

CITY OF CARTER LAKE
SPECIAL CITY COUNCIL MEETING
CITY HALL
950 LOCUST ST.
Monday, June 29, 2015 – 5:30 PM

Roll Call

1. Approve resolution reaffirming July 1, 2015 wages.
2. Approve resolution for Section 125 Premium Only Plan.
3. Open and review audit proposals.
4. Adopt resolution appointing auditor for FYE 6-30-16.
5. Review proposed budget amendment.

Adjourn

06-26-15
dm

RESOLUTION NO. _____

A RESOLUTION SETTING THE SALARIES FOR APPOINTED OFFICERS AND EMPLOYEES OF THE CITY OF CARTER LAKE FOR THE FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CARTER LAKE, IOWA:

The following persons and positions named shall be paid the salaries or wages indicated and the Clerk is authorized to issue warrants/checks, less legally required or authorized deductions from the amounts set out below, biweekly or monthly, and make such contributions to IPERS and social security or other purposes as required by law or authorization of the Council, all subject to audit and review by the Council:

SEE ATTACHED

Overtime hours shall be paid for at a rate of one and one half times the hourly or hourly equivalent for any hours over forty per week for the job performed. In the case of Police Officers, all pay will be paid as set out in the Police Union Contract. In the case of non-management employees, all pay will be paid as set out in the Employee Union Contract.

This resolution shall be in full force and effect on July 1, 2015

Passed and approved this 29th day of June 2015.

Gerald Waltrip, Mayor

ATTEST:

Doreen Mowery, City Clerk

<u>Position</u>	<u>Name</u>	<u>Hired</u>	<u>Salary 01-01-15</u>	<u>Projected salary June 30, 2015</u>	<u>Includes Longevity</u>	<u>7-1-15 Hrly Rate from new contract chart 1.50%</u>
<u>POLICE UNION EMPLOYEES</u>						
Sergeant	Driver, D.	09-02-92	\$4,730/mo. (27.29)	\$4,730/mo. (27.29)	Contract - topped out	27.70 Contract
Corporal	Driscoll, J.	04-02-07	\$4,505/mo. (25.99)	\$4,505/mo. (25.99)	Contract - topped out	26.38 Contract
Corporal	Gonsior, R.	03-02-09	\$4,505/mo. (25.99)	\$4,505/mo. (25.99)	Contract - topped out	26.38 Contract
Police Officer	Hansen, R.	02-26-01	\$4,292/mo. (24.76)	\$4,292/mo. (24.76)	Contract - topped out	25.13 Contract
Police Officer	Meyer, J.	09-26-12	\$3,638/mo. (20.99)	\$3,638/mo. (20.99)	Contract 09-26-16	21.30 Contract
Police Officer	Schilling, N.	12-17-12	\$3,638/mo. (20.99)	\$3,638/mo. (20.99)	Contract 12-17-16	21.30 Contract
Police Officer	Gentile, B.	01-15-14	\$3,638/mo. (20.99)	\$3,638/mo. (20.99)	Contract 1-15-18	21.30 Contract
Police Officer	Owens, M.	03-10-14	\$3,638/mo. (20.99)	\$3,638/mo. (20.99)	Contract 03-10-18	21.30 Contract
Police Officer	New Hire					Contract
Police Officer	PT - Kennedy	07-06-04		24.76		25.13 Contract

EMPLOYEE UNION EMPLOYEES

FULL TIME POSITIONS

					<u>Hrly rate from new contract chart 1.75% per contract</u>
Maint. Assist. Super	Olsen, S.	08-22-07	16.82	7 - 8 yrs	17.11
Maintenance Worker	Smith, R.	06-13-11	13.14	4 yrs	13.37
Maintenance Worker	Rothmeyer, D.	10-14-11	13.14	3 1/2 yr	13.37
Maintenance Worker	Lance, D.	02-10-14	12.89	1 yr	13.12
Police Aide	Bennett, B.	08-20-12	12.64	2 1/2 yr	12.86
Park Maintenance	Murray, M.	04-01-87	18.20	28 yrs 4-1-15	18.52
Park Worker/Maint	Fisher, R.	04-04-11	12.64	4 yrs	12.86
Children's Librarian	Schomer, M.	04-27-00	14.06	15 yrs	14.56

PART TIME POSITIONS

Clerk's Assistant	Cunningham, B.	05-29-07	11.63	8 yrs 5-29-15	11.84	29 hrs wk
Building Inspector	Palmer, B.	06-23-11	19.25	4 yrs	19.58	29 hrs wk
Library Paige	Hawkins, G.	05-02-11	9.48	4 yrs	9.64	34 hrs wk
Sr. Center Kitchen	Hammond, T.	01-10-14	9.29	1 1/2 yrs	9.45	20 hrs wk
Sr. Center Cleaning Person	Hammond, T.	01-10-14	10.33	1 1/2 yrs	10.51	9 hrs. wk
Sr. Center Driver	Heider, M.	06-01-15	9.00		9.16	35 hrs wk total
Sr. Center Sub Driver		06-06-14				for both drivers
Water Testing	Parker, T.	06-03-98	\$501/mo	17 yrs	510/mo	
Cleaning Person	Heider, M.	06-01-15	10.00		10.18	12 hrs wk
Library Cleaning Person	Hawkins, G.	02-12-14	10.33	1 yr	10.51	6 hrs wk

SPECIAL POSITIONS

R.C. Program Coord	Rothmeyer, H.	06-23-14	15.19	1 yr	15.46	
R.C. Office Assistant - City Fund						
UR Specialist	Wingert, B.	12-14-06	23.48	8 1/2 yrs	23.89	12 hrs/wk

<u>Position</u>	<u>Name</u>	<u>Hired</u>	<u>Salary 01-01-15</u>	<u>Projected salary June 30, 2015</u>	<u>Includes Longevity</u>	<u>7/1/2015 Plugged 1.75% for budgeting purposes only except where more was requested</u>
<u>MANAGEMENT & NON UNION EMPLOYEES</u>						
Chief of Police	Kannedy, S.	12-16-93	33.57	24% above Sgt - 20 yrs	33.85 (03/2015)	33.85
City Clerk/Treasurer	Mowery, D.	06-03-02	35.30	13 yrs		35.30
Maintenance Super.	Rothmeyer, R.	04-23-90	28.42	25 yrs/04-23-15	0.12 (4-23-15)	28.54
R.C. Director - City Funds	Kannedy, M.	06-08-04	22.19	11 yrs/		22.19
Parks Director	Elhen, C.	12-10-12	20.95	2 yr		20.95
Library Director	Hawkins, T.	09-03-96	21.00	18 1/2 yrs		21.00
Fire Dept Coordinator	Newton, P.	07-25-10	19.57	5 yrs	.12 (7-25-15)	19.57
Deputy City Clerk	Ruehle, L.	05-25-95	26.04	20 yrs/05-25-2015	12 (05-25-15)	26.62
Sr. Center Manager	Tice, Linda	07-13-09	1529/mo	6 yrs		1529/mo
Seasonal Parks Worker	Bennett, C.		8.27		Hours 600	1.75% 8.41
Animal Control	Dunlap, S.	01-13-14	12.83	1 yr		13.05 15 hrs/wk

Certificate of Resolution (2015)

For City of Carter Lake

Section 125 Premium Only Plan

Plan Year Ending June 30, 2016

The undersigned Secretary or Principal of **City of Carter Lake** (the Employer) hereby certifies that the following resolutions were duly adopted by the board of directors of the Employer on **July 1, 2015**, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Amended Section 125 Cafeteria Plan effective **July 1, 2015**, presented to this meeting is hereby approved and adopted and that the proper officers of the Employer are hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

RESOLVED, that the Administrator shall be instructed to take such actions that are deemed necessary and proper in order to implement the amended Plan, and to set up adequate accounting and administrative procedures to provide benefits under the Plan.

