

**Property Taxes:**

Property taxes	\$ 1,034,512	
Interest on untimely property tax payments	296	\$ 1,034,808

**Gas and Oil Severance Tax**

9,851                      **9,851**

**Local Taxes:**

2% Utility tax	53,344	
Utility excise tax	337,683	<b>391,027</b>

Business & Occupation	1,194,248	
Penalty for untimely payment of B&O tax	10,374	<b>1,204,622</b>

Wine and liquor	124,213	
Animal control	1,639	
Hotel/Motel	185,049	
State payments in lieu of taxes	15,285	<b>326,186</b>

**Fire Fees:**

Fire fees	793,265	
Penalties for untimely fire fee payments	27,137	<b>820,402</b>

**Other Fees and Charges:**

Municipal court costs, fines and bonds	76,829	
Police equipment fees	28,142	
Municipal Court Administrative Fee	2,350	
Parking violations	4,734	
Street sweeper violations	3,860	
Licenses	34,876	
Building permits	28,983	
Code Enforcement Fines	5,203	
Rental agreement fees	210	
Variances	498	
Franchise fees	97,068	
IRP fees (International Registration Plan)	40,228	
Municipal Service Fees	1,576	
Incident report fees	278	
Fingerprint fees	319	
Parking meters	2,915	
Rental of parking spaces	10,779	
Space rentals	33,203	
Jail Fees	804	
Special pickups	4,694	
City hall charges to various funds	263,743	
Gaming income	13,236	
Interest earned	1,969	
Reimbursements - various	9,871	
Reimbursements - Fuel Tax	7,538	
Sale of fixed asset	3,500	
Filing fees	400	
Police accident reports	1,948	
Video Lottery	21,775	
Donations	9,285	
Miscellaneous	5,856	<b>716,670</b>

**Total General Fund Revenues**

**4,503,566**

COAL SEVERANCE FUND

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**REVENUES:**

Coal Severance Tax	\$	24,857	
Miscellaneous Revenues	\$	98	
Interest earned		146	\$ 25,101
		<u>146</u>	

**EXPENDITURES:**

Capital Outlay - Fire Department Related	146,940	<u>146,940</u>
Deficiency of revenues over expenditures		(121,839)
Fund balance at beginning of year (audited)		<u>198,822</u>
Fund balance at end of year (unaudited)		<u>\$ 76,983</u>

**CAPITAL RESERVE FUND**

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**REVENUES:**

Interest earned \$ 1,603

**EXPENDITURES**

Capital Outlay -

**Excess of revenues over expenditures before transfers 1,603**

**Transfer In 300,000**

**Fund balance at beginning of year (audited) 839,762**

**Fund balance at end of year (unaudited) \$ 1,141,365**

**PARKS & RECREATION FUND**

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**REVENUES:**

Charges for services	\$ 10,045	
Intergovernmental	28,037	
Donations	3,695	
Contribution from General Fund	225,000	
Interest	80	
Refunds & Reimbursements	1,587	
Loan Proceeds	28,945	
Miscellaneous	<u>3,246</u>	\$ 300,635

**EXPENDITURES:**

Personal Services	186,615	
Contractual Services	24,229	
Commodities	54,735	
Capital Outlay	<u>37,746</u>	<u>303,325</u>

**Excess of revenues over expenditures** (2,690)

**Fund balance at beginning of year (excludes capital assets)** 78,383

**Fund balance at end of year (unaudited)** \$ 75,693

**SANITATION FUND**

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**REVENUES:**

Charges for services	\$ 1,336,662	
Interest	\$ 559	
Miscellaneous	<u>6,857</u>	\$ 1,344,078

**EXPENDITURES:**

Personal Services	356,330	
Contractual Services	524,769	
Other expense	2,293	
Commodities	163,317	
Depreciation	<u>51,965</u>	<u>1,098,674</u>

**Change in net position** **245,404**

**Total net position - beginning (audited)** 240,986

**Total net position - ending (unaudited)** \$ 486,390

**POLICE PENSION FUND**

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**ADDITIONS:**

Employee contribution	\$ 28,137	
Employer contribution	239,857	
Gain on Investments	234,604	
Premium Surtax allocation	85,605	
Interest earned	<u>62,111</u>	\$ 650,314

