



ANNUAL BUDGET

January 1, 2016 - December 31, 2016

City of Republic, Missouri

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MISSION

*The City of Republic Exists to Provide Services to the
Citizens of the Community.*

Therefore,

It is our intention to provide the best possible service and programs
to enhance the lives of the citizens through,

Policy Formulation

The City will work towards interpreting and defining the needs of the community,
to establish policies to meet those needs, and to provide supportive services
to administer those policies;

Providing Protection

To reduce the frequency and severity of external harm to persons and property, to help
people to live peaceably together, and to maintain an atmosphere of personal security;

Maintaining and Expanding Infrastructure

To provide safe and efficient public ways for vehicular and pedestrian traffic,
prompt disposal of storm drainage, wastewater, refuse, and
a pure and adequate water supply;

Community Preservation and Development

To preserve and develop the physical and economic environment of Republic so as to
enhance its character as an attractive, well-planned, high-quality residential
community; and

Supporting and Promoting Culture and Civic Activities

To provide information, educational, and recreational services reflective of the
needs and desires of the citizens of Republic.

*The quality of life in Republic depends upon the services
provided by the City.*

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TABLE OF CONTENTS

General Information

Budget Ordinance	7
Principal Officials	8
Budget Message	9-14
City Organizational Chart	15
Combined Summary of Revenues, Expenditures and Fund Balances	16
Capital Projects	17-20

General Fund

General Fund Description	21
General Fund Revenues and Expenditures Summary	22-23
Administration Department	24-25
Information Technology	26-27
Human Resources	28-29
Finance Department	30-31
Municipal Court	32-33
Planning and Development	34-35
Police Department	36-37
Fire Department	38-39
Emergency Management Administration	40-41
Animal Control	42-43
Capital Replacement - General Fund	45

Special Revenue Fund

Special Revenue Fund Description	47
Parks and Recreation Fund	48-55
Capital Replacement - Parks and Recreation Fund	57

Capital Project Funds

Capital Project Fund Description	59
Streets and Stormwater Fund	60-63
Capital Replacement - Streets and Stormwater Fund	65
Fire Sales Tax Fund	67

Enterprise Fund

Enterprise Fund Description	69
Public Works and Utility Fund	70-77
Capital Replacement - Public Works and Utility Fund	79

Appendix

Appendix I - Personnel	81
Appendix II - Glossary	85

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AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF REPUBLIC, MISSOURI, APPROPRIATING FROM THE REVENUE OF THE CITY OF REPUBLIC, MISSOURI, EXPENDITURES IN ACCORDANCE WITH THE FISCAL YEAR 2016 BUDGET OF THE CITY OF REPUBLIC, MISSOURI, AND PROVIDING FOR ADJUSTMENTS THERETO

WHEREAS, the City of Republic, Missouri, (herein called the "City") is a municipal corporation and Charter City located in Greene County, Missouri, being duly created, organized and existing under the laws of the State of Missouri; and

WHEREAS, the City is required under the provisions of Section 67.010, RSMo, and the City Charter to prepare an annual budget that presents a comprehensive financial plan for the ensuing fiscal year; and

WHEREAS, the City Council will consider for approval an ordinance for the 2016 budget on Monday, November 23, 2015, as a first read and Monday, December 14, 2015, as a second read; and

WHEREAS, the City will hold a Public Hearing concerning the 2016 budget on Monday, December 14, 2015, prior to the second reading of an ordinance approving said budget, as required and duly published in The Republic Monitor on Wednesday, November 25, 2015:

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF REPUBLIC, MISSOURI, AS FOLLOWS:

Section 1. The Annual Budget of the City of Republic, Missouri, aggregating \$18,849,746.00, for the fiscal year commencing January 1, 2016, and ending December 31, 2016, as submitted by the City Administrator and incorporated herein by reference as is fully set out in this ordinance, is hereby approved.

Section 2. This ordinance shall be in full force and effect from and after January 1, 2016.

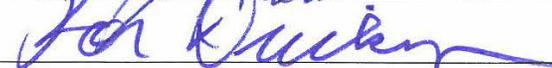
PASSED AND APPROVED at a regular meeting of the City Council of the City of Republic, Missouri, this 14th day of December, 2015.


Brian C. Buckner, Mayor

Attest:


Brenda Jackson, City Clerk

Approved for Council Action:  _____, City Administrator

Approved as to Form:  _____, City Attorney

Final Passage and Vote: The vote was 7 Aye - Haralson, Pool, Harter, Brashers, Jones, Wilson and Clinkingbeard. 0 Nay. Council Member Mendez was absent for the vote. Motion carried.

Principal Officials

Mayor and Council

Brian Buckner, Mayor - 04/16
Jeff Clinkingbeard, Ward I - 04/17
Kathy Haralson, Ward I - 04/16
Gerry Pool, Ward II - 04/17
Garry Wilson, Ward II - 04/16
John Jones, Ward III - 04/17
Jason Mendez, Ward III - 04/16
Daniel Harter, Ward IV - 04/17
Charles Brashers, Ward IV - 04/16

Jared Keeling, Interim City Administrator
Ron Dirickson, City Attorney

Departments

Administration

Brenda Jackson, City Clerk
Connie Moller, Executive Assistant
Karen Freeman, Legal Administrative Assistant
Angela Heatherly, Human Resources Director

Emergency Management

Lynn Hollandworth, Director

Finance Department

John O'Donnell, CPA, Finance Director

Fire Department

Duane Compton, Fire Chief

Information Technology

Sean Solina, IT Director

Parks and Recreation Department

Jared Keeling, Parks and Recreation Director

Planning and Development Department

Gail Noggle, Director of Planning and Development

Police Department

Mike Lawton, Police Chief

Public Works Department

David Brock, Public Works Director



December 14, 2015

To the Honorable Mayor, Members of the City Council
and to the Citizens of the City of Republic:

Submitted herewith is the adopted budget for 2016 of \$18,849,746.00, which addresses citizen service concerns in addition to funding of new projects and core operations. The budget, which was formally adopted by the City Council on December 14, 2015, establishes a fiscal plan for the City beginning January 1, 2016, and ending December 31, 2016.

The adopted budget will provide direction to the City in the forthcoming year as to resources available for planned expenditures while allowing for those unanticipated. The budget planning process for 2016 began in August for staff, presented to Council and citizens in November and culminated with the formal adoption of the budget in December. Financial planning is essential for sound fiscal management and stewardship of resources. At the forefront of any decision made, is how to address the service needs of the citizens of Republic in the most effective and efficient manner possible within the budget constraints imposed. A budget serves that purpose through formation of public policy, guide of operations, control of spending and as a written financial plan. It not only serves as a management planning tool, but provides a written plan of financial accountability to the Republic citizenry. Even though a legally adopted budget is only required for the General Fund under State Statutes, the City of Republic elects to adopt an annual fixed budget for all of its Funds, which establishes an expenditure ceiling that management may not exceed without Council approval.

This document is a communication tool, presenting not only the budget, but also departmental goals and objectives and a plan of capital spending for 2016. Budget development is not a quick or easy process due to the decisions that are encompassed in the final document; it is a comprehensive team effort at every level of the municipal organization, including citizen input. Determination of the annual budget is the most important single endeavor of the City Council due to its impact on current and future operations, entailing the range of services offered and prioritizing the allocation of government resources. Core and essential services always receive the highest priority in committing funds, yet all budget decisions are challenging due to the city's limited resources.

At the end of 2015, the City had an outstanding debt load of \$21.8 million down from \$24 million at the end of 2014. Approximately 11% of this amount is payable annually, which receives the highest priority for funding and accounts for approximately 18% of the 2016 budget. Capital assets and major projects are budgeted at \$3.4 million, comprising 18.2 % of the 2016 budget. Personnel and operations share in the remaining available resources.

Administration and Finance have identified goals to form the various financial policies to be used as the primary guidelines in setting the budget and serve as framework for capital planning, expenditure control and resource allocation. Other policies governing the purchasing process, revenue collection, debt and cash management will also be developed and implemented.

The budget is structurally balanced in total since the City does not plan to expend beyond its total available resources, which include balances carried over from the prior years, plus anticipated revenues

for 2016. Republic's budget is in conformity with Missouri State Statute Section 67.010 which requires that total proposed expenditures not exceed estimated revenues, plus any unencumbered balance or less any deficit estimated for the beginning of the budget year. For 2016, budgeted expenditures in total are anticipated at \$18,849,746, exceeding anticipated revenues of \$17,885,619. Due to this expenditure level, total fund balance will decrease by \$964,127 to \$22,357,690. Total ending fund position for 2015 was budgeted at \$19,797,672 but projected 2015 activity anticipates cumulative closing balances to be nearer \$23,321,817, realizing a gain in position of \$3,524,145.

Budgets are presented for individual Funds and by divisions where appropriate, which represent programs or functions. Each budget is preceded by a narrative description, any pertinent departmental objectives for the year and 2016 budgetary highlights. A full-time personnel count by department/function is included in Appendix I.

Each budget detail includes five columns: the highlighted 2016 adopted budget; prior year presentations of the adopted 2015 budget and projected 2015 actual amounts; and actual for years 2014 and 2013. The presentation of multiple years of planned and actual resources and expenditures allows for comparative analysis as to the financial condition of the City.

Definitions of terms and acronyms used throughout this document can be found in the Glossary in Appendix II.

ECONOMY

Republic is located a few miles to the southwest of Springfield, the third largest city in Missouri, and benefits from its demographics, economic growth and strong labor force. This area has seen rapid growth since the year 2000 with Republic anticipated to nearly double its number of household units within the next ten years. Republic's population is expected to increase to nearly 26,000 during that same time period, approximately 76% in growth over current.

An important factor in developing any financial plan is the economic climate anticipated during its duration. Republic is part of the Springfield, Missouri, Metropolitan Statistical Area (MSA). It is located in Greene and Christian counties but the majority of businesses and residences are located within Greene County. The unemployment rate for the Springfield MSA at year-end 2015 was 3.6%, comparing favorably to Missouri's rate of 4.4% and the national rate of 5.0%.

The former Brookline area of Republic continues to see interest for development primarily due to its location adjacent to I-44 and James River Freeway. The Brookline Business Park has drawn much interest from developers and companies alike. There has been many new locates to that area, with more activity anticipated in 2016. The City of Republic continues to be at the forefront in commercial development in Greene County and the abundance of quality developable land is in great demand.

Additionally, city retail sales continue to increase as more jobs are added to the City. The City celebrated achieving over 1,000 jobs added, as of the summer of 2015. The addition in daytime population, combined with strong residential growth, is helping the City grow its retail base. For the year 2015, the City generated more than \$2.2 million dollars in general sales tax revenue, a 6.7% increase from 2014. Moreover, vacant retail space within the City is filling up and helping add to the general economy.

BUDGET HIGHLIGHTS

OVERVIEW

The budget was developed to encompass all anticipated activities that financially impact the City in 2016. All Funds are budgeted as shown in the document: the General Fund, one Special Revenue Fund, two Capital Project Funds and one Enterprise Fund, which is a combined water and sewer. In three of the Funds, revenues exceed planned expenditures. The exceptions are the Streets and Stormwater Fund and the Utility Fund which will draw upon their reserves to balance their 2016 budgets. The overage in Streets and Stormwater is due to the aggressive street resurfacing program, investment in vehicles and related equipment, and various engineering and stormwater projects. The overage in Utility Fund (Water and Wastewater) is primarily due to the replacement of pumps at the Shuyler Creek Lift Station.

The \$17.9 million in government-wide revenues are comprised of \$8.4 million in taxes and PILOT payments; \$0.2 million in licenses and permits; \$1.1 million from intergovernmental activity; \$5.4 million in water and sewer charges; \$0.7 million in recreational programming; \$0.3 million in fines and costs; \$0.2 million in investment earnings and credits from participation in the SRF program; \$0.8 million in administrative fees from the water, sewer, streets, stormwater and recreational operations; and \$8 million inclusive of lease income, reimbursements, refunds and impact fees.

For 2016, the monthly base charge for water services and the water surcharge for water usage remained the same as 2015. The sewer base charge and sewer surcharge increased effective with 2013 and will remain at that level through 2016. The current base charge for 1,500 gallons of water is \$7.56 with the water surcharge rate set at \$3.56 per 1,000 gallons of water. Sewer monthly base charge is \$15.93 for 1,500 gallons of sewer and the sewer surcharge rate is set at \$9.47 per 1,000 gallons.

The adopted budget of \$18,849,746 represents an increase of 15.5% from the 2015 budget primarily due to increases in personnel expenditures (salary adjustments, health insurance premiums, and other personnel costs). These increases are more than offset by the increases in sales tax revenue and miscellaneous decreases in other departmental expenses. Expenditures for 2016 are broken down by major function. The funding as percentage of budget is: water/sewer, 38.7%; emergency services of police, fire, fire sales tax and EMA, 21.2%; parks and recreation, 15.2%; streets and storm water, 14.6%; and administrative, 10.3%. Administrative costs include those city support functions of management, legal, information technology, human resources, finance, planning and development, municipal court and animal control.

Expenditures for 2015 are projected to be under amended budget authorization levels due to controlled spending efforts plus reduction and deferral of projects originally planned.

Citywide service needs have not changed and continue to be met even within the financial constraints of limited revenues and rising operating costs. For 2016, the City will continue to sustain current levels of operations but evaluate needs before making commitments that would further stretch current revenues. The City has little control over the financial consequences from imposing Federal and State mandates, increasing costs of operations and personnel benefits, the economy, impact of natural disasters and debt service commitments. Working within known revenue sources, the City still expects to maintain or exceed its provision of core and essential services, partnering in new projects and citizen expectations. The City constantly searches for additional funding sources to ensure continuation of services and for capital improvements. The City's overall financial health has not seen substantial improvement over the past few years but it has seen improvements in sales tax revenue that bodes well for the future provided the economy continues in a growth mode.

Spending controls remain in place to minimize the impact of increasing costs of services. Internal and external influences on the budget drive the level of expenditures and the direction of the budgetary goals.

CAPITAL

When resources are tight, capital spending is often prioritized and/or deferred if possible. With the exception of miscellaneous prioritized projects, 2016 will see tight capital spending with staff carefully scrutinizing any capital needs as to those that benefit the citizens while maintaining operations. Capital improvements have long-term effects on city operations in addition to impacting both current and future operating budgets. Capital decisions are based primarily on cost-effectiveness, impact on operations, citizenry input, enhanced customer service and/or reduction of future long-term maintenance and/or operating expenditures.

For 2016, the City Council has committed \$3.4 million in line item capital funding, an increase of approximately 242.9% from the 2015 line item capital budget of \$1.4 million. The increase is based on the replacement of pumps at the Lakes of Shuyler Ridge Lift Station, budgeted at \$1.2 million, and various special streets projects, budgeted at \$0.6 million. The Capital Funding Summary, included in this document, shows the allocation of monies by Fund. Capital expenditures mandated by Federal, State or Local agencies are necessary to address compliance issues, especially for water, sewer, streets and stormwater. Funding is often necessary from outside sources before capital projects are considered for inclusion in the budget. Without such dedicated funding sources, many capital projects would not be undertaken. In 2016, \$.65 million will be funded through grants; \$.27 million from the transportation and stormwater sales tax; \$.04 million from the newly-created 1/8-cent fire sales tax; \$.18 million from recreational activity fees and parks-related taxes; \$1.94 million from utility user fees and utility reserve funds; and \$.35 million from various other revenue sources such as motor fuel taxes. With approximately 18.2% of the budget allocated to capital needs, the City Council continues in their long-term commitment of enhancing infrastructure for economic development, addressing quality of life issues and preserving city assets to the best of funding availability.

The annual replacement of three patrol vehicles is continued in the 2016 budget at \$76K, which is partially funded by the increase in the motor vehicle-related distributions received by the State of Missouri, which will be an ongoing source of funding for law enforcement traffic efforts.

In April 2013, the voters approved a 1/8-cent sales tax referendum to fund fire capital needs. This sales tax went into effect October 1, 2013. Collections in 2014 and 2015 have exceeded projections due to the general improvements in the economy and from increased retail sales within the City. Sales tax proceeds and expenditures can be found in the newly-created Fire Sales Tax Fund, a capital project fund type.

A new initiative to transfer any unexpended resources, on an annual basis, to a Capital Replacement Fund was created in 2013 for each of the City's qualifying Funds. This initiative was continued in 2014 and 2015, and the results of any transfer to a Capital Replacement Fund will be determined after the 2015 calendar year will be closed out. This initiative will continue to be implemented for 2016 provided a surplus exists at year-end. The purpose of this initiative is to dedicate and set aside monies that can only be used to fund capital improvement projects, as necessary, in the corresponding Fund. Approximately \$2.77 million was set aside in total for capital replacement due to the excess of revenues over expenditures from 2013 and 2014, with an additional \$1.68 million projected to be available from 2015. It is anticipated, at the time of this writing, that funds will be available to transfer for 2016.

GENERAL FUND BALANCE DISCUSSION

The General Fund is the City's major Fund and supports administrative services, information technology, municipal court, police, fire, emergency management, planning and development and

animal control. In total, its fund balance is anticipated to increase a slight 0.2% by 2016 year-end. With the adoption of GASB 54, the fund balance is categorized into non-spendable, restricted, committed and unassigned which is available for spending as approved by the Council. Per city policy, the unassigned balance is to retain a minimum balance of 17% of annual operating expenditures. The unassigned fund balance at year-end 2015 clearly meets this directive and should remain consistent at 24% of annual operating expenditures.

From 2015 unexpended resources, any available surplus will be transferred to the General Fund's Capital Replacement Fund which is not necessary for use in the funding of 2016 capital appropriations.

The General Fund has the most difficulty in funding services, ongoing programs and any new projects due to its limited revenues which are allocable to so many functions and multiple service demands. Any change in operational needs or service levels is monitored closely due to these limited resources. During the budget compilation process, the fund balance level usually dictates whether measures are enacted to curtail non-essential service spending.

OTHER FUND BALANCES

Both the Public Works and Utility Fund and the Fire Sales Tax Fund experienced solid growth in ending net position and fund balance, respectively. The Streets and Stormwater fund balance is budgeted to decrease by 5%, primarily due to the level of capital projects scheduled for 2016. The Streets and Stormwater fund is categorized into non-spendable for prepaid assets, committed for debt reserves and assigned for infrastructure and street and stormwater needs. From 2015 unexpended resources, any available surplus will be transferred to the Street and Stormwater Capital Replacement Fund, which is not necessary for use in the funding of 2016 capital appropriations, as the overage was funded from the intentional decrease of the fund balance.

The Parks and Recreation fund balance is anticipated to increase slightly by 4.5%, primarily due to a decrease in the funding of capital improvement projects for 2016. Its fund balance is also categorized into non-spendable for prepaid assets, committed for equipment replacement and operating reserves and the remainder being assigned to recreational needs. From 2015 unexpended resources, any available surplus will be transferred to the Park and Recreation Capital Replacement Fund which is not necessary for use in the funding of 2016 capital appropriations; as projects are planned the majority of the resources are reserved and dedicated to a project in prior fiscal years and the overage is funded from the intentional decrease of the fund balance.

The Public Works and Utility Fund balance will decrease by a projected 6.5% due to the funding of various capital improvement projects including the SCADA system improvements, well/water line improvements, and the \$1.2 million pump replacement project previously discussed. It is projected that expenses will exceed revenue by \$1,047,749. From 2013 through 2015, any available surplus is transferred to the Public Works and Utility Capital Replacement Fund which will help fund the above mentioned projects.

DEBT OBLIGATIONS

The City has an extensive outstanding debt load in the amount of \$21.8 million. Approximately \$3.4 million, or 18%, is budgeted in annual debt service. Outstanding debt payments represent 9% of the total debt of the City. The City currently maintains an A bond rating from Standard & Poor's. Limited debt or lease financing is not ruled out for the 2016 budget. If specific projects progress faster than anticipated or other revenue sources become available, possible debt or lease purchases may be considered.

PERSONNEL DISCUSSION

For 2016, wages and personnel benefits are budgeted at \$7.0 million, accounting for 37% of the approved budget. The authorized number of full-time employees for 2016 is 125. Additional requests for positions will be reviewed during the year based on funding availability. The City Council considers the employees to be the most valuable assets of the organization. City Council approved the reimplementation of a revised step and grade plan beginning July 1, 2015. Additionally, a COLA increase may be considered if there are sustainable funds available. A continuing Council goal is to protect city assets, inclusive of personnel. During 2015, health insurance premiums increased by 7% due to claim history and health care reform.

The City participates in the Missouri Local Government Employees Retirement System (LAGERS), which is a defined benefit pension plan that provides retirement, disability and death benefits to plan members and beneficiaries. Employees contribute 4% of their gross pay to help fund participation in this plan. In 2014, City Council approved a change in the city's LAGERS program from the L-1 level to L-3 increasing the employees' pension from a 1.0% multiplier to a 1.25% multiplier. The ensuing change resulted in an approximate 6.0% increase in LAGERS pension contributions on behalf of the employees.