RESOLVED, that the proper officers of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the amended Plan by delivering to each employee a copy of the summary description of the Plan in the form of the Summary Plan Description presented to this meeting, which form is hereby approved.

The undersigned further certifies that true copies of the Adoption Agreement, Plan Document, and the Summary Plan Description, approved and adopted in the foregoing resolutions, are attached herewith.

By _____
Secretary/Principal

Adoption Agreement (2015)

For City of Carter Lake

Section 125 Premium Only Plan

The undersigned Employer amends the Premium Only Plan for those Employees who shall qualify as Participants hereunder. It shall be effective as of the date specified below. The Employer hereby selects the following Plan specifications:

1. **Name of Employer:** City of Carter Lake
2. **Effective Date:** This Amended Premium Only Plan shall be effective as of **July 1, 2015**.
3. **Effective Date of Original Plan:** This Premium Only Plan was originally effective July 1, 1999.
4. **Plan Year:** The Amended Plan year shall begin on **July 1, 2015**, and end on **June 30, 2016**. Future plan years will be based on the same twelve-month period beginning each **July 1** and ending each **June 30**.
5. **Plan number:** 520
6. **Employer's Principal Office:** This Premium Only Plan shall be governed under the laws of the:
 - a. ☒ (X) State of Iowa
 - b. ☐ () Commonwealth of
7. **Benefits:** All the benefits listed below are included in this plan whether or not you currently offer them:
 - **Health Plan.** Premiums that are payroll deducted on a pre-tax basis may include low-deductible or high-deductible medical insurance, dental insurance, vision care, critical illness insurance, accidental death/dismemberment (ADD) insurance, hospital indemnity and/or cancer insurance. Individually-owned policy premiums may not be paid with pre-tax dollars through the Premium Only Plan.
 - **Group-Term Life Insurance up to \$50,000.** The \$50,000 limit must include any employer-provided group-term life insurance coverage. For example, if the employer provides \$20,000 of group-term life insurance for employees, then participants in the POP can payroll deduct premiums on a pre-tax basis for up to \$30,000 of additional coverage.
 - **Disability Plan.** Short-term and long-term disability policies. If payroll deducted on a pre-tax basis, any future benefits received will be taxable to the employee.
 - **Health Savings Account (HSA).** Allows employees to make contributions by pre-tax payroll deduction to their individually-owned HSA. Employers may also make contributions to the employee's HSA plan on each employee's behalf, in the manner set forth in the Plan.

by _____
City of Carter Lake

Plan Document

As Amended and Restated for 2015

For City of Carter Lake

Section 125 Premium Only Plan

Introduction

Article I Definitions

Article II Participation

Article III Contributions to the Plan

Article IV Benefits

Article V Participant Elections

Article VI Health Savings Account Program

Article VII Administration

Article VIII Amendment or Termination of Plan

Article IX Miscellaneous

Introduction

The Employer has adopted this Plan to recognize the contribution made to the Employer by its Employees. Its purpose is to reward them by providing benefits for those Employees who shall qualify hereunder and their dependents and beneficiaries. The concept of this plan is to allow Employees to choose among different types of benefits based on their own particular goals, desires, and needs.

The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be includable or excludable from the Employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended. The Plan is also intended to meet any applicable state mandates that may otherwise apply to the Employer as an employer of Employees who are eligible to participate in a "premium only plan" sponsored by the Employer, as applicable.

Article I — Definitions

1.1 "Administrator" means the individual(s) or corporation appointed by the Employer to carry out the administration of the Plan. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the plan. In the event the Administrator has not been appointed, or resigns from a prior appointment, the Employer shall be deemed to be the Administrator.

1.2 "Affiliated Employer" means the Employer and any corporation which is a member of a controlled group of corporations (as defined in Code Section 414(b)) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to be aggregated with the Employer pursuant to Treasury regulations under Code Section 414(o).

1.3 "Benefit" means any of the optional benefit choices available to a Participant as outlined in Section 4.1.

1.4 "Cafeteria Plan Benefit Dollars" means the amount available to Participants, pursuant to Article III, to purchase Benefits. Each dollar contributed to this Plan shall be converted to one Cafeteria Plan Benefit Dollar.

1.5 "Code" means the Internal Revenue Code of 1986, as amended or replaced from time to time, and which shall also include any governing regulations or applicable guidance thereunder.

1.6 "Compensation" means the total cash remuneration received by the Participant from the Employer during a Plan Year prior to any reductions pursuant to a Salary Redirection Agreement authorized hereunder.

1.7 "Dependent" means any individual who is defined under an Insurance Contract or who is a Qualifying Child or Participant's child (within the meaning of Code Section 152(f)(1) who has not attained age 27 as of the end of the taxable year or Qualifying Relative who qualifies as a dependent under an Insurance Contract or under Code Section 152 (as modified by Code Section 105(b)), as applicable.

Certain provisions of "Michelle's Law" in which the requirement that a Dependent child have a full-time status in order to extend coverage past a stated age will generally not apply if the child's failure to maintain full-time status is due to a medically necessary leave of absence or other change in enrollment (such as reduction of hours).

Notwithstanding anything in the Plan to the contrary, the Plan will comply with Michelle's Law.

1.8 "Effective Date" means the effective date as specified in Item 2 of the Adoption Agreement.

1.9 "Election Period" means the period immediately preceding the beginning of each Plan Year established by the Administrator for the election of Benefits and Salary Redirections, such period to be applied on

- Is a child (as defined under Code Section 152(f)(1)), or descendant of such child, or a brother, sister, stepbrother, stepsister, father, mother or any of their ancestors, or any other relative as described under Code Section 152(d)(2), including an individual who has the same principal residence as the Employee and who is a member of the Employee's household;
- Who has the same principal residence, if allowed under local law, as the Employee for more than one-half of the current taxable year;
- Is younger than the taxpayer claiming such individual as a qualifying child, and is under the age of 19 as of the end of the Plan Year in which the Employee was eligible under this Plan, or is under the age of 24 when covered as a full time student (as defined under Code Section 152(f)(2)), after consideration of Code Section 152(c)(3) as applicable;
- Has not provided over one-half of his or her own support during the current Plan Year; and
- Who has not filed a joint return (other than only for a claim of refund) with the individual's spouse under section 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins; or
- Is a child (within the meaning of Code Section 152(f)(1) who has not attained age 27 as of the end of the taxable year.

Notwithstanding anything in the Plan to the contrary, the Plan will comply with Michelle's Law.

1.25 "Qualifying Relative" means an individual who, unless otherwise described under Code Section 152(d) or (e):

- Is a child (as defined under Code Section 152(f)(1)), or descendant of such child, or a brother, sister, stepbrother, stepsister, father, mother or any of their ancestors, or any other relative as described under Code Section 152(d)(2), including an individual who has the same principal residence as the Employee and who is a member of the Employee's household;
- Has (with the exception of certain handicapped dependents described under Code Section 152(d)(4)) gross income for the Plan Year that is less than the allowable income exemption amount (as defined under Code Section 151(d) for that taxable year);
- For whom the Employee provides over one-half of the individual's support for that calendar year; and
- Is not an otherwise Qualifying Child of the Employee for any portion of the Plan Year.

1.26 "Regulations" means either temporary, proposed or final regulations, as applicable, issued from the Department of Treasury, as well as any further related guidance or interpretations issued as applicable.