**DEDUCTIONS:**

Administrative costs	8,006	
Pensions paid	334,747	
Other Plan disbursements	<u>\$ 39,337</u>	<u>382,090</u>

**Net increase (decrease)** **268,224**

**Net assets - beginning (audited)** 3,004,879

**Net assets - ending (unaudited)** \$ 3,273,103

**FIRE PENSION FUND**

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**ADDITIONS:**

Employee contribution	\$ 11,438	
Employer contribution	57,179	
Gain on investments	97,617	
Premium Surtax allocation	31,901	
Interest earned	<u>26,618</u>	224,753

**DEDUCTIONS:**

Pensions paid	37,911	
Professional services	<u>\$ 4,458</u>	<u>42,369</u>

**Net increase (decrease)** **182,384**

**Net assets - beginning (audited)** 1,307,000

**Net assets - ending (unaudited)** \$ 1,489,384

**WATER FUND**

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**REVENUES:**

Residential	\$ 1,190,319	
Metered commercial	465,913	
Tap and connection fees	7,590	
Reimbursements - Fuel Tax	3,510	
Sales for resale	282,512	
Interest earned	571	
Penalty income	23,046	
Miscellaneous	43,208	\$ 2,016,669
	<u>43,208</u>	

**EXPENDITURES:**

**PUMPING PLANT**

Power purchased for pump	168,732	
Salary and wage	106,260	
All other	33,480	308,472
	<u>33,480</u>	

**WATER TREATMENT PLANT**

Chemicals - treatment	183,219	
Chemicals - other	3,949	
Salary and wage	101,680	
All Other	45,305	
Sludge disposal	45,507	
Testing	11,340	
Gas, oil and tires	4,461	
Office supplies	2,473	
Maintenance - structure and improvements	1,194	
Maintenance - equipment	1,198	400,326
	<u>1,198</u>	

**TRANSMISSION AND DISTRIBUTION**

Fire mains	950	
Salary and wage	336,008	
All other	143,187	
Building rental	12,206	
Utilities	11,677	
Telephone	5,588	
Maintenance - structure and improvements	10,339	
Maintenance - transmission & distribution mains	82,619	
Maintenance - vehicles and equipment	26,349	
Maintenance - services	15,289	
Maintenance - meters	42,870	
Maintenance - Hydrants	1,837	
Travel	1,156	
Uniforms	5,116	
Gas, oil and tires	17,070	712,261
	<u>17,070</u>	

**CUSTOMER ACCOUNTING**

Supervision	23,314	
Material and expense - customer accounts	11,677	34,991
	<u>11,677</u>	

**GENERAL AND ADMINISTRATIVE**

All other	45,689	
Depreciation and amortization expense	175,413	
Interest on long-term debt	77,738	



Outside services employed	23,883	
Property insurance	13,903	
FICA expense	44,653	
Group insurance - OPEB Costs	13,980	
Retirement	65,904	
Worker's compensation insurance	16,862	
Regulatory commission expense	<u>\$ 14,502</u>	<u>492,527</u>
<b>Total water fund expenditures</b>		<b><u>1,948,577</u></b>
<b>Change in net position</b>		<b>68,092</b>
<b>Total net position - beginning (audited)</b>		<b><u>2,665,668</u></b>
<b>Total net position - ending (unaudited)</b>		<b><u>\$ 2,733,760</u></b>

**SEWER FUND**

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**REVENUES:**

Metered residential	\$	889,101	
Unmetered residential		12,923	
Metered commercial		774,184	
Tap and connection fees		1,200	
Service to other systems		365,179	
Interest earned		1,579	
Reimbursements - Other		5,143	
Reimbursements - Fuel Tax		2,480	
Penalty income		22,877	
Lab analysis services		25,923	
Miscellaneous receipts		4,335	
		<u>4,335</u>	<u>\$ 2,104,924</u>