SYNOPSIS

For 2016, the City will concentrate on sustaining its resources and core services. Funding for essential services and for prior commitments or projects specifically funded will be given first priority while other operational needs and unfunded initiatives are appropriated within the constraints of revenue projections. Although the current economy is improving, the City must remain cautious in projecting additional revenue. Additionally, the City must continue to monitor the budget for constraints and shortfalls that have become common occurrences over the last few years. City staff will continue to evaluate services and programs and review the organizational structure to determine overall operational efficiency. New projects often arise during the year, but funding sources will need to be identified prior to making the commitment to expend the city's limited resources.

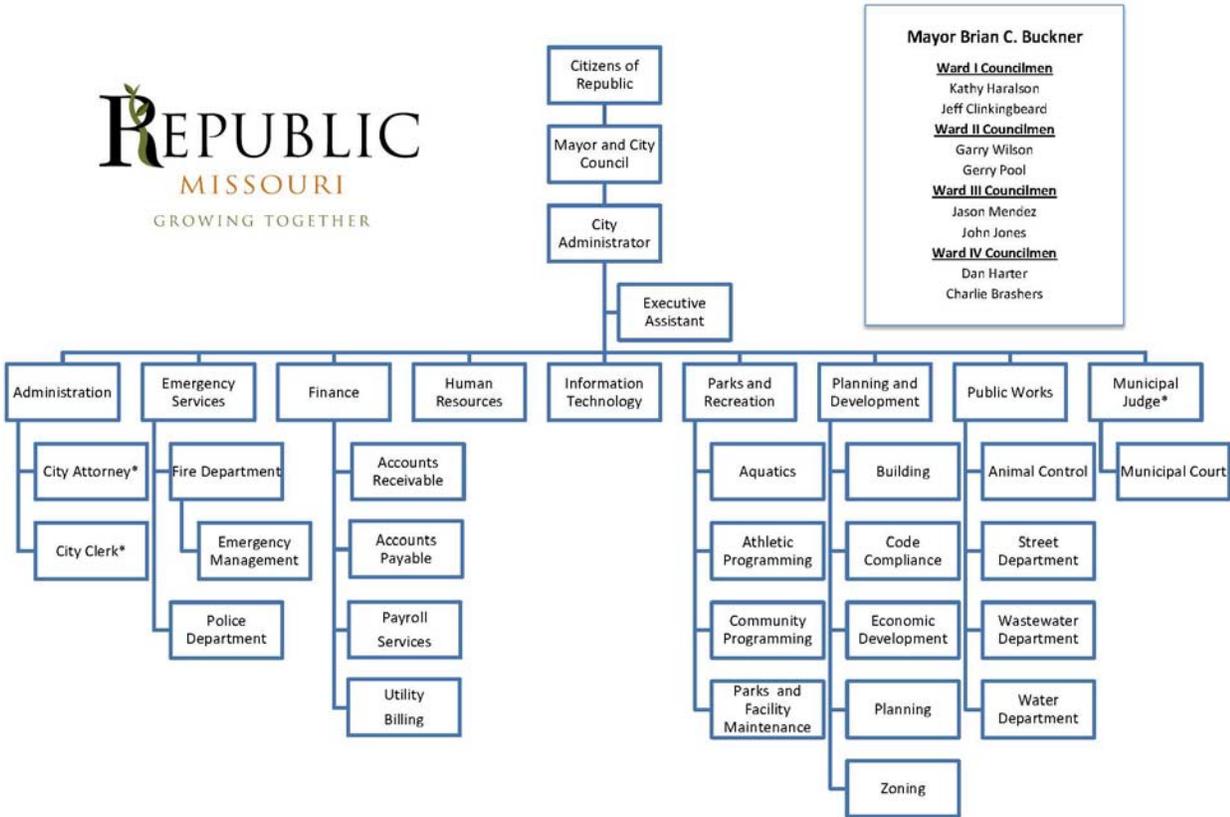
CONCLUSION AND ACKNOWLEDGEMENTS

The City Council and staff continue in their commitment to the provision of quality services to the Republic citizenry, enhancement of service offerings and initiatives in support of the city workforce. This budget encompasses departmental objectives that were formed on the basis of customer service and long term growth. Throughout this document, these goals can be found included with each department or division that will be accountable for its outcome. With this budget, the City addresses the current needs of the community while ensuring its commitment to fiscal responsibility and long term growth of the City. The City will continue to utilize cooperative planning, citizen input, financial trend analysis and Council directives to ensure the municipality remains on track with identified needs.

The Mayor, City Council, executive management team and staff deserve commendation for their efforts put into the planning of this document, time dedicated to the budget process and successful adoption of a financial plan that benefits all.

CITY ORGANIZATIONAL CHART

* Denotes appointment by City Council.
 Reports directly to Mayor and City Council as well as City Administrator.



* Denotes appointment by City Council. Reports directly to Mayor and City Council as well as City Administrator.

FY 2016 COMBINED SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES/POSITION

	General	Utility	Streets and Stomwater	Fire Sales Tax	Parks and Recreation	Totals
Beginning Fund Balances/Position	4,065,243	16,080,936	2,024,816	213,141	937,681	23,321,817
REVENUES						
Taxes and Payments in						
Lieu of Taxes	4,184,206		1,909,165	281,576	1,977,507	8,352,454
Licenses and Permits	208,330					208,330
Intergovernmental	319,000		733,476			1,052,476
Program Fees					322,450	322,450
Charges for Services		5,367,743	2,500		364,500	5,734,743
Fines and Costs	269,300					269,300
Investment Earnings	13,500	218,620	7,000	600	2,100	241,820
Administrative Fees/Reimb	758,981					758,981
Loan/Bond Proceeds		250,000				250,000
Rental Income		291,160			198,100	489,260
Miscellaneous	46,425	116,100	4,000		39,280	205,805
TOTAL	5,799,742	6,243,623	2,656,141	282,176	2,903,937	17,885,619
EXPENDITURES						
Administration	748,622	613,196				1,361,818
Information Technology	194,505					194,505
Human Resources	104,529					104,529
Finance/Utility Billing	201,306	822,966				1,024,272
Municipal Court	141,355					141,355
Planning	412,215					412,215
Police	1,818,656					1,818,656
Fire	1,240,934			11,500		1,252,434
Emergency Management	97,396					97,396
Animal Control	82,948					82,948
Public Works and Streets			1,587,290			1,587,290
Water		850,365				850,365
Sewer		1,098,719				1,098,719
Capital Outlay	365,418	1,942,350	900,595	44,100	176,075	3,428,538
Principal/Fiscal Payments	380,963	1,963,776	272,922	91,160	697,467	3,406,288
Recreation					1,208,078	1,208,078
Aquatic Center					243,638	243,638
Parks					513,552	513,552
Senior Center					23,150	23,150
TOTAL	5,788,847	7,291,372	2,760,807	146,760	2,861,960	18,849,746
EXCESS REVENUES OVER (UNDER) EXPENDITURES	10,895	(1,047,749)	(104,666)	135,416	41,977	(964,127)
Ending Fund Balances/Position	4,076,138	15,033,187	1,920,150	348,557	979,658	22,357,690

CAPITAL PROJECTS - 2015

The City develops multi-year capital improvement plans that are an integral part of the budget process. For budget purposes, a capital item has an acquisition cost greater than \$5,000, a useful life of more than one year or is of a unique nature that needs to be shown separately in the budget. Capital assets include buildings, thoroughfares, vehicles, equipment, water and sewer lines and improvements to city parks. Generally, all capital items are categorized as either: 1) land or right-of-way, 2) infrastructure or improvements or 3) vehicles or equipment, i.e., items separable from the physical plants. Capital projects planned for 2016 is comprised of \$2,535,421 of infrastructure and facility improvements and \$893,117 for vehicles and equipment. Local revenues are generally not adequate to fund all the city's capital needs so alternative sources of funding are sought in order to secure necessary capital or for capital projects prior to appropriation. The entire capital budget for 2016 is funded by taxes, grants or user fees. Due to lack of revenues available to fund all capital needs, any unfunded capital not detrimental to operations is subject to deferral.

Following provides a summary of capital assets and projects budgeted for the 2016 fiscal year. \$3,428,538 is authorized for capital, 18.2% of the total authorized budget. Monies dedicated to capital expenditures vary annually based on need, availability of funds, resources versus operating demands and special projects, as well as new service requirements. In protecting city-owned assets, the City Council continues with its commitment to fund capital projects and improvements which ensure efforts to preserve, maintain and improve infrastructure, facilities and equipment for both current and future services.

CAPITAL SUMMARY

On the next two pages, is the summary listing of capital items that are budgeted for 2016 shown with the following information:

- Column 1: the fund responsible for the purchase
- Column 2: brief description of the asset
- Column 3: budgeted cost
- Column 4: funding source(s)
- Column 5: identification of whether a new (New), replacement (Repl), infrastructure enhancement (Enhance) or an annual expenditure (Annual)
- Column 6: account number where the capital expenditure is budgeted

2016 Capital Funding Summary

Fund	Item	Budget	Funding Source	Project Status	Account Number
General					
	Village Pottery Café - New Roof	\$ 10,000.00	Local	New	10-155900
	New Carpet (South side of City Hall)	\$ 4,000.00	Local	New	10-155900
	2 side chairs for City Attorney's office	\$ 400.00	Local	New	10-155900
	City Hall Feasibility Study	\$ 35,000.00	Local	New	10-155920
	TSI Service Works Agreement	\$ 42,066.00	Local	Maintenance	10-175912
	Integrity Solutions - anti-virus renewal	\$ 925.00	Local	Maintenance	10-175912
	Various computer hardware & upgrades	\$ 8,000.00	Local	Maintenance	10-175913
	Furniture for temp employee; chair for HR director	\$ 200.00	Local	New	10-185900
	Shelving for Court basement	\$ 500.00	Local	New	10-255900
	Shelving & table for Court offices	\$ 300.00	Local	New	10-255900
	File shelving for Planning offices	\$ 500.00	Local	New	10-305900
	Digital level, electrical test equipment, tool bag, HEPA mask	\$ 671.00	Local	New	10-305900
	Office chairs, folding tables, shelving for evidence	\$ 1,030.00	Local	New	10-355900
	Folding cabinet top	\$ 715.00	Local	New	10-355900
	3 police vehicles	\$ 78,600.00	Local	Repl	10-355902
	2 administrative vehicles (Operations Lt. & Administrative Lt.)	\$ 26,200.00	Local	Repl	10-355902
	Paint 1st floor hallway	\$ 1,200.00	Local	Maintenance	10-355903
	Commercial evidence refrigerator - Evidence Room	\$ 2,500.00	Local	New	10-355903
	Access Control - Records Department	\$ 1,500.00	Local	New	10-355903
	Security cameras for Building & Access Control	\$ 25,000.00	Local	New	10-355903
	800 MHZ digital radios	\$ 12,000.00	Local	New	10-355903
	Emergency vehicle lighting - 3 patrol cars & 1 admin car	\$ 31,800.00	Local	New	10-355904
	In-Car cameras (15 at \$1,000 each plus server)	\$ 17,500.00	Local	New	10-355904
	5 Mobile Data Terminals	\$ 3,500.00	Local	Repl	10-355904
	Refrigerator for Officers' evidence	\$ 1,500.00	Local	Repl	10-355904
	Tasers X-26P (3 at \$925 each)	\$ 2,775.00	Local	Repl	10-355904
	Radars X 2 - Blueprint Grant reimbursement	\$ 5,800.00	Local/Grant	Repl	10-355904
	Crime scene investigation equipment	\$ 1,500.00	Local	New	10-355905
	Communications upgrades (LLEBG/JAG)	\$ 7,500.00	Grant Match	New	10-355906
	Misc software - Network RAID array	\$ 851.00	Local	New	10-355912
	Annual service agreement through Federal Protection	\$ 1,485.00	Local	Maintenance	10-355912
	Forensic investigation phone server/hardware	\$ 5,000.00	Local	Repl	10-355913
	Computer replacement - desktop computers	\$ 5,250.00	Local	Repl	10-355913
	Hard drives - digital evidence storage	\$ 1,000.00	Local	Repl	10-355913
	Replace 6 beds at both stations	\$ 1,500.00	Local	Repl	10-455900
	Replace office chairs at both stations	\$ 350.00	Local	Repl	10-455900
	Replace driveway at station I	\$ 8,500.00	Local	Repl	10-455903
	Fire extinguisher prop	\$ 1,600.00	Grant	New	10-455904
	Exercise equipment (phase 3 of 3)	\$ 4,000.00	Local	New	10-455904
	10 sections of replacement fire hose and 2 replacement nozzles	\$ 4,000.00	Local	Repl	10-455904
	Replace 4 of 14 desktop computers	\$ 2,600.00	Local	Repl	10-455913
	Office chair	\$ 250.00	Local	Repl	10-555900
	(2) 52" flat panel TVs and wall mounts	\$ 1,800.00	Local	Repl	10-555900
	Window Surface computer to interface with Civic Ready	\$ 1,250.00	Local	Repl	10-555913
	Replace 2 of 4 computers in EOC	\$ 1,300.00	Local	Repl	10-555913
	Office furniture & fixtures	\$ 500.00	Local	Repl	10-565900
	Quarantine facility	\$ 1,000.00	Local	Repl	10-565903
		<u>\$ 365,418.00</u>			
Special Revenue					
Parks and Recreation					
	New A/C unit (Activities building 2 of 4 replaced)	\$ 3,100.00	Local	New	50-005904
	Plotter printer	\$ 5,000.00	Local	New	50-005904
	Monitor, software & PC for Info Board	\$ 2,750.00	Local	New	50-005904
	New Computer	\$ 1,750.00	Local	New	50-005904
	Party package equipment or Bleachers	\$ 7,500.00	Local	New	50-005904
	Floor machine batteries, vacuum, sweepers, tanks, etc.	\$ 3,000.00	Local	New	50-005904
	IT needs (new phones, cash drawer, camera, etc.)	\$ 2,500.00	Local	New	50-515904
	Vacuum for pool	\$ 5,000.00	Local	New	50-515904
	Monitor	\$ 2,500.00	Local	New	50-515904
	New canopies	\$ 2,500.00	Local	New	50-515904
	Wench cable, snow shovels	\$ 225.00	Local	New	50-525900

<u>Fund</u>	<u>Item</u>	<u>Budget</u>	<u>Funding Source</u>	<u>Project Status</u>	<u>Account Number</u>
	Handtools, pipe wrenches, etc.	\$ 250.00	Local	New	50-525900
	2016 Ford F350 4x4 w/dumpbed	\$ 33,000.00	Local	New	50-525902
	New utility vehicle (Gator) w/snowplow	\$ 12,500.00	Local	New	50-525902
	Rip Rap/Concrete - erosion control	\$ 2,000.00	Local	Enhance	50-525903
	Picnic tables	\$ 900.00	Local	New	50-525903
	Miller Park Drainage Repair	\$ 1,500.00	Local	Enhance	50-525903
	Asphalt repairs, sealing, crack fill, repair, etc.	\$ 25,000.00	Local	Enhance	50-525903
	Park Signs, Sign Boards and Trail Signs	\$ 10,000.00	Local	Enhance	50-525903
	Concrete bridge @ J.R. Martin Park	\$ 800.00	Local	New	50-525903
	Bird control - netting	\$ 800.00	Local	Repl	50-525903
	2 blowers	\$ 400.00	Local	Repl	50-525904
	2 weed trimmers	\$ 600.00	Local	Repl	50-525904
	Walk behind seeder	\$ 200.00	Local	Repl	50-525904
	Loader bucket	\$ 1,700.00	Local	Repl	50-525904
	2 push mowers	\$ 650.00	Local	Repl	50-525904
	Ballfield - Top soil, sand	\$ 1,600.00	Local	Repl	50-525905
	Ballfield - Pitching mound	\$ 870.00	Local	Repl	50-525905
	Ballfield - Infield drag	\$ 180.00	Local	Repl	50-525905
	Ballfield - Fencing, field #2	\$ 8,600.00	Local	Repl	50-525905
	Ballfield - Fencing, field #5	\$ 11,400.00	Local	Repl	50-525905
	Ballfield - Field Lighting, Conduit, Junction Boxes	\$ 1,100.00	Local	Repl	50-525905
	Ballfield - Turface, Quick Dry, Field Marking Dust	\$ 2,000.00	Local	Repl	50-525905
	Ballfield - Bases, Equipment	\$ 200.00	Local	Repl	50-525905
	Ballfield - Striping Paint	\$ 2,400.00	Local	Repl	50-525905
	New HVAC unit for kitchen	\$ 3,100.00	Local	Repl	50-655903
	Roof	\$ 18,500.00	Local	Repl	50-655903
		<u>\$ 176,075.00</u>			

Capital Improvement

Streets and Stormwater

	Workspace Fixtures	\$ 500.00	Local	Repl	40-005900
	Carport Storage (straw and blower)	\$ 3,000.00	Local	Repl	40-005901
	J. Deere Backhoe Lease	\$ 12,000.00	Local	Repl	40-005902
	Trade-in Case Super M (1/2 WW)	\$ 7,500.00	Local	Repl	40-005902
	Replace Truck #1104	\$ 32,000.00	Local	Repl	40-005902
	Cost Share High School Flashers	\$ 5,000.00	Local	New	40-005903
	Post Hole Attachment for Skid Steer	\$ 3,000.00	Local	New	40-005904
	Chop Saw	\$ 2,500.00	Local	New	40-005904
	E. Lee Stormwater	\$ 12,000.00	SW	Enhance	40-005905
	Scott Circle - Mill Street for Surface Run-off	\$ 4,000.00	SW	Enhance	40-005905
	500 Block N. Allen	\$ 10,000.00	SW	Enhance	40-005905
	Culvert Replacement FR 97	\$ 25,000.00	SW	Enhance	40-005905
	Culvert Replacement FR 160	\$ 25,000.00	SW	Enhance	40-005905
	South Lynn Avenue Co-op	\$ 125,000.00	TST	Enhance	40-005906
	Street Inventory and Condition Assessment	\$ 50,000.00	Local / STF	Enhance	40-005908
	Route 174 Trail	\$ 330,995.00	Local / STF	Enhance	40-005909
	Replace PCs	\$ 1,700.00	Local	Repl	40-005913
	Hines/Oakwood -	\$ 189,390.00	MTFC	Enhance	40-005940
	Hines/Oakwood -	\$ 62,010.00	MTFC	Enhance	40-005941
		<u>\$ 900,595.00</u>			

Fire Sales Tax

	6 Sets of Replacement Fire Gear	\$ 13,050.00	Fire Tax	Repl	10-455904
	4 Self-Contained Breathing Apparatuses	\$ 24,800.00	Fire Tax	Repl	10-455904
	Windows Surface computer to interface with Civicready and CAD	\$ 1,250.00	Fire Tax	New	10-455904
	4 Windows Surface computers for mobile data terminals	\$ 5,000.00	Fire Tax	New	10-455904
		<u>\$ 44,100.00</u>			

<u>Fund</u>	<u>Item</u>	<u>Budget</u>	<u>Funding Source</u>	<u>Project Status</u>	<u>Account Number</u>
Utility					
Water					
	Furniture / Fixtures for Workstation	\$ 750.00	Utility	New	20-005900
	Backhoe Trade-In	\$ 14,500.00	Utility	Repl	20-005902
	Replace '00 Chevy 1 Ton	\$ 130,000.00	Utility	Repl	20-005902
	Replace '04 Ford F250	\$ 32,300.00	Utility	Repl	20-005902
	Old Hydrant Replacement	\$ 7,000.00	Utility	Repl	20-005903
	SCADA - Construction Engineering	\$ 13,500.00	Utility	New	20-005903
	SCADA - Construction	\$ 160,000.00	Utility	New	20-005903
	Unspecified Equipment / Tools	\$ 1,000.00	Utility	Repl	20-005904
	Main Replacement - Alexander Phase I	\$ 26,000.00	Utility	Repl	20-005905
	1" + Meter Replacement	\$ 5,000.00	Utility	Repl	20-005906
	Replace computer, add 1 shared workstation	\$ 4,000.00	Utility	Repl	20-005913
		<u>\$ 394,050.00</u>			
Wastewater					
	Office Furniture / Fixtures	\$ 500.00	Utility	New	20-305900
	Backhoe (1/2 Street and 1/2 Wastewater)	\$ 7,250.00	Utility	Repl	20-305902
	Replace '06 Service Truck	\$ 120,000.00	Utility	Repl	20-305902
	Replace 1995 F-250	\$ 27,000.00	Utility	Repl	20-305902
	SCADA - Construction	\$ 34,000.00	Utility	Repl	20-305903
	SCADA - Construction Engineering	\$ 3,000.00	Utility	Repl	20-305903
	SCLS VFD & Pump Replacement - engineering	\$ 16,500.00	Utility	Repl	20-305903
	SCLS VFD Construction	\$ 1,200,000.00	Utility	Repl	20-305903
	Root Saw	\$ 1,500.00	Utility	New	20-305904
	Miscellaneous Items	\$ 1,000.00	Utility	New	20-305904
	Mechanical Grinder	\$ 30,000.00	Utility	New	20-305906
	UV Control Board	\$ 7,000.00	Utility	New	20-305906
	Sandblast 1 of 3 Clarifiers	\$ 15,000.00	Utility	New	20-305906
	J.R. Martin Park sewer relocation	\$ 30,000.00	Utility	Enhance	20-305908
	Misc. Software	\$ 200.00	Utility	Enhance	20-305912
	Misc. Hardware	\$ 300.00	Utility	Enhance	20-305913
		<u>\$ 1,493,250.00</u>			
Public Works Administration					
	Partitions, Cabling, Routers and Desks	\$ 500.00	Utility	New	20-415900
	Replace '03 Ford F150	\$ 30,000.00	Utility	Repl	20-415902
	Roof Repairs	\$ 7,500.00	Utility	Repl	20-415903
	Replace building carpeting	\$ 10,000.00	Utility	Repl	20-415903
	Tripods, Prisms, Levels, etc.	\$ 300.00	Utility	New	20-415904
	Utility Locate, Const. Inspector, Right-of-Way, Eng Tech Tools	\$ 1,000.00	Utility	New	20-415904
	Miscellaneous Software	\$ 250.00	Utility	Repl	20-415912
	Miscellaneous Hardware	\$ 500.00	Utility	Repl	20-415913
	Replace PC Workstations	\$ 5,000.00	Utility	Repl	20-415913
		<u>\$ 55,050.00</u>			
Utility Billing Administration					
	None	\$ -			
		<u>\$ -</u>			
TOTAL CAPITAL - UTILITY FUND		<u>\$ 1,942,350.00</u>			
TOTAL CAPITAL - ALL FUNDS		<u>\$ 3,428,538.00</u>			

TST - Transportation Sales Tax
SWST - Stormwater Sales Tax
PST - Parks Sales Tax
Local - Local Sales Tax

LEST - Law Enforcement Sales Tax
STF - Surface Transportation Funds
MTFC - Missouri Transportation Finance Corp Funds

GENERAL FUND

The General Fund of a governmental unit consists of the resources available for the purpose of carrying on the entity's operating activities which are not required to be accounted for in another fund. A "source and disposition" type of fund is characterized as a governmental fund whose measurement focus is on determination of financial position and changes in financial position (sources, uses and fund balances).