1.27 "Salary Redirection" means the contributions made by the Employer on behalf of Participants pursuant to Section 3.1. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.

1.28 "Salary Redirection Agreement" means an agreement between the Participant and the Employer under which the Participant agrees to reduce his Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.

1.29 "Spouse" means the legally married husband or wife of a Participant in accordance with applicable state and federal law, unless legally separated by court decree or otherwise specified by the Insurance Contract.

Contract for which premiums have already been paid or any other ability to continue participation in a Health Savings Account pursuant to Code Section 223.

When an employee ceases to be a participant, the cafeteria plan must pay the former participant any amount the former participant previously paid for coverage or benefits to the extent the previously paid amount relates to the period from the date the employee ceases to be a participant through the end of that plan year.

Article III — Contributions to the Plan

3.1 Salary Redirection

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his pay during a Plan Year by an amount determined necessary to purchase the elected Benefit. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to Section 5.1) and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election and/or Salary Redirection Agreement with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under Article V of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

3.2 Application of Contributions

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contributions made or withheld from an Employee's compensation, pursuant to the Employee's signed Salary Redirection Agreement for the Health Savings Account shall be credited to such account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

3.3 Periodic Contributions

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. In the event Salary Redirections are not made on a pro rata basis, upon termination of participation, a Participant may be entitled to a refund of such Salary Redirections pursuant to Section 2.5.

Article IV — Benefits

4.1 Benefit Options

Each Participant may elect to have his full compensation paid to him in cash or elect to have the amount of his Cafeteria Plan Benefit Dollars applied to any one or more of the optional Benefits or any other group-insured or self-funded Benefit permitted under Code Section 125, including Marketplace/State Exchanges Small Business Health Options Program (SHOP Exchange) or federally facilitated Small Business Health Options Program (FF SHOP), which is offered by the Employer as set forth in the Adoption Agreement. If selected as an

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form to be provided by the Administrator, which Benefit options he wishes to select and purchase with his Cafeteria Plan Benefit Dollars. Any such election shall be effective for any Benefit expenses incurred during the Plan Year, which follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

(a) A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;

(b) A Participant may terminate his participation in the Plan by notifying the Administrator in writing during the Election Period that he does not want to participate in the Plan for the next Plan Year;

(c) An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in Section 5.4.

5.3 Failure to Elect

Any Participant failing to complete a new election of benefits form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized or made for such subsequent Plan Year for such Benefits.

5.4 Change of Elections

(a) Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a spouse, the death of a spouse or dependent, or a dependent ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such an event. In addition, if the Participant, spouse or dependent gains or loses eligibility for coverage under a family member plan as a result of a change in marital status or a change in employment status, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan corresponds with that change in status only if coverage for that individual becomes applicable or is increased under the family member plan.

Regardless of the consistency requirement, if the individual, the individual's spouse, or dependent becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

(1) Legal Marital Status: events that change a Participant's legal marital status, including marriage, divorce, death of a spouse, legal separation or annulment;

(2) Number of Dependents: Events that change a Participant's number of dependents, including birth, adoption, placement for adoption, or death of a dependent;

state health benefits risk pool; or a foreign government group health plan, subject to the terms and limitations of the applicable benefit package option(s).

Further, if the Participant or the Participant's spouse or dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, the Participant may prospectively elect to commence or increase the accident or health coverage of the individual who loses Medicare or Medicaid eligibility.

(f) Notwithstanding subsection (a), Participants who elected to salary reduce through the Premium Only Plan for accident and health plan coverage are allowed to prospectively revoke or change his or her election with respect to the accident or health plan during open enrollment or a Special Enrollment period, such as a marriage or addition of dependent, of a Marketplace Qualified Health Plan (QHP) as outline by the Affordable Care Act (ACA).

The new coverage in a QHP shall be effective no later than the day immediately following the last day of the original coverage that is revoked.

(g) Notwithstanding subsection (a), Participants who elected to salary reduce through the Premium Only Plan for accident and health plan coverage are allowed to prospectively revoke his or her election with respect to the accident or health plan if the Participant is moved from full-time status (at least 30 hours of service per week) to part-time status (less than 30 hours of service per week), even if the reduction in hours does not result in the employee ceasing to be eligible under the group health plan, and seek coverage in another plan that provides minimum essential coverage.

The new coverage shall be effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

(h) If the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage; or drop coverage prospectively if there is no other benefit package option available that provides similar coverage. This Plan treats coverage by another Employer, such as a spouse's or dependent's employer, as similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.

(1) If the cost of a Benefit Package Option provided under the plan decreases significantly during a Plan Year, the Administrator shall permit the affected Participants to either make corresponding changes in their payments; and employees who are otherwise eligible under the Plan may elect the Benefit Package Option, subject to the terms and limitations of the Benefit Package Option.

If the coverage under a Benefit is significantly curtailed, and such curtailment results in a loss of coverage, or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if there is no other Benefit Package Option available that provides similar coverage.

If the coverage under a Benefit is significantly curtailed, and such curtailment does not result in a loss of coverage, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on prospective basis coverage under another plan with similar coverage.

If, during the period of coverage, a new benefit package option or other coverage option is added (or an existing benefit package option or other coverage option is eliminated) or a significantly improved existing Benefit Package Option is added, then the affected Participants and employees who are otherwise eligible under the Plan may elect the newly-added or significantly improved option (or elect another option if an option has been

Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Plan:

- (a) To make and enforce such rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- (b) To interpret the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;
- (c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided under the Plan;
- (d) To reject elections or to limit contributions or Benefits for certain Highly Compensated Participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- (e) To provide Employees with a reasonable notification of their benefits available under the Plan;
- (f) To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;
- (g) To keep and communicate procedures to determine whether a medical child support order is qualified under ERISA Section 609; and
- (h) To appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations there under.

7.2 Examination of Records

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their interest under the Plan for examination at reasonable times during normal business hours.

7.3 Payment of Expenses

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of Highly Compensated Participants.

7.4 Application of Benefit Plan Surplus

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Participant to incur a qualified expense may, but need not be, separately accounted for after the close of the Plan Year in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall first be used to defray any administrative costs and experience losses and thereafter be retained by the Employer.

7.5 Insurance Control Clause

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of a particular Insurer whose product is then being used in conjunction with this Plan, the terms of the Insurance

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

9.6 Action by the Employer

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by its legally constituted authority.

9.7 Employer's Protective Clauses

(a) Upon the failure of the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), the Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.

(b) The Employer's liability to the Participant shall only extend to and shall be limited to any payment actually received by the Employer from the Insurer. In the event that the full insurance Benefit contemplated is not promptly received by the Employer within a reasonable time after submission of a claim, then the Employer shall notify the Participant of such facts and the Employer shall no longer have any legal obligation whatsoever (except to execute any document called for by a settlement reached by the Participant). The Participant shall be free to settle, compromise or refuse the claim as the Participant, in his sole discretion, shall see fit.

(c) The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

9.8 No Guarantee of Tax Consequences

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

9.9 Indemnification of Employer by Participants

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

9.10 Funding

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but shall instead be considered general assets of the Employer until the Premium Expense required under the Plan has been paid. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security

9.17 Uniformed Services Employment and Reemployment Rights Act

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with USERRA and the regulations there under, as well as any other applicable Regulations specific to the rights and obligations of Employers with Employees on active military leave.

9.18 Genetic Information Nondiscrimination Act

Notwithstanding any provision of this Plan to the contrary, this Plan shall be operated in accordance with GINA and regulations thereunder.

