Bucket Truck	\$ 60,000				
					Dumptruck	\$ 31,000	Dumptruck	\$ 31,000	Dumptruck	\$ 31,000
			Dumptruck	\$ 31,000	Dumptruck	\$ 31,000	Dumptruck	\$ 31,000	Dumptruck	\$ 31,000
<b>Parks</b>										
			Forklift	\$ 20,000	1 Ton Truck	\$ 50,000	Bucket Truck	\$ 200,000		
			Combo Plane	\$ 30,000	Utility Vehicle	\$ 25,000				
			Utility Vehicle	\$ 15,000	Utility Vehicle	\$ 15,000				
	Backhoe	\$ 25,000	Backhoe	\$ 25,000	Backhoe	\$ 25,000	Backhoe	\$ 25,000		
<b>Airport</b>	Lawnmower	\$ 15,000	Refueler	\$ 100,000						
			Tractor	\$ 25,000						
			Fueling Station	\$ 20,000						
<b>Public Utilitiy</b>										
			Forklift	\$ 25,000	Air Compressor	\$ 18,000	Backhoe	\$ 120,000	Utility Tractor	\$ 45,000
			Flusher Truck	\$ 350,000	Utility Tractor	\$ 30,000	Forklift	\$ 30,000	Street Sweeper	\$ 300,000
			Water Pump	\$ 6,000	Lawnmower	\$ 6,500	Utility Vehicle	\$ 6,000	Boomtruck	\$ 150,000
			Service Truck	\$ 100,000	Wastewater Sampler	\$ 10,000	Lawnmower	\$ 8,000	Service Truck	\$ 100,000
			Street Sweeper	\$ 300,000	Arm Mower	\$ 70,000	Dumptruck	\$ 105,000		
			Lawnmower	\$ 12,000	Cameravan	\$ 170,000	Skid Steer	\$ 70,000		
					Winch Truck	\$ 60,000				
<b>Total</b>		\$ 131,500		\$ 1,190,500		\$ 1,174,500		\$ 813,000		\$ 688,000

# Appendix B

## Five Year Capital Improvements Plan



Dear Citizens of Pittsburg,

The attached documents represent the five-year capital improvements plan for the City of Pittsburg. The City Commission adopted this plan through Resolution 1159 on September 9, 2014.

A capital improvement is a long-term permanent fixed asset. As these are large and usually expensive items it is important the City continuously looks forward and makes plans to replace them before they expire or fall into disrepair. There are a variety of methods to pay for these improvements including municipal bonds, state and federal grants, and operating revenues.

In the following pages you will find a description of the types of funds used as well as a list of the specific projects listed by category and the recommended funding over a five year period.

Finally, there is a summary page which totals each category and compares that amount to the available revenues. Approximately \$24.5 million of projects are unfunded at this time.

As you review the list of projects please remember that this is only a plan and it will be adjusted annually as new projects are identified, old projects are funded and completed, and priorities change.

Respectfully,

A handwritten signature in black ink that reads "Daron Hall".

Daron Hall  
City Manager

# **City of Pittsburgh**

## **Five Year Capital Improvements Plan**

### **General Fund**

#### **Roadways**

Roadways account for thirty-two percent of the overall total and are the largest category at over \$18 million. Over \$6.2 million is for street resurfacing alone; assuming the sales tax which funds the street preservation program is renewed. Other planned projects are for the construction of \$2.5 million of bonded projects in 2016 and in 2018. This is consistent with the City's overall plan to maintain a debt levy of 10 mills annually and only issue debt as current debt is retired.

#### **Bridges**

While there are only a few City-owned bridges, they are expensive to replace. Over \$9 million is planned and the majority of those expenditures will replace two crossings over railroads at Fourth street and south Rouse. These projects represent sixteen percent of the overall total. Over \$8 million of these funds are either from bonds or federal and state grants.

#### **Aviation**

The aviation projects total just over \$5.7 million, or ten percent of the total. \$3.4 million is planned for extending the runway and the other funds will improve overall operations. A combination of local funds and state and federal grants pay for the majority of this work.

#### **Pedestrian and Bikeways**

Pedestrian and bikeways represents ten percent of the overall total. The \$5.6 million is planned for hiking and biking trails and sidewalks. \$1.5 million is from sources other than City funds. Three-quarters of a million dollars would fund new programs for taking care of our existing sidewalks. City owned sidewalks include those areas that the City actually owns. Arterial sidewalks are located along traffic routes which carry the majority of our traffic, otherwise referred to as arterial routes. The residential sidewalk matching program would pay for the City's share of residential sidewalks where the home owner agrees to fix the part of the sidewalk in front of their property. Traditionally the homeowner is billed for the sidewalk that is in disrepair, and the City pays for the rest.

#### **Buildings**

The building projects total over \$1 million, two percent of the overall total. Planned projects include improvements to the Streets Division building and the lighting system at Memorial Auditorium. \$374,000 is planned for rehabilitation of the Fire Department training facilities. No bonds funds or state and federal grants are planned for this category.



# **City of Pittsburgh**

## **Five Year Capital Improvements Plan**

### **Recreation**

At just over three-quarters of a million dollars, recreation projects are only one percent of the overall total. The majority of these improvements are for the lighting at ball fields and repairs to the Pittsburgh Aquatics Center.

### **Utility Fund**

#### **Water**

Planned expenditures for water improvements total nearly \$11 million, nineteen percent of all projects for the five year period. The City commits \$250,000 per year for water line replacement projects to increase capacity and improve the quality of the infrastructure.

#### **Wastewater Collection**

The wastewater sewer system is significant and is constantly in need of repair and maintenance. Over \$3.5 million is planned for improvements. The plan includes two hundred and fifty thousand dollars per year to rehabilitate sewer basins. This is an ongoing program, similar to water line replacement and street resurfacing that should constantly be budgeted and planned for. While it would be impractical to think that we could ever completely catch up with the needed maintenance, an annually funded program keeps us from falling so far behind that the system becomes dysfunctional.

#### **Water Treatment Plant**

Improvements to the water treatment plant are two percent of the total, approximately \$1.2 million. The largest planned project is the painting of a water tower at nearly one half million dollars. Repairs to two water wells are also included as well as elevator control replacement in 2015.

#### **Wastewater Treatment Plant**

The five year needs of the wastewater treatment plant are under \$1 million. Most of the items included on the list are small with the exception of replacing the trickling filter distribution arm, installing flow monitors and replacing the blower.

#### **Storm water**

The storm water projects total \$316,000 and are the smallest category at just over a half a percent of the total. Inlet repair and the annual storm box replacement program make up the majority of the planned work.

# **City of Pittsburgh**

## **Five Year Capital Improvements Plan**

### **Funding**

The 2015 budget year is balanced as is required by law. Revenues reflected in the following years are a combination of projections and assumptions. For this reason the Five Year Capital Improvements Plan (CIP) should be revisited and updated each year.

Nearly \$25 million of unfunded projects are included in the plan. It is important to include all known projects, regardless if they are funded or not. This allows the City to determine future utility rates, property tax rates, sales tax initiatives and to request state and federal funds to pay for needed improvements.

Bond proceeds are the largest funding source at nearly \$11.5 million, or one-third of available revenues. While the City of Pittsburgh has a large capacity to issue more debt (City of Pittsburgh Five Year Financial Plan, p.23), the limiting factor is the annual debt service needed to pay off the bonds. In Pittsburgh the plan is to keep the debt levy near ten mills and only issue new debt as past debt is retired.

State and federal funds totaling over \$10 million are the second largest revenue source at just over thirty percent of the total. Specific programs from the Kansas Department of Transportation (KDOT) are the Geometric Improvement Program (GEO) and the KLINK resurfacing program. The GEO program funds geometric deficiencies on 'connecting links', which are state highways within the corporate limits of a city. The state pays eighty percent of the project up to \$900,000. The KLINK program pays fifty percent of the cost to maintain highway segments through town, up to \$200,000.

Another state program provides grants for hiking and biking trails. The City was awarded a \$656,000 matching grant in 2015.

The street sales tax is a quarter of a percent sales tax for resurfacing roadways throughout the City. It generates nearly twenty percent of the CIP funds, over \$6.2 million. On average, over \$1 million is planned annually for this critical program. Although the CIP shows this tax every year, the current tax is set to expire March 31, 2016. The City will seek to renew the tax as it is a critical part of the CIP. Without this funding source, there would be no annual program.

The remaining CIP funds are from utility revenues and private funds. In 2015, over \$280,000 of private dollars will match the KDOT trail grant.

To summarize, the City is fortunate to have several revenue streams to pay for projects in the CIP. However, as mentioned earlier, there is still a significant unfunded need. The City will utilize bonds funds, pay-as-you-go programs and will leverage outside funds to maximize our dollars.

While it is difficult to identify money for the CIP, the projects in here never go away and their costs only increase over time.

City of Pittsburg  
Five Year Capital Improvements Plan

Dept.	Project Name	Source	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	2020 and Beyond
<b>GENERAL FUND</b>								
<b>Roadways</b>								
PW	Quincy Street Improvements KDOT Project No. 19 U-2287-01	State/Federal	\$ 1,457,501	\$ -	\$ -	\$ -	\$ -	\$ -
PW	Quincy Street Improvements KDOT Project No. 19 U-2287-01	Bond Funds	1,415,809	-	-	-	-	-
PW	2015 Street Sales Tax Improvements	Street Sales Tax	770,520	-	-	-	-	-
PW	2016 KLINK 4th Street Resurfacing / Repair US-69 Bypass to Walnut and KCS Overpass to Lapham St.	Street Sales Tax	225,000	-	-	-	-	-
PW	2016 KLINK 4th Street Resurfacing / Repair US-69 Bypass to Walnut and KCS Overpass to Lapham St.	State KLINK	200,000	-	-	-	-	-
PW	Roundabout: Centennial and Rouse	Bond Funds	-	1,300,000	-	-	-	-
PW	2016 Street Sales Tax Improvements	Street Sales Tax	-	1,015,430	-	-	-	-
PW	Traffic Signal Improvement / Replacement at the Intersection of Cleveland and Broadway Streets	Bond Funds	-	300,000	-	-	-	-
PW	Traffic Signal Improvement / Replacement at the Intersection of 4th and Pine Streets	Bond Funds	-	275,000	-	-	-	-
PW	Pedestrian Signal / Replace Existing Pedestrian Crossing Signal at 4th and Miles	Bond Funds	-	109,000	-	-	-	-
PW	2017 Street Sales Tax Improvements	Street Sales Tax	-	-	860,739	-	-	-
PW	North Broadway Resurfacing / Repair 21st Street to 27th	State / Federal	-	-	200,000	-	-	-
PW	East 4th Street Resurfacing / Repair from Fairview to Free King Highway	Sales Tax	-	-	175,000	-	-	-
PW	South Rouse Street Improvements (\$5M Ph. I)	Bond Funds	-	-	-	2,500,000	-	-
PW	2018 Street Sales Tax Improvements	Street Sales Tax	-	-	-	1,056,454	-	-
PW	FY 2018 KLINK North Broadway Resurfacing / Repair 21st Street to 27th Street	Sales Tax	-	-	-	200,000	-	-
PW	FY 2018 KLINK North Broadway Resurfacing / Repair 21st Street to 27th Street	State / Federal	-	-	-	200,000	-	-
PW	South Rouse Street Improvements (\$5M Ph. II)	Bond Funds	-	-	-	-	2,500,000	-
PW	2019 Street Sales Tax Improvements	Street Sales Tax	-	-	-	-	1,077,583	-
PW	4th and Joplin Geometric Improvements	General Operating	-	-	-	-	800,000	-
PW	4th and Joplin Geometric Improvements	State / Federal	-	-	-	-	200,000	-
PW	FY 2019 KLINK North Broadway Resurfacing / Repair 27th Street to Atkinson	Sales Tax	-	-	-	-	200,000	-
PW	FY 2019 KLINK North Broadway Resurfacing / Repair 27th Street to Atkinson	State / Federal	-	-	-	-	200,000	-
PW	Signalizing the Intersection at Centennial and Rouse Streets	General Operating	-	-	-	-	150,000	-
PW	Traffic Signal Improvement / Replacement at the Intersection of 4th and Locust Streets	General Operating	-	-	-	-	40,000	-
PW	2020 Street Sales Tax Improvements	Street Sales Tax	-	-	-	-	-	1,099,135
<b>Sub-total</b>			<b>\$ 4,068,830</b>	<b>\$ 2,999,430</b>	<b>\$ 1,235,739</b>	<b>\$ 3,956,454</b>	<b>\$ 5,167,583</b>	<b>\$ 1,099,135</b>

City of Pittsburgh  
Five Year Capital Improvements Plan

Dept.	Project Name	Source	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	2020 and Beyond
<b><u>Bridges</u></b>								
PW	East 14th Street Bridge Repair/Replacement	Bond Funds	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
PW	Fourth Street Railroad Overpass Replacement	State / Federal	-	-	3,000,000	-	-	-
PW	South Rouse Railroad Overpass Replacement	Bond Funds	-	-	-	-	-	5,000,000
PW	Bridge Repair and Replacement East Quincy	General Operating	-	-	-	-	-	1,000,000
		<b>Sub-total</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000,000</b>
<b><u>Aviation</u></b>								
PW	Airport Administration Building Access Road	Revolving Funds	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
PW	Atkinson Airport T-Hanger (Single Engine) Relocate, Reskin / Repari	General Operating	-	-	400,000	-	-	-
PW	Priliminary Engineering for Runway 16 - 34 Extension	State / Federal	-	-	387,000	-	-	-
PW	Priliminary Engineering for Runway 16 - 34 Extension	General Operating	-	-	43,000	-	-	-
PW	Runway 16-34 Extension	State / Federal	-	-	-	2,548,800	-	-
PW	Runway 16-34 Extension	Revolving Funds	-	-	-	283,200	-	-
PW	New Airport Administration Building Apron / Tarmac	State / Federal	-	-	-	-	1,140,000	-
PW	Atkinson Airport Runway 4 -22 Rehabilitation	State / Federal	-	-	-	-	221,400	-
PW	New Airport Administration Building Apron / Tarmac	General Operating	-	-	-	-	60,000	-
PW	Atkinson Airport Runway 4 -22 Rehabilitation	General Operating	-	-	-	-	24,600	-
PW	Self Serve Aviation Fuel	State / Federal	-	-	-	-	-	125,000
PW	Self Serve Aviation Fuel	General Operating	-	-	-	-	-	12,500
		<b>Sub-total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,330,000</b>	<b>\$ 2,832,000</b>	<b>\$ 1,446,000</b>	<b>\$ 137,500</b>
<b><u>Pedestrian and Bikeways</u></b>								
PW	South Rouse Hike and Bike Trail (\$937,289)	State/Federal	\$ 656,102	\$ -	\$ -	\$ -	\$ -	\$ -
PW	South Rouse Hike and Bike Trail (\$937,289)	Private Donation	281,187	-	-	-	-	-
PR	Trail Extension: PHS to Schlanger Park	State/Federal	55,000	-	-	-	-	-
PR	Trail: Meadowlark South	Grant/Donations/STCO	-	433,260	-	-	-	-
PW	Sidewalks: Hotels on North Broadway south to the TIF District retail and restaruant area	Bond Funds	-	200,000	-	-	-	-
PW	Trail: Wilderness Park to Hotels	Bond Funds	-	66,000	-	-	-	-
PW	Multi-use Hike and Bike Trail along Rouse from 4th St. to Ford St.	General Operating	-	-	1,500,000	-	-	-
PR	Trail Extension: PHS to Schlanger Park	Sales Tax	-	-	93,995	-	-	-
PW	Watco Trail Lefler Park Pedestrian Hybrid Crossing	Sales Tax	-	-	75,000	-	-	-
PW	City Owned Sidewalk Repair	Sales Tax	-	50,000	50,000	50,000	50,000	50,000
PW	Arterial Sidewalk Repair	Sales Tax	-	50,000	50,000	50,000	50,000	50,000
PW	Residential Sidewalk Matching Program	Sales Tax	-	50,000	50,000	50,000	50,000	50,000
PW	Multi-use Hike and Bike Trail along Joplin St. from 11th St. to Atkinson	General Operating	-	-	-	-	1,500,000	-
		<b>Sub-total</b>	<b>\$ 992,289</b>	<b>\$ 849,260</b>	<b>\$ 1,818,995</b>	<b>\$ 150,000</b>	<b>\$ 1,650,000</b>	<b>\$ 150,000</b>