The General Fund is comprised of the operating budgets of the following divisions/ departments:

Administration
Information Technology
Human Resources
Finance
Municipal Court
Planning and Development
Police
Fire
Emergency Management
Animal Control

Each of these divisions or departments is presented in detail on the following pages.

Fund/Department	Acct No.	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
GENERAL FUND 10						
Revenues 10-10						
Taxes and Franchise Fees						
Real Estate	4100	628,118	615,802	637,380	549,212	602,801
Business Surtax	4101	25,000	25,700	25,000	25,386	25,066
Delinquent Property Taxes	4102	45,000	44,926	61,000	26,335	61,102
Delinquent Penalties /Interest	4103	4,000	4,058	7,500	5,819	7,841
Railroad and Utility Taxes	4110	24,500	23,700	22,500	22,173	20,649
City Sales Tax-1%	4115	2,240,963	2,134,251	1,968,370	2,063,380	1,892,501
Law Enforcement Sales Tax	4117	359,457	355,898	299,115	306,392	294,174
Impounded Tax Telecommunications		-	-	-	-	2
Franchise Taxes - All	4120	819,835	803,760	770,500	857,033	770,531
Cigarette Sales Tax	4125	34,000	34,279	33,730	33,465	33,728
Financial Institution Tax	4301	1,500	1,500	1,900	1,253	1,868
PILOT - Housing Authority	4305	1,833	1,833	1,800	1,833	1,833
Subtotal		4,184,206	4,045,707	3,828,795	3,892,279	3,712,096
Licenses and Permits						
Dog & Cat Impound/ Charges/Fees	4200	3,250	3,202	3,000	3,358	2,457
Merchants Licenses	4201	44,000	43,566	44,000	44,608	43,731
Adoption Fees	4202	-	-	-	115	770
Fire Inspections	4203	800	818	-	-	1,190
Code Enforcement Fines	4461	250	200	400	442	423
Building Permits - Residential	4462	73,385	71,248	58,000	71,438	64,693
Sign & Demolition Permits	4463	750	650	900	1,070	613
Building Permits - Commercial	4464	52,000	42,714	50,000	56,716	42,444
Misc. Permits	4465	10,000	10,034	9,000	10,916	9,845
Rezoning & Special Use	4466	1,210	835	1,000	1,125	775
Subdivision Platting Fees	4467	1,485	1,253	1,200	1,156	1,675
Engineering Billbacks	4468	20,000	11,125	15,000	8,803	14,610
EMA Notification Impact Fee	4522	1,200	-	-	746	-
Subtotal		208,330	185,646	182,500	200,493	183,226
Intergovernmental						
State Motor Fuel Tax	4105	196,000	192,306	196,025	190,951	187,067
State Motor Sales Tax	4106	94,000	93,448	83,825	88,349	81,483
Fire Act Grant	4303	-	-	15,000	-	-
Homeland Security Fire Grant	4316	-	21,990	-	23,217	-
Homeland Security EMA Grant	4317	20,000	6,501	20,000	26,956	46,687
Police Equipment Grant	4324	9,000	8,040	5,000	24,930	16,872
Safer/ Fire Grants	4326	-	-	-	-	-
COPS Hiring Program Grant	4329	-	10,425	11,000	44,215	42,910
Subtotal		319,000	332,710	330,850	398,618	375,019
Fines and Costs						
Fines Police Court	4400	197,000	196,165	292,000	280,480	268,156
Law Enforcement Training	4401	4,900	4,875	8,500	8,945	7,988
Municipal Court Fines	4402	29,100	29,095	37,500	36,756	32,363
Re-coupment Costs	4403	9,400	9,358	7,800	7,393	6,268
Warrant Fees	4405	-	-	-	35	25
Bond Forfeitures	4408	-	-	6,000	4,038	200
Arrest Warrants for Others	4410	-	-	-	-	-
Biometric Surcharge	4411	4,900	4,855	6,200	5,992	5,157
Crime Compensation	4413	1,000	921	1,300	1,058	-
Court Convenience Fee	4414	1,200	1,179	1,280	1,232	60
Surcharge - Court Maintenance	4415	21,800	21,800	20,000	6,507	-
Subtotal		269,300	268,248	380,580	352,436	320,217

Fund/Department	Acct. No.	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Financing Sources						
Debt Issuance Premium	4476	-	-	-	-	-
2011 Bond Proceeds - Restricted	4527	-	-	-	-	-
Lease Proceeds	4528	-	-	-	-	600,000
Subtotal		-	-	-	-	600,000
Administrative Fees						
Administrative Fees	4300	758,981	746,305	746,305	704,550	629,625
911 Dispatch - Reimbursement	4311	-	-	-	-	271,279
Subtotal		758,981	746,305	746,305	704,550	900,904
Other Income						
Transfers In-Planning	4306	-	-	-	-	-
Transfers In-MV	4327	-	-	-	-	-
NSF Fees	4460	125	120	125	40	112
Refunds & Reimbursements	4470	10,000	30,161	10,000	20,224	47,096
Refunds & Reimbursements - Planning	4471	1,200	910	300	257	602
Refunds & Reimbursements - Police	4472	10,000	-	-	-	-
Refunds & Reimbursements - Fire	4473	-	2,499	-	-	-
Refunds & Reimbursements - EMA	4474	-	-	-	-	-
Other Revenue	4500	25,000	23,152	50,000	25,102	71,229
Investment Earnings	4505	13,500	18,905	13,500	9,841	8,231
Fire Hydrants	4510	-	-	-	140	-
Donations - Animal Control	4515	100	-	100	-	104
Cash Short/Long	4521	-	-	-	-	-
Subtotal		59,925	75,748	74,025	55,604	127,374
Total Program Revenues		5,799,742	5,654,364	5,543,055	5,603,980	6,218,836
Expenditure Summary by Program						
Administration		798,022	669,892	693,428	649,946	651,474
Information Technology		245,496	238,913	306,392	249,801	318,024
Human Resources		104,729	84,887	84,745	80,228	12,862
Finance		201,306	190,133	211,390	211,861	238,996
Court		142,155	132,263	131,195	126,901	119,759
Planning		443,068	421,988	411,657	399,579	374,153
Subtotal		1,934,776	1,738,076	1,838,807	1,718,316	1,715,268
Police		2,207,424	1,899,415	2,047,550	1,946,944	2,031,301
Subtotal Police		2,207,424	1,899,415	2,047,550	1,946,944	2,031,301
Fire		1,460,203	1,417,122	1,404,035	1,423,799	2,139,531
EMA		101,996	112,883	124,840	92,154	102,824
Subtotal Fire		1,562,199	1,530,005	1,528,875	1,515,953	2,242,355
Animal Control		84,448	86,866	115,600	110,149	105,817
Subtotal Public Works		84,448	86,866	115,600	110,149	105,817
Total Fund Expenditure		5,788,847	5,254,362	5,530,832	5,291,362	6,094,741
Fund Balance, Beginning of Year		4,065,238	3,665,236	3,665,236	3,352,618	3,228,523
Fund Balance, End of Year		4,076,133	4,065,238	3,677,459	3,665,236	3,352,618
Capital Replacement Reserve		10,895	400,002	12,223	312,618	124,095

ADMINISTRATION 10-15

PROGRAM DESCRIPTION: The City Council appoints the City Administrator to manage and oversee City operations, personnel, facilities and finances. The City Administrator coordinates and implements the budgets, programs and policies adopted by the Mayor and City Council. This involves administrative decision making; provision of basic administrative support; direction and guidance for all city departments, programs and projects; and managing public records. It is the goal of Administration to provide effective leadership and direction for the coordination of city operations and development.

Also included with the Administrative budget are the budgets for the Mayor and City Council, City Clerk and City Attorney.

OBJECTIVES/GOALS

Administration

- Work to meet the budgetary needs of the City.
- Work to improve the financial resources (i.e., Reserve Fund) within all departments.
- Begin work to revise and implement changes to the city's personnel and financial policies.
- Focus attention on City Hall feasibility study and possible construction of a new City Hall.
- Oversee development of new city website and social media opportunities.
- Identify potential upgrades to city infrastructure to attract opportunities for residential and commercial growth within the City.
- Establish a Safety Committee to implement safety-training programs and work to reduce Workers' Comp claims.
- Manage all aspects of city operations and enhance service delivery to citizens.
- Continue to work with OTO on transportation improvements.
- Update water and wastewater rate study.
- Work with a recruiting firm to conduct the hiring process for a new City Administrator.
- Continue to identify possible solutions for future jail operations within the City.

City Clerk

- Continue with implementation of record retention program.
- Continue to assist departments with record retention requirements.
- Sort and document Village of Brookline records and prepare for microfilming.
- Continue to work toward paperless agendas and newsletters.
- Apply for Microfilm Grant and prepare and process records for microfilming.

City Attorney

- Continue working on refining contracts to lessen points of dispute.
- Make sure city policies and practices continue to reduce possible points of liability or litigation.
- Continue to refine prosecution and municipal court processes.

Fund/Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
ADMINISTRATION 10-15						
Personnel Services						
Salaries, Regular	5600	370,225	365,226	367,280	362,971	358,230
City Retirement	5601	30,895	30,893	30,650	21,571	19,681
Insurance, Work Comp	5603	1,821	1,734	1,815	1,619	1,923
Insurance, Health	5604	32,243	29,312	28,820	29,810	22,782
Social Security	5608	29,470	27,761	29,840	27,936	27,515
Salaries, Overtime	5611	2,000	639	2,000	967	2,012
Salaries, Temporary	5613	13,000	10,780	20,800	10,197	10,450
Insurance, Dental	5614	1,845	2,057	1,845	1,807	1,863
Insurance, Life	5615	1,245	1,170	1,245	1,428	1,352
Subtotal		482,744	469,572	484,295	458,307	445,808
Other Personnel Benefits						
Employee Training	5602	7,860	3,485	3,730	3,422	2,845
Uniforms	5605	160	160	430	-	-
Misc Benefits	5607	15,337	12,634	14,124	11,401	11,178
Subtotal		23,357	16,279	18,284	14,823	14,023
Services & Charges						
Miscellaneous	5500	5,470	4,392	5,220	3,452	70,538
Refunds & Reimbursements	5505	750	360	750	63	363
Records Grant	5506	200	-	-	-	-
Penalties & Finance Charges	5508	1,500	2,954	750	2,795	1,663
Recording Fees	5510	150	48	150	12	287
Building Maintenance - Parks	5915	11,000	10,173	-	9,560	-
Subtotal		19,070	17,927	6,870	15,882	72,851
Contractual Services						
Insurance, Fleet	5700	23,626	21,479	28,000	8,155	24,736
Insurance, Liability	5701	58,688	52,557	67,375	57,874	30,569
Legal Fees	5710	7,500	4,687	6,500	-	443
Dues & Subscriptions	5712	19,562	18,296	18,424	16,083	18,600
Communications	5713	-	-	-	-	-
Utilities	5714	7,950	6,002	8,650	6,040	6,771
Elections	5720	9,500	9,015	9,300	9,257	6,314
Contract Labor	5735	43,500	34,937	18,500	37,705	4,403
Cost of Issuance	5737	-	-	-	6,141	-
Software Support/Licensing	5740	-	-	-	-	180
Claims	5742	25,000	-	-	-	-
Subtotal		195,326	146,972	156,749	141,255	92,016
Materials & Supplies						
Office Supplies	5800	6,750	3,973	4,750	5,419	3,266
Supplies-Misc	5801	920	303	1,170	464	459
Postage	5802	2,250	2,216	950	2,160	2,327
Fuel Expense	5803	-	319	-	-	-
Travel/Mileage	5804	1,800	1,001	1,700	1,769	727
Printing & Advertising	5805	2,320	1,964	5,790	1,391	2,916
Repairs & Maintenance-Building	5810	13,665	1,476	12,550	3,407	14,494
Repairs & Maintenance-Equipment	5812	220	2,856	120	4,469	452
Public Education	5820	200	33	200	198	-
Subtotal		28,125	14,141	27,230	19,278	24,641
Capital						
Furniture & Fixtures	5900	14,400	-	-	400	2,135
Website Development Costs	5906	-	-	-	-	-
City Hall Feasibility Study	5920	35,000	5,000	-	-	-
Subtotal		49,400	5,000	-	400	2,135
Total Program Expenditures		798,022	669,892	693,428	649,945	651,474

INFORMATION TECHNOLOGY 10-17

PROGRAM DESCRIPTION: The mission of the city's IT Department is to provide strategic technology leadership and deliver innovative IT solutions to advance the core missions of the City and support the needs of the city employees. IT is accountable to the city management, citizens and external entities for the integrity of the information technology network.

OBJECTIVES/GOALS:

Expand and improve the technology systems and infrastructure in preparation for enhanced technology needs of the City.

- Upgrade operating system of city firewall
- Installation of wireless at all locations
- Expansion of bandwidth with redundant links
- Successful implementation of online assessments
- Interactive Status & Usage Report for real time monitoring

Expand and modernize data center to support growth.

- Currently close to capacity, may take several years to complete.
- Monitor and have better control over power consumption.
- Provide on-demand utility computing using virtualization and cloud computing technology to further improve performance and efficiency.
- Initiate more aggressive "green" IT programs.

Sustain Disaster Recovery and Business Continuity readiness.

- Have a well-defined disaster recovery process with appropriate equipment in place.
- Have a well-tested business continuity plan in place for all critical systems.

Define and update current IT policies.

- Adopt a formal approach and devise a policy framework based on industry best practices.
- Work with City Administrator and Human Resources Director to assure that IT policies are properly enforced.

Fund / Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
INFORMATION TECHNOLOGY 10-17						
Personnel Services						
Salaries, Regular	5600	80,453	79,265	78,680	77,674	76,578
City Retirement	5601	6,678	7,072	6,530	4,939	4,624
Insurance, Work Comp	5603	326	310	325	291	203
Insurance, Health	5604	6,392	5,812	5,745	5,652	4,504
Social Security	5608	6,155	5,865	6,020	5,931	6,124
Salaries, Temporary	5613	-	-	-	-	1,494
Insurance, Dental	5614	420	411	420	452	466
Insurance, Life	5615	95	90	95	142	151
Subtotal		100,519	98,825	97,815	95,081	94,144
Other Personnel Benefits						
Employee Training	5602	-	60	-	-	-
Misc Benefits	5607	-	-	-	-	-
Computer/Software Training	5610	-	-	-	-	-
Subtotal		-	60	-	-	-
Contractual Services						
Dues & Subscriptions	5712	150	-	-	-	-
Communications	5713	11,100	20,964	29,520	30,427	21,971
Contract Labor	5735	-	-	-	-	-
Software Support/Licensing	5740	43,636	24,957	21,175	20,270	23,586
Computer Network/Internet Services	5741	30,000	24,605	37,240	38,403	40,529
Subtotal		84,886	70,526	87,935	89,100	86,086
Materials & Supplies						
Office Supplies	5800	-	-	-	-	-
Supplies-Misc	5801	-	-	-	-	-
Postage	5802	-	-	-	-	-
Travel/Mileage	5804	1,200	-	1,200	-	-
Printing & Advertising	5805	-	-	-	-	-
Repairs & Maintenance-Computers	5809	-	-	2,000	1,600	11,966
Repairs & Maintenance-Equipment	5812	7,900	20,976	30,420	21,374	26,432
Subtotal		9,100	20,976	33,620	22,974	38,398
Capital						
Equipment	5904	-	4,200	5,685	3,808	22,363
Computer Software	5912	42,991	34,038	54,434	8,381	24,743
Computer Hardware	5913	8,000	10,288	26,903	30,457	52,290
Subtotal		50,991	48,526	87,022	42,646	99,396
Total Program Expenditures		245,496	238,913	306,392	249,801	318,024

HUMAN RESOURCES 10-18

PROGRAM DESCRIPTION: Human Resources provides a variety of support services to internal departments in the areas of employee relations, employment and compensation, payroll and benefits, training and development and wellness initiatives. Human Resources endeavors to protect the dignity of individuals, honoring their right to fair consideration in all aspects of employment and in the pursuit of a rewarding career in regards to equal employment opportunities.

OBJECTIVES/GOALS

- Review and identify cost savings/sharing initiatives for employee benefit compensation plans.
- Continued review and revision of personnel-related policies.
- Continued focus on recruitment and retention strategies.
- Create consistency in employee performance review process by providing training with managers and department heads.
- Continue to improve communication with employees regarding benefits and alternative options available to them.

SIGNIFICANT HIGHLIGHTS/CHANGES: Implement online insurance registration with wage and benefit compensation analysis. Pursue a permanent part-time employee to assist in record keeping, and to help create and implement employee tracking system for healthcare reform reporting.

Fund / Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
HUMAN RESOURCES 10-18						
Personnel Services						
Salaries, Regular	5600	66,152	65,187	64,465	60,757	11,567
City Retirement	5601	5,491	5,793	5,350	2,359	-
Insurance, Work Comp	5603	746	710	325	221	-
Insurance, Health	5604	6,393	5,812	5,745	6,038	397
Social Security	5608	6,206	4,739	4,930	4,290	829
Salaries, Temporary	5613	14,976	-	-	-	-
Insurance, Dental	5614	420	451	420	452	53
Insurance, Life	5615	95	90	95	142	16
Subtotal		100,479	82,782	81,330	74,259	12,862
Other Personnel Benefits						
Employee Training	5602	1,000	828	1,000	-	-
Uniforms	5607	300	-	-	-	-
Misc Benefits	5610	500	-	315	4,500	-
Subtotal		1,800	828	1,315	4,500	-
Services & Charges						
Miscellaneous	5500	500	250	250	-	-
Refunds & Reimbursements	5505	150	-	-	-	-
Subtotal		650	250	250	-	-
Contractual Services						
Dues & Subscriptions	5712	750	455	750	1,142	-
Subtotal		750	455	750	1,142	-
Materials & Supplies						
Office Supplies	5800	200	155	300	233	-
Supplies-Misc	5801	150	118	200	-	-
Postage	5802	100	50	100	-	-
Travel/Mileage	5804	250	249	250	94	-
Printing & Advertising	5805	150	-	250	-	-
Subtotal		850	572	1,100	327	-
Capital						
Furniture & Fixtures	5900	200	-	-	-	-
Computer Software	5912	-	-	-	-	-
Computer Hardware	5913	-	-	-	-	-
Subtotal		200	-	-	-	-
Total Program Expenditures		104,729	84,887	84,745	80,228	12,862

FINANCE DEPARTMENT 10-20

PROGRAM DESCRIPTION: The Finance Department is responsible for the oversight and integrity of all fiscal activities of the City. The department provides support to other city departments through the provision of comprehensive financial services, such as, budget and audit compliance, asset management, cash management, debt management, investing, vendor pay, revenue collection, accounting, financial reporting, payroll, inventory control and internal control monitoring. This department also works in conjunction with the utility billing operation to provide customer service and for revenue collection. Finance is accountable to the city management, citizens and external entities for its accuracy in financial reporting and record-keeping.