RESOLUTION NO. _____

WHEREAS, the “Home Rule for Cities” became effective July 1, 1975; and

WHEREAS, under Section 11.18, Code of Iowa, it is necessary that the Auditor of the State of Iowa be notified of the accountant for the City of Carter Lake, Iowa by resolution of the City Council:

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Carter Lake, Iowa:

That under the provisions of Section 202, “Home Rule for Cities” and Section 11.18, Code of Iowa, that _____ is hereby designated to audit the City records for the City of Carter Lake, Iowa for the fiscal year ending June 30, 2015, by this resolution. The City Clerk of the City of Carter Lake, Iowa is hereby directed to notify the State Auditor of the State of Iowa, of this resolution by mailing a certified copy of this resolution to the State Auditor of the State of Iowa.

Passed and approved this 29th day of June 2015.

Gerald Waltrip, Mayor

ATTEST:

Doreen Mowery – City Clerk

Council member Melonis made a motion to do the following in order to balance the budget, avoid a veto and retain the programs at the resource center; cut the position of the resource center office assistant, cut the contract for the newsletter (that would be doing it in a different fashion), cut the printing, postage, etc. for the newsletter, freeze department head wages that are currently coming from the general fund, do not purchase the police cruiser and leave half of that cost for vehicle maintenance and repair, eliminate the water rescue team, and allocate $\frac{1}{4}$ of the deputy clerk's wages from water, $\frac{1}{4}$ from sewer, and $\frac{1}{2}$ from administration. The general fund savings would be \$70,142. She instructed that the budget amendment be prepared and published for the July 20, 2015 regular council meeting. In the meantime the proposed changes would be implemented. Council member Cumberledge seconded the motion. Motion and second were amended to take out the word "eliminate" from the water rescue and change it to "not fund". Roll call:

Ayes: Hawkins, Cumberledge, Melonis. Nays: Aldmeyer, Huey.

**NOTICE OF PUBLIC HEARING
AMENDMENT OF CURRENT CITY BUDGET**

The City Council of Carter Lake in POTTAWATTAMIE County, Iowa

will meet at Carter Lake City Hall - 950 Locust St., Carter Lake Iowa

at 7:00 PM on July 20, 2015
(hour) (Date)

for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2016

by changing estimates of revenue and expenditure appropriations in the following functions for the reasons given.

Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.

		Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
<u>Revenues & Other Financing Sources</u>				
Taxes Levied on Property	1	1,661,594		1,661,594
Less: Uncollected Property Taxes-Levy Year	2			0
Net Current Property Taxes	3	1,661,594	0	1,661,594
Delinquent Property Taxes	4			0
TIF Revenues	5	392,455		392,455
Other City Taxes	6	970,340		970,340
Licenses & Permits	7	46,040		46,040
Use of Money and Property	8	11,960		11,960
Intergovernmental	9	464,825		464,825
Charges for Services	10	1,512,225		1,512,225
Special Assessments	11	500		500
Miscellaneous	12	138,550		138,550
Other Financing Sources	13	961,350		961,350
Total Revenues and Other Sources	14	6,159,839	0	6,159,839
<u>Expenditures & Other Financing Uses</u>				
Public Safety	15	1,184,699	-17,310	1,167,389
Public Works	16	521,429	-1,040	520,389
Health and Social Services	17	4,000		4,000
Culture and Recreation	18	706,685	-44,497	662,188
Community and Economic Development	19	30,596		30,596
General Government	20	389,978	-9,919	380,059
Debt Service	21	914,187		914,187
Capital Projects	22	10,000		10,000
Total Government Activities Expenditures	23	3,761,574	-72,766	3,688,808
Business Type / Enterprises	24	1,598,584	9,274	1,607,858
Total Gov Activities & Business Expenditures	25	5,360,158	-63,492	5,296,666
Transfers Out	26	961,350		961,350
Total Expenditures/Transfers Out	27	6,321,508	-63,492	6,258,016
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	28	-161,669	63,492	-98,177
Beginning Fund Balance July 1	29	3,196,416		3,196,416
Ending Fund Balance June 30	30	3,034,747	63,492	3,098,239

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

Freeze department head wages, eliminate position of Resource Center Office Assistant, discontinue contract for newsletter, cut printing, postage, etc for the newsletter, eliminate purchase of new police cruiser, retain half of those funds for vehicle repair and maintenance, eliminate funding for the water rescue program, re-allocate funding for Deputy City Clerk to 1/2 administration, 1/4 water, and 1/4 sewer.

There will be no increase in tax levies to be paid in the current fiscal year named above related to the proposed budget amendment. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget.

Doreen Mowery

City Clerk/ Finance Officer Name

78-731

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of POTTAWATTAMIE County, Iowa:

The City Council of Carter Lake in said County/Counties met on July 20, 2015 at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. _____

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2016

(AS AMENDED LAST ON _____.)

Be it Resolved by the Council of the City of Carter Lake

Section 1. Following notice published July 20, 2015 <=== Enter Publication/Posting date and the public hearing held, July 20, 2015 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

		Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,661,594	0	1,661,594
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,661,594	0	1,661,594
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	392,455	0	392,455
Other City Taxes	6	970,340	0	970,340
Licenses & Permits	7	46,040	0	46,040
Use of Money and Property	8	11,960	0	11,960
Intergovernmental	9	464,825	0	464,825
Charges for Services	10	1,512,225	0	1,512,225
Special Assessments	11	500	0	500
Miscellaneous	12	138,550	0	138,550
Other Financing Sources	13	961,350	0	961,350
Total Revenues and Other Sources	14	6,159,839	0	6,159,839
Expenditures & Other Financing Uses				
Public Safety	15	1,184,699	-17,310	1,167,389
Public Works	16	521,429	-1,040	520,389
Health and Social Services	17	4,000	0	4,000
Culture and Recreation	18	706,685	-44,497	662,188
Community and Economic Development	19	30,596	0	30,596
General Government	20	389,978	-9,919	380,059
Debt Service	21	914,187	0	914,187
Capital Projects	22	10,000	0	10,000
Total Government Activities Expenditures	23	3,761,574	-72,766	3,688,808
Business Type / Enterprises	24	1,598,584	9,274	1,607,858
Total Gov Activities & Business Expenditures	25	5,360,158	-63,492	5,296,666
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Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	28	-161,669	63,492	-98,177
Beginning Fund Balance July 1	29	3,196,416	0	3,196,416
Ending Fund Balance June 30	30	3,034,747	63,492	3,098,239

Passed this _____ day of _____
(Day) (Month/Year)