City of Pittsburgh  
Five Year Capital Improvements Plan

Dept.	Project Name	Source	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	2020 and Beyond
<b><u>Buildings</u></b>								
PW	Street Division Building Improvements	General Operating	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
PR	Memorial Auditorium Lighting System	Sales Tax	-	150,000	-	-	-	-
PR	Cart Shed Addition	General Operating	-	75,000	-	-	-	-
PW	Public Works Salt Spreader Structure and Maintenance Building Improvements	General Operating	-	60,000	-	-	-	-
PW	Asphalt Plant Drum Improvements	General Operating	-	50,000	-	-	-	-
PW	Backup Generator Systems 13th & Walnut Structures	Utility General Operating	-	40,000	-	-	-	-
PR	Loading Ramp & Garage Improvements	Sales Tax	-	30,000	-	-	-	-
PR	Stage Floor Replacement MACC	Sales Tax	-	30,000	-	-	-	-
FR	Training tower concrete replacement and repair	General Operating	-	-	-	119,000	-	-
FR	Concrete approach / Replacement	General Operating	-	-	-	-	95,000	-
FR	Training tower modifications	Sales Tax	-	-	-	-	35,000	-
FR	Training Tower Annex	Sales Tax	-	-	-	-	-	125,000
	<b>Sub-total</b>		<b>\$ -</b>	<b>\$ 685,000</b>	<b>\$ -</b>	<b>\$ 119,000</b>	<b>\$ 130,000</b>	<b>\$ 125,000</b>
<b><u>Recreation</u></b>								
PR	Skate Park Relocation & Renovation	Sales Tax	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -
PR	Irrigation Upgrade	Sales Tax	-	50,000	-	-	-	-
PR	Aquatic Center Decking	Sales Tax	-	46,526	-	-	-	-
PR	Lighting: Berry Ball Field	Sales Tax	-	40,000	-	-	-	-
PR	Lighting: Jim Kelly Ball Field	Sales Tax	-	40,000	-	-	-	-
PR	JayCee Warning Track Drainage	Sales Tax	-	25,000	-	-	-	-
PR	Scoreboards	Sales Tax	-	24,000	-	-	-	-
PR	Schlanger Park Tennis Courts	Sales Tax	-	20,000	-	-	-	-
PR	Replacement Feature in PAC Wading Pool	Sales Tax	-	13,000	-	-	-	-
PR	Mini-Golf Course Improvement	Sales Tax	-	-	40,000	-	-	-
PR	Schlanger Park Shelter House	Sales Tax	-	-	40,000	-	-	-
PR	Lakeside Park Sidewalk & Dock	Sales Tax	-	-	30,000	-	-	-
PR	Lighting: Bill Russell Ball Field	Sales Tax	-	-	30,000	-	-	-
PR	New Kitchen Equipment	General Operating	-	-	5,000	-	-	-
PR	Field Turf Replacement	Bond Funds	-	-	-	250,000	-	-
PR	Lighting: Bunk Ball Field	Sales Tax	-	-	-	30,000	-	-
PR	Lighting: Deramus Ball Field	Sales Tax	-	-	-	30,000	-	-
	<b>Sub-total</b>		<b>\$ -</b>	<b>\$ 313,526</b>	<b>\$ 145,000</b>	<b>\$ 310,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Other</u></b>								
PW	City Comprehensive Master Plan	General Operating	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
	<b>General Fund Total</b>		<b>\$ 5,061,119</b>	<b>\$ 5,097,216</b>	<b>\$ 7,629,734</b>	<b>\$ 7,367,454</b>	<b>\$ 8,393,583</b>	<b>\$ 7,511,635</b>

City of Pittsburg  
Five Year Capital Improvements Plan

Dept.	Project Name	Source	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	2020 and Beyond
<b>UTILITY FUND</b>								
<b><u>Water</u></b>								
UT	Water Distribution-Galvanized : Short and 6th	Utility Operating	\$ 91,000	\$ -	\$ -	\$ -	\$ -	\$ -
UT	Water Distribution-S. Broadway: Galvanized 1300 - 1500	Utility Operating	78,000	-	-	-	-	-
UT	Water Distribution-Galvanized: Alley Between 6th and 7th connecting Highland and Water	Utility Operating	52,000	-	-	-	-	-
UT	Water Distribution-Galvanized 300 Block E. Forrest	Utility Operating	26,000	-	-	-	-	-
UT	Water Distribution-Galvanized: 700 Block S. Woodland	Utility Operating	-	188,000	-	-	-	-
UT	Water Distribution-3rd: Georgia to Smith	Utility Operating	-	180,000	-	-	-	-
UT	Water Distribution-Galvanized: N. Catalpa S	Utility Operating	-	52,000	-	-	-	-
UT	Water Distribution-Galvanized: 100 Block W. Madison	Utility Operating	-	10,000	-	-	-	-
UT	Water Distribution-S. Rouse: Centennial to Mill Rd (tied to trail project)	Utility Operating	-	-	235,000	-	-	-
UT	Water Distribution-Olive: Quincy to Washington / Partial	Utility Operating	-	-	207,000	-	-	-
UT	Water Distribution-S. Homer: Quincy to Ford	Utility Operating	-	-	150,000	-	-	-
UT	Water Distribution-Galvanized: Olive to Madison	Utility Operating	-	-	149,500	-	-	-
UT	Water Distribution-Galvanized: Ramsay	Utility Operating	-	-	50,000	-	-	-
UT	Water Distribution-4th Street: Water to Village	Utility Operating	-	-	-	195,000	-	-
UT	Water Distribution-N. Joplin: 27th to 29th	Utility Operating	-	-	-	148,000	-	-
UT	Water Distribution-Galvanized: West 10th Street	Utility Operating	-	-	-	130,000	-	-
UT	Water Distribution-24" Transmission	State / Federal	-	-	-	-	2,500,000	-
UT	Water Distribution-Joplin: Tower to Tower	State / Federal	-	-	-	-	1,700,000	-
UT	Water Distribution-Galvanized: S. 200th	Utility Operating	-	-	-	-	624,000	-
UT	Water Distribution-4th Street: Hwy 69 to Lonestar (200th)	Utility Operating	-	-	-	-	524,000	-
UT	Water Distribution-Galvanized: 8th Street -	Utility Operating	-	-	-	-	260,000	-
UT	Material Storage Building	Utility Operating	-	-	-	-	160,000	-
UT	Water Distribution-Galvanized: 12th Street -	Utility Operating	-	-	-	-	143,000	-
UT	Water Distribution-Park: Olive to Broadway	Utility Operating	-	-	-	-	131,500	-
UT	Water Distribution-N. Joplin: 22nd - 25th	Utility Operating	-	-	-	-	71,500	-
UT	New Water Tower at Airport Industrial Park	Utility Operating	-	-	-	-	-	2,900,000
<b>Sub-total</b>			<b>\$ 247,000</b>	<b>\$ 430,000</b>	<b>\$ 791,500</b>	<b>\$ 473,000</b>	<b>\$ 6,114,000</b>	<b>\$ 2,900,000</b>

City of Pittsburg  
Five Year Capital Improvements Plan

Dept.	Project Name	Source	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	2020 and Beyond
<b><u>Wastewater Collection</u></b>								
UT	Sewer Bason 3C Phase II	Utility Operating	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
UT	Sewer Basin 1A	Utility Operating	-	215,000	-	-	-	-
UT	Sewer Basin 1B	Utility Operating	-	-	187,000	-	-	-
UT	Sewer Basin 2A	Utility Operating	-	-	95,000	-	-	-
UT	Sewer Basin 2B Phase I	Utility Operating	-	-	-	250,000	-	-
UT	Sewer Basin 4B	Utility Operating	-	-	-	239,000	-	-
UT	Sewer Basin 2B Phase II	Utility Operating	-	-	-	-	250,000	-
UT	Sewer Basin 7B South Portion	Utility Operating	-	-	-	-	-	583,000
UT	Sewer Basin 7B Center Portion	Utility Operating	-	-	-	-	-	542,000
UT	Sewer Basin 3A	Utility Operating	-	-	-	-	-	376,000
UT	Sewer Basin 7B North Portion	Utility Operating	-	-	-	-	-	239,000
UT	Sewer Basin 7A	Utility Operating	-	-	-	-	-	103,000
UT	Sewer Basin 5A	Utility Operating	-	-	-	-	-	95,000
UT	Sewer Basin 4C	Utility Operating	-	-	-	-	-	51,000
UT	Sewer Basin 2C	Utility Operating	-	-	-	-	-	27,000
UT	Sewer Basin 5B	Utility Operating	-	-	-	-	-	19,000
UT	Sewer Basin 6	Utility Operating	-	-	-	-	-	7,000
<b>Sub-total</b>			<b>\$ 200,000</b>	<b>\$ 215,000</b>	<b>\$ 282,000</b>	<b>\$ 489,000</b>	<b>\$ 250,000</b>	<b>\$ 2,042,000</b>
<b><u>Water Treatment Plant</u></b>								
UT	Elevator Controls Replacement	Utility Operating	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
UT	S. Water Tower Painting	Utility Operating	-	475,000	-	-	-	-
UT	Well #10	Utility Operating	-	160,000	-	-	-	-
UT	VFD Replacement	Utility Operating	-	52,000	-	-	-	-
UT	Well #9	Utility Operating	-	-	180,000	-	-	-
UT	Boiler Replacement	Utility Operating	-	-	35,000	-	-	-
UT	Painting SCU 1 & 2	Utility Operating	-	-	-	150,000	-	-
UT	Pine Street Backup Power	Utility Operating	-	-	-	-	35,000	-
<b>Sub-total</b>			<b>\$ 100,000</b>	<b>\$ 687,000</b>	<b>\$ 215,000</b>	<b>\$ 150,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>

City of Pittsburgh  
Five Year Capital Improvements Plan

Dept.	Project Name	Source	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	2020 and Beyond
<b><u>Wastewater Treatment Plant</u></b>								
UT	Trickling Filter #2 Distribution Arm	Utility Operating	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -
UT	Flow Monitors at Lift Stations	State/Federal	120,000	-	-	-	-	-
UT	Blower Replacement	Utility Operating	-	100,000	-	-	-	-
UT	Anaerobic Digester Recirculation Pump Replacement	Utility Operating	-	10,600	-	-	-	-
UT	Anaerobic Digester Lid	Utility Operating	-	10,000	-	-	-	-
UT	Clarifier Fall Protection Fence	Utility Operating	-	10,000	-	-	-	-
UT	Boiler Replacement	Utility Operating	-	-	60,000	-	-	-
UT	Waste Activated Sludge Pumps	Utility Operating	-	-	39,000	-	-	-
UT	Belt Press Rehab	Utility Operating	-	-	30,000	-	-	-
UT	Pre-aeration concrete/catwalk repairs	Utility Operating	-	-	20,000	-	-	-
UT	Schreiber Basin Walls Repair	Utility Operating	-	-	16,000	-	-	-
UT	Lime Gear Box	Utility Operating	-	-	15,000	-	-	-
UT	Inlet Repair	Utility Operating	-	-	15,000	-	-	-
UT	Access Modification for Collections Box	Utility Operating	-	-	12,000	-	-	-
UT	F.O.G. Receiving Station	Utility Operating	-	-	-	70,000	-	-
UT	Bar Screen Air Exchange	Utility Operating	-	-	-	20,000	-	-
UT	Aeration Headers	Utility Operating	-	-	-	-	35,000	-
	<b>Sub-total</b>		<b>\$ 345,000</b>	<b>\$ 130,600</b>	<b>\$ 207,000</b>	<b>\$ 90,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>
<b><u>Stormwater</u></b>								
UT	Homer Street East Side Widening	Utility Operating	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
UT	Inlet Repair	Utility Operating	-	15,000	-	-	-	-
UT	Storm water Maintenance-Georgia: Martin to Jefferson	Utility Operating	-	-	80,000	-	-	-
UT	Storm water Maintenance-Storm Box Replacement Annual Program	Utility Operating	-	-	50,000	-	-	-
UT	Storm water Maintenance-Storm Box Replacement Annual Program	Utility Operating	-	-	-	50,000	-	-
UT	Equipment Storage Building	Utility Operating	-	-	-	-	56,000	-
UT	Storm water Maintenance-Storm Box Replacement Annual Program	Utility Operating	-	-	-	-	50,000	50,000
	<b>Sub-total</b>		<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 130,000</b>	<b>\$ 50,000</b>	<b>\$ 106,000</b>	<b>\$ 50,000</b>
	<b>Utility Fund Total</b>		<b>\$ 907,000</b>	<b>\$ 1,477,600</b>	<b>\$ 1,625,500</b>	<b>\$ 1,252,000</b>	<b>\$ 6,540,000</b>	<b>\$ 4,992,000</b>
	<b>All Funds Total</b>		<b>\$ 5,968,119</b>	<b>\$ 6,574,816</b>	<b>\$ 9,255,234</b>	<b>\$ 8,619,454</b>	<b>\$ 14,933,583</b>	<b>\$ 12,503,635</b>



City of Pittsburgh  
Five Year Capital Improvements Plan  
Expenses v. Resources  
SUMMARY

Category	2015 Adopted	2016 Planned	2017 Planned	2018 Planned	2019 Planned	2020 and Beyond	Total	% of Total
<b><u>EXPENSES</u></b>								
<b>General Fund</b>								
Roadways	\$ 4,068,830	\$ 2,999,430	\$ 1,235,739	\$ 3,956,454	\$ 5,167,583	\$ 1,099,135	\$ 18,527,171	45.12%
Bridges	-	250,000	3,000,000	-	-	6,000,000	9,250,000	22.53%
Aviation	-	-	1,330,000	2,832,000	1,446,000	137,500	5,745,500	13.99%
Pedestrian and Bikeways	992,289	849,260	1,818,995	150,000	1,650,000	150,000	5,610,544	13.66%
Buildings	-	685,000	-	119,000	130,000	125,000	1,059,000	2.58%
Recreation	-	313,526	145,000	310,000	-	-	768,526	1.87%
Other	-	-	100,000	-	-	-	100,000	0.24%
<b>Sub-total</b>	<b>\$ 5,061,119</b>	<b>\$ 5,097,216</b>	<b>\$ 7,629,734</b>	<b>\$ 7,367,454</b>	<b>\$ 8,393,583</b>	<b>\$ 7,511,635</b>	<b>\$ 41,060,741</b>	<b>70.81%</b>
<b>Utility Fund</b>								
Stormwater	\$ 15,000	\$ 15,000	\$ 130,000	\$ 50,000	\$ 106,000	\$ 50,000	\$ 316,000	1.87%
Water	247,000	430,000	791,500	473,000	6,114,000	2,900,000	10,955,500	64.71%
Water Treatment	100,000	687,000	215,000	150,000	35,000	-	1,187,000	7.01%
Wastewater Collection	200,000	215,000	282,000	489,000	250,000	2,042,000	3,663,000	21.64%
Wastewater Treatment	345,000	130,600	207,000	90,000	35,000	-	807,600	4.77%
<b>Sub-total</b>	<b>\$ 907,000</b>	<b>\$ 1,477,600</b>	<b>\$ 1,625,500</b>	<b>\$ 1,252,000</b>	<b>\$ 6,540,000</b>	<b>\$ 4,992,000</b>	<b>\$ 16,929,100</b>	<b>29.19%</b>
<b>Total</b>	<b>\$ 5,968,119</b>	<b>\$ 6,574,816</b>	<b>\$ 9,255,234</b>	<b>\$ 8,619,454</b>	<b>\$ 14,933,583</b>	<b>\$ 12,503,635</b>	<b>\$ 57,989,841</b>	<b>100%</b>
<b><u>RESOURCES</u></b>								
<b>Available Resources</b>								
Bond	\$ 1,415,809	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 5,000,000	\$ 11,415,809	34%
State/Federal	2,488,603	-	3,587,000	-	4,200,000	-	10,275,603	31%
Street Sales Tax	995,520	1,015,430	1,035,739	1,056,454	1,077,583	1,099,135	6,279,861	19%
Utility Operating	787,000	810,610	834,928	859,976	885,775	912,349	5,090,639	15%
Private	281,187	-	-	-	-	-	281,187	1%
General Operating	-	75,000	-	-	-	-	75,000	0%
<b>Total</b>	<b>\$ 5,968,119</b>	<b>\$ 4,401,040</b>	<b>\$ 5,457,667</b>	<b>\$ 4,416,430</b>	<b>\$ 6,163,358</b>	<b>\$ 7,011,484</b>	<b>\$ 33,418,099</b>	<b>100%</b>
<b>Unfunded Amount</b>	<b>\$ -</b>	<b>\$ 2,173,776</b>	<b>\$ 3,797,567</b>	<b>\$ 4,203,024</b>	<b>\$ 8,770,225</b>	<b>\$ 5,492,151</b>	<b>\$ 24,571,742</b>	

## Appendix C

### Financial Policies





## **CITY OF PITTSBURG, KANSAS BUDGETARY RESERVE POLICY**

### **INTRODUCTION**

Effective financial management practices ensure that the City has available cash reserves in order to:

- Provide resources in case of emergency or disruption of revenues
- Reduce the need to issue debt
- Provide financial stability

The Government Finance Officers Association (GFOA) recommends analyzing the areas of risk that will influence the level of reserves an organization will need to prepare for uncertainty and loss. The factors that need to be assessed are as follows:

- Revenue Volatility
- Infrastructure condition
- Likelihood of extreme events such as extreme weather conditions
- Outside influences such as unfunded pension liabilities, etc.

At a minimum, GFOA recommends a baseline of 16% of revenues or two months of expenditures.

### **PURPOSE**

The purpose of the Budgetary Reserve Policy is to establish a framework from which the City Commission, City Manager, and other city departments may work to provide quality services and financial stability.

### **SCOPE**

This policy will apply to all of the City's operating funds that are required to be budgeted by the State of Kansas budget laws.

## **POLICY STATEMENT**

The City of Pittsburg is committed to:

- Establishing a cash reserves level that is equivalent to a two month annual expenditure and transfers out level for the general fund, special revenue funds, capital funds, debt service fund, and enterprise funds.
- Reducing the need for issuing debt to those instances of major projects that cannot be funded from normal operations.
- Budgeting enough reserves to maintain that level.
- Monies allocated in the reserve lines shall only be used with prior authorization of the City Finance Director and City Manager.
- Excess unreserved amounts above the minimum balance requirements may be used in the following ways:
  - Debt reduction
  - One-time expenditures that do not increase recurring operating costs, but that cannot be funded through current revenues, but will reduce future operating costs
  - Establishing or increasing reserves for risk management programs, equipment replacement, capital projects, emergencies, or disaster recovery
- Preparing and implementing a plan for restoration of reserve levels that are below the reserves goal.
- Reviewing and updating this policy annually.