OBJECTIVES/GOALS

Local government finance operations have three general objectives: accountability, efficiency and effectiveness.

- Work to meet the budgetary needs of the City.
- Work to improve the financial resources, i.e., Reserve Fund, within all departments.
- Evaluate internal control procedures.
- Review and propose revisions to city's financial policies and implementation of the policies.
- Work with Department Directors and Administration on preparation of annual budget.
- Attain an "unqualified opinion" on the annual city audit by ensuring that proper accounting standards and internal control measures are followed and that financial data is properly recorded and reported in compliance with GASB.
- Produce a Comprehensive Annual Financial Report, to be submitted in accordance with GFOA criteria, resulting in a Certificate of Achievement for Excellence in Financial Reporting.

SIGNIFICANT HIGHLIGHTS/CHANGES: Create a multi-year budgetary projection for all departments, anticipating future projects and events (i.e. replacement of equipment and rolling stock).

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
FINANCE 10-20						
Personnel Services						
Salaries, Regular	5600	132,061	130,095	142,800	126,102	173,333
City Retirement	5601	11,011	5,028	11,390	7,399	10,156
Insurance, Work Comp	5603	762	726	760	597	312
Insurance, Health	5604	15,947	14,497	17,565	14,942	17,182
Social Security	5608	10,149	9,649	10,945	10,425	12,860
Salaries, Overtime	5611	600	830	300	241	534
Salaries, Temporary	5613	-	-	-	10,965	-
Insurance, Dental	5614	1,240	1,026	1,240	1,113	1,764
Insurance, Life	5615	350	571	350	397	609
Subtotal		172,120	162,422	185,350	172,181	216,750
Other Personnel Benefits						
Employee Training	5602	750	2,408	450	314	-
Uniforms	5605	150	90	-	-	(31)
Misc Benefits	5607	150	187	118	127	-
Subtotal		1,050	2,685	568	441	(31)
Services & Charges						
Miscellaneous	5500	-	255	-	-	125
Refunds & Reimbursements	5505	-	-	-	-	-
Penalties & Bank Charges	5508	6	6	8	32	97
Subtotal		6	261	8	32	222
Contractual Services						
Insurance - General Liability	5701	850	830	-	409	-
Accounting Fees	5705	13,500	12,500	12,500	12,500	12,250
Dues & Subscriptions	5712	750	260	655	605	220
Communications	5713	-	-	-	-	-
Utilities	5714	1,220	1,131	1,095	944	1,144
Professional Services	5736	800	-	100	10,758	84
Software Support/Licensing	5740	-	-	-	-	-
Computer Network/Internet Services	5741	-	-	-	-	-
Subtotal		17,120	14,721	14,350	25,216	13,698
Materials & Supplies						
Office Supplies	5800	3,000	2,800	2,860	3,749	2,451
Supplies-Misc	5801	140	140	140	140	140
Postage	5802	3,500	3,173	1,200	459	1,624
Travel/Mileage	5804	600	654	-	445	17
Printing & Advertising	5805	660	1,031	1,080	1,384	285
Repairs & Maintenance - Building	5810	500	287	2,800	4,930	595
Repairs & Maintenance - Equipment	5812	2,610	1,959	3,034	2,884	3,245
Subtotal		11,010	10,044	11,114	13,991	8,357
Capital						
Furniture & Fixtures	5900	-	-	-	-	-
Special Projects	5903	-	-	-	-	-
Equipment	5904	-	-	-	-	-
Subtotal		-	-	-	-	-
Total Program Expenditures		201,306	190,133	211,390	211,861	238,996

MUNICIPAL COURT 10-25

PROGRAM DESCRIPTION: Municipal Court is responsible for the adjudication of filings from violations of the city's ordinances resulting from citizen complaints and citations generated by the city police, in a prompt and effective manner. Court personnel also provide administrative support to the Municipal Judge for court held on a weekly basis.

OBJECTIVES/GOALS

- Work to improve municipal court operations.
- Continue to monitor all court activities to ensure accuracy and accountability for all court records.
- Work with records personnel to monitor, review and input all court records including warrants into an official database for officer and public review.
- Serve as liaison between Presiding Judge, City Prosecutor, local government offices and general public.
- Monitor current, newly adopted and proposed legislation that affects court operation.

SIGNIFICANT HIGHLIGHTS/CHANGES: Continue to work with public records personnel on system to monitor, manage and maintain timely and accurate data entry of all court documents and/or records.

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
MUNICIPAL COURT 10-25						
Personnel						
Salaries, Regular	5600	89,383	85,765	84,575	82,417	81,959
City Retirement	5601	7,535	7,601	7,175	3,997	3,619
Insurance, Work Comp	5603	512	487	510	454	412
Insurance, Health	5604	12,823	11,657	11,485	12,176	8,654
Social Security	5608	7,557	7,171	7,115	6,547	6,508
Salaries, Overtime	5611	1,400	1,102	1,880	911	587
Salaries, Temporary	5613	8,000	7,903	6,570	8,817	8,227
Insurance, Dental	5614	840	823	840	904	933
Insurance, Life	5615	480	450	480	553	571
Subtotal		128,530	122,960	120,630	116,776	111,470
Other Personnel Benefits						
Employee Training	5602	2,000	1,276	1,750	1,343	1,708
Uniforms	5605	500	286	500	157	137
Misc Benefits	5607	150	150	150	188	18
Subtotal		2,650	1,712	2,400	1,688	1,863
Services & Charges						
Miscellaneous	5500	-	-	-	-	-
Refunds & Reimbursements	5505	-	376	-	-	-
Credit Card Expense	5508	2,400	2,368	1,725	2,064	1,725
Jail Imprisonment	5550	-	-	-	-	-
Subtotal		2,400	2,744	1,725	2,064	1,725
Contractual Services						
Insurance - Fleet	5701	385	385	-	262	-
Insurance - General Liability						
Legal Fees	5710	1,500	300	1,500	2,115	-
Dues & Subscriptions	5712	540	232	540	224	298
Communications	5713	300	-	-	-	579
Utilities	5714	-	-	-	-	-
Computer Network/Internet Services	5715	-	-	-	-	-
Subtotal		2,725	917	2,040	2,601	877
Materials & Supplies						
Office Supplies	5800	2,500	2,000	2,000	2,454	2,031
Supplies-Misc	5801	150	-	150	-	-
Postage	5802	1,100	959	800	954	776
Travel/Mileage	5804	350	-	350	-	221
Printing & Advertising	5805	200	-	200	87	300
Repairs & Maintenance-Building	5810	500	159	100	276	51
Repairs & Maintenance-Equipment	5812	250	12	-	-	-
Subtotal		5,050	3,130	3,600	3,772	3,379
Capital						
Furniture & Fixtures	5900	800	800	800	-	445
Equipment	5904	-	-	-	-	-
Computer Software	5912	-	-	-	-	-
Computer Hardware	5913	-	-	-	-	-
Subtotal		800	800	800	-	445
Total Program Expenditures		142,155	132,263	131,195	126,901	119,759

PLANNING AND DEVELOPMENT DEPARTMENT 10-30

PROGRAM DESCRIPTION: The Planning and Development Department serves the citizens of Republic through pursuance, guidance and assistance in development within the City. This is accomplished through marketing and strategic planning accompanied by oversight and enforcement of the city's building codes, zoning codes, subdivision regulations and nuisance codes.

OBJECTIVES/GOALS

- Work to improve visibility and exposure of RBIDA investor campaign.
- Partner with HBA on attracting new higher-end residential development in the City.
- Outline process required for proposed Land Use Plan update.
- Continue to improve commercial and industrial base within the City with a focus on job creation.
- Monitor departmental workflow to ensure it meets the demands of the development.

Fund / Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Planning 10-30						
Personnel						
Salaries, Regular	5600	259,806	253,046	242,160	239,581	233,996
City Retirement	5601	21,564	21,676	20,100	15,215	13,759
Insurance, Work Comp	5603	4,859	4,628	4,845	4,329	3,912
Insurance, Health	5604	32,524	29,568	28,710	29,408	22,127
Social Security	5608	19,952	18,562	18,600	17,868	17,876
Salaries, Temporary	5613	1,000	500	1,000	-	287
Insurance, Dental	5614	2,095	2,088	2,095	2,242	2,334
Insurance, Life	5615	725	719	725	947	999
Subtotal		342,525	330,787	318,235	309,590	295,290
Other Personnel Benefits						
Employee Training	5602	2,330	1,909	1,800	1,192	2,112
Uniforms	5605	275	100	150	95	103
Misc Benefits	5607	100	71	200	445	103
Subtotal		2,705	2,080	2,150	1,732	2,318
Services & Charges						
Miscellaneous	5500	200	175	100	132	64
Marketing/Promotional Services	5501	6,500	6,566	6,500	6,350	6,494
Refunds & Reimbursements	5505	200	100	250	-	-
Recording Fees	5510	600	400	800	650	250
Fire District Payouts	5535	10,000	1,152	4,000	3,594	4,548
Building Maintenance-Parks	5915	3,480	3,891	3,891	-	3,756
Subtotal		20,980	12,284	15,541	10,727	15,112
Contractual Services						
Insurance - Fleet	5700	-	-	-	357	-
Insurance - General Liability	5701	250	236	-	667	-
Dues & Subscriptions	5712	4,500	4,194	4,000	3,812	1,930
Communications	5713	-	-	-	-	-
Utilities	5714	6,800	6,606	6,000	7,026	5,705
Engineering Fees	5732	1,500	500	1,500	-	-
Plan Reviews-Buildings & Engineerin	5733	15,000	11,567	12,000	12,946	14,041
Plan Reviews-Subdivisions	5734	5,000	3,000	3,000	-	-
Maps	5735	300	3,716	9,000	7,249	148
Contract Labor	5736	1,750	3,808	-	-	-
Software Support/Licensing	5740	-	3,200	-	-	-
Computer Network/Internet Services	5741	-	-	-	-	-
Subtotal		35,100	36,827	35,500	32,057	21,824
Materials & Supplies						
Office Supplies	5800	2,000	1,677	1,750	1,234	1,737
Supplies-Misc	5801	400	369	400	319	29
Postage	5802	1,000	914	1,000	995	785
Fuel Expense	5803	2,000	1,891	1,750	2,651	1,971
Travel/Mileage	5804	750	497	500	-	136
Printing & Advertising	5805	1,000	480	1,000	1,074	129
Repairs & Maintenance-Building	5810	2,125	1,758	1,000	4,185	1,452
Repairs & Maintenance-Auto	5811	1,500	800	1,250	112	1,942
Repairs & Maintenance-Equipment	5812	30	1,129	1,099	1,099	1,099
Supplies - Janitorial	5817	100	13	-	-	-
Subtotal		10,905	9,528	9,749	11,669	9,280
Capital						
Furniture & Fixtures	5900	500	500	500	-	368
Rolling Stock	5902	-	-	-	-	-
Special Projects	5903	-	-	-	216	-
Equipment	5904	671	300	300	82	279
Subtotal		1,171	800	800	298	647
Debt Service						
Principal/interest	5910	29,682	29,682	29,682	29,682	29,682
Subtotal		29,682	29,682	29,682	29,682	29,682
Total Program Expenditures		443,068	421,988	411,657	395,755	374,153

POLICE DEPARTMENT 10-35

PROGRAM DESCRIPTION: The Republic Police Department is responsible for, and dedicates itself to, providing efficient and effective law enforcement services to the people of Republic. Principal services delivered include: protection of life and property, preservation of the peace, apprehension of offenders, prevention/deterrence of crime, traffic management, emergency/non-emergency service response and instilling a sense of relative safety to those within our jurisdiction. In providing these services, the Department embraces a community oriented policing philosophy at all levels through development of community partnerships and problem-solving strategies as well as open and transparent communication. We are honored to serve the citizens of Republic.

OBJECTIVES/GOALS

- Increase field supervision staffing
- Concentrate on supervision and leadership development
- Increase training of all staff in critical service delivery areas
- Identify and implement recruitment and retention strategies
- Accomplish necessary fleet replacements and outfitting
- Increase field video and audio recording capabilities
- Emphasize traffic safety through education, enforcement and engineering
- Increase community involvement, communication and interaction
- Replace facility equipment that is in disrepair
- Identify and plan for future facility needs
- Employ technologies to be more efficient and effective in delivery of services
- Conduct policy review and implement new policy and delivery system
- Pursue grant opportunities for equipment and staffing
- Participate in addressing regional traffic and crime issues

SIGNIFICANT HIGHLIGHTS/CHANGES: Fine tune 24/7 supervision capabilities through increased supervisor staffing and supervisor development. Begin a multi-year effort to provide emergency vehicle operations training for all field personnel through the Missouri State Highway Patrol. Identify and implement long-term strategies that reduce high employee turnover and encourage quality applicants to apply for open positions within the Department. Conduct a full policy review and roll out a new policy manual through a policy service that provides easier employee access and training as well as automatic legal updates.

Fund / Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
POLICE 10-35						
Personnel						
Salaries, Regular	5600	1,059,233	999,295	1,100,710	1,043,407	1,170,004
City Retirement	5601	89,869	77,893	91,405	63,009	67,198
Insurance, Work Comp	5603	25,002	23,811	24,930	22,777	22,034
Insurance, Health	5604	164,403	149,457	166,510	158,790	143,397
Unemployment	5606	-	-	-	-	4,872
Social Security	5608	88,141	79,346	89,645	81,823	89,960
Salaries, Overtime	5611	77,933	89,194	71,150	72,676	61,364
Insurance, Dental	5614	11,595	10,616	11,595	12,016	14,954
Insurance, Life	5615	3,660	2,211	3,660	4,668	5,021
Subtotal		1,519,836	1,431,823	1,559,605	1,459,166	1,578,804
Other Personnel Benefits						
Employee Training	5602	35,053	15,566	16,000	11,518	15,914
Uniforms	5605	21,600	13,098	14,000	12,300	13,038
Misc Benefits	5607	2,000	1,555	2,500	2,008	1,378
Tuition Reimbursement	5609	2,000	-	1,000	-	-
Computer/Software Training	5610	500	-	-	-	2,953
Minor Equipment	5616	5,000	2,571	3,500	3,320	-
Workers Comp Claims Paid	5635	1,000	913	-	-	-
Subtotal		67,153	33,703	37,000	29,146	33,283
Services & Charges						
Miscellaneous	5500	2,750	10,918	800	1,135	619
Investigative Expense	5513	500	146	500	58	132
Jail Imprisonment-Republic/Greene Co	5550	500	100	200	26	13
Building Maintenance-Parks	5915	15,035	-	14,160	10,985	10,363
Subtotal		18,785	11,164	15,660	12,204	11,127
Contractual Services						
Insurance - Fleet	5700	-	-	-	2,440	-
Insurance - General Liability	5701	200	140	-	10,852	-
Dues & Subscriptions	5712	1,435	1,196	1,960	761	789
Communications	5713	11,775	-	-	-	680
Utilities	5714	35,790	31,428	39,330	36,080	36,685
Professional Services	5736	6,675	38,036	5,000	7,710	4,727
Software Support/Licensing	5740	13,980	-	-	-	-
Computer Network/Internet Service	5741	9,917	-	-	-	-
Claims	5742	-	-	1,000	2,000	5,000
Subtotal		79,772	70,800	47,290	59,843	47,881
Materials & Supplies						
Office Supplies	5800	5,200	4,312	4,750	7,296	4,503
Supplies-Misc	5801	5,000	3,198	3,250	3,143	3,307
Postage	5802	1,000	834	1,000	925	917
Fuel Expense	5803	45,000	38,272	60,000	55,030	62,741
Travel/Mileage	5804	800	786	600	363	522
Printing & Advertising	5805	4,000	4,399	4,500	3,587	3,647
Repairs & Maintenance-Building	5810	17,110	9,522	13,600	20,542	11,898
Repairs & Maintenance-Auto	5811	36,000	23,405	32,000	38,706	26,162
Repairs & Maintenance-Equipment	5812	16,850	2,887	3,250	3,029	3,286
Public Education	5820	2,000	1,726	1,750	2,046	1,927
Safety Program	5821	2,000	1,307	1,500	1,382	-
Subtotal		134,960	90,648	126,200	136,049	118,910
Capital						
Office Furniture/Fixtures	5900	1,380	89,216	-	72,805	-
Rolling Stock	5902	104,800	6,230	76,000	5,905	74,580
Special Projects	5903	42,200	14,555	12,500	23,464	2,600
Equipment	5904	62,875	-	20,000	-	15,857
Misc	5905	1,500	-	1,000	-	-
Communication Upgrades	5906	7,500	-	1,000	-	-
Computer Software	5912	851	-	-	-	249
Computer Hardware/Upgrades	5913	11,250	-	-	-	-
Subtotal		232,356	110,001	110,500	102,174	93,286
Debt Service						
2010 Bonds	5909	130,176	127,689	127,690	125,627	125,587
2011 Bonds	5910	24,386	23,587	23,605	22,735	22,423
Subtotal		154,562	151,276	151,295	148,362	148,010
Total Program Expenditures		2,207,424	1,899,415	2,047,550	1,946,944	2,031,301

FIRE DEPARTMENT 10-45

PROGRAM DESCRIPTION: The Republic Fire Department provides a wide range of services to the citizens of Republic, including: fire suppression and investigation; motor vehicle accident response; medical emergencies; hazardous incident emergencies; fire inspections; public education; and mutual and automatic aid with surrounding fire departments. The Fire Department operates two fully manned stations, which are staffed 24 hours a day. The full-time Firefighters work 24 hour shifts and are divided into 3 shifts (A, B and C). The full-time Firefighters work every third day, with 2 days off. The Fire Department also has several Reserve Firefighters, who are not full-time Firefighters but respond to calls and assist the full-time staff with various other activities.

The Fire Department currently holds an ISO Rating of 3. ISO classification refers to the Public Protection Classification (PPC) service administered by the Insurance Service Organization (ISO). This classification system gauges the capacity of a local fire department to respond to fires. The ISO uses their Fire Suppression Rating Schedule (FSRS) in reviewing the fire-fighting capabilities of individual communities. The schedule measures the major elements of a community's fire-suppression system and develops a numerical grading on a scale from 1 to 10. Class 1 represents the best public protection, and Class 10 indicates no recognized protection.

OBJECTIVES/GOALS

- Provide Fire Officer I, Driver Operator, Inspector and Fire Investigator training for departmental staff.
- Revise policies and procedures.
- Conduct staff training with other fire departments.
- Bid out the replacement aerial truck with delivery anticipated in early 2017.

SIGNIFICANT HIGHLIGHTS/CHANGES: Continue to work with area fire departments/districts on fire training.