Signature
City Clerk/Finance Officer

Signature
Mayor

**Cash Flow Projections for Fiscal Year Ending 6-30-16
Amendment #1**

<u>ACCOUNTS:</u>	<u>Estimated Balance 07/01/15</u>	<u>Estimated REVENUES</u>	<u>TRANSFERS IN</u>	<u>Estimated EXPEND.</u>	<u>TRANSFERS OUT</u>	<u>Estimated BALANCE 06/30/16</u>
General	425,937.12	1,599,750.00	32,759.00	1,629,157.00	2,000.00	427,289.12
Resource Center - Misc.	545.84	5,500.00		3,100.00		2,945.84
Comm. Center CIP	552,919.45	107,982.00				660,901.45
Parks CIP	(14,606.84)	172,772.00		170,384.00		(12,218.84)
Library CIP	5,404.98	1,200.00	2,000.00			8,604.98
Fire Dept. Gift	1,100.20					1,100.20
Swimming Pool Gift	501.00					501.00
East Omaha DD #21	19,421.31	20.00				19,441.31
Ambulance CIP	87,865.72	35,000.00		4,500.00		118,365.72
Police Reserve Donations	4,551.23	400.00				4,951.23
Fire Dept. CIP	28,466.27	5,000.00		500.00		32,966.27
Building Permit Deposits	-	2,000.00		2,000.00		-
Sidewalk - Special Assessments	10,452.08	500.00				10,952.08
Local Option Sales Tax - CIP Exces	-	10,840.00				10,840.00
Road Use Tax	247,993.60	545,797.00		518,979.00		274,811.60
RUT CIP - Equipment/Projects						-
Employee Retirement	188,479.08	329,366.00		404,405.00		113,440.08
Emergency	0.23	32,759.00			32,759.00	0.23
2015B - GO LOSST Refunding	(1.00)					
Info USA - CEBA	38,021.75					38,021.75
Police Forfeiture	4,084.52	1,000.00		1,000.00		4,084.52
Urban Renewal Project #1T	0.74	32,474.00			32,474.00	0.74
Urban Renewal Project #1NT	0.68	41,331.00			41,331.00	0.68
Urban Renewal Project #3	0.97	172,007.00			172,007.00	0.97
Urban Renewal Project #4	(0.11)	45,791.00		11,448.00	34,343.00	(0.11)
Urban Renewal Project #5	79,510.07	100,852.00	280,155.00		410,173.00	50,344.07
Urban Renewal Project #2	65,467.98			19,148.00		46,319.98
Urban Renewal Reserve	20,000.00					20,000.00
Urban Renewal Sinking	36,550.66					36,550.66
DEBT SERVICE:	34,554.64	275,660.00	646,436.00	914,187.00		42,463.64
LOST Sinking Fund	-					-
LOST Reserve Fund	-					-
LOST Special Revenue Fund	33,888.44					33,888.44
Local Option Sales Tax	-	236,263.00			236,263.00	-
Avenue H Paving	(17,953.57)	-				(17,953.57)
Storm Water	(0.35)					(0.35)
Lake Projects	14,659.45			10,000.00		4,659.45
Locust St. CIP	(0.48)					(0.48)
Owen Industries - CIP	0.15					0.15
Water	288,039.17	632,984.00		627,565.00		293,458.17
Water CIP	6,500.46	1,000.00				7,500.46
Water Deposits	58,545.29	10,000.00		10,000.00		58,545.29
Water Taps	5,788.00	10,000.00		10,000.00		5,788.00
Sewer	529,032.02	672,941.00		786,113.00		415,860.02
Sewer CIP	22,000.34	3,000.00		-		25,000.34
Garbage	298,269.43	92,300.00		145,680.00		244,889.43
Storm Water Utility	85,194.24	-		11,500.00		73,694.24
Village Post Office	4,282.98	22,000.00		17,000.00		9,282.98
TOTAL BOOKS:	\$ 3,165,467.74	\$ 5,198,489.00	\$ 961,350.00	\$ 5,296,666.00	\$ 961,350.00	\$ 3,067,291.74

CITY OF CARTER LAKE		2/14/2015	
EXPENDITURES	Proposed	Amendment #1	
	6/30/2016	6/30/2016	
POLICE DEPARTMENT			
Wages	568,153	567,050	Freeze Shawn \$1,103
Overtime Wages	3,500	3,500	
Allowances	9,500	9,500	
Uniforms - part-time/reserves	500	500	
Dues & Memberships			
Tort Insurance	17,784	17,784	
Misc. Contracts	700	700	
Photography			
Postage	200	200	
Printing	1,000	1,000	
Repairs - Vehicles	12,000	24,500	Add 1/2 of a new cruiser
Telephone	4,650	4,650	
Training and Travel	8,000	8,000	
Firearms Training	8,500	8,500	
Tuition Reimbursement			
Utilities	8,569	8,569	
Minor Equipment	5,000	5,000	
Radio Repairs	1,000	1,000	
Vehicle Operations	33,675	33,675	
Office Supplies	1,500	1,500	
Operating Supplies	14,000	14,000	
Scientific-Medical	500	500	
Vehicle - Cruiser	25,000		- Delete new cruiser - add 1/2 to repairs
Vehicle Maintenance	1,600	1,600	
Equipment	3,600	3,600	
Vehicle Equipment	4,500	4,500	
Computers/In car cameras ICOP			
Vests	-	-	
State Grant - Overtime	6,750	6,750	
State Grant - Training related travel	1,000	1,000	
State Grant - Educational materials	250	250	
State Grant - 1 in car video camera	4,500	4,500	
COPS Grant Overtime	-	-	
Grant - New officer - WAGES	-	-	
Grant - New officer - FICA	0	0	
Grant - New officer - IPERS	0	0	
Grant - New officer - VISION INS	0	0	
Grant - New officer - HEALTH INS.	0	0	
Grant - New officer - DENTAL INS	0	0	
Grant - New officer - UNEMPLOYMENT	0	0	
Grant - New officer -Life Insurance	0	0	
Grant - Equipment & Misc	0	0	
Total General Fund	745,931	732,328	

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
FICA	44,248	44,248
IPERS	56,671	56,671
Vision Insurance	-	-
Health Insurance	64,200	64,200
Dental Insurance	4,224	4,224
Life Insurance	890	890
Workers Comp	24,694	24,694
Unemployment	3,432	3,432
Total Trust & Agency	198,359	198,359
TOTAL POLICE DEPARTMENT	944,290	930,687
POLICE RESERVE		
Uniforms		
Training		
Operating Supplies	-	-
Total General Fund	\$ -	\$ -
DISASTER CONTROL		
Repairs and Equipment	150	150
Tort Insurance	7	7
Civil Defense Sirens		
Utilities	-	-
Total General Fund	\$ 157	\$ 157

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
FIRE DEPARTMENT		
Paid Department - wages	41,933	41,226 Freeze Phill's wages \$707
Coordinator OT	1,200	1,200
Pay per call	10,000	10,000
Uniforms	250	250
Payments to Others (911)		
Dues and Memberships	300	300
Tort Insurance	28,527	28,527
Repairs - Vehicles & Equipment	15,000	15,000
Telephone	-	-
Postage	100	100
Mileage - Fire Chief		
Training	2,000	2,000
Coordinator Training	250	250
Utilities	7,828	7,828
Buildings & Grounds	1,000	1,000
Building Maint. Supply	1,500	1,500
Minor Equipment	1,500	1,500
Scientific - Medical	4,000	4,000
Vehicle Operations	5,856	5,856
Coats, boots, helmets, hose, etc	-	-
Equipment, walkies & pagers - grant expenditures		
Computer	500	500
Airpack Updates	250	250
Reunion/City Funded Recruitment	2,000	2,000
Recruit & Retention/Safer grant		
Vehicles		
Building Addition	-	-
Fire Truck/Station Renovations	-	-
Total General Fund	123,994	123,287
FIRE DEPARTMENT		
FICA	4,065	4,065
IPERS	4,244	4,244
Vision Insurance	-	-
Health Insurance	5,885	5,885
Dental Insurance	384	384
Life Insurance	132	132
Workers comp	8,804	8,804
Unemployment	300	300
Firemen's med. ins.	350	350
Total Trust & Agency	24,164	24,164
TOTAL FIRE DEPARTMENT	148,158	147,451