## **CITY OF PITTSBURG, KANSAS BUDGET POLICY**

### **INTRODUCTION**

The preparation and adoption of the annual budget is the most critical responsibility of the City Commission and its management team. It is also their main management tool. A budget is an operating plan that identifies likely sources and uses of resources and helps assess the effect they have on the City's financial position. There are many benefits to budgeting these anticipated sources and uses:

- An annual budget provides an opportunity to monitor and adjust activities as necessary.
- Governmental entities need to show compliance with legislative and resource requirements. Establishing an annual budget acknowledges those restrictions and shows compliance with them.
- Budgets also represent the embodiment of City Commission policies and priorities.
- An annual budget provides spending authority
- Annual budgets provide the authority to levy taxes

### **PURPOSE**

Effective financial management practices include budget policies and procedures that ensure financial stability. The purpose of this budget policy is to establish a framework from which the City Commission, City Manager, and all city departments may work together to provide quality services to the citizens while maintaining financial viability.

### **SCOPE**

This policy will apply to all of the City's operating funds that are required to be budgeted by the State of Kansas budget laws.

## **POLICY STATEMENT**

The City of Pittsburg is committed to:

- Effective management and monitoring of City resources
- Compliance with the State of Kansas Budget laws
- Maintaining acceptable reserve levels.
- The State of Kansas requires that a balanced budget be prepared on an annual basis. Kansas budget laws allow for the use of unrestricted cash balances to be used to offset shortfalls between anticipated revenues and expenditures. However, the City of Pittsburg is committed to maintaining an acceptable minimum level of reserves, therefore, only the portion of unrestricted cash balances that are in excess of the minimum reserve level identified in the City's Budgetary Reserve Policy will be used to offset shortfalls between anticipated revenues and expenditures.
- The City of Pittsburg will use a fund type of budget format that includes applicable receipts and expenditures for three years, which are presented in a financial statement manner for each fund. In accordance with Kansas budget law, the three years will include:
  - Prior Year Actuals
  - Current Year Estimate
  - Proposed Future Year

This use of this format clearly defines the sources and uses of the City's resources by program or services provided. These programs and services will include all revenues and direct and indirect costs that are measurable, allowable, and allocable. The City's basis of budgetary accounting conforms to Kansas Budget Laws



## **CITY OF PITTSBURG, KANSAS CASH MANAGEMENT POLICY**

### **INTRODUCTION**

All aspects of financial management benefit significantly from strong internal controls, but none more than revenues and cash. Effectively managing cash helps create a sustainable financial position.

The Government Finance Officers Association (GFOA) recommends that sustainability be considered a core value when setting organizational goals, policies, and business practices in all areas of public finance. Sustainability addresses establishing practices that meet present needs without impairing the organization's ability to meet its future needs by depleting resources through current economic consumption.

Likewise, financial sustainability can be defined as, "...a government's ability to manage its finances so it can meet its spending commitments, both now and in the future,... ensuring that future generations do not face an unmanageable bill for government services provided to the next generation."

A cash management policy helps ensure sound financial practices.

### **PURPOSE**

The purpose of the Cash Management Policy is to establish a framework from which the City Commission, City Manager, and all city departments may work to maintain effective revenue controls and cash management practices, including compliance with federal, state and local requirements and industry standards.

### **SCOPE**

This policy will address elements of cash management as follows:

- Segregation of cash related duties
- Timely receipts and deposits
- Scheduling disbursements
- Investing idle cash
- Reducing the need to borrow by building reserves

- Determining the timeliness of debt issuance to ensure available cash for capital improvements
- Periodic independent verification through internal audits and an annual audit performed by external auditors
- Periodic review and updates to policies and procedures as needed to meet changes in federal, state, or local regulations, industry standards, and specific City circumstances that require changes in processes.
- Timely reporting to City Commission, City Manager, and others as necessary
- Bonding the City Treasurer in accordance with Kansas Statutes

## **CASH MANAGEMENT POLICY STATEMENT**

The City of Pittsburg is committed to:

- Cash receipting and depositing:
  - The City will systematically gather, record, maintain, and report cash and investment information in a timely and accurate manner in accordance with federal and state regulations, generally accepted accounting principles, and other industry standards.
  - The City will ensure that cash and investments are properly deposited, reconciled, and insured against loss and placed with City Commission authorized depositories in an accurate and timely manner.
  - The City will receipt monies using pre-numbered receipts or receipt numbering established automatically by the City financial system and deposit daily in a City Commission authorized depository.
  - Receipts will be updated to the general ledger daily. All monies received must be accounted for by fund, account, and source.
  - The City will ensure that employees who handle cash will be skilled, and fully trained; department directors will ensure employee segregation of duties in order to reduce the risk of misappropriation.
  - The City will review shortages of significant amounts of money, or consistent shortages of small amounts, which may arise from misappropriation, and implement disciplinary action up to and including termination, as needed.
  - The City will make a reasonable effort to determine the cause of the shortage or overage and correct it. Significant overages will be investigated carefully and employees experiencing high amounts or frequent overages or shortages will be relieved of cashier duties.
  - The City will make every attempt to recover significant amounts of shortages that may arise from misappropriation.
  - The City will appropriately record overages or shortages in the daily cash collection report as an overage or shortage.
  - The City will secure cash, checks, money orders, and other forms of tender in a secure location until such time as it is delivered to the Finance office and/or bank. The City will avoid using bank night drop boxes.
  - The City will not exchange cash for checks, nor will the City accept a third party check (a check made payable to someone other than the City) in payment of a debt owed to the City. In addition, the City will not accept checks for overpayment when the intent is to refund cash back to the customer.



- The City will explore all available options in the collections of insufficient checks and other forms of uncollected receivables.
- The number of checking accounts will be kept to a minimum in order to reduce the complexity of cash management, but will be in accordance with statutory and other requirements.
- The City will encourage the use of wire, ACH, direct deposits, and other electronic forms of receipts, deposits, and payments whenever possible to reduce the risk of error, reduce the opportunity for misappropriation, reduce the level of returned checks, and ensure more rapid turn-around time on receivables.
- The City will establish segregation of duties so that no one employee has responsibility for every phase of cash receipting and depositing, disbursement, reconciliation, and reporting of cash transactions.
- The City will integrate receipting and accounting systems whenever possible.
- The City will provide fraud reporting procedures. Any suspicion of fraud will be reported to appropriate personnel in a timely manner for further investigation.
- Suspicion of non-compliance with internal control procedures will be reported to the appropriate personnel for further review in a timely manner.
- The City Finance office will serve as primary recipient for all revenue collections sites and will ensure that deposits are transported to the City Commission authorized depository. The City currently does not utilize remote deposit capture for processing checks, but may consider doing so in the future.
- Cash collection points will be established at each location where customer services are provided and documented internal controls will be established at each collection point. Each collection point will document receipts and provide secured cash and checks (i.e., in locked bank bags) along with receipt reports to the City Finance Office daily.
- Billings initiated by the City or on the City's behalf by a contracted third party will be generated in a timely manner.
- For monies received in advance of revenue recognition criteria or for monies which are expected to be refunded to a payee upon completion of performance measures (i.e., water deposits), the funds shall be deposited into a restricted account or trust fund, or appropriately identified in the appropriate fund as a liability. Any interest accrued on these funds will be paid back to the individual in accordance with Kansas State statutes.
- Once the payee has met the performance requirements, monies will be refunded in a timely manner. Or once the City has met the requirements of revenue recognition, those restricted monies will be recognized and revenue and transferred to the appropriate fund in a timely manner.
- Departments generating revenues will have oversight and input in determining applicable and appropriate levels for developing the budget. Monitoring budgeted revenue collections will be performed in a timely manner throughout the year.
- At the end of each fiscal year, all revenues earned but not received will be recognized as a receivable to that fiscal year, in accordance with generally accepted accounting principles (GAAP).

- Returned payment processing:
  - The City's definition of giving a worthless payment is "the making, drawing, issuing, delivering, or causing or directing the making, drawing, issuing or delivering of any payment, order, or draft on any bank, credit union, savings and loan association or depository for the payment of money or its equivalent with intent to defraud **and** knowing at the time of the making, drawing, issuing or delivering of such payment, order, or draft, that the maker or drawer has no deposit in or credits with the financial institution for such payment, order, or draft in full upon its presentation."
    - Based on the above definition, the City will assess a service charge for each returned payment.
    - If the returned payment was for a past due utility account, the service will be terminated and a termination fee will also be added to the account.
  - Notification of Returned Payment:
    - The city will notify the person in writing of the returned payment. The written notification will include the date of the payment, payee, amount of the payment, bank the payment was drawn on, person authorizing the payment, and bank marking, i.e., insufficient funds or account closed.
    - The notification will also include the deadline for redeeming the returned payment and the amount due, including the face amount of the payment and the service charge. If the person writing the payment does not redeem the returned payment within 7 days of notification, the city will prosecute or turn the payment to a collection agency. If further action is necessary, the person authorizing the bad payment will be responsible for any additional fees associated with collection, i.e., prosecutor fees, collection fees, etc.
  - Repetition of returned payments:
    - If any person has three (3) returned payments, the city may refuse to accept any payments other than cash for any city service.
- Cash Disbursements:
  - The City will systematically gather, record, maintain, and report cash and investment information in a timely and accurate manner in accordance with federal and state regulations, generally accepted accounting principles, and other industry standards, to ensure the availability of cash for disbursement purposes.
  - The City will ensure that all disbursements are made in accordance with applicable federal, state, and local laws, city disbursement policies and procedures, and industry standards.
  - The City will report detailed disbursement information to City Commission. Disbursement information will be reported in an accurate and timely manner.

- The City will ensure that employees who handle disbursements are skilled, and fully trained; ensure segregation of duties so that no one who writes checks creates vendors, signs checks, or reconciles bank statements.
- The City will ensure that all disbursements are properly classified by fund, department, and account and that all charges are legal and for authorized purposes. All disbursements must be allowable and allocable.
- The City will ensure that all disbursements will be made in an accurate and timely manner.
- The City will disburse all payments through the Finance Office with proper documentation. At no time is it acceptable to issue payments from a cash register.
- The City will schedule disbursements in such a manner that sufficient cash will be on hand to avoid overdrafts.
- There will be two signatories on all checking accounts, City Manager and Finance Director or designee. The City currently does not use electronic signatures for disbursements, but may consider doing so in the future.
- No member of staff has authority to approve their own reimbursements.
- Likewise, managers shall review and approve time cards, and /or payroll changes for their staff but will not prepare payroll checks or other transactions.
- Staff preparing payroll transactions shall not have approval authority for initiating payroll changes or increasing or decreasing staffing levels.
- The City will encourage direct deposit, wire transfers, ACH, or other forms of electronic transactions as much as possible. This reduces the risk of error and opportunity for misappropriation, ensures more rapid turn-around time thus enabling the City to hold onto funds as long as possible without causing a penalty for late payment.
- At the end of each fiscal year, all incurred, unpaid expenditures will be recorded as a liability to that fiscal year, in accordance with GAAP.



## **CITY OF PITTSBURG, KANSAS DEBT ISSUANCE COMPLIANCE POLICY**

### **GENERAL**

The City of Pittsburg, Kansas, (the "City") a body corporate and politic, duly incorporated and existing under the constitution and laws of the State of Kansas (the "State") which from time to time issues bonds, notes, or other obligations to accomplish the purposes for which the City was incorporated, hereby states its official policy that it shall comply fully (or to the greatest extent possible) with all applicable requirements of State and Federal law pertaining to issuance and existence of governmental bonds, including, but not limited to, provisions of the Federal Internal Revenue Code of 1986, as amended, (with attendant rules and regulations, the "Code"), provisions of Federal securities laws, including those statutes, rules and regulations pertaining to the Securities and Exchange Commission ("SEC"), and requirements of other State and Federal administrative and regulatory agencies pertaining to the issuance, sale, delivery, existence and payment of government bonds.

This policy, which to the best knowledge and belief of the City has heretofore been followed, although not set forth in a formal written form (except for effective and existing Federal Tax Certificates relating to specific bond issues, which are hereby referenced and incorporated herein).

### **ADMINISTRATION**

The day-to-day actions to maintain compliance with those State and Federal laws applicable to the City's issuance of government bonds and obligations, shall be conducted by the **Director of Finance**, or his/her designee (the "Bond Compliance Officer"). Provided, the Bond Compliance Officer shall be responsible to, and under the direction of, the **City Manager** of the City.

The Bond Compliance Officer shall have and exercise the duty of assuring compliance with applicable State and Federal laws relating to bonds and financial obligations issued by the City. This duty shall include the keeping of books and records of the City in a full and accurate manner, and the reporting of activities of the City to appropriate State and Federal authorities which may include, but not be limited to, the United States Internal Revenue Service ("IRS"), the United States Securities and Exchange Commission ("SEC") and such other boards and agencies with jurisdiction over the process of issuing bonds by the City. Such activities shall include actions to assure compliance with laws, rules and regulations relating to the City or other governmental bonds after the time such bonds are issued ("post-issuance compliance"). Thus, the Bond Compliance Officer shall be responsible for post-issuance compliance.

## BOND ISSUANCE

The Bond Compliance Officer shall maintain (or cause to be maintained), in either paper or electronic format, full and correct copies of all proceedings relating to the approval, sale, issuance, delivery and use of City bonds and other financial obligations. Such proceedings shall include:

1. A complete transcript of proceedings relating to each City bond issue, including all City governing body ordinances, resolutions, and all documents relating to any such bond issue, and related approvals.
2. A complete accounting of all costs of issuance of each City bond issue, including, but not limited to, fees and expenses, as applicable, of:
  - a. Bond Counsel;
  - b. Underwriter's Counsel;
  - c. Special Tax Counsel;
  - d. Accountants or providers of bond financial analysis;
  - e. Bond transcript approval by the Attorney General;
  - f. Rating Agencies;
  - g. Providers of bond insurance, letters of credit or other forms of credit enhancement;
  - h. Trustee bank(s) or the State Treasurer, including acceptance fees;
  - i. Providers of investment services, including investment of bond proceeds;
  - j. CUSIP or similar bond registration services;
  - k. Providers of printing services for bonds, or official statements; and
  - l. Services of any and all other providers related to the City's bond issues.
3. Any leases, subleases or use agreements relating to bond financed property.
4. A complete accounting of all receipts, including but not limited to, rental or lease revenues, administrative and other fees, and investment earnings in relation to City bonds.
5. A complete accounting of all payments of principal of, and interest or premiums on City bonds.
6. Computation on the arbitrage yield, net interest cost and true interest cost of the bonds, any and all Form 8038's or similar IRS reports reflecting bond issuance and costs, and evidence of timely filing of such reports.
7. Computation, in accordance with Code requirements, of arbitrage yield restriction and rebate, if any, due the United States, and evidence of timely payment of any such liability.
8. A detailed accounting of the purposes or projects for which bond proceeds are used, and any change in such purpose or project during the course of its acquisition or construction.
9. A detailed accounting of the expenditure of bond proceeds for project purposes, copies of requisitions, invoices and bills together with contracts for construction, renovation or acquisition of bond-financed facilities, including a time line or draw schedule indicating the date of such expenditure, and a detailed list of assets acquired.

10. Evidence of the retirement, redemption, refunding, reissuance or restructuring of such bonds, including dates of such occurrences
11. A complete accounting of administrative or other fees or expenses charged or incurred in connection with any bond issue.
12. Newspaper articles, brochures or other publications relating to City bond issues
13. Accounting for any federal or state government grants received related to City bond-financed projects.
14. Periodic statements of bond trustees for City bond issues.
15. Audited financial statements of the City relating to its bond issues.
16. Correspondence (letters, e-mails, faxes, etc.) related to the City's bond issues and/or bond-financed projects.
17. Reports of any prior IRS examinations of the City or any of its bond issues.
18. Any guaranteed investment contracts or other investment instruments for the proceeds of any City bond issues.
19. Any agreements for swaps or financial derivatives, and an accounting for the income and expenses related to such financial instruments relating to City bond issues.
20. Contracts, agreements or other evidence relating to the bidding and cost of financial products in connection with City bond issues.
21. Any documents, agreements or instruments of whatsoever kind or character (including, but not limited to, leases, subleases, naming rights, management agreements, etc.) relating to use of any part of the bond-financed property or project for private business use (including 501(c) corporations), and accounting of any revenues received in relation thereto.
22. Agreements with underwriters or other persons regarding the obligation of the City to provide continuing disclosure of information pertinent to the issuance of any City bonds after closing of the issuance thereof.

## **POSTBOND ISSUANCE REQUIREMENTS**

The Bond Compliance Officer (who may act on advice of bond counsel or other qualified tax or securities counsel, as appropriate) shall maintain (or cause to be maintained), in either paper or electronic format, full and correct copies of all materials or proceedings required by applicable State or Federal tax and securities laws or rules to be kept in relation to substantial changes in the project or the bonds after the closing of the bond issue, and to timely disclose (or cause to be disclosed) such materials and changes, so as to fully comply with applicable tax and securities laws, rules and regulations of the SEC, IRS and other regulatory agencies, and with provisions of any continuing disclosure agreements of the City related to the bonds.