Fund / Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
FIRE 10-45						
Personnel						
Salaries, Regular	5600	751,894	740,810	708,860	691,528	665,543
City Retirement	5601	71,704	71,719	67,515	51,976	43,861
Insurance, Work Comp	5603	46,618	44,398	46,485	41,537	37,531
Insurance, Health	5604	120,577	109,615	109,095	110,014	79,246
Unemployment	5606	-	-	-	-	-
Social Security	5608	60,580	55,967	57,285	53,280	51,358
Salaries, Overtime	5611	27,500	23,992	25,000	33,170	27,897
Insurance, Dental	5614	7,810	7,891	7,810	8,358	8,309
Insurance, Life	5615	1,250	1,128	1,250	2,170	2,152
Salaries, Reserves	5620	12,500	8,960	15,000	8,749	24,392
Subtotal		1,100,433	1,064,480	1,038,300	1,000,782	940,289
Other Personnel Benefits						
Employee Training	5602	7,100	4,125	4,000	4,625	4,837
Uniforms	5605	5,000	4,095	5,000	6,945	5,225
Misc Benefits	5607	6,356	3,043	5,000	2,488	5,419
Tuition Reimbursement	5609	2,000	1,027	1,000	1,321	584
Workers Comp Claims Paid	5635	-	322	-	-	-
Subtotal		20,456	12,612	15,000	15,379	16,065
Services & Charges						
Miscellaneous	5500	500	477	500	1,081	629
Subtotal		500	477	500	1,081	629
Contractual Services						
Insurance - Fleet	5700	-	-	-	4,864	-
Insurance - General Liability	5701	-	-	-	6,502	-
Legal Fees	5710	500	-	500	-	-
Dues & Subscriptions	5712	3,465	2,761	2,750	2,765	2,766
Communications	5713	11,240	8,242	9,000	4,556	8,403
Utilities	5714	33,900	25,747	22,000	27,856	24,467
Software Support/Licensing	5740	3,590	-	-	-	-
Computer Network/Internet Svc	5741	-	-	-	-	-
Subtotal		52,695	36,750	34,250	46,543	35,636
Materials & Supplies						
Office Supplies	5800	1,500	1,155	1,500	981	1,693
Supplies-Misc	5801	7,250	7,054	6,500	8,332	7,142
Postage	5802	200	94	200	105	272
Fuel Expense	5803	16,500	14,171	21,000	19,682	21,350
Travel/Mileage	5804	1,250	225	500	551	575
Printing & Advertising	5805	450	436	450	176	1,457
Repairs & Maintenance-Building	5810	7,000	4,242	3,500	11,085	11,301
Repairs & Maintenance-Auto	5811	16,000	14,678	12,500	15,685	17,306
Repairs & Maintenance-Equipment	5812	12,000	8,669	12,000	15,478	16,773
Supplies - Janitorial	5817	200	150	-	-	-
Public Education	5820	3,500	3,190	3,000	2,048	2,865
Safety Program	5821	750	649	750	433	1,066
Fire Hydrants	5825	250	175	250	50	-
Subtotal		66,850	54,888	62,150	74,606	81,800
Capital						
Furniture & Fixtures	5900	1,850	250	250	110	100
Misc	5901	-	-	-	-	-
Rolling Stock	5902	-	-	-	-	751,034
Special Projects	5903	8,500	-	-	29,200	-
Equipment	5904	9,600	2,260	13,600	11,526	61,963
Computer Software	5912	2,600	-	-	-	-
Computer Hardware	5913	-	-	-	-	-
Subtotal		22,550	2,510	13,850	40,836	813,097
Debt Service						
Lease-Eqpt & Infrastructure	5910	183,721	232,656	227,215	232,008	239,456
2010 Bonds	5915	12,998	12,749	12,770	12,564	12,559
Subtotal		196,719	245,405	239,985	244,572	252,015
Total Program Expenditures		1,460,203	1,417,122	1,404,035	1,423,799	2,139,531

EMERGENCY MANAGEMENT ADMINISTRATION 10-55

PROGRAM DESCRIPTION: The role of the Office of Emergency Management in the City of Republic is to mitigate any situation affecting the City due to natural or manmade disasters. The Office of Emergency Management is committed to the protection of life and property through the mitigation, preparedness, response and recovery phases of a disaster.

OBJECTIVES/GOALS

- Continue to improve the early warning and notification of impending weather to our citizens, stakeholders and city departments.
- Maintain and improve relations with State Emergency Management and Office of Homeland Security.
- Raise awareness and preparedness.
- Continue to work as Regional Planner for various planning response organizations, including Southwest Missouri Emergency Support Organization.

Fund/Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
EMA 10-55						
Salaries, Regular	5600	56,459	55,636	55,430	54,868	53,869
City Retirement	5601	5,194	5,523	5,380	4,142	3,715
Insurance, Work Comp	5603	7,376	7,025	7,355	6,572	5,939
Insurance, Health	5604	6,392	5,812	5,740	5,652	4,467
Social Security	5608	4,625	4,118	4,545	4,042	4,010
Salaries, Temporary	5613	4,000	860	4,000	520	696
Insurance, Dental	5614	420	411	420	452	466
Insurance, Life	5615	420	396	420	448	456
Subtotal		84,886	79,781	83,290	76,696	73,618
Other Personnel Benefits						
Employee Training	5602	750	375	750	625	504
Uniforms	5605	350	394	250	-	222
Misc Benefits	5607	-	2	100	-	-
Subtotal		1,100	771	1,100	625	726
Services & Charges						
Miscellaneous	5500	-	-	-	-	-
Subtotal		-	-	-	-	-
Contractual Services						
Insurance - Fleet	5700	-	-	-	149	-
Insurance - General Liability	5701	-	-	-	364	-
Dues & Subscriptions	5712	50	35	50	-	232
Communications	5713	1,000	705	1,000	230	-
Utilities	5714	-	192	-	155	-
Software Support / Licensing	5740	400	-	-	-	-
Computer Network/Internet Services	5741	420	420	-	-	-
Subtotal		1,870	1,352	1,050	898	232
Materials & Supplies						
Office Supplies	5800	200	-	200	870	-
Supplies-Misc	5801	300	-	300	-	296
Fuel Expense	5803	2,240	1,490	2,100	2,340	2,552
Printing & Advertising	5805	250	-	250	-	-
Repairs & Maintenance-Computers	5809	-	-	-	-	-
Repairs & Maintenance-Building	5810	-	-	-	466	48
Repairs & Maintenance-Auto	5811	750	469	750	3,670	222
Repairs & Maintenance-Equipment	5812	1,000	-	1,000	-	160
Repairs & Maintenance-Sirens	5813	4,500	3,870	4,500	-	4,833
Public Education	5820	200	150	200	-	-
Safety Program	5821	100	-	100	-	-
Subtotal		9,540	5,979	9,400	7,346	8,111
Capital						
Office Furniture	5900	2,050	-	-	-	-
Misc	5901	-	-	-	-	-
Rolling Stock	5902	-	-	-	-	-
Special Projects	5903	-	25,000	-	-	-
Equipment	5904	-	-	30,000	6,589	20,137
Computer Hardware & Updates	5913	2,550	-	-	-	-
Subtotal		4,600	25,000	30,000	6,589	20,137
Total Program Expenditures		101,996	112,883	124,840	92,154	102,824

ANIMAL CONTROL 10-56

PROGRAM DESCRIPTION: The Animal Control Division performs numerous functions including the capture of animals at large, investigation or prosecution of animal abuse and neglect and enforcement of local and state animal laws. The Animal Control Officer is active in special presentations and public relations at schools and civic groups.

OBJECTIVES/GOALS

- Evaluate and propose local licensing requirements to create program revenues.
- Improve outreach and cooperation with nongovernmental rescue groups to reduce transfer costs.
- Evaluate opportunities to partner with area agencies for regional service and kennel services.
- Construct a quarantine facility to allow for in-house rabies observations.

SIGNIFICANT HIGHLIGHTS/CHANGES: One full-time Animal Control Position was eliminated, a permanent part-time Kennel Technician position was implemented.

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
ANIMAL CONTROL 10-56						
Personnel						
Salaries, Regular	5600	28,002	34,794	56,485	52,582	55,256
City Retirement	5601	2,324	3,904	4,690	3,495	3,316
Insurance, Work Comp	5603	1,043	993	1,040	928	839
Insurance, Health	5604	11,440	10,400	11,485	12,273	8,643
Unemployment	5606	-	-	-	-	-
Social Security	5608	2,665	2,786	4,785	3,718	4,012
Salaries, Overtime	5611	3,610	5,430	6,105	4,843	1,536
Salaries, Temporary	5613	3,229	-	-	-	931
Insurance, Dental	5614	840	665	840	904	229
Insurance, Life	5615	115	92	115	249	-
Subtotal		53,268	59,064	85,545	78,992	74,762
Other Personnel Benefits						
Employee Training	5602	1,750	587	1,750	877	273
Uniforms	5605	480	200	600	308	396
Misc Benefits	5607	100	66	605	19	57
Subtotal		2,330	853	2,955	1,204	726
Services & Charges						
Miscellaneous	5500	200	-	200	-	32
Subtotal		200	-	200	-	32
Contractual Services						
Insurance Fleet	5700	-	-	-	235	-
Insurance General Liability	5701	-	-	-	173	-
Claims	5702	200	-	200	500	1,875
Dues & Subscriptions	5712	100	60	100	30	10
Communications	5713	-	-	-	-	-
Utilities	5714	4,300	3,600	4,300	3,474	4,699
Consulting Fees	5732	100	-	100	-	-
Contract Operations	5735	13,500	15,500	11,500	17,348	16,029
Subtotal		18,200	19,161	16,200	21,760	22,613
Materials & Supplies						
Office Supplies	5800	100	100	100	141	201
Supplies-Misc	5801	2,100	640	2,100	3,049	1,501
Postage	5802	50	-	50	-	-
Fuel Expense	5803	4,700	4,479	4,600	4,381	4,775
Travel/Mileage	5804	50	-	50	-	-
Printing & Advertising	5805	100	10	100	-	-
Repairs & Maintenance-Building	5810	500	100	600	622	578
Repairs & Maintenance-Auto	5811	1,000	800	750	-	475
Repairs & Maintenance-Equipment	5812	100	50	100	-	-
Public Education	5820	100	-	100	-	-
Safety Program	5821	100	60	100	-	154
Operating Fees & Permits	5835	50	50	50	-	-
Subtotal		8,950	6,289	8,700	8,193	7,684
Capital						
Furniture & Fixtures	5900	500	-	500	-	-
Miscellaneous	5901	-	-	-	-	-
Rolling Stock	5902	-	-	-	-	-
Special Projects	5903	1,000	1,500	1,500	-	-
Equipment	5904	-	-	-	-	-
Subtotal		1,500	1,500	2,000	-	-
Total Program Expenditures		84,448	86,866	115,600	110,149	105,817

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CAPITAL REPLACEMENT - GENERAL FUND

PROGRAM DESCRIPTION: An initiative commenced with the 2013 fiscal year to transfer any excess of revenues over expenditures at year-end to a separate capital replacement fund to be held until future capital needs arise or there is a shortfall of revenues in subsequent years due to capital expenditures. This was subsequently revised to transfer the excess of revenues over expenditures to a separate capital replacement cash account to be held for the purposes described above.

Fund/Department	ACCOUNT NUMBER	ADOPTED 2016 BUDGET	PROJECTED 2015 ACTUAL	ADOPTED 2015 BUDGET	ACTUAL 2014	ACTUAL 2013
CAPITAL REPLACEMENT ASSIGNED	10-001030					
Account Balance, Beginning of Year		836,720	436,714	436,714	124,096	0
Excess of Revenues over Expenditures		10,895	400,006	12,223	312,618	124,096
Account Balance, End of Year (Balance is not less than zero)		847,615	836,720	448,937	436,714	124,096

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SPECIAL REVENUE FUND

A special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Such a fund is established when a statute, grant agreement or local ordinance requires that a specific segment of the tax levied or grant funds collected be used exclusively for financing a particular function or activity. A government unit may have many, one or none of this fund type.

The City of Republic has one special revenue fund:

Parks and Recreation Fund*

This fund is presented in detail on the following pages.

* In 2011, to meet compliance of GASB 54, four individual Funds of Recreation, Aqua Park, Parks and Senior Center were combined into one Fund under one revenue umbrella.

PARKS AND RECREATION FUND

PROGRAM DESCRIPTION: The Republic Parks and Recreation Department is committed to providing the highest quality leisure and recreational opportunities to the citizens of the Republic community in order to enrich their quality of life. Existing facilities, parks, programs and services will continue to be improved while looking ahead to meet the needs of our growing community.

The Republic Parks and Recreation Department is comprised of the following divisions: Athletic Division, Aquatic Division, Community Division, Maintenance Division and Administration.

OBJECTIVES/GOALS:

- Work with City Utilities in further development of Brookline Park (Earthwork, New Fencing, Easement Site Clearing, New Tree Plantings, etc.)
- Develop & Implement a Friends of the Park Program
- Develop & Implement a Formal Sponsorship & Advertising Opportunity Plan
- Plan & Deliver 20th Annual Have-A-Blast Patriotic Celebration
- Plan & Deliver Season I Offering of the Republic Lacrosse Program
- Plan & Deliver Mother/Son Special Event
- Continued Development & Improvement of Park Maintenance Division
- Organization & Presentation of Season III Events at 'The Amp'
- Develop Plans for Multi-Sport Fields (Soccer, Football, Lacrosse, etc.)
- Continued Renovation of the Bervin White Memorial Baseball/Softball Complex
- Renovation & Restoration of the Republic Aquatic Center
- Begin work on asphalt repair and asphalt sealing throughout park system.

SIGNIFICANT HIGHLIGHTS/CHANGES:

Brookline Park – City Utilities Transaction

The potential sale of a portion of Brookline Park to City Utilities will most likely result in a budget amendment for 2016 within the Parks & Recreation Department. The anticipated proceeds will be used to retire the debt on the property, or for capital improvements throughout our parks system, or a combination of both.

Fund/Department	Acct. No.	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
PARKS & RECREATION 50						
Revenues 50-10						
Taxes						
Real Estate Taxes-Parks	4100	172,000	168,207	171,615	152,916	163,598
Surtax-Parks	4101	7,000	6,950	6,800	6,890	6,804
Delinquent Property Taxes-Parks	4102	13,000	13,323	16,500	7,211	16,585
Delinquent Penalties & Interest-Parks	4103	1,300	1,026	2,100	1,579	2,128
1/4-Cent Aquatic Center Sales Tax	4109	563,902	537,050	482,445	515,744	473,082
Railroad & Utility-Parks	4110	6,400	6,400	6,060	6,018	5,605
Greene County Sales Tax-1/4-Cent-Rec	4117	650,000	650,437	616,910	621,572	589,451
1/4-Cent City Sales Tax-Rec	4126	563,905	537,052	482,445	515,775	473,125
Subtotal		1,977,507	1,920,445	1,784,875	1,827,706	1,730,378
Program Fees-Recreation						
Basketball Program-Youth	4401	37,125	34,338	35,200	29,600	31,301
Volleyball Program-Youth	4404	10,550	9,700	10,000	7,750	9,075
Baseball Program	4405	24,600	25,143	22,100	22,265	22,200
Flag Football	4407	2,500	2,150	2,450	1,350	1,500
Basketball Program-Adult	4408	2,000	1,719	4,000	1,139	1,686
Soccer-Youth	4412	17,250	16,127	17,250	14,997	15,426
Softball Program-Adult	4413	8,500	8,395	8,320	8,060	6,245
Softball Program-Youth	4414	15,675	11,213	14,300	12,700	14,225
Volleyball Program-Adult	4415	-	-	1,050	-	1,575
Miscellaneous Programs	4417	22,600	21,564	24,020	24,945	21,379
Tournaments & Camps	4419	14,000	6,480	8,000	5,894	5,150
Summer Recreation Day Camp	4421	92,000	90,956	88,250	77,253	68,573
Special Events	4503	75,650	66,043	76,250	49,925	57,318
Subtotal		322,450	293,826	311,190	255,877	255,653
Charges for Services-Recreation						
Admissions	4512	21,500	20,151	22,500	15,346	20,753
Concessions	4513	57,000	55,501	63,000	51,686	56,779
Subtotal		78,500	75,652	85,500	67,032	77,532
Charges for Services-Aquatic						
Swimming Lessons/Classes/Special	4611	19,500	17,241	20,000	19,282	20,074
Admissions	4612	196,000	161,219	200,000	159,881	150,363
Concessions/Pro Shop	4613	47,500	44,156	50,000	40,300	39,374
Subtotal		263,000	222,616	270,000	219,463	209,811
Charges for Services-Parks						
Baseball Admissions	4507	23,000	21,738	24,000	20,760	14,256
Subtotal		23,000	21,738	24,000	20,760	14,256
Other Income						
NSF Fees	4460	-	-	-	60	80
Refunds & Reimbursements-Rec	4470	21,868	14,158	14,158	35,498	26,453
Refunds & Reimbursements-Parks	4471	14,912	21,194	21,194	21,123	24,122
Miscellaneous	4500	2,500	1,250	3,000	2,550	2,824
Investment Earnings	4501	2,100	2,156	1,920	2,255	41,545
Rental Income-Private and Parties	4504	19,500	17,921	20,000	17,001	21,096
Rental Income-Civic Center	4505	168,000	167,216	164,000	165,161	158,376
Rental Income-SMOA-Senior	4508	2,100	2,100	2,100	1,925	1,925
Rental Income-Private-Senior	4509	8,500	8,075	9,000	7,648	8,379
Rental Income-Miscellaneous	4511	-	-	-	35	10
Cash Short/Long	4521	-	86	-	216	770
Subtotal		239,480	234,156	235,372	253,472	285,580
Total Program Revenues		2,903,937	2,768,432	2,710,937	2,644,311	2,573,210

Fund/Department	Acct. No.	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Expenditure Summary By Program						
Recreation		1,547,125	1,493,708	1,545,733	1,472,315	1,402,508
Aquatic Center		637,658	597,463	615,020	582,189	570,205
Parks		632,427	523,250	527,541	1,093,961	523,823
Senior Center		44,750	20,430	21,000	24,959	23,718
Total Fund Expenditures		2,861,960	2,634,851	2,709,294	3,173,424	2,520,254
Fund Balance, Beginning of Year		881,586	800,032	800,032	1,329,145	1,276,189
Fund Balance, End of Year		<u>923,563</u>	<u>933,614</u>	<u>801,675</u>	<u>800,032</u>	<u>1,329,145</u>

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Aquatic Center 50-51						
Personnel						
Salaries, Regular	5600	-	-	-	-	114,416
Insurance, Work Comp	5603	4,759	4,532	4,745	4,241	3,832
Social Security	5608	9,446	8,620	9,445	9,379	8,774
Salaries, Overtime	5611	476	247	485	-	271
Salaries, Temporary	5613	123,007	112,433	123,000	122,593	-
Subtotal		137,688	125,832	137,675	136,213	127,293
Other Personnel Benefits						
Employee Training	5602	1,000	167	1,000	71	60
Uniforms	5605	3,000	2,605	3,000	3,057	2,864
Misc Benefits	5607	-	-	-	-	175
Subtotal		4,000	2,772	4,000	3,128	3,099
Services & Charges						
Miscellaneous	5500	1,500	1,464	1,000	1,668	800
Refunds & Reimbursements	5505	1,750	1,458	1,750	685	1,983
Penalties & Finance Charges	5508	-	-	-	-	-
Subtotal		3,250	2,922	2,750	2,353	2,783
Contractual Services						
Insurance - Liability	5701	-	-	-	116	-
Communications	5713	-	-	-	210	280
Utilities	5714	30,500	29,204	30,500	28,530	30,284
Subtotal		30,500	29,204	30,500	28,856	30,564
Materials & Supplies						
Office Supplies	5800	200	12	200	51	344
Supplies-Misc	5801	2,500	2,149	2,800	2,876	2,475
Printing & Advertising	5805	1,000	252	250	81	98
Repairs & Maintenance-Pool	5810	28,000	24,719	25,750	5,971	6,240
Repairs & Maintenance-Equipment	5812	1,250	517	3,500	3,225	3,726
Chemicals	5814	14,000	13,928	13,000	12,453	11,563
Public Education	5820	500	480	600	-	425
Safety Program	5821	750	771	750	926	660
Supplies-Concessions	5827	20,000	20,894	20,000	19,641	18,586
Subtotal		68,200	63,722	66,850	45,224	44,117
Capital						
Equipment	5904	12,500	3,485	3,500	10,237	11,059
Subtotal		12,500	3,485	3,500	10,237	11,059
Debt Service						
2011 Bonds	5929	381,520	369,526	369,745	356,178	351,290
Subtotal		381,520	369,526	369,745	356,178	351,290
Total Program Expenditures		637,658	597,463	615,020	582,189	570,205