**EXPENDITURES:**

**COMBINED SEWER OVERFLOW**

Regular wages	36,394	
Overtime	1,878	
Supplies and other related expense	1,210	39,482
	<u>1,210</u>	

**COLLECTING**

Regular wages	58,923	
Overtime	6,315	
Supplies and expense	2,252	
Stromwater supplies and expense	7,664	75,154
	<u>7,664</u>	

**PUMPING**

Power and fuel	76,212	
Maintenance - structures and improvements	4,803	
Gas, oil and tires	8,817	
Telephone	5,419	
Supplies and other related expense	15,445	
Overtime wages	6,316	
Salary and wage	55,208	
All other expenses	27,367	
Maintenance - vehicles and equipment	17,351	
Maintenance - pumping equipment	7,805	224,743
	<u>7,805</u>	

**TREATMENT AND DISPOSAL**

Regular wages	217,993	
Overtime wages	12,234	
Purification supplies and expense	138,487	
Other supplies and expense	17,863	
Contract analysis	17,172	
Chemical treatment expense	13,029	
Maintenance - treatment and disposal equipment	22,961	
Maintenance - Structures and Improvements	22,038	
All other expense	51,213	512,990
	<u>51,213</u>	

**CUSTOMER ACCOUNTING**

Salary and wages	14,753	
Overtime wages	140	
Customer accounts	12,470	27,363
	<u>12,470</u>	

**GENERAL AND ADMINISTRATIVE**

Depreciation and amortization	538,354	
Sanitary board	2,900	
Special services	97,110	
Interest on long-term debt	195,159	
Special legal services	32,796	
Regulatory commission expense	12,697	
Miscellaneous	11,881	
Consent decree	12,410	
Property and liability insurance	13,903	
FICA expense	32,785	
Group insurance	71,768	
Retirement	35,080	
Group insurance - OPEB Costs	9,234	
Worker's compensation insurance	<u>\$ 8,856</u>	<u>1,074,933</u>
<b>Total sewer fund expenditures</b>		<b><u>1,954,665</u></b>
<b>Change in net position</b>		<b>150,259</b>
<b>Total net position - beginning (audited)</b>		<b><u>2,160,052</u></b>
<b>Total net position - ending (unaudited)</b>		<b><u>\$ 2,310,311</u></b>

LANDFILL FUND

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**REVENUES:**

Charges for services	215	
Interest	1,123	
Miscellaneous	<u>310</u>	\$ 1,648

**EXPENDITURES:**

Other expenses	<u>52,247</u>	<u>52,247</u>
Change in net position		<b>(50,599)</b>
Total net position - beginning (audited)		<u>692,791</u>
Total net position - ending (unaudited)		<u><b>\$ 642,192</b></u>

LONG TERM DEBT						PURPOSE
DESCRIPTION	GENERAL FUND	SANITATION FUND	WATER FUND	SEWER FUND	PARKS FUND	
<b>Capital Leases Payable</b>						
Due 2020		89,533				Garbage truck, rear loading
<b>Installment Notes Payable</b>						
Due 2018	113,637					Acquire Armory
Due 2018		36,843				2016 Ford F550
Due 2024				157,562		Sewer Aeration Equipment
Due 2018	34,312					Ford F250
Due 2018	26,792					Dodge Durango
Due 2018	28,543					Dodge Charger
Due 2018	22,058					Jeep Compass
Due 2018					28,412	Ford F150
<b>Revenue Bonds Payable</b>						
Due 2019 - Issue of 2004				156,899		Refinancing of prior upgrade
Due 2025 - Issue of 1986				116,325		Treatment plant construction
Due 2028 - Issue 2006 A				5,234,577		Upgrade of wastewater treatment plant - partial cost
Due 2040 - Issue 2009 A				684,023		Additions, betterments and improvements to existing system
Due 2055 - Issue 2015 - Sewer				2,610,584		Additions, betterments and improvements to existing system
Due 2055 - Issued 2015 - Water *			28,823,644			Additions, betterments and improvements to existing system
<b>Total debt outstanding</b>	<b>\$ 225,342</b>	<b>126,376</b>	<b>28,823,644</b>	<b>8,959,970</b>	<b>28,412</b>	