Such records, and disclosures in connection therewith, shall be kept or made in such a manner as to allow the City to fully comply with applicable laws, rules and regulations including, but not limited to, the following:

1. Change in use of the project or bond-financed property. The Bond Compliance Officer shall, upon advice of qualified bond counsel or tax counsel experienced in such matters, report a change in use of the bond financed project or facilities to the IRS in a timely fashion, and shall undertake (or cause to be undertaken) any remedial actions recommended by such counsel and approved by the City's governing body.
2. Occurrence of a 'Material Event' as defined in Rule 1502-12 promulgated by the SEC under the Securities Exchange Act of 1934 (17 CFR Part 240, §240.15c2-12) including any official interpretations thereof (the "Rule"), as in effect on the date of the closing of the issuance of the City's bonds. Such Material Events shall include, but not be limited to:
  - a. Principal and interest payment delinquencies;
  - b. non-payment related defaults;
  - c. modifications to rights of Bond Owners;
  - d. optional, contingent or unscheduled Bond calls;
  - e. defeasances;
  - f. rating changes;
  - g. adverse tax opinions or events affecting the tax-exempt status of the Bonds;
  - h. unscheduled draws on debt service reserves reflecting financial difficulties;
  - i. unscheduled draws on credit enhancements reflecting financial difficulties;
  - j. substitution of credit or liquidity providers, or their failure to perform;
  - k. release substitution or sale of property securing repayment of the Bonds;
  - l. tender offers;
  - m. bankruptcy, insolvency, receivership, or similar proceeding of the obligated person;
  - n. the consummation of a merger, consolidation, or acquisition involving an obligated person, other than in the ordinary course of business, or the entry into a definitive agreement to undertake any such actions; or
  - o. the appointment of a successor or additional trustee, or the change of the name of trustee, if material.

Notwithstanding any provisions of State law relating to document retention to the contrary, the above post-bond closing records, in either paper or electronic format, shall be retained for a period of not less than the term of the bonds plus three (3) years, or such longer time as recommended by qualified bond or tax counsel so as to allow the City to comply with all applicable tax and securities law requirements.

In all activities related to bonds issued by the City, staff will exercise due diligence to comply with the Code governing issuance of the City's bonds. The City is aware of (a) the Voluntary Closing Agreement Program (known as "VCAP") operated by the Internal Revenue Service which allows issuers to voluntarily enter into a closing agreement in the event of certain non-compliance with Federal tax requirements and (b) the remedial actions available under Section 1.141-12 of the Income Tax Regulations for private use of bond financed property which was not expected at the time the bonds were issued.

The Bond Compliance Officer and his or her designated staff are responsible for staying current with any changes in the rules for tax-exempt and Direct Pay bonds. The City recognizes that such education and training is vital as a means of helping to ensure compliance with federal tax requirements in respect of its bonds. The City may rely upon outside advisors for assistance and guidance with these matters.

The Director of Finance will periodically monitor compliance with the guidelines contained in this policy statement as well as any other covenants herein referred to.  
Adopted (as of) April 24, 2012.





## **CITY OF PITTSBURG, KANSAS DEBT MANAGEMENT POLICY**

### **INTRODUCTION**

The management of governmental debt requires good legal advice and a good understanding of the principles of public finance. A formal debt policy is crucial for effective financial management. A debt policy provides justification for the structure of the debt issuance, identifies goals, establishes a commitment to long-term financial planning, and improves the quality of decisions.

Over-indebtedness limits a government's ability to issue additional debt. Excessively large payments strain future operating budgets and reduce financial flexibility.

### **PURPOSE**

The purpose of the Debt Management Policy is to establish a framework in which the City Manager, City Commission, and all city departments may work to effectively use the financing options available to provide quality services to the citizens of Pittsburg, while maintaining financial integrity.

The City will seek to achieve and maintain the highest bond rating available. The City will follow a policy of full disclosure as required by legal and professional guidelines in its relations with rating agencies, Government Finance Officers Association, Securities and Exchange Commission rules, National Federation of Municipal Analysts and the investment community.

The City will have a specific set of debt issuance guidelines consistent with Federal, State, and local laws and practices. The debt guidelines will recognize how much debt the community can support, not only based on the debt of the city but also debt of overlapping jurisdictions.

For the purpose of this document, debt is defined as long-term financing instruments, even those that future payments are only guaranteed by continuing annual appropriations through the budget process (including leases and lease-purchase agreements).

## **RESPONSIBILITY FOR POLICY**

The primary responsibility for administering this policy rests with the Director of Finance, who shall be assisted by the City Manager, and the City Attorney. Together these three staff members shall comprise the Debt Management Committee.

The responsibilities of the committee shall be:

- Meet at least annually to consider the need for debt financing and assess the progress of the current Capital Improvement Plan and other improvements/programs deemed necessary by the City Manager
- Meet at least semi-annually to test compliance to this policy statement and review applicable debt ratios serving as benchmarks as set forth on page 4.
- Review changes in federal and state legislation that affect the City's ability to issue debt and report such findings as appropriate
- Review annually the provisions of ordinances authorizing issuance of bonds
- Review at least semi-annually the opportunities for refinancing current debt and
- Review at least annually the services provided by the City's financial advisor, bond counsel, paying agents, and other debt financing services providers
- In developing financing recommendations, the Debt Management committee will consider:
  - Options for interim financing including short-term and inter-fund borrowing, where allowable
  - Effects of proposed actions on tax rate user charges
  - Trends in bond market structures
  - Other factors deemed appropriate

## **USES OF DEBT FINANCING**

The City of Pittsburg will not issue long-term debt for routine operations; including routine repairs and maintenance, small tools, or equipment of the type normally paid from the operations budget, or to capitalize expenses.

Long-term debt will be used only for capital projects or specialized equipment that cannot be financed from current revenue sources.

The project for which debt issuance is being considered shall be on the City's five-year Capital Improvement Plan and can't be acquired without causing an unacceptable spike in revenue sources or unacceptable reduction of reserves. However, the project can be considered without being on the five-year capital improvement plan if it is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the City or in the event the City has an emergency situation.

Debt will not be issued for longer than the useful life of the improvement or asset it is funding.

There must be sufficient revenues to repay the debt, whether from future property taxes, user fees, project revenues, cost sharing revenues, or other specified and reserved sources.

Long-term financing must be able to be marketed with an appropriate credit rating, which can be maintained, market conditions must present favorable interest rates and demand for City debt obligations.

The City will not issue general obligation debt or provide the full faith and credit backing or other credit enhancement to any Community Improvement Development (CID) project or in any way put the general revenues of the City at risk to finance a CID project or reimburse eligible expenses.

The City will not issue general obligation debt or provide the full faith and credit backing or other credit enhancement to any Tax Increment Financing (TIF) project or in any way put the general revenues of the City at risk to finance a TIF project or reimburse eligible expenses.

## **STRUCTURE AND TERMS OF DEBT FINANCING**

The City will only use level or declining debt repayment schedules; it will not use back-loaded or ballooning repayment schedules or variable-rate debt. The City will avoid the use of certificates of participation, or similar types of instruments for the acquisition of facilities or equipment, except in the case of those revenue backed issuances of the Pittsburgh Public Utilities, which is an enterprise fund and is not subject to the vote of the people.

Debt will be structured to match cash flows, minimize the impact on future property tax levies, and maintain a relatively rapid repayment of principal.

Debt will be structured to achieve the lowest possible net interest cost to the City within the current market conditions, the urgency of the proposed capital project, and the nature and type of security provided.

Public funds, property, and resources will not be used directly or indirectly to influence the outcome of ballot questions. No financial advisor, bond counsel, underwriter, broker/dealer, or other entities involved or potentially involved with the outcome of the issuance of the debt shall provide contributions to influence the outcome of ballot questions.

The instruments of investment of debt proceeds for construction type projects will be limited to those identified in the City's investment policy.

Selection of consultants for the providing of professional services for any bond issue will be based upon qualifications, through a formal request for qualifications for proposals.

Any Financial Advisor to the City also capable of providing underwriting services shall be prohibited from participating in the underwriting of any City debt for a period of two years after the last service provided as Financial Advisor.

The Financial Advisor and Bond Counsel shall be prohibited from engaging in such relationships or agreements without prior consent of the City Commission. The Financial Advisor and Bond Counsel shall certify in writing their compliance with this policy.

## **MAXIMUM AMOUNTS OF DEBT FINANCING**

There are several key ratios that investors and financial analysts use to determine credit worthiness and the soundness of the City's financial position. The City has established a set of guidelines to be used when reviewing the debt ratios. These numbers are indicators of financial stability and are listed below.

For general obligation debt (or other types of debt issued by the general government) the ratios to be used are:

## **STATUTORY**

Net Direct Bonded Debt as a percentage of Assessed Value

(In accordance with K.S.A. 10-308) 30%

## **INTERNAL GOALS**

Net Direct Bonded Debt Per Capita \$2,000

Net Direct Bonded Debt Per Capita as a percentage of Per Capita Income 8%

Comparison to Statutory Debt Limitations 67%

Net overall debt per capita (overlapping debt) \$2,500

Mill Rate Not to Exceed 10 Mills

## **FOR REVENUE FUNDED DEBT, THE RATIOS TO BE USED ARE:**

Debt Service Coverage 115%

Debt Service Safety Margin 115%

Gross income needs to pay all of the following:

- Operating expenses
- Scheduled long-term debt
- Capital improvements
- Minimum reserves

The City of Pittsburg will integrate the capital improvement plan and debt funding activities so that the City works to effectively maximize available financing options.

Any capital financing proposal of a City department, agency, or utility involving the pledge or other extension of the City's credit through sale of bonds, execution of loans or leases, or otherwise involving directly or indirectly the lending or pledging of the City's credit, shall be referred to the Finance Department Debt Management Committee for review before such pledge is considered by the City Commission.

## ***Bond Fund***

Generally, payment of general obligation bonds and special assessment bonds shall be made from the City's Debt Service Fund. However, in situations in which general obligation bonds are to be paid from user fees or sales taxes, bond payments should be made from the fund that receives the revenue. The minimum fund balance in the Bond & Interest Fund will be maintained at a level equal to or greater than 100% of the total principal and interest payable from that Fund for the upcoming fiscal year. The Debt Service Fund balance will be managed to eliminate or minimize arbitrage rebate liability.

### ***Reserve Funds***

Adequate operating reserves are important to insure the functions of the City during economic downturns. The City's goal is to maintain a contingency reserve in the General Fund and/or Revolving Loan Fund of no less than sixteen percent or two months of annual expenditures. The City will maintain working capital in an enterprise fund sufficient to finance 60 days of operations, if the fund supports debt repayments. In addition, all reserves specified by bond indentures must be maintained.

### **POST ISSUANCE MANAGEMENT**

The City will establish procedures for ensuring the City complies with tax-exempt financing rules and regulations.

Federal arbitrage legislation is intended to discourage governmental entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of this legislation, the City will issue obligations only when it appears the proceeds will be utilized in a timely fashion. Because of the complexity of arbitrage regulations and the severity of non-compliance penalties, the City will engage outside consultants when arbitrage related questions arise and to calculate potential arbitrage liability.

The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis. The City is committed to full and complete primary and secondary financial disclosure and to cooperating fully with rating agencies, institutional and individual investors, City departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information.

Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuing disclosure statements will meet (at a minimum), the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP).

The City shall take care to maintain compliance with all continuing disclosure agreements entered into in connection with issuance of debt. The City should thoroughly understand its obligations to gather and keep current the required information. The City will post the year-end financial report along with any other required information to the Electronic Municipal Market Access (EMMA) Web site maintained by the Municipal Securities Rulemaking board (MSRB) within the time required by the disclosure agreement. If a material event occurs as identified by the agreement, the City will file a notice to EMMA within 10 business days.

For more information on Post Debt Issuance Compliance, reference the Debt Issuance Compliance Policy, as approved by the City Commission on April 24, 2012.

### **CREDIT RATINGS:**

The Finance Director shall be responsible for determining whether a rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating.

Once a rating has been requested, the Finance Director shall be responsible for maintaining relationships with the rating agency(ies) that currently assign ratings to the City's debt. This effort shall include periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with debt issuance.

Full disclosure of operations and open lines of communication shall be provided to rating agencies used by the City. The staff of the Finance Department, with assistance from the City's financial advisor, shall prepare the necessary materials and presentations to the rating agencies.



## **CITY OF PITTSBURG, KANSAS GRANTS MANAGEMENT POLICY**

### **PURPOSE**

The purpose of the Grant Policy is to establish a framework from which the City Commission, City Manager, Finance Office, and City staff may work to maintain compliance with the requirements of grant funding sources, thus enabling the City to remain competitive for grant funding.

### **SCOPE**

This policy will apply to all of the grant awards received by the City and those in which the City is the sponsoring agent.

### **POLICY STATEMENT**

The City of Pittsburg is committed to:

- Ensuring Commission approval is obtained before any grant application requiring City resources can be submitted to the grantor for consideration.
- Disseminating completed copies of all documentation in the grant process to the Finance department.
- Maintaining financial transactions and records in accordance with generally accepted accounting principles (GAAP), federal, state and local regulations; legal requirements; underlying agreements; program objectives; and the terms and conditions of the grant award.
- Monitoring activities of sub-recipients, as necessary, to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and provisions of contracts or grant agreement and that performance goals are met.
- If required, having an independent single audit performed.
- Reviewing and updating this grant policy on an annual basis.



## **CITY OF PITTSBURG, KANSAS INVESTMENT POLICY**

### **POLICY**

It is the policy of the City of Pittsburg, Kansas, (hereafter referred to as "City") to invest public funds in a manner which will provide the highest investment return with maximum security while meeting the daily cash flow demands of the entity and conforming to all state and local statutes governing the investment of public funds.

### **SCOPE**

This investment policy applies to all financial assets of the City. The financial assets of all funds, including the General Fund, Special Revenue Funds, Capital Projects Funds, Proprietary Funds, Internal Service Funds and Fiduciary Funds, and any other funds that may be created from time to time, shall be administered in accordance with the provisions of this policy.

### **PRUDENCE**

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. The prudent person standard states "Investment shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

### **OBJECTIVES**

The primary objectives, in priority order, of the City's investment activities shall be:

- A. **Safety:** Safety of principal is the foremost objective of this investment policy. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- B. **Liquidity:** The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.



- C. Return on Investment: The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and cash flow characteristics of the portfolio.

## **DELEGATION OF AUTHORITY**

Authority to manage the City's investment program is derived from City Ordinances, the City Resolution approving this policy, and State Statutes. The Director of Finance and Administration (hereafter referred to as 'Director') has direct management responsibility, and the City Manager has final management responsibility for the investment program. The Director shall report to the City Manager on a periodic basis, as appropriate, concerning the status of the City's investment program. The Director will review and receive prior approval from the City Manager before undertaking any major changes in the City's investment portfolio. The City Manager will review any modifications with the City Commission as appropriate. The Director shall establish written procedures for the operation of the investment program consistent with this investment policy. Employees authorized to make investment decisions are as follows: City Manager, Director, and Assistant Director of Finance & Administration.

## **ETHICS AND CONFLICTS OF INTEREST**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. All authorized investment officials (see 'Delegation of Authority') shall disclose to the City Clerk any material financial interest in financial institutions that conduct business within the City.

## **AUTHORIZED FINANCIAL INSTITUTIONS**

The Director will maintain a list of financial institutions in which the City may purchase investment securities from and in which funds may be deposited. This list shall be reviewed and approved annually by the City Commission. All such financial institutions must supply the Director with audited financial statements on a yearly basis.

## **AUTHORIZED AND SUITABLE INVESTMENTS**

The Director is authorized to invest in the following securities: 1) United States Treasury Instruments, 2) Certificates of Deposit, and 3) Temporary Notes Issued by the City.

## **COLLATERALIZATION**

Collateral is required on all City investments and funds on deposit held in authorized financial institutions, except for investments which are direct obligations of the U.S. government. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 100% of current value of principal and accrued interest.

Collateral may consist of the following:

1. Direct obligations of, or obligations that are insured as to principal and interest by, the United States of America or any agency thereof and obligations, including but not limited to letters of credit, and securities of United States sponsored corporations which under federal law may be accepted as security for public funds; and
2. Bonds of the State of Kansas.

## **SAFEKEEPING AND CUSTODY**

Collateral securities will always be held by an independent third party with whom the City has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. Pledged collateral shall not be released until an acceptable re-pledging of collateral is made and confirmed to the Director or his/her designee in the event of a transfer of collateral. Safekeeping procedures shall be reviewed annually by the independent external auditor.

## **DIVERSIFICATION**

It is the policy of the City to diversity its investment portfolio by security type and maturity. Assets held in the cash fund and other investment funds shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity or a specific class of securities.

## **MAXIMUM MATURITIES**

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not invest in securities maturing more than two (2) years from the date of purchase. However, the City may invest reserve funds in securities exceeding two (2) years if the maturities of such investments are made to coincide as nearly as possible with the expected use of the funds.

## **INTERNAL CONTROL**

The Director shall establish a system of written internal controls to assure compliance with state laws and this policy. The controls shall be designed to prevent the loss of public funds due to fraud, error, misrepresentation by third parties, unanticipated market changes or imprudent actions by employees or officers of the City. An annual, independent audit review shall provide internal control by assuring compliance with state laws and this policy.

## **PERFORMANCE STANDARDS**

The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles taking into account the City's investment risks, constraints and cash flow needs.

## **MARKET YIELD**

The basis used by the Director to determine whether market yields are being achieved shall be the 91-day U.S. Treasury Bill rate.