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Parks 50-52						
Personnel						
Salaries, Regular	5600	225,394	222,084	205,274	195,521	182,590
City Retirement	5601	18,915	18,796	17,253	14,835	8,492
Insurance, Work Comp	5603	10,441	9,944	10,411	9,081	8,205
Insurance, Health	5604	42,780	38,891	34,450	33,536	24,061
Unemployment Benefits	5606	1,500	115	500	311	2,386
Social Security	5608	22,332	19,643	20,608	17,632	16,810
Salaries, Overtime	5611	2,500	2,941	2,500	2,712	2,745
Salaries, Temporary	5613	64,025	47,263	60,000	37,277	38,589
Insurance, Dental	5614	2,535	2,753	2,535	2,711	2,575
Insurance, Life	5615	1,310	1,298	1,310	1,402	1,365
Workers Comp Claims Paid	5635	100	97	-	-	-
Subtotal		391,832	363,825	354,841	315,019	287,818
Other Personnel Benefits						
Employee Training	5602	1,250	160	1,000	1,748	1,746
Uniforms	5605	2,820	1,545	1,850	1,321	1,168
Misc Benefits	5607	-	-	-	-	70
Subtotal		4,070	1,705	2,850	3,069	2,984
Services & Charges						
Miscellaneous	5500	-	-	-	-	31
Subtotal		-	-	-	-	31
Contractual Services						
Utilities	5714	11,000	10,439	11,000	11,604	12,098
Subtotal		11,000	10,439	11,000	11,604	12,098
Materials & Supplies						
Office Supplies	5800	150	143	150	20	281
Supplies-Misc	5801	4,000	1,956	2,150	2,585	1,832
Postage & Freight	5802	-	3	-	14	-
Fuel Expense	5803	12,500	11,643	14,500	13,471	14,778
Fuel Expense-Equipment	5804	5,000	4,541	6,000	6,327	4,179
Printing & Advertising	5805	-	82	-	21	-
Supplies - Ballfield Maintenance	5806	-	-	-	-	-
Supplies-Landscaping	5807	6,500	5,032	6,000	4,491	3,553
Supplies-Tree Plantings & Removal	5808	1,500	5,395	6,500	260	1,140
Repairs & Maintenance-Building	5810	6,000	5,603	5,000	6,867	4,371
Repairs & Maintenance-Auto	5811	5,000	3,423	3,500	4,196	4,239
Repairs & Maintenance-Equipment	5812	5,500	7,588	5,750	3,891	9,868
Playground Equipment Supplies & M.	5815	4,000	3,448	5,500	6,308	2,724
Safety Program	5821	1,250	530	700	83	161
Supplies-Turf Maintenance Program	5828	5,250	4,247	4,500	4,257	5,407
Subtotal		56,650	53,634	60,250	52,791	52,533
Capital						
Furniture & Fixtures	5900	475	893	850	824	628
Rolling Stock	5902	45,500	38,996	39,800	20,300	29,939
Special Projects	5903	91,000	33,174	33,750	635,567	99,531
Equipment	5904	3,550	362	-	7,271	1,402
Ballfield Project	5905	28,350	20,222	24,200	32,516	21,859
Subtotal		168,875	93,647	98,600	696,478	153,359
Debt Service						
Lease-Park Land	5933	-	-	-	15,000	15,000
Subtotal		-	-	-	15,000	15,000
Total Program Expenditures		632,427	523,250	527,541	1,093,961	523,823

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Recreation 50-53						
Personnel						
Salaries, Regular	5600	318,816	314,482	338,230	291,542	295,035
City Retirement	5601	26,569	25,762	27,190	13,715	17,389
Insurance, Work Comp	5603	20,288	19,322	20,230	17,789	16,073
Insurance, Health	5604	51,387	46,715	51,675	39,153	39,051
Unemployment Benefits	5606	-	256	-	-	88
Social Security	5608	43,180	39,842	43,940	39,283	38,921
Salaries, Overtime	5611	1,295	2,209	975	760	1,494
Salaries, Facility/Program Instructors	5612	66,444	63,630	61,910	70,501	53,032
Insurance, Dental	5614	3,585	3,306	3,585	3,201	3,595
Insurance, Life	5615	930	444	930	860	955
Salaries, Part-Time Facility Cleaners	5619	41,768	25,820	30,030	35,076	29,063
Salaries, Youth Basketball	5620	22,871	21,069	25,415	24,590	26,145
Salaries, Baseball	5621	16,815	16,288	18,400	12,292	13,464
Salaries, Summer Recreation Camp	5622	61,898	63,500	65,920	51,095	54,755
Salaries, Youth Volleyball	5623	6,130	4,596	6,510	3,727	6,486
Salaries, Softball	5624	-	-	-	5,709	7,445
Salaries, Soccer & Flag Football	5625	7,831	6,650	5,945	5,845	6,825
Salaries, Concession	5626	8,583	7,410	8,140	7,614	6,973
Salaries, Adult Basketball	5630	3,240	2,797	2,915	813	1,414
Salaries, Tournaments & Camps	5631	3,189	2,049	5,025	3,369	3,230
Salaries, Adult Volleyball	5633	925	-	1,715	-	712
Salaries, Adult Softball	5634	4,636	3,136	3,305	3,138	3,504
Subtotal		710,380	669,283	721,985	630,072	625,649
Other Personnel Benefits						
Employee Training	5602	2,000	2,032	1,250	1,416	1,729
Uniforms	5605	2,400	2,770	1,850	3,012	1,761
Misc Benefits	5607	12,250	11,043	8,630	9,058	10,043
Subtotal		16,650	15,845	11,730	13,486	13,533
Administrative Charges						
Administrative Fee-General	5928	166,071	189,903	189,903	179,280	158,560
Subtotal		166,071	189,903	189,903	179,280	158,560
Services & Charges						
Miscellaneous	5500	1,250	856	1,250	2,100	1,719
Refunds & Reimbursements	5505	3,000	6,041	2,750	2,767	3,263
Penalties & Finance Charges	5508	7,500	8,550	11,800	8,829	10,384
Subtotal		11,750	15,447	15,800	13,696	15,366
Contractual Services						
Insurance, Fleet	5700	4,219	3,835	5,000	2,544	3,429
Insurance, Liability	5701	21,058	19,144	24,500	26,546	10,731
Contractual Services	5703	-	-	-	-	-
Dues & Subscriptions	5712	13,500	6,010	8,500	2,067	1,008
Communications	5713	900	720	850	480	1,304
Utilities	5714	95,000	87,201	90,000	101,976	97,760
Claims	5742	-	4,070	-	650	-
Subtotal		134,677	120,980	128,850	134,263	114,232

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Materials & Supplies						
Office Supplies	5800	3,000	2,753	2,750	2,604	4,999
Supplies-Misc	5801	1,000	898	1,000	1,055	824
Postage	5802	1,250	934	1,250	1,424	1,406
Fuel Expense	5803	2,250	1,782	2,000	1,858	2,328
Printing & Advertising	5805	5,500	2,188	750	6,777	6,647
Repairs & Maintenance-Building	5810	23,900	33,720	27,500	32,806	27,425
Repairs & Maintenance-Auto	5811	2,250	3,898	2,000	2,781	843
Repairs & Maintenance-Equipment	5812	2,300	3,028	2,500	1,876	3,721
Public Education	5820	250	-	350	-	762
Safety Program	5821	300	100	400	135	378
Supplies, Concession	5827	22,500	20,043	23,000	25,543	26,008
Subtotal		64,500	69,344	63,500	76,859	75,341
Program						
Soccer	5513	950	875	900	988	788
Softball Program-Youth	5514	550	650	550	652	742
Volleyball Program-Youth	5515	450	250	520	718	365
Flag Football	5516	325	150	370	-	87
Baseball Program	5517	900	634	750	1,329	740
Miscellaneous	5518	9,000	3,765	11,000	10,096	9,141
Basketball Program-Youth	5519	1,300	976	1,420	1,342	1,447
Special Events	5520	68,000	70,607	65,250	68,406	67,592
Basketball Program-Adult	5521	225	201	225	312	115
Softball Program-Adult	5522	350	200	350	276	136
Volleyball Program-Adult	5523	-	-	200	-	-
Summer Recreation Day Camp	5524	12,000	14,298	10,500	11,805	9,724
Tournaments & Camps	5525	10,000	967	2,000	1,907	1,514
Subtotal		104,050	93,573	94,035	97,831	92,391
Capital						
Furniture & Fixtures	5900	-	-	-	-	-
Rolling Stock	5902	-	-	-	-	-
Special Projects	5903	-	-	-	142	-
Equipment	5904	23,100	8,858	9,000	20,304	1,129
Civic Center Parking	5905	-	-	-	-	13
Master Plan	5906	-	-	-	-	-
Brookline Parks Project	5907	-	-	-	-	-
Computer Software	5912	-	-	-	-	-
Computer Hardware	5913	-	-	-	-	-
Subtotal		23,100	8,858	9,000	20,446	1,142
Debt Service						
2010 Bonds-Park Projects	5908	68,993	68,247	68,350	67,688	67,676
2010 Bonds-Community Center	5909	246,954	242,228	242,580	238,694	238,618
Subtotal		315,947	310,475	310,930	306,382	306,294
Total Program Expenditures		1,547,125	1,493,708	1,545,733	1,472,315	1,402,508

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Senior Center 50-65						
Contractual Services						
Utilities	5714	19,500	18,056	18,500	19,720	19,526
Contractual Services	5735	-	-	-	-	-
Subtotal		19,500	18,056	18,500	19,720	19,526
Materials & Supplies						
Repairs & Maintenance-Building	5810	3,650	2,373	2,500	5,239	3,693
Subtotal		3,650	2,373	2,500	5,239	3,693
Capital						
Special Projects	5903	21,600	-	-	-	499
Subtotal		21,600	-	-	-	499
Total Program Expenditures		44,750	20,430	21,000	24,959	23,718

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CAPITAL REPLACEMENT - PARKS AND RECREATION FUND

PROGRAM DESCRIPTION: An initiative commenced with the 2013 fiscal year to transfer any excess of revenues over expenditures at year-end to a separate capital replacement fund to be held until future capital needs arise or there is a shortfall of revenues in subsequent years due to capital expenditures. This was subsequently revised to transfer the excess of revenues over expenditures to a separate capital replacement cash account to be held for the purposes described above.

Fund/Department	ACCOUNT NUMBER	ADOPTED 2016 BUDGET	PROJECTED 2015 ACTUAL	ADOPTED 2015 BUDGET	ACTUAL 2014	ACTUAL 2013
CAPITAL REPLACEMENT ASSIGNED	50-001030					
Account Balance, Beginning of Year		137,649	0	0	52,956	0
Excess of Revenues over Expenditures		41,977	137,649	1,643	(529,114)	52,956
Account Balance, End of Year (Balance is not less than zero)		179,626	137,649	1,643	0	52,956

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CAPITAL PROJECT FUNDS

A capital project fund is established to account for governmental-type financial resources designated to be used for the acquisition or construction of major capital facilities or projects, excluding minor acquisitions financed from regular operating funds.

The City of Republic has two capital project funds:

Streets and Stormwater Fund
Fire Sales Tax Fund

These Funds are presented in detail on the following pages.

STREETS AND STORMWATER FUND

PROGRAM DESCRIPTION: The Streets and Stormwater operations encompass the routine maintenance and repair of more than 100 miles of streets and include maintenance and improvement of sidewalks and the public storm sewer system. This division also provides operations for the recycling center and the residential yard waste disposal site.

OBJECTIVES/GOALS

- Reconstruct city streets: E. Charles, S. Cully, S. Conroy, E. Berry, N. Hampton.
- Construct streets improvements to South Lynn Avenue using a cost share agreement with Greene County.
- Implement the multi-year Vehicle and Equipment Replacement Plan by purchasing a ¾ ton Work Truck and exchanging a Backhoe.
- Conduct a street inventory and condition assessment; develop a new long term street resurfacing schedule.
- Work on various stormwater projects throughout the City to include culvert replacement on Farm Road 97 and a new culvert installation on Farm Road 164.
- Complete the preparation of Plans/Specifications and acquire any needed right of way for the Hines and Oakwood Transportation Improvement project. Construction is expected in 2017.
- Construct the Route 174 Recreational Trail, a multi-use trail extending from Main Street to Lindsey Avenue and the Republic Branch of the Greene County Library.

SIGNIFICANT HIGHLIGHTS/CHANGES: The increase in the Intergovernmental Revenues is due to an influx of federal transportation funds associated with the Hines and Oakwood Transportation Improvements and the Route 174 Recreational Trail. Conversely, expenses are also above the previous year's levels to reflect expenses during design and/or construction of these projects. At completion, the Hines and Oakwood project is expected to utilize an estimated \$1.91 million in federal highway funds obtained through the Surface Transportation Program. The Route 174 Recreational Trail will utilize \$250,000 of federal Transportation Alternative Program funds obtained through a competitive grant process. The federal funds associated with both projects will constitute slightly less than 80% of the total project cost with the remaining cost paid out of local revenues.

Fund/Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
STREETS & STORMWATER 40						
Revenues 40-00						
Taxes						
Real Estate Taxes-Street Light	4100	98,000	94,100	98,000	86,841	94,697
Surtax	4101	4,000	3,900	3,900	3,989	3,939
Delinquent Property Taxes	4102	8,000	7,603	9,600	4,236	9,602
Penalties & Interest	4103	1,000	849	1,200	914	1,232
Greene County Road & Bridge	4107	102,000	100,901	98,000	98,973	99,769
1/2-cent Transportation Sales Tax	4108	1,129,000	1,075,247	964,890	1,031,831	946,253
1/4-cent Stormwater Tax	4109	563,465	536,633	482,445	515,773	473,125
Railroad & Utility	4110	3,700	3,720	3,460	3,484	3,245
Subtotal		1,909,165	1,822,953	1,661,495	1,746,041	1,631,862
Intergovernmental						
State Motor Fuel Tax	4105	195,500	193,564	194,335	190,951	187,067
State Motor Sales Tax	4106	95,000	94,059	85,515	88,350	81,484
State & Federal Grants	4310	442,976	116,536	40,000	135,751	55,843
Subtotal		733,476	404,159	319,850	415,052	324,394
Charges for Services						
Street Cuts	4509	2,300	2,970	400	7,810	2,666
Street Signs	4510	200	520	200	125	275
Right of Way Permits	4511	0	0	0	0	35
Subtotal		2,500	3,490	600	7,935	2,976
Other Income						
Refunds and Reimbursements	4470	2,000	2,190	1,000	1,175	31,732
Other Revenue	4500	2,000	7,900	1,000	14,198	12,677
Investment Earnings	4501	7,000	6,621	4,500	4,684	986
Storm Water Buyout	4519	0	1,610	0	0	1,260
Lease Financing	4526	0	95,126	99,000	0	0
Subtotal		11,000	113,447	105,500	20,057	46,655
Total Program Revenues		2,656,141	2,344,049	2,087,445	2,189,085	2,005,887
Total Fund Expenditures		2,760,807	1,986,824	2,322,572	2,075,241	1,804,365
Fund Balance, Beginning of Year		2,024,815	1,667,590	1,667,590	1,553,746	1,352,224
Fund Balance, End of Year		<u>1,920,149</u>	<u>2,024,815</u>	<u>1,432,463</u>	<u>1,667,590</u>	<u>1,553,746</u>

Fund / Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Expenses 40-40						
Personnel						
Salaries, Regular	5600	334,997	320,216	318,705	313,086	316,002
City Retirement	5601	30,427	28,297	27,690	20,889	18,625
Insurance, Work Comp	5603	15,886	15,130	15,840	14,155	12,789
Insurance, Health	5604	57,839	52,581	54,550	49,783	39,030
Unemployment Benefits	5606	-	-	500	-	764
Social Security	5608	28,533	24,752	27,035	24,717	24,888
Salaries, Overtime	5611	12,599	12,834	11,615	10,958	15,013
Salaries, Temporary	5613	6,400	4,685	19,825	18,898	12,677
Insurance, Dental	5614	4,100	3,839	4,100	4,237	4,330
Insurance, Life	5615	1,550	1,117	1,550	1,475	1,468
Salaries, Snow Removal	5620	3,310	1,804	3,310	3,882	1,041
Salaries, Permanent Part-Time	5621	15,680	7,859	-	-	-
Workers Comp Claims Paid	5635	1,000	1,177	-	-	-
Subtotal		512,321	474,291	484,720	462,080	446,627
Other Personnel Benefits						
Employee Training	5602	1,750	1,100	1,750	935	1,390
Uniforms	5605	5,800	4,600	6,200	5,525	9,196
Misc Benefits	5607	3,000	2,666	3,010	2,169	2,254
Computer/Software Training	5610	-	-	-	-	-
Subtotal		10,550	8,366	10,960	8,629	12,840
Administrative Charges						
Administrative Fee-General	5300	172,715	175,477	175,477	165,660	139,985
Charge Out-PW Administration	5305	221,800	225,500	225,500	192,460	176,800
Subtotal		394,515	400,977	400,977	358,120	316,785
Services & Charges						
Miscellaneous	5500	150	150	100	3,067	124
Penalties & Finance Charges	5508	-	2,308	5,000	4,752	5,898
Storm Recovery Expenses	5526	1,000	-	1,000	-	-
Subtotal		1,150	2,458	6,100	7,819	6,022
Contractual Services						
Insurance, Fleet	5700	5,907	5,370	7,000	3,658	5,613
Insurance, Liability	5701	3,797	3,452	4,500	2,765	2,450
Claims	5702	-	1,542	500	7,625	-
Dues & Subscriptions	5712	350	340	350	292	284
Communications	5713	400	350	-	124	31
Utilities	5714	233,000	220,470	227,250	210,716	203,133
Freight	5721	200	-	200	-	-
Easement Acquisition	5730	15,000	-	40,000	168	99
Developer Agreement	5731	-	-	-	6,557	-
Engineering Fees	5732	47,500	13,735	112,500	76,247	135
Software Support/Licensing	5740	3,200	2,900	6,200	6,184	-
Computer Internet/Network Svc	5741	-	-	-	-	-
Subtotal		309,354	248,159	398,500	314,336	211,745

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Materials & Supplies						
Office Supplies	5800	100	75	100	54	433
Supplies-Misc	5801	2,500	2,050	3,000	3,574	2,259
Postage	5802	50	10	100	15	89
Fuel Expense	5803	28,000	23,600	32,500	25,856	35,372
Travel/Mileage	5804	100	-	100	-	-
Printing & Advertising	5805	200	232	200	1,109	1,224
Supplies-Flowable Fill	5806	-	-	-	-	-
Supplies-Landscaping	5807	-	-	-	-	-
Supplies-Base Rock	5808	-	-	-	-	1
Repairs & Maintenance-Computers	5809	400	-	-	-	12,866
Repairs & Maintenance-Building	5810	2,000	1,100	6,750	3,626	12,232
Repairs & Maintenance-Auto	5811	13,000	12,900	12,500	12,263	19,932
Repairs & Maintenance-Equipment	5812	19,000	19,400	19,000	23,716	20,558
Repairs & Maintenance-Street	5813	40,000	36,100	40,000	26,677	7,278
Repairs & Maintenance-Traffic Control	5814	8,000	8,000	8,000	8,064	489
Repairs & Maintenance-Sidewalks	5815	3,500	3,200	3,000	1,894	9,085
Street Lights & Poles	5816	4,500	7,000	11,000	5,057	-
Supplies-Janitorial	5817	400	400	100	141	3,490
Repairs & Maintenance-Stormwater	5818	4,500	4,300	3,000	3,135	-
Public Education	5820	50	-	200	-	1,455
Safety Program	5821	1,500	600	1,500	1,452	209,773
Street Resurfacing	5822	231,000	262,072	261,000	355,801	-
Mosquito Control Program	5824	500	100	500	-	-
Operating Fees & Permits	5835	100	66	100	117	42
Subtotal		359,400	381,205	402,650	472,551	336,578
Capital						
Furniture & Fixtures	5900	500	-	500	-	-
Miscellaneous	5901	3,000	-	-	-	-
Rolling Stock	5902	51,500	111,397	118,500	116,303	25,487
Special Projects-Community	5903	5,000	2,050	-	-	-
Equipment	5904	5,500	18,272	22,000	26,502	48,280
Special Projects-Stormwater	5905	76,000	17,000	26,000	2,399	140,290
Special Projects-Street	5906	125,000	-	125,000	-	1,459
Street Inventory	5908	50,000	-	50,000	-	3,039
Special Projects-Sidewalk Projects	5909	330,995	76,396	7,000	53,102	1,873
Special Projects-Traffic Signal	5910	-	-	-	-	-
Computer Hardware	5913	1,700	-	-	-	-
Hines/Oakwood Engineering	5940	189,390	10,000	-	-	-
Hines/Oakwood Land Acquisition	5941	62,010	-	-	-	-
Hines/Oakwood Construction	5942	-	-	-	-	-
Subtotal		900,595	235,115	349,000	198,306	220,428
Debt Service						
2010 Bonds-Miller	5920	32,494	31,873	31,975	31,408	31,397
2010 Bonds-Lynn	5922	120,228	117,927	118,130	116,206	116,169
Lease-Truck	5926	33,000	-	33,000	19,891	19,891
MTFC-Oakwood	5927	48,207	48,207	48,210	48,207	48,207
2010 Bonds-Wal-Mart	5933	38,993	38,246	38,350	37,688	37,676
Subtotal		272,922	236,253	269,665	253,400	253,340
Total Program Expenditures		2,760,807	1,986,824	2,322,572	2,075,241	1,804,365

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CAPITAL REPLACEMENT - STREETS AND STORMWATER FUND

PROGRAM DESCRIPTION: An initiative commenced with the 2013 fiscal year to transfer any excess of revenues over expenditures at year-end to a separate capital replacement fund to be held until future capital needs arise or there is a shortfall of revenues in subsequent years due to capital expenditures. This was subsequently revised to transfer the excess of revenues over expenditures to a separate capital replacement cash account to be held for the purposes described above.