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
FIRE DEPT - CIP		
Fire Billing Contract	500	500
Vehicle/Equip Repair		
Operating Supplies	0	0
Bond - Project Funds		
Bond - Costs of Issuance		
Bond - Underwriter's Discount		
Transfer out	-	-
Total Fire Dept CIP	500	500
WATER RESCUE		
Training	1,500	- Eliminate funding for
Boat Motor	-	- water rescue \$3,000
Operating Supplies	1,500	-
Total General Fund	3,000	-
AMBULANCE		
Tort Insurance	7,281	7,281
Scientific - Medical		
Telephone	800	800
Training	4,000	4,000
Equipment	1,000	1,000
Operating Supplies	4,000	4,000
EMS Equipmet - power cot	-	-
Ambulance	0	0
Transfer out - heart monitor	-	-
Total General Fund	17,081	17,081
AMBULANCE - CIP		
Ambulance Payment		
Ambulance Contract	4,500	4,500
Power cot	0	0
Minor Equipment		
New Ambulance		
Wages		
FICA		
IPERS		
Vision Insurance		
Health Insurance		
Dental Insurance		
Work Comp		
Unemployment		
Transfer out	-	-
Total Ambulance CIP	4,500	4,500

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
BUILDING & HOUSING		
Wages	29,527	29,527
Tort Insurance	60	60
Uniforms	250	250
Mileage	-	-
Postage	100	100
Training	500	500
Engineering fees		
Telephone	992	992
Computer	3,550	3,550
Monthly data fees	-	-
Vehicle Operation and Maintenance	500	500
Utilities	485	485
Office Equipment	500	500
Operating Supplies	500	500
Total General Fund	36,964	36,964
BUILDING & HOUSING		
FICA	2,259	2,259
IPERS	2,637	2,637
Vision Insurance	-	-
Health Insurance		
Dental Insurance		
Workers Comp	1,316	1,316
Unemployment	300	300
Total Trust & Agency Fund	6,512	6,512
BUILDING & HOUSING		
Deposit Refunds	\$ 2,000	\$ 2,000
Total Bldg Deposit Refunds	2,000	2,000
TOTAL BUILDING & HOUSING	45,476	45,476

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
ANIMAL CONTROL		
Wages	10,179	10,179
Overtime Wages		
Clothing Allowance	200	200
Tort Insurance	556	556
Misc. Contracts (kennel)	5,000	5,000
Vehicles - Repairs & Maint.	600	600
Vehicle Operations	440	440
Operating Supplies	1,000	1,000
Scientific & Medical		
Utilities		
Training	-	-
Equipment	500	500
Total General Fund	18,475	18,475
FICA	779	779
IPERS	909	909
Workers Comp	262	262
Unemployment	112	112
Total Trust & Agency	2,062	2,062
TOTAL ANIMAL CONTROL	\$ 20,537	\$ 20,537
TRAFFIC SAFETY		
Utilities	1,410	1,410
Operating Supplies	-	-
Total General Fund	\$ 1,410	\$ 1,410
WEED CONTROL		
Misc. Contracts	4,000	4,000
Total General Fund	\$ 4,000	\$ 4,000

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
LIBRARY SERVICES		
Wages (3 FT) Hotel/Motel Funds	95,249	94,375 Freeze Theresa's wages \$874
Dues and Memberships		
Tort Insurance	6,606	6,606
Postage	240	240
Enrich Iowa	1,722	1,722
Telephone	2,200	2,200
Travel & Conference		
Utilities	8,000	8,000
Buildings & Grounds	6,000	6,000
Office & Operating Supplies	1,800	1,800
Copier	1,800	1,800
Books (County share)	2,042	2,042
Books (City)	9,000	9,000
Replacement books		
Periodicals	700	700
Videos	900	900
Audio	-	-
Software/databases	1,500	1,500
Software License		
Library Rain Garden	-	-
Programming	2,000	2,000
WILBOR - Audio and E-books	650	650
Transfer out	2,000	2,000
Total General Fund	142,409	141,535
LIBRARY EXPANSION - CIP		
Donations	-	-
Grant funds		
Transfer out	0	0
Capital projects	-	-
Total Library - CIP	-	-
FICA	7,287	7,287
IPERS	8,506	8,506
Vision Insurance		
Health Insurance	14,400	14,400
Dental Insurance	768	768
Life Insurance	389	389
Workers Comp	629	629
Unemployment	825	825
Total Trust & Agency	32,804	32,804
TOTAL LIBRARY SERVICES	175,213	174,339

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
PARKS & RECREATION		
Operating Supplies		
Tort Insurance	7086	7086 2%
Retail Sales Tax	300	300
Sports Insurance	2,000	2,000
Friendship Series		
Baseball Fees/Registration	6,500	6,500
Concessions - (for projects)	-	-
Concessions	19,000	19,000
Subtotal General Fund	34,886	34,886
CIP - Parks & Rec		
Transfer to General Fund - Library		
CIP - Grants - Grant Funds	-	-
CIP - Fundraiser Funds - CIP	-	-
CIP - Grants - Iowa west funds	-	-
CIP - 5 year plan		
CIP - Hotel/Motel Tax (40%)	4,000	4,000
CIP - Hotel/Motel Tax - for concession stand		
CIP - Wages - Full-time	93,431	92,661 Freeze Chis's wages \$770
CIP - Wages - Part-time	27,000	27,000
CIP - Wages for Part time BMP management		
CIP - Sidewalk/landscape 13 & Q		
CIP - Shoreline @ 8th & R		
CIP - Skate Park		
CIP - 17th St. Fence (Q to P)		
CIP - Wages - Overtime	1,423	1,423
CIP - Building/Grounds/Repairs	18,000	18,000
CIP - Clothing Allowance	1,250	1,250
CIP - Telephone	2,000	2,000
CIP - Misc. Contracts	1,200	1,200
CIP - Postage	50	50
CIP - Vehicle Operation	7,000	7,000
CIP - Operating Supplies	1,100	1,100
CIP - Repairs - Equipment	3,000	3,000
CIP - Building Repairs		
CIP - Utilities	9,500	9,500
CIP - Minor Equipment	1,500	1,500
CIP - Scientific & Medical	700	700
CIP - Fence/Trees	-	-
CIP - Sidewalks		
Streetscape - resting rocks - \$850 each		
CIP - Weed Control/Soccer Goals		

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
CIP - Bulb Replacement		
Track and field - maintenance fund	-	-
CIP - Track and Fields		
Track and field - Lions donation	-	-
CIP - Truck	-	-
Subtotal Parks - CIP Fund	171,154	170,384
Total General Fund	206,040	205,270
PARKS AND REC		
FICA	9,322	9,322
IPERS	10,882	10,882
Vision Insurance		
Health Insurance	21,600	21,600
Dental Insurance	1,152	1,152
Life Insurance	360	360
Workers comp	6,310	6,310
Unemployment	1,458	1,458
Total Trust & Agency	51,084	51,084
TOTAL PARKS & RECREATION	\$ 257,124	\$ 256,354
COMMUNITY CENTER - CIP		
Transfer Out - Parks CIP		
Transfer Out - Lake projects	-	-
Transfer Out - GL (Library)		
Transfer Out - RC - Parade & Festival	-	-
Community Center		
Clock Tower	-	-
Eagle Project	-	-
Hotel/Motel Tax (25%)	0	0
TOTAL COMMUNITY CENTER - CIP	0	0
Lake Expenses - General Fund		
Part-time wages	7,500	7,500
Vehicle Operations and Maintenance		
Total Lake Expenses General Fund	7,500	7,500
Lake Expenses - Trust & Agency Fund		
FICA	574	574
IPERS	670	670
Work Comp	25	25
Unemployment	83	83
Total Trust and Agency	1,352	1,352
TOTAL LAKE EXPENSES	8,852	8,852