## **REPORTING**

The Director shall compile monthly investment reports showing type of investment, institution, rate or interest, term, maturity date, and projected interest earnings at maturity. Interest earnings reports and collateral reports for each financial institution shall also be prepared.

## **REVIEW OF POLICY**

The Director shall review the policy on an annual basis with the City Manager, and any modifications made thereto must have prior approval of the City Commission.

## **INVESTMENT PROCEDURES**

When it is determined that the City has "idle funds" available for investment purposes, the Director shall cause the following investment procedures to be initiated:

1. The Director (or City Controller or Accounting Supervisor) shall determine the amount of idle funds available for investment, the term such funds can be invested, and the date such funds are available.
2. The Director shall send to all authorized financial institutions a standardized investment quotation form requesting interest rate information.
3. After all quotes are received; the Director shall review and study each quote to determine which quote will earn the greatest interest earnings for the City. The quote with the highest yield will be awarded the idle funds; however, if all quoted interest rates are lower than the current 91-day U.S. Treasury Bill rate, the City shall purchase such U.S. Treasury Bills directly.
4. Before any investments are purchased, the Director or his/her designee shall verify that sufficient collateral securities are being held to satisfy all safekeeping requirements.



## **CITY OF PITTSBURG, KANSAS PURCHASING POLICY**

### **INTRODUCTION**

Centralized purchasing provides an opportunity by which the City of Pittsburg may maximize financial resources through the use of sound procurement practices. The City of Pittsburg's Finance Division shall embody the following principles:

- ✓ The enhancement of managerial capabilities through centralized authority over purchases.
- ✓ The philosophy of purchasing goods and services at the appropriate time, at the proper quantity and quality, at the best value.
- ✓ The stimulation of competition for City purchases, minimizing the number of emergency purchases, proper planning, and the gathering of price quotations or bids.
- ✓ The establishment and maintenance of cordial relationships with vendors.
- ✓ The elimination of all avenues for potential abuse in public purchasing.
- ✓ The efficient and effective use of the City of Pittsburg's financial resources.

### **PURPOSE**

The purpose of this policy is to serve as a guide to all City personnel, establishing authority and limits relating to the purchase of materials, supplies, equipment or services by the City.

### **SCOPE**

The City's purchasing policy is based upon State Statutes and City Ordinances. This policy shall apply to any expenditure of City funds. However, this policy shall not prevent the City from complying with the terms and conditions of any grant, gift, bequest or cooperative agreement.

## **ROUTINE PURCHASES**

For non-emergency purchases exceeding \$250, but not over \$5,000, the Department Director shall make every effort to secure at least three price quotations. For non-emergency purchases exceeding \$5,000 but not over \$20,000, the Department Director shall secure quotations in writing from three qualified suppliers. When the goods are received, the Department Director shall submit the detailed invoice or receipt to the Finance Department. Department Directors shall not split purchases into two or more parts to avoid the \$5,000 threshold.

For non-emergency purchases exceeding \$5,000, the Department Director shall fill out a requisition form. Certain items bid, purchased, or contracted for on a yearly basis (i.e. airport fuel), items approved for purchase by the City Commission (i.e. capital outlay purchases such as a street sweeper), and recurring expenditures (i.e. utility bills, monthly lease payments, etc.) need not be requisitioned. The requisition form shall include the following:

- ✓ Date
- ✓ Vendor Information
- ✓ The quantity, detailed description, and total cost (including freight charges, applicable taxes, and discounts) of each item requested
- ✓ Justification for purchase
- ✓ The budgeted expenditure account(s) to which the purchase shall be charged

In those situations where it is difficult to obtain a firm price, indicate a fair estimate of the cost. Also, for items which require at least three price quotations (explained above), such information is required on the requisition form.

The Finance Director shall review the requisition request to determine whether the item or service is included in the budget, or whether the purchase shall be delayed until a later date. The Finance Director shall approve the requisition, reject it, or consult with the Department Director as to alternatives. Once approved, the requisition shall be forwarded to the City Manager for final authorization. Once approved and authorized the Department Director may proceed with the purchase. A copy of the requisition form shall be attached to the invoice or purchase order and retained in the Finance Department for purchase authorization and audit purposes.

The City Manager has authority to purchase items and services up to \$20,000 without a requisition.

## **FORMAL SEALED BIDS**

All purchases exceeding \$20,000 are subject to formal bidding procedures. Upon receipt of a requisition and specifications, the Purchasing Agent shall assist the City Clerk's office in preparing the legal advertisement for publication in the official City newspaper. The advertisement includes the time, date, and place of the bid opening and a summary of the items or services to be purchased.

All Formal Bids must be sealed and marked in accordance with the bid documents, and received in the City Clerk's office prior to the time and date set for the opening of bids. The City does not accept faxed or emailed bids.

## **WEIGHTED LOCAL PREFERENCE POLICY FOR FORMAL SEALED BIDS**

Recognizing that our citizens financially support this community, providing local vendors with a weighted bid process in order to keep our tax dollars in Pittsburg is desired.

**Local Pittsburg vendors shall receive preference in the amount of 3%.**

The weighted bidding process is subject to the following requirements:

- ✓ The weighted bidding process applies only if there is at least one local Pittsburg vendor. "Local Pittsburg vendor" means businesses located within the corporate City limits of Pittsburg.
- ✓ There must be at least two bids submitted. The local Pittsburg vendor must comply with the bidding procedures.
- ✓ The weighted bidding process shall not apply to construction projects, or to combined construction and equipment projects where construction costs exceed 50% of the total project.
- ✓ The bid selected must still constitute the lowest and best bid submitted.
- ✓ The weighted local bidders' policy is not applicable to purchases involving grant funds.

## **COOPERATIVE PURCHASING**

Cooperative purchasing is a process by which two or more jurisdictions cooperate to purchase items from the same vendor. This form of purchasing has the benefit of reducing administrative costs, eliminating duplication of effort, lowering prices, sharing information, and taking advantage of expertise and information that may be available in only one of the jurisdictions.

The Purchasing Agent is authorized to participate in, sponsor, conduct or administer a cooperative purchasing agreement with one or more public bodies in order to combine requirements, increase efficiency or reduce administrative expenses. Participation in cooperative purchasing as described in this section is exempted from the competitive bidding and advertising requirements.

The Purchasing Agent is authorized to use the Kansas Division of Procurement or political subdivisions of the State, other governmental agencies, and/or public procurement cooperatives (i.e. Western States Contracting Alliance, US Commodities, Kansas City Regional Purchasing Cooperative, HGAC, etc.) in the purchase of supplies, materials, or equipment when such actions serve the best interest of the City.

If the Purchasing Agent determines that another jurisdiction or co-op has entered into a competitive contract that allows participation by the City (piggy-backing), the City may make purchases from such contracts.

## **LEASE AGREEMENTS AND LEASE PURCHASE AGREEMENTS**

Lease agreements and lease purchase agreements must contain a non-appropriation clause pursuant to Kansas cash-basis law in accordance to K.S.A. 10-1116b and K.S.A. 10-1116c. All litigation and arbitration venues must be in Crawford County Kansas. Lease agreements shall not be in conflict with Kansas Statutes and City Policies. All lease agreements shall be reviewed by the Department Director, Purchasing Agent and City Attorney for approval.

The City Commission appropriates annual lease payments and/or lease purchase payments unless it chooses not to appropriate under the Kansas cash basis law. If lease payments and/or lease purchase payments are not appropriated, ownership of the property remains in the leasing party. At the conclusion of the lease term, the City either receives unencumbered ownership of the asset or receives an option to purchase the asset at a predetermined price.

## **SOLE SOURCE PURCHASES**

In some instances, only one supplier is available for the required supply, service, or construction item due to uniqueness of the product, quality or performance of the item, or need to maintain uniformity with past purchases. The Department Director shall note on the requisition form when a purchase is made from a sole source vendor.

## **EMERGENCY PURCHASES**

An emergency exists when a delay in purchasing would halt a City activity, put City personnel or the public at risk, or endanger City or private facilities. Department Directors shall attempt to avoid emergency purchases. In the event of an emergency purchase, a requisition after the fact shall be sufficient to inform the City Manager of the purchase.

## **DEPARTMENT RESPONSIBILITIES**

It shall be the responsibility of the Department Director or designee to submit bid requests to the Purchasing Agent. After the bid opening, a formal summary sheet shall be prepared by the City Clerk's Office that identifies the bids received, and given to the Department making the purchase. A City Commission agenda item shall be prepared by the Department to include a brief memo that identifies why the item is needed, a departmental recommendation, a funding source, and the formal bid summary sheet. This agenda item shall be forwarded to the City Clerk and the City Manager and placed on an upcoming City Commission agenda for consideration by the Governing Body.

## **BID OPENINGS**

Bid openings shall be conducted in a public setting in the City Hall Conference room, or other venue as designated in bid documents; at a time and date published in the official bid documents. Department Directors are expected to attend the bid openings if an item from their department is included. If the Department Director cannot attend, a designee from the department shall attend.

## **BID EVALUATION**

The City evaluates the lowest responsive bid received from a responsible vendor to determine if it meets the minimum specifications. Factors that may be used to determine total cost may include unit price, installation, maintenance, training and cost of operation (as defined in the bid documents). In case of a discrepancy between a unit price and its extension, the lowest price shall be considered correct. The evaluation and selection shall be based on the criteria set forth in the bid documents.

## **REBID**

A rebid event may become necessary for the following reasons:

- ✓ All acceptable bids exceed the requesting department's cost estimates.
- ✓ None of the bids meet the required minimum specifications.
- ✓ None of the bidders comply with the Request for Formal Bid, Request for Proposal or Request for Quotation's terms and conditions.
- ✓ No bids were received.
- ✓ The requesting department needs to change specifications or quantity, which would have a significant impact on, bid solicitation but, because of timing; such change cannot be handled by an addendum. The City reserves the right to accept, reject, or rebid any of or all parts of a proposal or quotation at any time.

## **AWARD**

All bids shall be presented to the Governing Body for approval. Following Governing Body approval, the City Clerk's Office shall provide written notification to the lowest responsive and responsible bidder who meets the requirements and criteria in the bid documents. Conformity with the specifications and the delivery terms shall be considered in the award process. The bid results shall include a summary of vendor responses. All contracts, leases and lease purchases shall be awarded pending final approval of the Department Director and the City Attorney. Upon award, vendor must obtain a City business license pursuant to City code unless exempted by Federal or State law.

## **CHALLENGES**

A challenge is defined as a written objection by a participating bidder regarding a bid, proposal or quote. The Department Director or designee shall investigate the written challenge and any evidence or documentation submitted with the challenge and issue a written decision. The decision rendered by the City is final.

The written challenge of the bid specifications must be filed with the City Clerk, at least five (5) business days before the bid opening due date and time as listed on the bid documents. Any challenge to bid specifications received after the five (5) business day's deadline shall not be considered by the City. The written challenge is to include the name, address, email address and telephone number of the challenging party, identification of the bid and project title, a detailed statement of the reasons for the challenge, supporting evidence or documentation to substantiate any challenges, and the form of relief requested, (e.g. the proposed addition, substitution or modification to the specifications.)



## **PROTESTS**

A valid protest can only be filed by a bidder which can show that it would be awarded the contract if the protest were successful. Suppliers or subcontractors to a bidder or proposer cannot file a valid protest. The written protest must be filed with the City Clerk prior to 5:00 p.m. on the fifth (5<sup>th</sup>) business day following the day of issuing a written notification of award. A written protest related to the award of a contract after the five (5) business days deadline shall invalidate that protest and shall not be considered.

The written protest is to include the name, address, email address and telephone number of the bidder, identification of the bid and project title, a detailed statement of the reasons for the protest, supporting evidence or documentation to substantiate any arguments, and a concise statement of the form of relief requested (e.g. reconsideration of the bid award.) All the above required information must be included in the protest when submitted. Incomplete protests shall be rejected without consideration.

The decision of the City, based on review of the written protest and information available from City sources, shall be rendered within ten (10) business days after receipt of protest, recite the reasons for the decision, and be provided to the bidder by mail.

## **BID BONDS**

There are three types of bonds which may be required in the purchasing process: the Bid Bond, Performance Bond and the Labor and Material Payment Bond. If required, the type(s) of bonds shall be specified in the bid packet. Construction projects, services, and major repairs to building equipment may require all three bonds. Vehicle and major equipment purchases exceeding \$100,000 may require a Bid Bond.

## **NON-COLLUSION BID AFFIDAVIT**

In some instances, the City may require bidders to provide a non-collusion affidavit in the bid response. The bidders must complete the affidavit in accordance with the instructions included in the bid packet.

## **CERTIFICATE OF NON-DISCRIMINATION**

In some instances, the City may require bidders to provide a completed certificate of non-discrimination in the bid response. The bidders must complete the certificate of non-discrimination in accordance with the instructions included in the bid packet.

## **CERTIFICATE OF INSURANCE**

The bidder awarded the contract shall furnish a Certificate of Insurance certifying insurance coverage as specified in the bid specifications. The insurance company must state that the contractual liability includes the liability of the City of Pittsburgh assumed by the contractor in the contract documents. The certificate must also state that the City of Pittsburgh shall be given written notice if the policy is cancelled or changed within ten days prior to the effective date. The "Certificate of Insurance" shall be furnished to the City. Updated Certificates are required for contract renewals.

## **PURCHASING CARD PROGRAM**

The Purchasing Card Program establishes a more convenient, efficient, and cost-effective method of purchasing and paying for small dollar transactions. The program is intended to consolidate many small purchases and make one monthly payment to our sponsoring financial institution. The program is intended to complement the existing purchasing or payment methods.

This policy provides the guidelines which employees must follow when using a city purchasing card. The employee's signature on the Purchasing Card Agreement form indicates that the employee understands the intent of the program and agrees to adhere to the established policies.

The purchasing card is the property of the City of Pittsburgh and is only to be used for City purchases as defined in this policy. Misuse of the card will subject the Cardholder to disciplinary action, up to and including termination.

A Cardholder who terminates employment with the City of Pittsburgh must return the purchasing card to the Finance Director. Failure to comply will result in the withholding of the final payroll check from the employee until the card is returned. Likewise, a Cardholder who transfers to a position within the City that does not require a purchasing card must return the card to the Finance Director. Failure to comply will result in disciplinary action against the employee.

Cards are limited to \$5,000.00 in total transactions each billing cycle. Cards and card numbers must be safeguarded against use by unauthorized individuals. A renewal card will be automatically mailed to the City prior to the expiration date of the old card. Renewal cards will be distributed after expiring cards are returned.

## **CARDHOLDER RESPONSIBILITIES**

The cardholder must sign the agreement form and the back of the card immediately upon receipt of the card.

If a purchasing card is lost or stolen, immediately notify the Finance Division at 231-4100.

The cardholder is responsible for the following:

- ✓ Security of the card and the transactions made
- ✓ Retaining invoices, sales slips, cash register receipts, and other documentation (documentation should be clearly marked that it is a purchasing card transaction)
- ✓ Ensuring the card is used only for City Business purchases
- ✓ Submitting their documentation to their Department Director or Supervisor within five days from the date of purchase for approval and coding
- ✓ Contacting the vendor to obtain copies of lost receipts
- ✓ In the event a receipt cannot be obtained, an email describing the purchase will be required from the Cardholder

In addition, the Cardholder is responsible for contacting and following up with the vendor on any erroneous charges, disputed items or returns as soon as possible. If the Cardholder is unable to reach agreement with the vendor, the Cardholder shall contact the Purchasing Agent at 231-4100. The Cardholder shall provide the Purchasing Agent with all of the information regarding the dispute.

## **PURCHASING WITH THE CARD**

The purchasing card may be used to purchase goods or services in person (at the point of sale), over the telephone (or fax), by mail or on the internet.

When placing an order in person:

- ✓ Identify yourself as a City employee and show City ID if necessary
- ✓ State that it is a tax-exempt purchase and provide the tax-exempt number
- ✓ Obtain an itemized receipt

When placing an order by telephone (or fax):

- ✓ State that you are making a purchase using a Visa card
- ✓ State that it is a tax-exempt purchase and provide the tax-exempt number
- ✓ Provide the card number and the expiration date
- ✓ Provide information such as delivery address, description of items, etc.
- ✓ Verify the total cost of the purchase with the vendor. Request that the packing slip or receipt comes with the order, save it.

When placing an order on the Internet:

- ✓ Be sure to place orders on a secure Internet site
- ✓ Follow the instructions carefully
- ✓ Ensure the purchase is tax-exempt. If the online form depicts a charge for sales tax, do not complete the transaction. Instead, place the order by telephone.
- ✓ Print an online receipt of the completed transaction

## **PROHIBITED PURCHASES**

The following types of charges are strictly prohibited:

- ✓ Cash advances, cash refunds
- ✓ Personal items
- ✓ Computer hardware or software without the approval of the Information Technology Division

This is not an all-inclusive list. Please check with your Department Director or the Finance Division if you have a question about whether a purchase is allowable. NOTE: Travel expenses charged to purchasing cards must follow the City's travel policy.