Fund/Department	ACCOUNT NUMBER	ADOPTED 2016 BUDGET	PROJECTED 2015 ACTUAL	ADOPTED 2015 BUDGET	ACTUAL 2014	ACTUAL 2013
CAPITAL REPLACEMENT ASSIGNED	40-001030					
Account Balance, Beginning of Year		672,591	315,366	315,366	201,522	0
Excess of Revenues over Expenditures		(104,666)	357,225	(235,127)	113,844	201,522
Account Balance, End of Year (Balance is not less than zero)		567,925	672,591	80,239	315,366	201,522

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FIRE SALES TAX FUND

PROGRAM DESCRIPTION: In April 2013, the voters of Republic approved a 1/8-cent sales tax referendum to fund fire capital needs and lease payments to fund capital. In 2014, the department purchased firefighter gear, two thermal imaging cameras and auto extrication tools. In 2015, the department purchased firefighter gear, breathing apparatuses, and an entry door for training purposes.

Fund/Department	ACCOUNT NUMBER	ADOPTED 2016 BUDGET	PROJECTED 2015 ACTUAL	ADOPTED 2015 BUDGET	ACTUAL 2014	ACTUAL 2013
FIRE SALES TAX FUND 45						
Revenues						
1/8-cent Fire Tax	4109	281,576	268,168	241,220	255,929	56,674
Refunds/Reimbursements	4470	0	1,640	0	0	0
Investment Earnings	4501	600	615	50	0	0
Total Program Expenditures		282,176	270,423	241,270	255,929	56,674
Expenditures						
Contractual Services						
Software Support/Licensing	5740	11,500	0	0	0	0
Capital Outlay						
Equipment	5904	37,850	87,747	81,750	46,172	0
Lease/Lease Purchase	5910	91,160	91,158	91,160	91,159	45,579
Computer Hardware	5913	6,250	0	0	0	0
Total Program Expenditures		146,760	178,905	172,910	137,331	45,579
Fund Balance, Beginning of Year		198,053	129,693	129,693	11,095	0
Fund Balance, End of Year		333,469	221,211	198,053	129,693	11,095

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ENTERPRISE FUND

An enterprise fund is considered a “proprietary fund” type and is used to account for resources committed to self-supporting activities of governmental units that render services on a user-charged basis. The City maintains a combined waterworks and sewerage operation, the Public Works and Utility Fund, which is classified as an enterprise fund, since it functions to provide services to the general public which are recoverable through user charges.

Detail is presented on the following pages.

PUBLIC WORKS AND UTILITY FUND

PROGRAM DESCRIPTION: The Public Works and Utility Fund is an Enterprise Fund that embodies a combined water and wastewater system. It has great significance to the City due to its financial impact and the importance of providing water and sewer utilities to Republic citizens. This Fund is comprised of combined revenues for water and wastewater and expenses which are divided into the operational divisions described below. A capital needs reserve has also been established for water and wastewater infrastructure.

➤ **Public Works Administration** provides the administrative support for the water, sewer and street operations to include turnkey management of capital improvement projects. Division staff conducts right-of-way permitting, completes utility locates, performs new construction inspection and manages the city's GIS mapping and asset management systems for both the Public Works and Utility Fund and the Streets and Stormwater Fund.

➤ **Utility Billing Administration** encompasses the meter reading and billing operations. Customer service and collection of utility revenues are also performed by this division.

➤ The **Water Division** is responsible for the supply and delivery of clean potable water meeting or exceeding all State and Federal standards. This division monitors the groundwater supply, maintains wells and storage structures, over 90 miles of distribution mains, commercial water meters and over 900 fire hydrants.

➤ The **Wastewater Division** protects the water quality of the Sac River drainage basin by operating the Republic wastewater treatment plant and all related collection facilities. The collection system includes thirteen pumping stations and over ninety-six miles of piping.

OBJECTIVES/GOALS

- Capital improvements for regulatory compliance and enhanced operations include construction of an integrated System Control and Data Acquisition (SCADA) system.
- Implement the multi-year Vehicle and Equipment Replacement Plan by purchasing two 2-ton service trucks and exchanging two backhoes.
- Improve fire protection levels and reduce water loss by replacing an existing water main to serve Alexander Avenue (Phase 1 of 2).
- Continue Inflow and Infiltration reduction efforts by rehabilitating sewer manholes and mains.
- Promote high water standards ratings by sand blasting and repainting the interiors of two finished water storage structures.
- Reduce wastewater maintenance and operational costs by replacing the existing large horsepower pumps at the Shuyler Creek Lift Station and converting the control system to a Variable Frequency Drive.

SIGNIFICANT HIGHLIGHTS/CHANGES: A significant change this year is an accounting modification related to the financial support provided by the Street and Stormwater Fund in exchange for services provided by Public Works Administration (PWA). In 2016, the fund transfer was moved from an offsetting credit within PWA personnel expenses to a line item in revenues. This change makes program revenues and expenses more readily apparent.

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
PUBLIC WORKS & UTILITIES 20						
Revenues 20-10						
Charges for Services-Water						
Water Sales-Residential	4101	1,287,729	1,250,222	1,230,040	1,122,158	1,062,698
Domestic Utility Tax	4102	0	0	0	3,394	0
Water Sales-Commercial	4103	351,011	340,787	329,940	318,083	277,513
Water Meter Installation	4104	45,000	45,293	30,000	34,646	42,449
Primacy Fee	4105	0	0	0	611	0
Water Hauling	4106	300	300	500	527	1,076
Hydrant Meter	4107	1,000	1,360	1,000	1,990	1,276
Water Impact Fee	4508	42,000	45,100	40,000	55,664	39,861
Subtotal		1,727,040	1,683,062	1,631,480	1,537,073	1,424,873
Charges for Services-Sewer						
Sewer Sales-Residential	4100	3,521,804	3,419,227	3,198,500	3,048,392	3,061,782
Sewer Impact Fee	4503	105,000	107,600	100,000	136,365	60,819
Subtotal		3,626,804	3,526,827	3,298,500	3,184,757	3,122,601
Charges for Services-Admin						
Construction Inspection Fees	4504	2,000	3,000	2,000	6,970	3,869
Right of Way Permits	4505	900	1,100	700	995	862
Water and Sewer Inspection Fees	4506	11,000	10,640	8,000	6,465	6,605
Subtotal		13,900	14,740	10,700	14,430	11,336
Financing Sources						
Lease Proceeds	4512	250,000	0	0	0	0
Subtotal		250,000	0	0	0	0
Other Income						
Administrative Fees	4300	221,800	0	0	0	0
State & Federal Grants	4310	0	0	0	0	0
KCI Collection	4449	500	825	500	1,182	0
Late Fees	4450	100,000	92,126	100,000	96,212	101,053
Account Set-Up Fee	4452	7,000	6,930	6,500	6,810	6,220
Lease Income-Water Tower	4453	69,360	71,310	71,760	70,490	63,636
Refunds and Reimbursements	4470	1,000	951	1,000	11,534	53,854
Miscellaneous	4500	400	1,200	400	5,360	2,617
Investment Earnings	4501	6,000	5,892	6,600	42,654	1,683
SRF Investment Earnings	4502	212,620	224,013	212,620	250,142	293,627
Fire Hydrant Testing	4510	200	210	120	0	3,752
Right of Way Permits	4511	0	0	0	0	10
Connection Fees	4521	0	0	0	0	0
FOGS Financial Assistance Proceeds	4530	7,000	0	0	0	0
Subtotal		625,880	403,457	399,500	484,384	526,452
Total Program Revenues		6,243,624	5,628,086	5,340,180	5,220,644	5,085,262
Expenditure Summary by Program						
Water		1,244,415	865,605	1,125,255	802,368	724,663
Sewer		2,591,969	1,119,857	1,396,415	1,030,750	825,682
Public Works Administration		668,246	400,148	460,330	340,782	319,128
Utility Billing Administration		2,786,742	2,471,176	2,605,417	1,405,645	1,443,189
Total Fund Expenditures		7,291,372	4,856,786	5,587,417	3,579,545	3,312,662
Non-budgeted items, i.e. Depreciation					(719,649)	(676,363)
Fund Balance, Beginning of Year		16,081,034	15,309,734	15,309,734	14,443,670	13,347,433
Fund Balance, End of Year		15,033,286	16,081,034	15,062,497	15,365,120	14,443,670

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Water 20-21						
Personnel						
Salaries, Regular	5600	279,381	283,777	287,310	261,904	266,429
City Retirement	5601	24,977	26,880	25,485	19,043	16,770
Insurance, Work Comp	5603	8,525	8,119	8,500	7,595	6,991
Insurance, Health	5604	48,210	43,827	43,065	47,877	34,742
Unemployment Benefits	5606	-	-	500	-	-
Social Security	5608	23,893	21,236	25,485	21,489	20,234
Salaries, Overtime	5611	21,544	19,765	19,765	15,914	18,984
Temporary Part Time Wages	5613	11,400	-	-	-	-
Insurance, Dental	5614	3,025	3,066	3,025	3,388	3,369
Insurance, Life	5615	1,170	1,305	1,170	1,392	1,423
Subtotal		422,125	407,975	414,305	378,602	368,942
Other Personnel Benefits						
Employee Training	5602	1,800	2,100	1,800	807	957
Uniforms	5605	3,900	2,000	4,100	3,330	4,092
Misc Benefits	5607	1,690	1,613	2,050	1,367	1,241
Computer/Software Training	5610	-	-	-	-	-
Subtotal		7,390	5,713	7,950	5,504	6,290
Services & Charges						
Miscellaneous	5500	-	-	100	4,108	218
Refunds & Reimbursements	5505	-	-	500	-	-
Penalties & Finance Charges	5508	50	2,481	3,550	3,820	8,432
Subtotal		50	2,481	4,150	7,928	8,650
Contractual Services						
Insurance - Fleet	5700	-	-	-	1,085	-
Insurance - General Liability	5701	-	-	-	17,315	-
Licensing Fees	5711	100	-	100	-	12
Dues & Subscriptions	5712	2,000	1,991	2,000	2,393	90
Communications	5713	2,500	4,400	4,400	4,512	4,260
Utilities	5714	185,000	178,700	183,100	165,923	168,088
Easement Acquisition	5730	100	-	100	33	-
Engineering Fees	5732	3,500	11,400	3,000	30,254	144
Software Support/Licensing	5740	6,500	2,900	2,600	2,589	-
Computer Network/Internet Services	5741	-	1,660	1,750	1,653	1,824
Claims	5742	-	-	500	-	-
Subtotal		199,700	201,051	197,550	225,757	174,418

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Materials & Supplies						
Office Supplies	5800	100	73	300	448	262
Supplies-Misc	5801	200	100	400	279	40
Postage	5802	100	100	100	139	38
Fuel Expense	5803	20,000	17,100	25,000	22,090	27,669
Travel/Mileage	5804	100	300	100	-	-
Printing & Advertising	5805	100	400	100	52	719
Repairs & Maintenance-Wells	5808	18,000	33,700	37,000	24,049	35,607
Repairs & Maintenance-Computers	5809	400	100	400	-	-
Repairs & Maintenance-Building	5810	1,000	800	1,000	89	541
Repairs & Maintenance-Auto	5811	10,000	8,900	10,000	10,853	13,300
Repairs & Maintenance-Equipment	5812	4,000	2,900	4,000	2,343	5,172
Repairs & Maintenance-Dist System	5813	50,000	48,000	50,000	52,005	55,842
Chemicals	5814	6,000	9,310	8,500	5,997	5,729
TIF Expense	5815	-	50	-	-	-
Repairs & Maintenance-Tanks	5816	102,000	16,900	16,500	-	-
Supplies - Janitorial	5817	200	200	-	-	-
Public Education	5820	100	-	100	-	-
Safety Program	5821	200	180	200	50	123
Water Meters	5822	8,500	8,400	8,500	39,022	3,900
Operating Fees & Permits	5835	100	60	100	-	-
Subtotal		221,100	147,573	162,300	157,416	148,942
Capital						
Furniture & Fixtures	5900	750	-	500	-	-
Misc	5901	-	-	-	4,259	-
Rolling Stock	5902	176,800	7,500	15,000	7,816	7,500
Special Projects	5903	180,500	6,553	259,500	5,826	9,821
Equipment	5904	1,000	-	1,000	2,151	100
New Line Extensions or Replacement	5905	26,000	-	8,000	3,305	-
Special Projects	5906	5,000	86,759	55,000	3,804	-
Utility Relocation	5908	-	-	-	-	-
Republic/Brookline Utility Service	5909	-	-	-	-	-
Computer Software	5912	-	-	-	-	-
Computer Hardware	5913	4,000	-	-	-	-
Subtotal		394,050	100,812	339,000	27,161	17,421
Total Program Expenditures		1,244,415	865,605	1,125,255	802,368	724,663

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Sewer 20-31						
Personnel						
Salaries, Regular	5600	255,514	251,921	254,375	217,766	219,435
City Retirement	5601	22,525	19,526	23,140	14,068	12,898
Insurance, Work Comp	5603	5,240	4,991	5,225	4,088	3,810
Insurance, Health	5604	43,231	39,301	44,500	41,878	32,715
Unemployment Benefits	5606	2,500	2,187	2,500	1,660	2,860
Social Security	5608	22,579	19,821	22,320	18,837	17,525
Salaries, Overtime	5611	15,875	15,717	15,415	12,502	11,709
Salaries, Temporary	5613	23,760	10,683	22,035	11,497	6,915
Insurance, Dental	5614	3,190	2,783	3,190	3,070	2,890
Insurance, Life	5615	705	646	705	690	787
Subtotal		395,119	367,576	393,405	326,056	311,544
Other Personnel Benefits						
Employee Training	5602	2,800	1,900	2,800	1,499	1,757
Uniforms	5605	4,800	4,200	4,500	4,534	6,812
Misc Benefits	5607	2,500	2,221	3,240	1,452	2,538
Computer/Software Training	5610	-	-	-	-	-
Subtotal		10,100	8,321	10,540	7,485	11,107
Services & Charges						
Miscellaneous	5500	-	-	200	-	64
Refunds & Reimbursements	5505	-	-	500	-	-
Penalties & Finance Charges	5508	-	-	3,550	2,298	2,926
Subtotal		-	-	4,250	2,298	2,990
Contractual Services						
Insurance - Fleet	5700	-	-	-	-	-
Insurance - General Liability	5701	-	-	-	1,104	-
Claims	5702	-	500	5,000	5,803	10,000
Legal Fees	5710	-	-	-	146	-
Licensing Fees	5711	200	216	200	130	191
Dues & Subscriptions	5712	2,500	4,084	2,500	2,783	421
Communications	5713	32,900	31,407	18,600	20,688	16,650
Utilities	5714	270,100	260,500	281,500	236,274	275,918
Freight	5721	1,000	300	1,000	120	375
I&I Reduction Program	5722	150,000	147,500	147,500	133,405	-
Lab Tests	5723	7,500	7,500	7,500	5,778	5,816
Sludge Disposal	5724	5,000	-	-	-	-
FOGS Program	5725	45,000	-	-	-	-
Easement Acquisition	5730	100	-	100	-	-
Engineering Fees	5732	6,500	56,550	54,500	4,077	6,766
Software Support/Licensing	5740	10,700	6,055	14,400	6,125	3,644
Computer Network/Internet Services	5741	-	1,276	1,320	1,240	1,368
Subtotal		531,500	515,888	534,120	417,673	321,149

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Materials & Supplies						
Office Supplies	5800	800	500	1,000	847	903
Supplies-Misc	5801	5,000	6,350	4,000	7,691	4,927
Postage	5802	100	2	200	98	38
Fuel Expense	5803	14,000	12,400	16,000	14,890	17,399
Travel/Mileage	5804	100	-	100	-	-
Printing & Advertising	5805	500	2,350	500	849	1,538
Repairs & Maintenance-Computers	5809	400	50	400	-	-
Repairs & Maintenance-Building	5810	58,000	56,100	65,000	50,378	82,984
Repairs & Maintenance-Auto	5811	10,000	11,000	9,000	6,761	14,192
Repairs & Maintenance-Equipment	5812	8,500	8,800	8,500	3,684	5,556
Repairs & Maintenance-Coll System	5813	5,000	2,400	6,000	4,492	5,342
Chemicals	5814	2,000	1,600	2,000	1,864	1,071
Supplies - Janitorial	5817	300	289	-	-	-
Public Education	5820	200	-	200	-	-
Safety Program	5821	500	500	500	113	1,309
Supplies-Lab	5823	6,500	6,500	6,500	6,044	6,086
Repairs & Maintenance-Lift Station	5824	50,000	24,400	65,000	112,538	27,198
Operating Fees & Permits	5835	100	100	200	-	208
Subtotal		162,000	133,341	185,100	210,249	168,751
Capital						
Furniture & Fixtures	5900	500	-	500	-	-
Miscellaneous	5901	-	-	-	-	-
Rolling Stock	5902	154,250	8,600	123,000	3,750	-
Special Projects	5903	1,253,500	5,000	60,000	-	3,750
Equipment	5904	2,500	77,131	81,500	22,281	1,272
New Line Extensions/Repl	5905	-	-	-	-	2,506
WWTP	5906	52,000	4,000	3,500	40,958	-
Utility Relocation	5908	30,000	-	-	-	1,500
Republic/Brookline Utility	5909	-	-	-	-	1,113
Computer Software	5912	200	-	200	-	-
Computer Hardware	5913	300	-	300	-	-
Subtotal		1,493,250	94,731	269,000	66,989	10,141
Total Program Expenditures		2,591,969	1,119,857	1,396,415	1,030,750	825,682

Fund/Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Public Works Administration 20-41						
Personnel						
Salaries, Regular	5600	358,422	353,164	364,680	331,093	328,063
City Retirement	5601	30,000	29,144	30,590	21,572	19,224
Insurance, Work Comp	5603	8,349	7,951	8,325	6,614	5,977
Insurance, Health	5604	48,018	43,653	50,240	49,419	33,357
Unemployment Benefits	5606	-	-	-	-	-
Social Security	5608	27,871	25,424	28,410	23,502	22,642
Salaries, Overtime	5611	3,023	2,934	3,835	2,402	1,564
Charge In-Street	5612	-	(225,500)	(225,500)	(192,460)	(176,800)
Salaries, Temporary	5613	2,880	995	2,880	-	-
Insurance, Dental	5614	3,690	2,762	3,690	3,609	3,702
Insurance, Life	5615	1,730	1,524	1,730	1,664	1,426
Workers Comp Claims Paid	5635	-	97	-	-	-
Subtotal		483,983	242,148	268,880	247,415	239,155
Other Personnel Benefits						
Employee Training	5602	3,250	2,000	2,500	596	1,333
Uniforms	5605	2,000	1,350	2,020	603	974
Misc Benefits	5607	2,030	2,447	1,920	1,540	1,462
Computer/Software Training	5610	800	-	800	-	-
Subtotal		8,080	5,797	7,240	2,739	3,769
Services & Charges						
Miscellaneous	5500	100	-	100	8	60
Refunds & Reimbursements	5505	100	-	100	-	-
Building Maintenance-Parks	5915	7,850	7,650	7,650	7,648	7,511
Subtotal		8,050	7,650	7,850	7,656	7,571
Contractual Services						
Insurance, Fleet	5700	8,860	8,054	10,500	3,329	7,452
Insurance, Liability	5701	38,423	34,930	45,000	27,710	19,549
Dues & Subscriptions	5712	2,200	2,063	2,450	1,834	2,490
Communications	5713	1,900	1,173	1,900	1,460	1,303
Utilities	5714	6,000	5,964	5,950	5,787	4,908
Engineering Fees	5732	3,000	3,000	3,000	3,531	3,714
Contract Operations	5735	13,300	6,705	13,660	3,951	3,843
Software Support/Licensing	5740	15,200	7,777	15,200	4,860	2,109
Computer Network/Internet Services	5741	-	5,006	5,400	4,959	5,272
Subtotal		88,883	74,672	103,060	57,421	50,640
Materials & Supplies						
Office Supplies	5800	2,000	2,000	1,400	1,973	1,400
Supplies-Misc	5801	3,800	4,300	3,400	7,165	3,567
Postage	5802	500	500	500	480	971
Fuel Expense	5803	5,500	4,400	6,500	5,246	5,648
Travel/Mileage	5804	200	-	200	-	-
Printing & Advertising	5805	200	450	100	11	78
Repairs & Maintenance-Computers	5809	400	-	500	33	-
Repairs & Maintenance-Building	5810	2,600	1,900	2,600	981	1,485
Repairs & Maintenance-Auto	5811	2,500	2,100	3,250	2,252	969
Repairs & Maintenance-Equipment	5812	6,000	3,000	5,400	2,810	2,149
Public Education	5820	200	152	100	116	6
Safety Program	5821	200	170	200	-	-
Operating Fees & Permits	5835	100	108	100	12	-
Subtotal		24,200	19,080	24,250	21,079	16,273
Capital						
Furniture & Fixtures	5900	500	500	1,250	-	212
Misc	5901	-	22	-	-	24
Capital Improvements - Rolling Stock	5902	30,000	23,809	22,500	-	-
Special Projects	5903	17,500	2,050	-	-	-
Equipment	5904	1,300	22,470	23,200	4,472	-
Computer Software	5912	250	100	100	-	1,484
Computer Hardware	5913	5,500	1,850	2,000	-	-
Subtotal		55,050	50,801	49,050	4,472	1,720
Total Program Expenditures		668,246	400,148	460,330	340,782	319,128