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016	
RESOURCE CENTER			
Wages	94,063	78,312	Freeze Michelle's wages \$811
misc benefits			Eliminate Kelly's position \$14,940
Tort Insurance	354	354	
Contract Services	8,778	-	Eliminate newsletter
Travel - Mileage	1,500	1,500	
Travel - JCPP Meetings			
Vehicle Operations & Maint	100	100	
Vehicle Repairs			
Postage	500	500	
Training	-	-	
Equipment	1,000	1,000	
Youth/Family Enrichment Programs	5,000	5,000	
Telephone	3,500	3,500	
Citizen's Patrol	200	200	
Newsletter	18,000	-	Eliminate newsletter
Operating & Office Supplies	3,500	3,500	
Summer Fun - Promise Part			
Parade and Festival	5,000	5,000	
Youth Leader Program Supplies	3,000	3,000	
Transfer Out			
Sub Total General Fund	144,495	101,966	

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
RESOURCE CENTER		
Festival	-	-
Misc./Non-grant Funds	3,100	3,100
Fundraiser Funds		
Grant Fund Expenditures -samhsa		
Wages		
FICA		
IPERS		
Vision Ins.		
Health Ins.		
Dental Ins.		
Work Comp		
Unemployment		
Travel		
Office Supplies		
Postage		
Equipment/Furniture		
Program Supplies		
Training - Programs		
Contractual		
Implementation - Programs		
Telephone	-	-
Transfer Out		
Sub-Total General Fund	<u>3,100</u>	<u>3,100</u>
Grant Fund Expenditures - Iowa West		
Wages		
FICA		
IPERS		
Vision Ins.		
Health Ins.		
Dental Ins.		
Work Comp		
Unemployment		
Consultants and professional fees		
Family/Community Enrichment		
IW Grant - Implementation - Programs		
Adult Education		
Parenting Classes		
Summer Fun Programming		
Health Initiative		
ATOD Training, Meetings, Etc		
Youth Programming		
Environmental Strategies	-	-
Sub-Total Iowa West Grant	<u>-</u>	<u>-</u>
Total General Fund Resource Center	147,595	105,066

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
RESOURCE CENTER		
FICA	7,196	7,196
IPERS	8,400	8,400
Vision Insurance		
Health Insurance	14,400	14,400
Dental Insurance	768	768
Life Insurance	264	264
Workers Comp	536	536
Unemployment	899	899
Total Trust & Agency Funds	32,463	32,463
TOTAL RESOURCE CENTER	180,058	137,529
SENIOR CITIZEN'S CENTER		
Wages	51,255	50,931 Freeze Linda's wages \$324
Uniforms	500	500
Tort Liability	2,793	2,793
Utilities	8,164	8,164
Vehicles - Repairs & Maint.	3,500	3,500
Vehicle Operations	3,661	3,661
Operating Supplies	2,100	2,100
Copy machine maintenance	400	400
Vehicle	-	-
Misc wants	2,000	2,000
AED		
Internet services	850	850
Building repairs & maintenance	2,600	2,600
Total General Fund	77,823	77,499
SENIOR CENTER		
FICA	3,921	3,921
IPERS	4,577	4,577
Health Insurance		
Dental Insurance		
Workers Compensation	553	553
Unemployment	564	564
Total Trust & Agency	9,615	9,615
TOTAL SENIOR CITIZEN'S CTR	87,438	87,114

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
LEGISLATIVE ADMINISTRATION		
Wages (5 council members)	12,000	12,000
Videotaping Wages		
Publications	7,000	7,000
Tort Insurance	5,155	5,155
Contracts		
Operating Supplies	250	250
Training - League Meeting	600	600
Computer upgrades		
Volunteer Appreciation	900	900
Total General Fund	25,905	25,905
FICA	918	918
IPERS	416	416
Work Comp	12	12
Unemployment	-	-
Total Trust & Agency	1,346	1,346
TOTAL LEGISLATIVE ADMIN.	27,251	27,251
EXECUTIVE ADMINISTRATION		
Wages (Mayor)	12,000	12,000
Tort Insurance	1,265	1,265
Computer		
Board of Adjustments	50	50
Planning Board	50	50
Mileage	-	-
League Meeting		
Flowers & Plaques	350	350
Operating Supplies	1,000	1,000
Utilities	485	485
Training - League Meeting	500	500
Cell Phone	600	600
City Van Payment	-	-
Total General Fund	16,300	16,300
FICA	174	174
IPERS	1,072	1,072
Work Comp	12	12
Total Trust & Agency	1,258	1,258
TOTAL EXECUTIVE ADMIN.	17,558	17,558

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016	
FINANCIAL ADMINISTRATION			
Wages	128,017	118,098	Freeze Doreen - \$645
Part Time Wages			1/2 of Lisa's - \$9,274
Overtime Wages	3,000	3,000	
Education and Training	1,500	1,500	
Education - College reimbursement	1,500	1,500	
Professional Fees - Audit	12,000	12,000	
Dues and Memberships	1,500	1,500	
Tort Insurance	4,570	4,570	
Misc. Contracts	6,000	6,000	
Postage	2,000	2,000	
Telephone			
Travel and Conference	1,500	1,500	
Utility Services	3,268	3,268	
Buildings and Grounds	6,000	6,000	
Office Supplies	2,500	2,500	
Operating Supplies	1,500	1,500	
Equipment/Computer	-	-	
Total General Fund	174,855	164,936	
FICA	10,023	10,023	
IPERS	11,700	11,700	
Vision Insurance			
Health Insurance	14,400	14,400	
Dental Insurance	768	768	
Life insurance	228	228	
Workers Comp	582	582	
Unemployment	796	796	
Total Trust & Agency	38,497	38,497	
TOTAL FINANCIAL ADMIN.	213,352	203,433	
ELECTIONS	5,500	5,500	
LEGAL SERVICE	55,000	55,000	

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016	
CITY HALL			
Janitorial Wages	7,651	7,651	
Utilities	11,430	11,430	
Misc Contracts	7,000	7,000	
Minor Equipment	-	-	
Phones and internet	7,400	7,400	
Tort Insurance	3,322	3,322	
Janitorial Contracts	4,875	4,875	
Janitorial Supplies/Equipment	2,000	2,000	
Total General Fund	43,678	43,678	
CITY HALL			
FICA	585	585	
IPERS	683	683	
Vision Insurance			
Health Insurance			
Dental Insurance			
Workers Comp	3,537	3,537	
Unemployment	84	84	
Total Trust & Agency	4,889	4,889	
TOTAL CITY HALL EXPENSES	48,567	48,567	
MISC. & UNALLOCATED			
Safety Training and Supplies	1,000	1,000	boots etc
WIDA	7,750	7,750	
Operating/Misc/Codification	4,000	4,000	
Insurance Claims Expenses	10,000	10,000	
FEMA Claims Expenses			
Hazard Mitigation			
Swim pool study			
Engineering Fees			
Total General Fund - Misc	22,750	22,750	
(Includes Engineer fees, Shukert, and other misc.)			
TRANSFER OUT (CEBA)			
TRANSFER OUT (UR#4)			
SIDEWALKS			
Club Area Sidewalks	-	-	
TOTAL CLUB AREA SIDEWALKS	\$ -	\$ -	

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
BROWNFIELDS		
Wages	-	-
Training	-	-
Misc. Fees	-	-
Engineering fees	-	-
TOTAL BROWNFIELDS	<hr/> \$ -	<hr/> \$ -
AVENUE H PAVING		
Engineer fees	-	-
Avenue H Paving	-	-
TOTAL AVENUE H PAVING	<hr/> -	<hr/> -