## **DEPARTMENT DIRECTOR RESPONSIBILITIES**

The Department Directors are responsible for the following:

- ✓ Requesting a purchasing card for their employees from the Finance Division
- ✓ Approving, coding, and submitting receipts to the Finance Division within five working days from the date of the purchase
- ✓ Ensuring the charges on receipts are for City purchases and no sales tax (if applicable) was added to the transaction
- ✓ Coding the receipt with the appropriate account code
- ✓ Retrieving the card if an employee leaves the department, takes a leave of absence, or assumes different duties that does not require the use of the purchasing card

**\*\*To cancel a card or account, the Cardholder's Department Director should contact the Finance Director.**

## **FINANCE DIVISION RESPONSIBILITIES/PAYMENT PROCESS**

The Finance Director is responsible for the following:

- ✓ Requesting new cards and updating information with the issuing financial institution
- ✓ Notifying the employee when the card is available for pickup
- ✓ Providing the cardholder with a copy of the City's purchasing card policy upon delivery of the card
- ✓ Ensuring the cardholder signs the agreement form and the back of the card immediately (Signed forms will be retained in City records)
- ✓ Destroying cancelled cards

The Purchasing Agent is responsible for the following:

- ✓ Reconciling the monthly statement with the receipts turned in by all of the Department Directors
- ✓ Checking the receipts for verification of legitimate purchases and no tax (if applicable) has been added to purchases

If any receipts are missing the Purchasing Agent will making a copy of the statement, highlight the missing receipts, and send it to the Cardholder, the Supervisor and the Department Director in order to obtain the missing receipts. Once all receipts are received, the Finance Division will issue one payment to the issuing financial institution for the monthly statement.

**\*\*The Finance Director reserves the right to cancel card privileges at any time for failure to comply with Cardholder policies and procedures.**

## **CARDHOLDER VIOLATIONS**

Cardholder violations (which could lead to disciplinary action) include:

- ✓ Using the card for non-city related transactions
- ✓ Failing to return the card when you are reassigned, or by request
- ✓ Failing to submit receipts within five working days from the date of the purchase
- ✓ Failing to report a lost or stolen card
- ✓ Using card for unauthorized City purchases



## **CITY OF PITTSBURG, KANSAS REVENUE CONTROL POLICY**

### **INTRODUCTION**

All aspects of financial management benefit significantly from strong internal controls, but none more than revenues and cash. Effectively managing revenues helps create a sustainable financial position.

The Government Finance Officers Association (GFOA) recommends that sustainability be considered a core value when setting organizational goals, policies, and business practices in all areas of public finance. Sustainability addresses establishing practices that meet present needs without impairing the organization's ability to meet its future needs by depleting resources through current economic consumption.

Likewise, financial sustainability can be defined as, "...a government's ability to manage its finances so it can meet its spending commitments, both now and in the future,... ensuring that future generations do not face an unmanageable bill for government services provided to the next generation."

A revenue control policy helps ensure sound financial practices.

### **PURPOSE**

The purpose of the Revenue Control and Cash Management Policy is to establish a framework from which the City Commission, City Manager, and all city departments may work to maintain effective revenue controls and cash management practices, including compliance with federal, state and local requirements and industry standards.

### **SCOPE**

This policy will address elements of revenue as follows:

- Segregation of revenue related duties
- Revenue Diversification
- Reviewing and Updating rates and user fees
- Reviewing the effect of property values and mill rates
- Identifying and obtaining additional revenue sources
- Utilizing cash forecasting to identify whether rates and user fees need to be reviewed and updated

## REVENUE CONTROL POLICY STATEMENT

The City of Pittsburg is committed to:

- The City will seek to maintain a diversified and stable revenue base to reduce the effects of short-term fluctuations in any one revenue source.
- The City shall make a prudent effort to collect revenues.
- The City will fund current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.
- The City has established various special revenue, capital project, debt service, and enterprise funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures, and fund equity.
- Any transfers between funds for operating purposes are clearly set forth in the annual budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from inter-fund borrowings, which are usually made for temporary cash flow reasons, and are not intended to result in a transfer of financial resources by the end of the fiscal year.
- The City will perform a comparative analysis of 3-5 years of revenues and expenditures to establish basic cash flow patterns by fund.
  - The City will monitor daily cash balances and investments to verify accuracy and determine whether appropriate levels of cash are available.
  - The City will provide bi-monthly reports to the City Commission, along with an explanatory analysis of the balances/activity.
  - The City will publish a quarterly financial report in the city paper in accordance with Kansas statutes.
  - The City will establish a prioritization of expenditures that reflect organizational goals.
  - The City will establish a five year Capital Improvement Plan to help prioritize expenditures for upgrades, replacement, and maintenance of City infrastructure.
  - The City will forecast conservatively because fluctuations in both revenues and expenditures occur for many reasons.
  - The City will update cash requirements on a regular basis to ensure accuracy and validity of recommendations.
  - The City will include the nature of transactions rather than the method of payment in the forecast.
- The City will use the above criteria to monitor cash flow needs, debt issuance timing, and budgetary purposes. Any significant deviation from the established pattern, will be reviewed for cause and need for action
- Fees will be reviewed and updated on a regular basis to ensure that they keep pace with the changes in the cost of providing service, as well as changes in methods or levels of providing service. **In the case where regulations limit the level of fees charged for City services, the user fees cost recovery principles may not apply.**
  - In setting user fees and the levels of recovering the costs associated with providing services, there are several factors to be considered, such as, does the service provide a benefit to the community at large, or is it specific to a particular individual or group? Considering the following factors will help determine the level that fees should be set:
    - Community-wide versus Special Benefit- the use of general purpose revenues is appropriate for community-wide projects or services, while user fees are appropriate for services that are of special benefit to easily

- identified individuals or groups, for example admissions for pool or auditorium, etc.
- Service recipient versus service driver- if after considering whether the service is community-wide or of special benefit to an individual or group, the City is considered the beneficiary, the next factor that should be considered is whether the service being provided is in response to a specific individual or group (*driver*), then reimbursement for those costs from the applicant is appropriate.
  - Effect of pricing on demand- sometimes the level of pricing for the reimbursement of costs related to the service can significantly affect the demand, which then will affect subsequent levels of service provided. In that case, full cost recovery has the specific advantage of ensuring that the City is providing services for which there is a genuine market that is not overly stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced and works against public policy, if the services are specifically targeted to low-income groups.
  - Feasibility of collection and recovery- sometimes, establishing high levels of cost reimbursement may be appropriate for specific services, but may be impractical or too costly to establish a system to identify and charge the user. Therefore, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if that revenue source is intended to finance significant program costs.
- Factors that favor lower cost reimbursement levels are:
    - Those instances where there is no intended relationship between the amount paid and the benefit received.
    - When collecting fees is not cost effective or will significantly impact the efficient delivery of the service.
    - When there is no intent to cover the cost of the service, for example park shelters.
    - If the service is non-recurring, generally delivered on a peak demand or emergency basis, and cannot be reasonably planned for, for example public safety services.
    - When collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified and failure to comply would not be readily identified by the City, such as small scale permits.
  - Factors that favor higher cost reimbursement levels are:
    - When the service is similar to services provided through the private sector and private sector or other public sector alternatives exist for the delivery of the service.
    - When there is intended to be a direct relationship between the amount paid and the level of cost of the service received. For example, after hours utility hookups.
    - If service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet requirements. Examples would be building permits, plan reviews, etc.
  - General concepts regarding user fees and charges:
    - Revenues should not exceed the reasonable cost of providing service.
    - Cost reimbursement goals should be based on the total cost of delivering the service, including direct costs, administrative costs, organization-wide costs, other indirect costs, costs of maintaining or replacing facilities and equipment vital to providing the service, etc.

- The method of assessing and collecting the fees should be as simple as possible.
  - Rate structures should be sensitive to the “market” for similar services as well as to the smaller, infrequent users of the service.
  - A unified approach should be used in determining cost reimbursement levels for various programs based on the factors listed above.
- Types of Low Cost reimbursement services:
  - Public safety emergency response
  - Maintaining and developing public facilities that are provided on a uniform, community-wide basis such as streets, parks, and general purpose buildings
  - Providing social service programs and economic development activities
- In setting user fees at a fair amount, the City may consider fees charged by other agencies in accordance with the following criteria:
  - Fee surveys can be useful in setting benchmarks, but should never be the sole or primary consideration in setting fees.
  - The level of cost reimbursement the fee is intended to achieve compared to the City’s needs to be considered.
  - The levels and types of costs that were included in the fee calculation should be considered.
  - Whether the fee structure has been recently reviewed should be considered.
  - The comparability of service levels should be considered.
  - Whether the rate structure is similar should also be considered.
- Enterprise fund fees and rates:
  - The City will set fees and rates at levels which cover the total direct and indirect costs, including operation, capital outlay, capital improvements, the minimum acceptable reserve level as established in the City Budgetary Reserve Policy, and debt service of the following enterprise funds:
    - Public Utilities
    - Storm Water
- Payment In-Lieu of Taxes (PILOT):
  - In certain economic development circumstances, the City may assess reasonable payments in-lieu of taxes.
- Grant funding:
  - The City will actively seek grant funding for both operating and capital expenditures. Prior to accepting grant funding, the Grants Management policy will be reviewed in order to ensure the grant being applied for meets those requirements.



# Appendix D

## State Budget Certificate



2015

**CERTIFICATE**

To the Clerk of Crawford, State of Kansas

We, the undersigned, officers of

**City of Pittsburg**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and  
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit 2015		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	9	24,930,107	3,997,696	
Debt Service	10-113	10	6,291,867	1,048,628	
Library	12-1220	10	1,066,022	680,245	
Special Highway		11	2,362,103		
Special Alcohol & Drug		11	126,826		
Special Parks & Recreation		10	81,217		
Water / Wastewater Utility		12	8,996,895		
Stormwater Utility		12	881,265		
Section 8 Programs		13	1,338,051		
Economic Development		13	2,141,274		
<b>Totals</b>		xxxxxx	48,215,627	5,726,569	
Notice of the vote to adopt required to be published and attached to the budg			Yes		County Clerk's Use Only
Budget Summary		15			
Neighborhood Revitalization		16			
					Nov 1, 2014 Total Assessed Valuation

Assisted by: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_

Date Attested: \_\_\_\_\_ 2014

County Clerk

Governing Body

City of Pittsburg

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2014 budget	+ \$ <u>5,349,762</u>
2. Debt service levy in 2014 budget	- \$ <u>938,390</u>
3. Tax levy excluding debt service	\$ <u>4,411,372</u>

**2014 Valuation Information for Valuation Adjustments**

4. New improvements for 2014 :	+ <u>0</u>
5. Increase in personal property for 2014 :	
5a. Personal property 2014	+ <u>0</u>
5b. Personal property 2013	- <u>0</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2014 :	
6a. Real estate	+ <u>0</u>
6b. State assessed	+ <u>0</u>
6c. New improvements	- <u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of property that has changed in use during 2014 :	+ <u>0</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>0</u>
9. Total estimated valuation July 1, 2014	<u>0</u>
10. Total valuation less valuation adjustment (9 minus 8)	<u>0</u>
11. Factor for increase (8 divided by 10)	<u>0.00000</u>
12. Amount of increase (11 times 3)	+ \$ <u>0</u>
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>4,411,372</u>
14. Debt service levy in this 2015 budget	<u>1,048,628</u>
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>5,460,000</u>
16. Consumer Price Index for all urban consumers for calendar year 2013	<u>1.50%</u>
17. Consumer Price Index adjustment (3 times 16)	\$ <u>66,171</u>
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication. (15 plus 17)	\$ <u>5,526,171</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

City of Pittsburg

2015

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	3,745,702	427,825	906	3,783
Debt Service	938,390	107,184	227	948
Library	665,670	76,024	161	672
<b>TOTAL</b>	<b>5,349,762</b>	<b>611,033</b>	<b>1,294</b>	<b>5,403</b>

County Treas Motor Vehicle Estimate 611,033

County Treasurers Recreational Vehicle Estimate 1,294

County Treasurers 16/20M Vehicle Estimate 5,403

Motor Vehicle Factor 0.11422

Recreational Vehicle Factor 0.00024

16/20 Vehicle Factor 0.00101

\*Note-numbers do not include new watercraft estimate

City of Pittsburg

2015

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2013</b>	<b>Current Amount for 2014</b>	<b>Proposed Amount for 2015</b>	<b>Transfers Authorized by Statute</b>
General Fund	Street & Highway	450,000	450,000	450,000	K.S.A. 68-590
General Fund	Street & Highway-Sls Tx	943,574	967,163	986,507	K.S.A. 68-590
General Fund	Economic Development	864,069	885,671	903,384	K.S.A. 12-197
General Fund	TIF Trust Fund	318,020	325,971	332,490	K.S.A. 12-197
General Fund	TDD Trust Fund	108,317	100,080	110,566	K.S.A. 12-197
General Fund	Capital Projects	50,353	80,297	0	K.S.A. 12-197
General Fund	Debt Service	1,712,588	1,739,723	1,773,568	K.S.A. 12-197
Water/Wastewater Utility	General Fund	1,225,000	1,225,000	1,225,000	K.S.A. 12-825d
Water/Wastewater Utility	Stormwater Utility	100,000	0	0	K.S.A. 12-825d
Water/Wastewater Utility	Debt Service	1,530,611	1,246,847	1,410,620	K.S.A. 12-825d
Water/Wastewater Utility	Capital Projects	13,719	0	0	K.S.A. 12-825d
Stormwater Utility	Debt Service	309,806	310,141	310,045	K.S.A. 12-825d
Revolving Loan Funds	General Fund	35,167	26,000	26,000	K.S.A. 12-197
TIF Trust Fund	Debt Service	509,882	517,058	528,220	K.S.A. 12-197
TDD Trust Fund	Debt Service	98,320	101,280	104,000	K.S.A. 12-197
<b>Totals</b>		8,269,426	7,975,231	8,160,400	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		8,269,426	7,975,231	8,160,400	

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

City of Pittsburg

2015

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2005 A	2005	2015	3.37	1,460,000	330,000	3/1 & 9/1	9/1	11,797	165,000	5,940	165,000
Series 2006 A	2006	2016	3.73	545,000	190,000	3/1 & 9/1	9/1	7,033	60,000	4,843	65,000
Series 2006 B	2006	2016	3.93	1,140,000	390,000	3/1 & 9/1	9/1	15,147	125,000	10,334	130,000
Series 2006 C - Sales Tax	2006	2016	3.79	2,000,000	675,000	3/1 & 9/1	9/1	25,323	215,000	17,368	225,000
Series 2007 A	2007	2017	4.00	3,595,000	1,610,000	3/1 & 9/1	9/1	64,400	380,000	49,200	395,000
Series 2007 B - Sales Tax	2007	2018	4.02	13,000,000	7,360,000	3/1 & 9/1	9/1	294,400	1,205,000	246,200	1,285,000
Series 2008 A	2008	2018	4.02	3,330,000	1,810,000	3/1 & 9/1	9/1	61,675	335,000	50,955	350,000
Series 2009 A	2009	2019	2.75	1,545,000	975,000	3/1 & 9/1	9/1	26,850	150,000	23,700	155,000
Series 2012 A	2012	2023	1.52	855,000	780,000	3/1 & 9/1	9/1	10,520	80,000	9,720	85,000
Series 2013 A	2013	2023	1.69	1,420,000	1,420,000	3/1 & 9/1	3/1	22,106	140,000	17,000	145,000
Series 2014 A	2014	2025	2.06	5,005,000	0	3/1 & 9/1	9/1	0	0	118,349	230,000
<b>Total G.O. Bonds</b>					<b>15,540,000</b>			<b>539,251</b>	<b>2,855,000</b>	<b>553,609</b>	<b>3,230,000</b>
Revenue Bonds:											
KDH&E Loan 2003	2003	2023	3.16	3,800,000	2,186,477	3/1 & 9/1	3/1 & 9/1	67,611	189,109	61,587	195,132
KDH&E Loan 2005	2005	2025	2.67	4,500,000	2,611,013	3/1 & 9/1	3/1 & 9/1	79,276	180,155	80,087	199,046
KDH&E Loan 2009	2009	2029	3.72	8,737,424	7,513,014	3/1 & 9/1	3/1 & 9/1	229,656	268,925	219,559	279,022
KDH&E Loan 2011	2011	2031	2.83	1,323,155	1,206,984	2/1 & 8/1	2/1 & 8/1	33,777	54,153	32,234	55,697
KDH&E Loan 2013	2013	2033	2.16	1,000,000	0	2/1 & 8/1	2/1 & 8/1	12,450	19,441	24,171	39,613
<b>Total Revenue Bonds</b>					<b>13,517,488</b>			<b>422,770</b>	<b>711,783</b>	<b>417,638</b>	<b>768,510</b>
Other:											
TIF Bonds 2006	2006	2024	4.50	6,310,000	4,735,000	4/1 & 11/1	4/1	222,058	295,000	208,220	320,000
TDD Bonds 2006	2006	2027	4.80	1,395,000	1,195,000	4/1 & 11/1	4/1	56,280	45,000	54,000	50,000
<b>Total Other</b>					<b>5,930,000</b>			<b>278,338</b>	<b>340,000</b>	<b>262,220</b>	<b>370,000</b>
<b>Total Indebtedness</b>					<b>34,987,488</b>			<b>1,240,359</b>	<b>3,906,783</b>	<b>1,233,467</b>	<b>4,368,510</b>

City of Pittsburg

2015

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2014	Payments Due 2014	Payments Due 2015
Fire Dept Pierce Pumper Truck	02/28/2014	120	2.46	656,585	0	0	74,866
Fire Dept SCBA Gear	02/28/2014	120	2.46	344,695	0	0	39,304
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>114,170</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2015**

Library found in: City of Pittsburg  
Crawford

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2014</u>	<u>2015</u>
Ad Valorem Tax	\$632,387	\$680,245
Delinquent Tax	\$31,337	\$31,337
Motor Vehicle Tax	\$78,611	\$77,075
Recreational Vehicle Tax	\$0	\$0
16/20M Vehicle Tax	\$0	\$0
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$742,335	\$788,657
Difference in Total Taxes:	\$46,322	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$117,495,446	\$117,995,763
Did Assessed Valuation Decrease?	No	Yes
Levy Rate	5.665	5.765
Difference in Levy Rate:	0.100	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.