Fund/ Department	Acct No	Adopted 2016 Budget	Projected 2015 Actual	Adopted 2015 Budget	Actual 2014	Actual 2013
Utility Billing 20-50						
Salaries, Regular	5600	152,853	150,610	150,040	147,748	155,534
City Retirement	5601	12,961	11,876	12,580	8,300	8,856
Insurance, Work Comp	5603	1,394	1,328	1,390	1,239	862
Insurance, Health	5604	31,541	28,674	27,385	27,970	22,743
Social Security	5608	11,946	11,426	11,590	11,299	11,706
Salaries, Overtime	5611	3,300	3,674	1,500	2,027	1,926
Salaries, Temporary	5613	-	-	-	-	-
Insurance, Dental	5614	2,015	2,025	2,015	2,103	2,309
Insurance, Life	5615	1,000	458	1,000	938	1,042
Workers Comp Claims Paid	5635	200	105	-	-	-
Subtotal		217,210	210,176	207,500	201,624	204,978
Other Personnel Benefits						
Employee Training	5602	400	597	300	-	-
Uniforms	5605	1,250	620	1,250	854	859
Misc Benefits	5607	1,300	1,030	1,333	967	1,171
Subtotal		2,950	2,247	2,883	1,821	2,030
Administrative Charges						
Management Fee W	5300	163,271	184,510	184,510	174,185	149,275
Management Fee WW	5301	256,925	196,415	196,415	181,805	181,805
Subtotal		420,196	380,925	380,925	355,990	331,080
Services & Charges						
Refunds & Reimbursements	5505	800	456	1,000	3,458	1,547
Bad Debt Expense	5507	1,000	1,000	-	1,290	-
Penalties & Finance Charges	5508	18,000	17,984	15,008	16,471	13,640
Subtotal		19,800	19,440	16,008	21,219	15,187
Contractual Services						
Legal Fees	5710	-	-	200	-	36
Dues, Subscriptions	5712	-	26	-	-	-
Communications	5713	-	-	-	-	-
Utilities	5714	1,000	843	1,095	727	852
Professional Services	5736	120	-	100	84	84
Software Support/Licensing	5740	3,764	4,786	2,935	13,145	11,484
Computer Network/ Internet Services	5741	-	-	-	-	-
Claims	5742	-	-	500	-	-
Subtotal		4,884	5,655	4,830	13,956	12,456
Materials & Supplies						
Office Supplies	5800	5,000	4,292	4,000	3,607	2,903
Supplies-Misc	5801	500	509	1,150	1,585	84
Postage	5802	28,800	26,519	27,200	28,236	27,032
Fuel Expense	5803	3,900	3,560	3,900	3,446	3,903
Repairs & Maintenance-Computers	5809	200	-	200	-	-
Repairs & Maintenance-Building	5810	2,500	472	2,800	4,971	457
Repairs & Maintenance-Auto	5811	2,100	2,139	1,100	512	2,243
Repairs & Maintenance-Equipment	5812	8,826	9,240	8,456	8,409	8,740
Safety Supplies	5821	-	-	-	-	-
Water Meters	5822	106,100	42,593	71,000	30,810	34,723
Subtotal		157,926	89,324	119,806	81,576	80,085
Capital						
Equipment	5904	-	104	130	990	1,050
Computer Software	5912	-	-	-	-	-
Subtotal		-	104	130	990	1,050
Debt Service						
2010 Bonds	5910	29,245	28,685	28,785	673	8,108
1999 Series Bonds	5914	499,500	461,075	491,900	140,736	149,296
2001 Series Bonds	5915	731,541	661,758	736,720	273,752	314,593
Brookline	5931	543,324	545,044	542,760	308,999	318,661
Lease-Screw Pump	5932	73,166	66,743	73,170	4,308	5,665
Lease-Replace Chevy 1 Ton (W)	5933	45,000	-	-	-	-
Lease-Replace Service Truck (WW)	5934	42,000	-	-	-	-
Subtotal		1,963,776	1,763,305	1,873,335	728,468	796,323
Total Program Expenditures		2,786,742	2,471,176	2,605,417	1,405,644	1,443,189

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CAPITAL REPLACEMENT - PUBLIC WORKS AND UTILITY FUND

PROGRAM DESCRIPTION: An initiative commenced with the 2013 fiscal year to transfer any excess of revenues over expenditures at year-end to a separate capital replacement fund to be held until future capital needs arise or there is a shortfall of revenues in subsequent years due to capital expenditures. This was subsequently revised to transfer the excess of revenues over expenditures to a separate capital replacement cash account to be held for the purposes described above.

Fund/Department	ACCOUNT NUMBER	ADOPTED 2016 BUDGET	PROJECTED 2015 ACTUAL	ADOPTED 2015 BUDGET	ACTUAL 2014	ACTUAL 2013
CAPITAL REPLACEMENT ASSIGNED						
	20-001030					
Account Balance, Beginning of Year		3,049,069	2,017,687	2,017,687	1,096,237	0
Consolidate Other Reserve Accounts			248,571	248,571		
Subtotal		3,049,069	2,266,258	2,266,258		
Excess of Revenues over Expenditures		(1,047,749)	782,811	587,761	921,450	1,096,237
Account Balance, End of Year (Balance is not less than zero)		2,001,320	3,049,069	2,854,019	2,017,687	1,096,237

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APPENDIX I: PERSONNEL INFORMATION

APPROVED FULL-TIME POSITIONS BY DEPARTMENT

Department/Position	FY 2016	FY 2015	FY 2014
GENERAL FUND			
Administration			
City Administrator	1	1	1
Executive Assistant	1	1	1
City Clerk	1	1	1
City Attorney	1	1	1
Administrative Assistant to City Attorney	1	1	1
TOTAL	5	5	5
Animal Control			
Animal Control Officer	1	2	2
Information Technology			
IT Director	1	1	1
Human Resources			
Human Resources Director	1	1	0
Human Resources and Development Specialist		0	1
TOTAL	1	1	1
Finance			
Director of Finance	1	1	1
Finance Officer	1	1	1
Accounts Receivable Clerk II	1	0	0
Payroll/Accounts Clerk	0	1	1
Payroll/Benefits Coordinator	0	0	0
TOTAL	3	3	3
Fire Department			
Fire Chief	1	1	1
Deputy Fire Chief (EMA)	1	1	1
Deputy Fire Chief (Operations)	0	0	0
Fire Captain	6	6	6
Fire Engineer	6	6	6
Firefighter	9	8	8
TOTAL	23	22	22

APPROVED FULL-TIME POSITIONS BY DEPARTMENT

Department/Position	FY 2016	FY 2015	FY 2014
Municipal Court			
Municipal Court Clerk	1	1	1
Deputy Municipal Court Clerk	1	1	1
TOTAL	2	2	2
Planning and Economic Development			
Planning and Economic Development Director	1	1	1
Principal Planner	1	1	1
Building Inspector	1	1	1
Code Compliance Official	1	1	1
Administrative Assistant	1	1	1
TOTAL	5	5	5
Police Department			
Police Chief	1	1	1
Police Major	0	1	1
Lieutenant of Investigations	0	1	0
Lieutenant of Operations	1	0	0
Lieutenant of Administration	1	0	0
Police Sergeant	4	4	3
Police Corporal	4	0	0
Sergeant of Investigations	0	0	1
Detective	2	2	2
Police Officer	12	15	15
Police Services Representative	3	3	3
Property and Evidence Specialist	1	1	1
Administrative Assistant	1	1	1
TOTAL	30	29	28
GENERAL FUND TOTAL EMPLOYEES	71	70	69

SPECIAL REVENUE

Parks and Recreation			
Parks and Recreation Director	1	1	1
Athletic Superintendent	1	1	1
Recreation Supervisor	1	1	1
Community Outreach Superintendent	1	1	1
Recreation Specialist/Aquatic Director	1	1	1
Front Desk Supervisor	1	1	1
Facility Maintenance Worker	2	2	2
TOTAL	8	8	8

APPROVED FULL-TIME POSITIONS BY DEPARTMENT

Department/Position	FY 2016	FY 2015	FY 2014
Recreation Specialist/ Aquatic Director	1	1	1
Front Desk Supervisor	1	1	1
Facility Maintenance Worker	2	2	2
TOTAL	8	8	8
<i>Community Services - Park</i>			
Park and Facility Maintenance Superintendent	1	1	1
Facility Maintenance Supervisor	1	1	1
Facility Maintenance Worker	1	1	0
Park Maintenance Supervisor	1	1	0
Park Maintenance Worker II	0	1	1
Park Maintenance Worker I	3	2	3
TOTAL	7	7	6
SPECIAL REVENUE FUND TOTAL EMPLOYEES	15	15	14

CAPITAL PROJECT

Streets and Stormwater

Street Superintendent	1	1	1
Maintenance Foreman	1	1	1
Maintenance Worker III	2	2	2
Maintenance Worker II	3	3	3
Maintenance Worker I	2	2	2
Tool Crib Attendant	0.5	0.5	0.5
TOTAL	9.5	9.5	9.5
CAPITAL PROJECT TOTAL EMPLOYEES	9.5	9.5	9.5

PUBLIC WORKS AND UTILITY

Public Works Administration

Public Works Director	1	1	1
Engineering Technician I	1	1	1
Surveyor/Right-of-Way Manager	1	1	1
Construction Inspector	2	2	2
GIS/Asset Management Technician	1	1	1
Utility Locator	1	1	1
Environmental Compliance Assistance Technician	1	1	1
Administrative Assistant	1	1	1
TOTAL	9	9	9

APPROVED FULL-TIME POSITIONS BY DEPARTMENT

Department/Position	FY 2016	FY 2015	FY 2014
Utility Billing Administration			
Utility Billing Coordinator	0	0	1
Utility Billing Supervisor	1	1	0
Utility Billing Clerk	1	1	1
Customer Service Clerk	1	1	1
Meter/Technician I	2	2	2
TOTAL	5	5	5
Water Department			
Water Superintendent	1	1	1
Assistant Water Superintendent	1	1	1
Utility Worker III	2	2	2
Utility Worker II	1	1	1
Utility Worker I	2	2	2
Tool Crib Attendant	0.5	0.5	0.5
TOTAL	7.5	7.5	7.5
Wastewater Department			
Wastewater Superintendent	1	1	1
Assistant Wastewater Superintendent	1	1	1
Wastewater Maintenance Technician	1	1	1
Collection Systems Foreman	1	1	0
Wastewater Operator II	1	1	2
Wastewater Operator I	1	1	1
Wastewater Maintenance Worker	2	2	1
TOTAL	8	8	7
PUBLIC WORKS AND UTILITY FUND TOTAL	29.5	29.5	28.5
GRAND TOTAL	125	124	121

APPENDIX II: GLOSSARY

GLOSSARY/ACRONYMS

A

Account Number: A system of numbering or designing a specific resource or activity used to record increases and decreases in the dollar amount associated with that resource or activity.

Accrual Basis: Accounting basis when revenue is recognized in the period earned whether actually received or not and expenses are recognized and matched with the related revenue of the period whether actually paid or not (Used by proprietary -type funds.)

ADA: Americans with Disabilities Act (ADA) signed into law on July 26, 1990 mandating the accessibility rights of individuals with disabilities.

Adopted Budget: Refers to the budgeted amounts as approved by the City Council for a fiscal year.

Appropriation: The legal authorizations made by the City Council to the department, office or agency of the City which approves their budgets and allows them to make expenditures and incur obligations for specific purposes within the amounts approved.

Approved Budget: Refers to final budget amounts, inclusive of budget amendments made by the City Council and/or City Manager to the adopted budget.

Assessed Valuation: The value of property set for taxing purposes, which is determined by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Assets: Economic resources of an entity expressed in monetary terms, i.e., cash, accounts receivable, capital assets, etc.

Audit: A comprehensive investigation of the manner in which the City's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how City funds were spent and whether expenditures are in compliance with the legislative body's appropriations.

Authorized Personnel: The number of positions approved by the City Council.

B

Budget: The financial plan of operations embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment: Adjustments made to the budget during the fiscal year by the City Manager or City Council to properly account for unanticipated changes which occur in revenues and/or expenditures and for programs initially approved during the fiscal year.

Budget Policy: A policy that is established by the City Council directing the budget process and encompassing procedures to be followed.

Budgetary Control: The management of a fund or department in accordance with the approved budget in order to control expenditures within the limitation of available appropriations and available revenues.

C

Capital(or capital expenditure): An asset item with a value of \$5,000 or more and a useful life of more than one year.

Capital Project or Improvement Fund: Established to account for governmental fund financial resources designated to be used for the acquisition or construction of major capital facilities, excluding minor acquisitions financed from regular operating funds.

CIP: Capital Improvement Plan is a short-range plan, usually four to ten years, which identifies capital projects and equipment purchases, provides planning schedule and identifies options for financing the plan.

COBRA: Consolidated Omnibus Budget Reconciliation Act. An employee may continue insurance benefits for 18 months after leaving employment by continuing to make payments at 100% of the premium.

COPPS: Community Oriented Policing/Problem Solving. A police department program aimed at enhancing relations with the citizens through proactive communications.

Council Goal: A directive that is specifically identified by the City Council to be achieved.

D

Debt Service: Payments of principal and interest related to long-term debt.

Deficit: The excess of expenditures over revenues during the budget year.

Department: A functional unit of the City containing one or more divisions or activities.

Depreciable Asset: An asset used in the course of business which is subject to loss of usefulness over time, e.g., vehicles, equipment, buildings or other infrastructure, excluding land.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve to replace the item at the end of its useful life.

DNR: (Missouri) Department of Natural Resources. A state regulatory agency that governs public water and wastewater systems, and landfills.

E

EEO: Equal employment opportunity laws prohibit specific types of job discrimination in certain workplaces that are monitored and enforced by the Department of labor.

EFT: Electronic Funds Transfer. A system for transferring funds among parties electronically, without the need for paper checks.

Encumbrance: An amount of money committed and set aside, but not yet expended, for the purpose of a specific good or service.

Enterprise Fund: A “proprietary fund” type used to account for resources committed to self-supporting activities of the government that renders services on a user-charged basis.

EPA: Environmental Protection Agency. A federal regulatory agency that governs a variety of environmental issues relating to cities, counties and industries.

Expenditure: A decrease in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenues.

Expenses: Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the city’s ongoing major or central operations.

F

FAU: Federal Aid for Urban Areas. A Federal program disbursing monies for the improvement of qualifying infrastructure projects, e.g., airport, streets, etc.

FEMA: Federal Emergency Management Agency. A Federal entity created to assist with emergency situations.

Fiscal Year: The period used for the accounting year. The City of Republic is on a January 1 through December 31 fiscal year basis.

FLSA: The Fair Labor Standards Act of 1938, is a Federal statute of the United States which applies to employees engaged in interstate commerce or employed by an enterprise engaged in commerce or in the production of goods for commerce.

FMLA: The Family & Medical Leave Act allows “eligible” employees to take off up to 12 work weeks in any 12 month period for the birth or adoption of a child, to care for a family member or if the employee themselves has a serious health condition.

FTE: Full-time employee of the City.

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 or deficit of a governmental-type fund’s assets over its liabilities and reserves. Fund balance is classified as either reserved or unreserved.

Fund Equity: The difference between fund assets and fund liabilities and is an indicator of the financial health and stability. It is reported as fund balance for government-type funds and known as net assets in proprietary-type funds.

Fund Type: For government accounting purposes, all funds are classified into seven categories: General, Special Revenue, Capital Projects, Internal Service, Debt Service, Enterprise or Fiduciary and Agency.

G

GAAP: Generally Accepted Accounting Principles. Standards or guides to action in preparing financial accounting reports as recommended by the GASB.

GASB: Governmental Accounting Standards Board. The regulatory entity promulgating uniform financial reporting standards to be used by governmental agencies.

General Fund: This is the general operating fund of the 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 Debt: Monies owed on interest and principal to holders of the City's general obligation bonds. The debt may be supported by revenue provided from real property which is assessed through the taxation power of the local government unit.

GFOA: Government Finance Officers Association. The professional organization of finance officers representing governmental entities in the United States and Canada working towards a common goal of sound financial management.

GIS: Geographic Information System. Any system that captures, stores, analyzes, manages and represents data which is linked to a location.

Goal: A long-term, attainable target for an organization. It's vision of the future.

Governmental Accounting: A subdivision of accounting practice relating primarily to accounting for federal, state or local governmental units.

Grant: Contribution or gift of cash or other asset from another governmental unit (typically state or federal) to be used or expended for a specified purpose, activity, or facility.

H

HIPAA: Health Insurance Portability and Accountability Act (HIPAA) of 1996. It was enacted by the U.S. Congress to protect health insurance coverage for workers and their families when they change or lose their jobs and requires the establishment of national standards for electronic health care transactions and national identifiers for providers, health insurance plans, and employers.

I

ICMA: International City/County Management Association. The professional organization of appointed local government managers worldwide.

Intergovernmental Revenue: Revenue from other governments, primarily Federal and State grants, but also payment from other local governments.

Investments: Assets consisting of cash deposits into certificates of deposits, securities, etc.

ISO: Insurance Services Organization. An information provider on matters that relate to risk and management of risk issues.

I

None.

K

None.

L

LAGERS: (Missouri) Local Government Employees Retirement System. A non-profit entity that provides retirement, survivor and disability benefits to employees of participating local governments of Missouri.

Lease-Purchase Agreement: Contractual agreement which is termed a “lease”, but which in substance amounts to a purchase contract for equipment, machinery and some types of improvements.

Levy: To impose taxes, special assessments, or service charges for the support of city activities.

M

MML: Missouri Municipal League. An organization formed to advise and promote the interests of Missouri cities, towns and villages in cooperation with each other.

Modified Accrual Basis: Accounting basis where revenues are recognized in the period they become both available and measurable while expenditures are recognized when an event or transaction is expected to draw upon current spendable resources. (Used by governmental-type funds.)

MoDOT: Missouri Department of Transportation. The agency responsible for the transportation systems in the State of Missouri.

MS4: Municipal separate storm sewer system through which polluted stormwater runoff is commonly transported.

MSA: Metropolitan Statistical Area.

N

Net Assets: The excess or deficit of a proprietary-type fund’s assets over its liabilities and reserves. Net assets are comprised of: invested in capital assets, net of related debt; restricted; and unrestricted.

Net Income: The excess of revenues over expenses for proprietary-type funds.

Non-operating Expense: Expense incurred by the proprietary-type funds that is not directly related to the primary activity of the fund, e.g., interest expense, miscellaneous expense, loss on disposal of asset.

Non-operating Revenue: Revenue generated in the proprietary-type funds that is not directly related to the primary activity of the fund, e.g., interest revenue, grants and subsidies, miscellaneous revenue, gain on disposal of asset.

O

Objective: A specific, measurable and observable result of an organization's activity which advances the organization toward its goal.

Operating Budget: The annual budget and process which provides a financial plan for the operation of government and the provision of services for the year. Excluded from the operating budget are one-time capital projects which are determined by a separate, but interrelated, process.

Operating Expense: An expense incurred in the proprietary-type funds that is directly related to the primary function of the fund.

Operating Revenue: Revenue generated in the proprietary-type funds that is directly related to the primary function of the fund.

Special Revenue Fund: A fund that accounts for the proceeds of specific revenue sources which are legally restricted to expenditure for specified purposes.

SRF: State Revolving Loan Fund. A program established to allow municipalities to jointly participate in revenue bond issuances for infrastructure projects upon approval of the Missouri Department of Natural Resources.

Subsidy: Legally authorized allotment from a fund receiving revenue to the fund through which the resources are to be expended.

Surplus: The excess of revenues over expenditures during the budget year.

T

Tax: Compulsory charge levied by a city for the purpose of financing services performed for the common benefit.

Transfer: Any interfold transaction that is not a loan, reimbursement or quasi-external as authorized by the City Council.

U

USDOT: United States Department of Transportation which oversees Federal highway, air, railroad and maritime and other transportation administration functions.

Useful Life: Period of time over which a depreciable asset will benefit the user. The life is dependent upon the type of asset.

User Fee: The payment of a fee for direct receipt of a public service by the party benefitting from the service.

V

None.

W

Workmen's Compensation: Insurance against claims for injuries sustained by employees in the course of employment.

WTP: Water Treatment Plant. A facility that treats water, ground water or surface water and produces potable water for public consumption or provides primary treatment and produces "industrial water".

WWTP: Wastewater Treatment Plant. A facility that treats sewage by a process to remove contaminants in order to produce environmentally safe discharge.

XYZ

None.