**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	3,592,532	3,628,783	3,133,946
Receipts:			
Ad Valorem Tax	3,564,291	3,558,417	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	152,292	175,133	175,133
Motor Vehicle Tax	432,358	432,358	433,745
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	6,958,241	8,734,650	9,247,855
Franchise Tax	1,864,943	1,953,981	1,973,385
Intergovernmental	219,187	239,680	201,617
Fines & Fees	395,412	413,300	428,300
Charges for Services	101,508	104,500	104,500
Licenses and Permits	177,002	173,000	173,000
Transfers:			
Transfer From Public Utility Fund	1,225,000	1,225,000	1,225,000
Transfer From RLF Sales Tax	35,167	26,000	26,000
Group Hospitalization: Health Insurance Fees	1,944,490	2,047,373	2,238,083
Memorial Auditorium: Charges for Services	85,078	87,050	87,050
Information Technology: Charges for Services	446,526	0	0
Facility Maintenance: Charges for Services	227,000	0	0
Four Oaks Complex: Charges for Services	356,989	344,340	350,467
Atkinson Airport: Charges for Services	947,503	902,514	902,514
Aquatic Center: Charges for Services	103,927	141,250	141,250
Interest on Idle Funds	2,596	2,500	2,500
Miscellaneous	87,683	88,066	88,066
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>19,327,193</b>	<b>20,649,112</b>	<b>17,798,465</b>
<b>Resources Available:</b>	<b>22,919,725</b>	<b>24,277,895</b>	<b>20,932,411</b>

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Resources Available:</b>	22,919,725	24,277,895	20,932,411
Expenditures:			
City Manager	325,520	331,150	362,858
City Attorney	78,432	77,277	79,624
City Clerk	86,802	85,656	88,069
Finance	341,944	386,009	396,540
Human Resources	226,703	224,121	229,129
Building Services	567,651	391,794	380,152
Engineering	178,381	157,873	162,515
Facility Maintenance	0	231,237	236,022
Codes Enforcement	0	311,131	323,011
Information Technology	0	546,023	553,600
Police	3,793,558	0	0
Fire	2,566,958	2,652,700	2,918,695
Animal Control	109,636	105,623	108,104
Municipal Court	331,436	321,767	330,922
Police Administration	0	1,417,625	1,064,335
Police Patrol	0	2,242,417	2,666,645
Police Investigations	0	817,619	949,496
Police Communications	0	429,276	487,908
Mt. Olive Cemetery	102,574	95,527	97,501
Parks	747,574	759,379	767,132
Recreation	159,626	162,184	166,196
Reserves	10,466	300,000	3,564,385
Transfers:			
Transfer To Street & Highway	450,000	450,000	450,000
Transfer To Street & Highway - Sales Tax	943,574	967,163	986,507
Transfer To Ec Dev RLF Sales Tax	864,069	885,671	903,384
Transfer To TIF Trust Fund	318,020	325,971	332,490
Transfer To TDD Trust Fund	108,317	100,080	110,566
Transfer To Debt Service	1,712,588	1,739,723	1,773,568
Transfer To Capital Projects	50,353	80,297	0
Group Hospitalization: Health Insurance Exp	2,135,695	2,188,994	2,145,558
Sales Tax Capital Outlay: Capital Outlay	358,936	399,129	339,000
Memorial Auditorium: Operating Expenditures	527,793	529,703	537,891
Information Technology: Operating Exp	529,381	0	0
Facility Maintenance: Operating Expenditures	228,637	0	0
Four Oaks Complex: Operating Expenditures	347,226	352,898	351,672
Atkinson Airport: Operating Expenditures	925,768	892,526	889,668
Aquatic Center: Operating Expenditures	162,749	170,906	174,464
JC Ballfield Turf Reserve	575	14,500	2,500
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>19,290,942</b>	<b>21,143,949</b>	<b>24,930,107</b>
Unencumbered Cash Balance Dec 31	3,628,783	3,133,946	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	22,619,984	22,335,289	24,930,107
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	24,930,107
		Tax Required	3,997,696
	Delinquent Comp Rate:	0.0%	0
	Amount of 2014 Ad Valorem Tax		<b>3,997,696</b>

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	1,067,000	908,051	857,643
Receipts:			
Ad Valorem Tax	891,938	891,471	xxxxxxxxxxxxxxxxxx
Delinquent Tax	44,810	47,404	47,404
Motor Vehicle Tax	125,904	125,904	108,667
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Bond Proceeds	1,374,969	0	0
Special Assessments	79,853	53,584	32,500
Transfers:			
Transfer from Public Safety Debt Sales Tax	1,712,588	1,739,723	1,773,568
Transfer from Public Utility	1,530,611	1,246,847	1,410,620
Transfer from Stormwater	309,806	310,141	310,045
Transfer from TIF Fund	509,882	517,058	528,220
Transfer from TDD Fund	98,320	101,280	104,000
Interest on Idle Funds	748	700	700
Miscellaneous	36,217	69,872	69,872
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>6,715,646</b>	<b>5,103,984</b>	<b>4,385,596</b>
<b>Resources Available:</b>	<b>7,782,646</b>	<b>6,012,035</b>	<b>5,243,239</b>
Expenditures:			
Debt Service: General Obligation Debt	1,243,618	1,232,093	1,475,524
Debt Service: Public Safety Sales Tax Debt	1,712,588	1,739,723	1,773,568
Debt Service: Public Utility Debt	1,530,612	1,246,847	1,410,620
Debt Service: Stormwater Debt	309,807	310,141	310,045
Debt Service: TIF Debt	509,882	517,058	528,220
Debt Service: TDD Debt	98,320	101,280	104,000
Debt Service: FCIP Note	1,462,518	0	0
Reserves	7,250	7,250	689,890
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>6,874,595</b>	<b>5,154,392</b>	<b>6,291,867</b>
Unencumbered Cash Balance Dec 31	908,051	857,643	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	7,782,587	6,061,316	6,291,867
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	6,291,867
		Tax Required	1,048,628
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			1,048,628

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	281,984	295,943	277,165
Receipts:			
Ad Valorem Tax	631,087	632,387	xxxxxxxxxxxxxxxxxx
Delinquent Tax	27,577	31,337	31,337
Motor Vehicle Tax	78,611	78,611	77,075
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Interest on Idle Funds	199	200	200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>737,474</b>	<b>742,535</b>	<b>108,612</b>
<b>Resources Available:</b>	<b>1,019,458</b>	<b>1,038,478</b>	<b>385,777</b>
Expenditures:			
Public Library	716,170	739,911	794,815
Public Library Annuity	7,345	0	0
Reserves	0	21,402	271,207
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>723,515</b>	<b>761,313</b>	<b>1,066,022</b>
Unencumbered Cash Balance Dec 31	295,943	277,165	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	1,018,560	1,026,993	1,066,022
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	1,066,022
		Tax Required	680,245
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			680,245

Qualifies for State Library Grant

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Highway</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	426,921	402,717	240,970
Receipts:			
State of Kansas Gas Tax	599,228	606,556	610,806
County Transfers Gas	67,008	63,670	65,990
Transfers:			
Transfer from General Fund	450,000	450,000	450,000
Transfer from General Fund - Street Sales Tax	943,574	967,163	986,507
Interest on Idle Funds	233	230	230
Miscellaneous	7,636	7,600	7,600
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,067,679</b>	<b>2,095,219</b>	<b>2,121,133</b>
<b>Resources Available:</b>	<b>2,494,600</b>	<b>2,497,936</b>	<b>2,362,103</b>
Expenditures:			
Street and Highway	1,177,352	1,156,966	1,176,881
Street and Highway - Sales Tax	914,531	1,100,000	1,000,000
Reserves	0	0	185,222
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,091,883</b>	<b>2,256,966</b>	<b>2,362,103</b>
Unencumbered Cash Balance Dec 31	402,717	240,970	0
2013/2014/2015 Budget Authority Amount:	2,391,416	2,357,396	2,362,103

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Alcohol &amp; Drug</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	44,286	56,412	45,609
Receipts:			
State Liquor Tax	80,661	80,090	81,217
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>80,661</b>	<b>80,090</b>	<b>81,217</b>
<b>Resources Available:</b>	<b>124,947</b>	<b>136,502</b>	<b>126,826</b>
Expenditures:			
PSU Student Health Center	3,000	3,000	3,000
Crawford County Mental Health	51,774	51,393	51,393
D.A.R.E.	13,761	36,500	72,433
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditu			
<b>Total Expenditures</b>	<b>68,535</b>	<b>90,893</b>	<b>126,826</b>
Unencumbered Cash Balance Dec 31	56,412	45,609	0
2013/2014/2015 Budget Authority Amount:	124,947	73,453	126,826

See Tab C

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks and Recreation</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	29,175	0	0
Receipts:			
State Liquor Tax	80,661	80,090	81,217
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>80,661</b>	<b>80,090</b>	<b>81,217</b>
<b>Resources Available:</b>	<b>109,836</b>	<b>80,090</b>	<b>81,217</b>
Expenditures:			
Parks and Recreation	109,836	80,090	81,217
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditu	0	0	0
<b>Total Expenditures</b>	<b>109,836</b>	<b>80,090</b>	<b>81,217</b>
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	109,836	73,453	81,217

See Tab C

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Public Utility</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	2,248,205	1,633,862	1,204,102
Receipts:			
Charges to Services	7,386,507	7,493,909	7,716,793
Interest on Idle Funds	1,045	1,000	1,000
Miscellaneous	106,521	75,000	75,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>7,494,073</b>	<b>7,569,909</b>	<b>7,792,793</b>
<b>Resources Available:</b>	<b>9,742,278</b>	<b>9,203,771</b>	<b>8,996,895</b>
Expenditures:			
Water Treatment Plant	1,312,723	1,342,698	1,339,430
Water Distribution	1,292,644	1,504,863	1,399,520
Wastewater Treatment Plant	996,912	1,310,335	1,130,602
Wastewater Collections	914,963	942,199	907,058
Customer Service	721,844	427,727	412,139
Public Utility Operating Reserves	0	0	1,172,526
Transfers:			
Trf. To General Fund	1,225,000	1,225,000	1,225,000
Trf. To Debt Service	1,530,611	1,246,847	1,410,620
Trf. To Stormwater	100,000	0	0
Trf. To Capital Projects	13,719	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>8,108,416</b>	<b>7,999,669</b>	<b>8,996,895</b>
Unencumbered Cash Balance Dec 31	1,633,862	1,204,102	0
2013/2014/2015 Budget Authority Amount:	9,489,251	8,780,718	8,996,895

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Stormwater</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	90,674	127,499	74,425
Receipts:			
Intergovernmental	0	3,378	0
Charges for Services	782,935	783,243	806,740
Interest on Idle Funds	112	100	100
Transfers:			
Transfer From Public Utility Fund	100,000	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>883,047</b>	<b>786,721</b>	<b>806,840</b>
<b>Resources Available:</b>	<b>973,721</b>	<b>914,220</b>	<b>881,265</b>
Expenditures:			
Stormwater	536,416	529,654	541,049
Stormwater Operating Reserves	0	0	30,171
Transfers:			
Transfer To Debt Service	309,806	310,141	310,045
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>846,222</b>	<b>839,795</b>	<b>881,265</b>
Unencumbered Cash Balance Dec 31	127,499	74,425	0
2013/2014/2015 Budget Authority Amount:	850,751	828,973	881,265

See Tab C

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Section 8 Programs</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	69	3	2,428
Receipts:			
Intergovernmental	1,329,710	1,332,088	1,332,088
Interest on Idle Funds	35	35	35
Miscellaneous	3,436	3,500	3,500
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,333,181</b>	<b>1,335,623</b>	<b>1,335,623</b>
<b>Resources Available:</b>	<b>1,333,250</b>	<b>1,335,626</b>	<b>1,338,051</b>
Expenditures:			
Section 8 Program	1,333,247	1,333,198	1,338,051
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,333,247</b>	<b>1,333,198</b>	<b>1,338,051</b>
Unencumbered Cash Balance Dec 31	3	2,428	0
2013/2014/2015 Budget Authority Amount:	1,520,356	1,401,375	1,338,051

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Economic Development RLF Sales Tax</b>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	4,766,333	2,300,638	1,083,735
Receipts:			
Loan Principal Payments	(855,600)	0	0
Loan Interest Payments	63,767	51,789	51,789
Transfers:			
Transfer From General Fund - RLF Sales Tax	864,069	885,671	903,384
Lease Income	67,338	100,116	100,116
Interest on Idle Funds	1,748	1,750	1,750
Miscellaneous	1,400	500	500
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>142,722</b>	<b>1,039,826</b>	<b>1,057,539</b>
<b>Resources Available:</b>	<b>4,909,055</b>	<b>3,340,464</b>	<b>2,141,274</b>
Expenditures:			
Economic Development	2,573,250	730,729	504,321
Reserves	0	1,500,000	1,610,953
Transfers:			
Transfer To General Fund	35,167	26,000	26,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,608,417</b>	<b>2,256,729</b>	<b>2,141,274</b>
Unencumbered Cash Balance Dec 31	2,300,638	1,083,735	0
2013/2014/2015 Budget Authority Amount:	3,376,297	3,266,622	2,141,274

City of Pittsburg

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>C.D.B.G.</b>		<b>Revolving Loan Funds</b>		<b>Capital Projects</b>		<b>TIF Trust Accounts</b>		<b>TDD Trust Accounts</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,508	Cash Balance Jan 1	998,499	Cash Balance Jan 1	104,121	Cash Balance Jan 1	286,086	Cash Balance Jan 1	35,040	1,449,254
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant Proceeds	303,852	Revolving Loan Rev	77,952	Projects Revenue	3,611,590	TIF Revenues	14	TDD Revenues	2	
Donations	1,366			Trf. From Gen Fund	50,353	Ad Valorem Revenue	275,924	Trf. From Gen Fund	108,317	
Tre. From Rev Ln Fd	75,000			Trf. From Public Util	13,719	Trf. From Gen Fund	318,020			
Total Receipts	380,218	Total Receipts	77,952	Total Receipts	3,675,662	Total Receipts	593,958	Total Receipts	108,319	4,836,109
Resources Available:	405,726	Resources Available:	1,076,451	Resources Available:	3,779,783	Resources Available:	880,044	Resources Available:	143,359	6,285,363
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Home	169,206	Revolving Loan Exp	107,050	Projects Expense	1,879,466	TIF Expense	3,014	TDD Expense	1,752	
ESG	65,191	Trf. To CDBG	75,000			Trf. To Debt Service	509,882	Trf. To Debt Service	98,320	
Miners Memorial	1,366									
MIH	100,932									
Total Expenditures	336,695	Total Expenditures	182,050	Total Expenditures	1,879,466	Total Expenditures	512,896	Total Expenditures	100,072	3,011,179
Cash Balance Dec 31	69,031	Cash Balance Dec 31	894,401	Cash Balance Dec 31	1,900,317	Cash Balance Dec 31	367,148	Cash Balance Dec 31	43,287	3,274,184
										3,274,184

\*\*

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\*\* Note: These two block figures should agree.

**NOTICE OF BUDGET HEARING**

The governing body of

**City of Pittsburgh**

will meet on August 12, 2014 at 5:30 P.M. at Baird / Shanks Law Enforcement Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	19,290,942	31.933	21,143,949	31.880	24,930,107	3,997,696	33.880
Debt Service	6,874,595	7.991	5,154,392	7.987	6,291,867	1,048,628	8.887
Library	723,515	5.654	761,313	5.665	1,066,022	680,245	5.765
Special Highway	2,091,883		2,256,966		2,362,103		
Special Alcohol & Drug	68,535		90,893		126,826		
Special Parks & Recreation	109,836		80,090		81,217		
Public Utility	8,108,416		7,999,669		8,996,895		
Stormwater	846,222		839,795		881,265		
Section 8 Programs	1,333,247		1,333,198		1,338,051		
Economic Development	2,608,417		2,256,729		2,141,274		
Totals	42,055,608	45.578	41,916,994	45.532	48,215,627	5,726,569	48.532
Less: Transfers	8,269,426		7,975,231		8,160,400		
Net Expenditure	33,786,182		33,941,763		40,055,227		
Total Tax Levied	5,365,582		5,349,762		xxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	117,721,546		117,495,446		117,995,763		

Outstanding Indebtedness,

January 1,	2012	2013	2014
G.O. Bonds	20,672,969	18,573,645	15,540,000
Revenue Bonds	14,073,146	13,321,513	13,517,488
Other	6,540,000	6,245,000	5,930,000
Lease Purchase Principal	-	-	-
Total	41,286,115	38,140,158	34,987,488

\*Tax rates are expressed in mills

**Tammy Nagel**

City Official Title: City Clerk



**CHARTER ORDINANCE NO. 27**

A CHARTER ORDINANCE REPEALING CHARTER ORDINANCE NO. 21  
AND PROVIDING SUBSTITUTE AND ADDITIONAL PROVISIONS ON THE  
SAME SUBJECTS.

WHEREAS, pursuant to Article 12, Section 5 of the Kansas Constitution, the City of Pittsburg, Kansas elected to exempt itself from and make inapplicable to it various provisions of Kansas Statutes Annotated and make substitute and additional provisions on the same subjects by passing Charter Ordinance No. 21 on June 14, 1998 which provided that:

The Governing Body of the City of Pittsburg, Kansas shall not fix a rate of levy in any one year on each dollar of assessed tangible valuation of the city for any of the following named purposes in excess of the following named rates:

Library - 4.00 mills

Industrial fund: as authorized by K.S.A. 12-1617b - 1.00 mill

Noxious weeds: as provided by K.S.A. 2-1318 - 1.00 mill;

and

WHEREAS, the City of Pittsburg, Kansas wishes to repeal Charter Ordinance No. 21.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF  
PITTSBURG, KANSAS:

Section 1. The City of Pittsburg, Kansas hereby repeals Charter Ordinance No. 21.

Section 2. The Governing Body of the City of Pittsburg, Kansas shall not fix a rate of levy in any one year on each dollar of assessed tangible valuation of the city for the following named purpose in excess of the following rate:

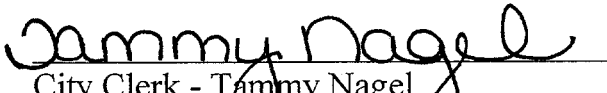
Library - 6.00 mills.

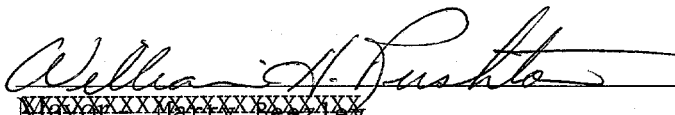
Section 3. This Charter Ordinance shall be published once each week for two consecutive weeks in the official city newspaper.

Section 4. This Charter Ordinance shall take effect sixty (60) days after final publication unless a sufficient petition for a referendum is filed and the referendum held on the Ordinance as provided in Article 12, Section 5 of the Constitution of the State of Kansas, in which case this Charter Ordinance shall not take effect or become effective unless approved by a majority of the electors voting thereof.

PASSED by the Governing Body, not less than two-third (2/3) of the members-elect voting in favor thereof, this 28 day of May, 2002.

ATTEST:

  
City Clerk - Tammy Nagel

  
~~Mayor - Marty Beezley~~  
William H. Rushton  
President of the Board

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS  
CRAWFORD COUNTY

ss.

Andrew Nash, being first duly sworn, Deposes and says:

Morning Sun, a daily Newspaper printed in the State of Kansas, circulation in Crawford County, Kansas, with a general paid circulation in Crawford County, Kansas, and that said newspaper is not a trade,

weekly published at least weekly 50 times a year; has been so interruptedly in said county and state for a period of more than five years of said notice; and has been admitted at the post office of said county as second class matter.

This is a true copy thereof and was published in the regular and ordinary course of business for one (1) day, consecutive days, the first time as aforesaid on the 25th day of July, 2014, and has been made on the following dates:

5th \_\_\_\_\_, \_\_\_\_\_

6th \_\_\_\_\_, \_\_\_\_\_

7th \_\_\_\_\_, \_\_\_\_\_

*Andrew Nash*

Editor

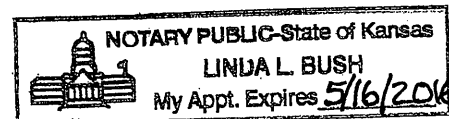
I depose me this 25th day of July

*Linda L. Bush*  
Notary Public

My commission expires: May 16, 2016

Printer's fee: \$ 117.81

Additional copies \$ \_\_\_\_\_



(Published in the Morning Sun on July 25, 2014)

## NOTICE OF BUDGET HEARING

The governing body of

City of Pittsburg

will meet on August 12, 2014 at 5:30 P.M. at Baird / Shanks Law Enforcement Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimated Tax Rate
General	19,290,942	31.933	21,143,949	31.880	24,975,503	4,115,692	34.880
Debt Service	6,874,695	7.991	5,154,392	7.987	6,291,867	1,048,628	8.887
Library	723,515	5.654	761,313	5.665	1,066,022	680,245	5.765
Special Highway	2,091,883		2,256,966		2,362,103		
Special Alcohol & Drug	68,535		90,893		126,826		
Special Parks & Recreation	109,836		80,090		81,217		
Public Utility	8,108,416		7,999,669		8,996,895		
Stormwater	846,222		839,795		881,265		
Section 8 Programs	1,833,247		1,333,198		1,338,051		
Economic Development	2,608,417		2,256,729		2,141,274		
Totals	42,055,608	45.578	41,916,994	45.532	48,261,023	6,844,565	49.532
Less: Transfers	8,269,426		7,975,231		8,160,400		
Net Expenditure	33,786,182		33,941,763		40,100,623		
Total Tax Levied	5,365,582		5,349,762		xxxxxxx		
Assessed Valuation	117,721,546		117,495,446		117,995,763		

Outstanding indebtedness:	2012	2013	2014
January 1,			
G.O. Bonds	20,672,969	18,573,645	15,540,000
Revenue Bonds	14,073,146	13,321,513	13,517,488
Other	6,540,000	6,245,000	5,930,000
Lease Purchase Principal			
Total	41,286,115	38,140,158	34,987,488

\*Tax rates are expressed in mills

Tammy Nagel

City Official Title: City Clerk

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS  
CRAWFORD COUNTY

} ss.

Andrew Nash, being first duly sworn, Deposes and says:

That he is Editor of The Morning Sun, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Crawford County, Kansas, with a general paid circulation on a daily basis in Crawford County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Pittsburg, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one (1), consecutive day, the first publication thereof being made as aforesaid on the 15th day of August, 2014, with subsequent publications being made on the following dates:

2nd \_\_\_\_\_, \_\_\_\_\_

5th \_\_\_\_\_, \_\_\_\_\_

3rd \_\_\_\_\_, \_\_\_\_\_

6th \_\_\_\_\_, \_\_\_\_\_

4th \_\_\_\_\_, \_\_\_\_\_

7th \_\_\_\_\_, \_\_\_\_\_

*Andrew Nash*

Editor

Subscribed and sworn to before me this 15th day of August, 2014.

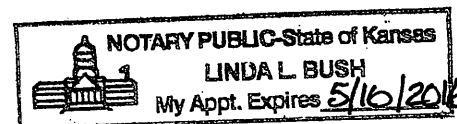
*Linda L. Bush*

Notary Public

My commission expires: May 16, 2016

Printer's fee: \$ 13.09

Additional copies \$ \_\_\_\_\_



(Published in the Morning Sun on August 15, 2014)

**Notice of Vote - City of Pittsburg**

In adopting the 2015 Budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2014 budget, adjusted by the 2013 Consumer Price Index for all urban consumers. Four members voted in favor of the budget and one member voted against the budget.

## Appendix E

### Glossary



## Glossary

**Accounting System** - The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of the city government.

**Accrual Accounting** - A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**Ad Valorem Tax Levy** - A tax based on the value of property (property tax), usually expressed in mills.

**Annexation** - Territory added to the city.

**Appraised Valuation** - The value set upon real estate or other property by the Crawford County Appraiser.

**Arbitrage** - refers to the rebate or penalty amount due to the Internal Revenue Service where funds received from the issuance of tax-exempt debt have been invested and excess interest earnings have occurred, or where tax-exempt bond proceeds are not spent for their intended purpose within the times permitted by federal regulation. As used in this policy, 'excess interest earnings' means interest earned at a rate in excess of the arbitrage permitted yield on any individual bond issue.

**Assessed Valuation** - A fixed percentage of the appraised market valuation as found by the Appraiser.

**Audit** - A systematic collection of evidence needed to attest to the fairness of management's assertions in the financial statements or whether management has efficiently and effectively carried out its responsibility.

**Bond** - A written promise to pay a specific sum of money, called face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

**Bond Indebtedness** - The portion of a government's debt represented by outstanding bonds.

**Budget** - A financial plan, for a specified period of time, of the government operation, that matches all planned revenues and expenditures with the services provided to the citizens.

**Budget Amendment** - A formal change to the budget during the year to increase expenditure limits.

**Budget Hearing** - The formal hearing for the budget to be presented to the governing body for adoption and approval and the opportunity for public input.

**Budget Law** - A series of statutes, K.S.A. 79-2925-79-2937, which includes specific requirements for the preparing of the budget document. The budget sets a limit on expenditures and tax levies.

**Budgeted Fund** - A fund that is required by statute to be budgeted.

**C.A.F.R. (Comprehensive Annual Financial Report)** - A financial report that encompasses all funds and component units of the government.

**Capital Assets** - Assets of significant value and having a useful life extending beyond a single reporting period, including land, improvements, buildings, building improvements, easements, vehicles, equipment, machinery, works of art, historical treasures, infrastructure, and all other tangible or intangible assets used in operations, also called fixed assets.

**Capital Expenditures** - An expenditure which results in the acquisition of or addition to capital assets (fixed assets).

**Capital Improvements** - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

**Capital Outlay** - Fixed assets which have a value of \$10,000 or more and have a useful life economic lifetime of more than one year, or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project** - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life, also called capital improvements.

**Cash Basis Law** - A statute which requires that cash be on hand before incurring an obligation.

**C.I.P (Capital Improvement Program)** - A plan that serves as a guide for the efficient and effective provision of public facilities, outlining timing and financing schedules of capital projects for a five year time period.

**Commodities** - Expendable items are items that are consumable or have a short life span. Examples include offices supplies, gasoline, minor equipment, etc.

**Charter Ordinance** - The document used by cities to exempt themselves from a non-uniform state statute using constitutional home rule.

**CID (Community Improvement District)** - A Community Improvement District may be either a political subdivision or a not-for-profit corporation. CID's are organized for the purpose of financing a wide range of public-use facilities and establishing and managing policies and public services relative to the needs of the district. A CID project should provide public benefit such as reducing blight, enhancing tourism, upgrading older real estate through redevelopment or rehabilitation, or promoting sustainability. Public financing is achieved by levying and collecting special assessments and/or a CID sales tax upon property in the District.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** - Service rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**C.O.P.S. (Community Oriented Policing Services)** - A grant provided to local law enforcement agencies to advance community policing.

**D.A.R.E. (Drug Awareness Resistance Education)** - A police officer-led series of classroom lessons that teaches children how to resist peer pressure and live productive drug and violence-free lives.

**Debt** - An obligation resulting from borrowing money or purchasing goods and services. It includes general obligation bonds, revenue bonds, no fund warrants, temporary notes, and state revolving loans.

**Debt Service** - The paying of principal and interest on borrowed money according to a predetermined payment schedule.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, and the payment of, long-term principal and interest.

**Department** - A department is a major administrative organizational unit of the city which indicates overall management responsibility for one or more activities.

**Depreciation** - Depreciation is the expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Division** - A division is a distinct subsection of a department which also indicates a separation of management responsibility.

**D.U.I. (Driving Under the Influence)** - The act of operating a motor vehicle after having consumed alcohol or other drugs, to the degree that mental and motor skills are impaired.

**Employee Benefits** - Contributions made by a government to meet commitments or obligations for employee fringe benefits. The government's share of costs for social security, medical, life insurance, and pension plans are some of the costs included.

**Encumbrance** - An encumbrance is the commitment of appropriated funds to purchase an item or service. To encumber means to set aside or commit funds for a specified future expenditure, to a specific vendor.

**Enterprise Fund** - An enterprise fund is used to account for the acquisition, operation, and maintenance of governmental facilities which are predominately self-supporting through user charges. The city currently has two enterprise funds-water/wastewater and storm water.

**E.P.A. (Environmental Protection Agency)** - An independent regulatory agency responsible for the implementation of federal laws designed to protect the environment.

**Expenditures** - A decrease in the net financial resources of the city due to the acquisition of goods and services.

**Expense** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**F.A.A.(Federal Aviation Administration)** - A federal agency that provides support and resources for planning and developing safe and efficient airports, as well as, other airport operation responsibilities.

**F.E.M.A. (Federal Emergency Management Agency)** - A federal agency that provides support and resources to prepare, protect against, respond to, and recover from all hazards.

**Fiscal Year** - A twelve-month period to which the annual budget applies. The City of Pittsburgh's fiscal year is January 1 through December 31.

**F.T.E. (Full Time Equivalent)** - Personnel numbers are represented in full time equivalents. One full time equivalent generally equates to 2,080 hours per year.

**Full Faith and Credit** - A pledge of the general taxing power of a government to repay debt obligations.

**Function** - A group of related activities aimed at accomplishing a major services or regulatory program from which a government is responsible.

**Fund** - An accounting entity with a self-balancing set of accounts that record financial transactions for a specific government activity or function.

**Fund Balance** - The excess of a fund's current assets over its current liabilities.

**G.A.A.P. (Generally Accepted Accounting Principles)** - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**G.A.S.B. (Governmental Accounting Standards Board)** - The authoritative standard setting body for state and local governments.

**General Fund** - This is the general operating fund of a city. The revenues and expenditures associated with all services traditionally associated with local governments are accounted for in this fund, except for those services that are required to be accounted for in some other fund.

**General Obligation Bonds** - Long-term debt backed by the full faith and credit of the taxing subdivision. A tax levy can be used to pay the principal and interest.



**G.I.S. (Geographic Information Systems)** - A collection of computer hardware, software, and geographic data for capturing, managing, analyzing, and displaying all forms of geographically referenced information.

**Goal** - A statement of broad direction, purpose, or intent based on the needs of the community.

**G.P.S. (Global Positioning System)** - An aid used to navigate and a tool for map making and land surveying.

**Grants** - Contributions or gifts of cash or other assets from another governmental unit (typically state or federal) to be used or expended for a specific purpose or activity.

**H.I.D.T.A. (High Intensity Drug Trafficking Areas)** - A federal grant program administered by the White House Office of National Drug Control Policy which provides resources to assist federal, state, local, and tribal agencies coordinate activities that address drug trafficking in specially designated areas of the United States.

**Interfund Transfers** - Amounts transferred from one fund to another.

**Intergovernmental Revenues** - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**I.R.B. (Industrial Revenue bonds)** - Bonds issued by a governmental agency to finance acquisition and construction of industrial and commercial properties on behalf of private businesses.

**K.D.H.E (Kansas Department of Health and Environment)** - The State Department responsible for protecting the health and environment of all Kansans.

**K.D.O.T.(Kansas Department of Transportation)** - The State Department which provides for a statewide transportation system.

**Legal Debt Margin** - The current statutory debt limit for all Kansas cities pursuant to K.S.A. 79-5037 is 30% of assessed valuation including the motor vehicle valuation.

**Levy** - To impose taxes for the support of governmental activities.

**Line Item** - An individual expenditure category listing in the budget. (Examples include salaries, supplies, etc.)

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Major Fund** - Funds whose revenues, expenditures, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds, and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. The General Fund is always a major fund.

**Mill** - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual Accounting** - A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

**Objective** - A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a specific program.

**Object of Expenditure** - An expenditure classification, referring to the lowest and most detailed level of classification, such as salaries, office supplies, and furniture.

**No Fund Warrants** - A form of short term borrowing which often has to be approved by the State Board of Tax Appeals.

**Non-Appropriated Balance** - A budgeted amount which is reserved for funding the budget in the year after the Proposed Budget Year. The amount cannot exceed five percent of the total expenditures plus the non-appropriated balance, K.S.A. 79-2927.

**Performance Indicators** - Quantitative and/or qualitative objective measurement of results by a department or division, which helps to determine effectiveness in meeting goals and objectives.

**Personal Services** - Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Program** - A group of related activities performed by one or more organizational unit(s) for the purpose of accomplishing a function for which the city is responsible.

**Program Budget** - The portion of the budget that focuses upon the goals and objectives of a government rather than upon its organizational budget units and specific line-item expenditures.

**Reserves** - An account used to indicate that a portion of a fund balance is restricted or set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Resources** - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue Bonds** - Long-term debt issued for the benefit of a revenue producing activity. Principal and interest payments must be paid from the revenue generated by the related activity. An ad valorem tax levy cannot be used for the principal and interest payments. In addition, the revenue bond ordinance often requires that one or more reserve funds be established for specific purposes.

**Revenues** - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, forfeitures, grants, shared revenues, and interest income.

**Sales Tax Capital Outlay (STCO)** - A portion of the City's one half cent ongoing sales tax specifically appropriated for vehicle and equipment replacement and some capital projects.

**Special Assessments** - A compulsory levy made against certain properties to defray a part of the cost of a specific improvement, such as street paving, curb and gutter replacement, sidewalks, sanitary sewers, etc., which are deemed to benefit those properties.

**Special Revenue Funds** - These funds are used to account for revenues derived from specific taxes, governmental grants, or other revenue sources which are designated to finance particular functions or activities of the city.

**State Revolving Loans** - A loan from the State of Kansas for a specific project. Usually these are for infrastructure improvements and can be funded from a bond and interest fund (debt service fund).

**Tax Levy** - The total amount to be raised by general property taxes for the purposes specified in the approved city budget.

**Tax Rate** - The amount of tax levied for each \$1,000 of assessed valuation.

**T.I.F. (Tax Increment Financing)** - TIF is a tool which uses gains in taxes to subsidize current improvements. These improvements are projected to create conditions that will create the gains in taxes. The completion of the project, sometimes combined with private investment, often results in increased property values which generates increased tax revenues.

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

**T.D.D (Transportation Development District)** - A TDD is a special funding district for improving transportation infrastructure and services in a specific area.

**Unencumbered Cash Balance** - The cash balance as shown in the accounting records for the fund, less any outstanding encumbrances.

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FOOTBALL  
2014