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
ROAD USE TAX FUND		
Wages	77,581	76,541 Freeze Ron's wages \$1,040
Overtime Wages	-	-
Uniform Allowance	250	250
FICA	5,935	5,935
IPERS	6,928	6,928
Vision Insurance	-	-
Health Insurance	7,200	7,200
Dental Insurance	384	384
Life Insurance	168	168
Workers Comp	5,018	5,018
Unemployment	306	306
Tort Insurance	15,542	15,542
Misc. Contracts	7,000	7,000
Repairs - Vehicles & Equipment	20,000	20,000
Telephone	4,000	4,000
Utilities	12,017	12,017
Buildings and Grounds	8,500	8,500
Minor Equipment	12,000	12,000
Vehicle Operations	15,000	15,000
Operating Supplies	10,000	10,000
Scientific - Medical	750	750
Street Maintenance Supplies	60,000	60,000
Vehicles and Equipment	84,000	84,000
Land Purchase		
Street Signs	6,000	6,000
Radio Equipment	5,000	5,000
Fence		
Trees and Improvements	6,000	6,000
Sidewalks & Trails		
Trail Improvements (Mabrey)		
Computer	500	500
Transfer out - Sidewalks in Club		
Building addition w/electrical	-	-
Transfer Out - LOST adj 2011 and 2013	-	-
Total Road Use Tax Fund	370,079	369,039
STREET LIGHTS		
Utilities	149,940	149,940
Total Street Lights	149,940	149,940
TOTAL ROAD USE TAX FUND	520,019	518,979

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
RUT - CIP		
Transfer Out to Locust St. CIP		
Transfer Out to RUT		
Trail Grant		
Equipment Purchases		
Projects	-	-
TOTAL RUT - CIP	-	-
IJOBS		
Transfer Out to Locust St. CIP		
TOTAL RUT - CIP	0	0
TRUST AND AGENCY		
Police Forfeiture	1,000	1,000
Customer Deposits	10,000	10,000
Water Taps	10,000	10,000
Fire Dept. Gift		
Swimming Pool Gift		
E. Omaha Drainage District #21	-	-
TOTAL TRUST AND AGENCY	21,000	21,000
URBAN RENEWAL - TIF #1 TAXABLE		
Transfer to UR Sinking Fund (TIF Revenue)	-	-
Transfer to UR #5	32,474	32,474
Urban Renewal #1 - Tax (Super 8)	-	-
TOTAL URBAN RENEWAL #1T	32,474	32,474
URBAN RENEWAL - TIF #1 NON-TAXABLE		
Transfer to UR Sinking Fund (TIF Revenue)		
Transfer to TIF 5	41,331	41,331
Urban Renewal #1 - Non Tax	-	-
TOTAL URBAN RENEWAL #1NT	41,331	41,331
URBAN RENEWAL - TIF #3		
Transfer to Debt Service Fund (TIF Revenue)		
Transfer to TIF #5	172,007	172,007
Payment to developer		
Urban Renewal # 3 (Abbott Dr. Plaza)	-	-
TOTAL URBAN RENEWAL - TIF #3	172,007	172,007

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
URBAN RENEWAL - TIF #4		
Transfer to General Fund - Property tax		
Transfer to TIF #5	34,343	34,343
Legal Services		
Urban Renewal #4 (Kwik Shop)	11,448	11,448
Urban Renewal # 4 (Property Ventures)	-	-
TOTAL URBAN RENEWAL - TIF #4	45,791	45,791
URBAN RENEWAL - TIF #5		
URBAN RENEWAL - TIF #5		
Transfer Out - Locust St. Debt Pmt	410,173	410,173
Transfer Out - City Hall Deficit	-	-
TOTAL URBAN RENEWAL - TIF #5	\$ 410,173	\$ 410,173
URBAN RENEWAL #2		
Urban Renewal # 2 (Coronado Keys)	-	-
Clerk's wages	1,000	1,000
Bldg Inspector wages	14,907	14,907
FICA	1,217	1,217
IPERS	1,421	1,421
Work Comp	439	439
Unemployment	164	164
Legal Expenses		
Home Improvements		
Office Supplies		
Misc Admin Fees		
Transfer Out		
TOTAL URBAN RENEWAL #2	19,148	19,148
URBAN RENEWAL RESERVE FUND		
Transfers out		
Urban Renewal Reserve	-	-
TOTAL URBAN RENEWAL RESERVE	-	-
URBAN RENEWAL SINKING FUND		
Urban Renewal Sinking	-	-
TOTAL URBAN RENEWAL SINKING	0	0

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
DEBT SERVICE - MISC		
Locust St. Principal (TIF - Trans. In)	365,000	365,000
Locust St. Interest (TIF - Trans. In)	44,423	44,423
Fees	3,550	3,550
Storm Water		
Storm Water (Refinance) Principal	-	-
Storm Water (Refinance) Interest	-	-
2015A - Fire Truck/Equipment		
2015A - Fire Truck/Equipment Principal	100,000	100,000
2015A - Fire Truck/Equipment Interest	18,126	18,126
2015B - Refi City Hall Principal (LOST - Tr	135,000	135,000
2015B - Refi City Hall Interest (LOST - Tr	101,263	101,263
2008B GO Principal	115,000	115,000
2008B Notes Interest	31,825	31,825
2008A GO Principal		
2008A GO Interest	-	-
TOTAL MISC DEBT SERV	914,187	914,187
LOST DEBT SERVICE		
PMTS to Bankers Trust - Transfer Out	236,263	236,263
TOTAL LOST DEBT SERVICE	236,263	236,263
LOST SINKING FUND		
Transfer to 2015B - Refunding Acct		
Transfer to Debt Service		
Lost Bond fees		
Lost Sinking - City Hall		
TOTAL LOST SINKING		
LOST RESERVE		
City Hall Lost Principal		
City Hall Lost Interest		
Transfer Out		
Total LOST Debt Service Reserve		
LOST SPECIAL REVENUE FUND		
Transfers out - TO Sinking Fund		
TOTAL LOST SPECIAL REVENUE	0	0
2015B - GO LOSST Refunding		
Refunding Escrow Deposits		
Costs of Issuance		
Delivery Expenses		
Additional Proceeds		
TOTAL 2015 B - GO LOSST Refunding	-	-

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
STORM WATER FUND		
Storm Water Permit Compliance		
Engineering Fees		
Storm Sewer Project		
Land Acquisition		
Street sweeper		
Repairs	-	-
Pump Replacement		
IJOBS grant for BMP		
Building Inspector Fees/wages		
FICA		
IPERS		
Unemployment Insurance		
Transfer to Sewer Fund - repayment		
Transfer to Debt Service - Bond P & I	-	-
TOTAL STORM WATER FUND	-	-
LAKE PROJECTS		
Project Coordinator Wages		
Overtime		
PC FICA		
PC IPERS		
PC Health Ins		
PC Dental Ins		
PC Eye Care		
PC Work Comp		
PC Unemployment		
PC Telephone		
PC Utilities		
PC Computer		
PC Mileage	-	-
Tort Insurance		
Land Acquisition		
Engineering Fees - HGM/OLSSON		
Layne Western		
City of Omaha	10,000	10,000
City of Omaha		
Jacobsen Helgoth		
Technical Advisory Team		
Misc expenses		
Lake projects		
TOTAL LAKE PROJECTS	10,000	10,000

EXPENDITURESProposed
6/30/2016Amendment #1
6/30/2016**LOCUST ST - CIP**

Construction Contract

Engineering Fees

Project fees

5th St. West - projects

Misc Bond Fees

Transfer to TIF #5

Transfer to LT Bond Proceeds to Debt Service

TOTAL LOCUST ST - CIP

0

0

CITY HALL - CIP

Utility Hookup Fees

Engineering Fees

Rent/Leases

Misc. Fees

Construction

Bond/Attorney Fees

Transfers out

\$

-

\$

-

TOTAL CITY HALL - CIP

0

0

Owens Industries - CIP

Engineering Fees

Misc. Fees

Construction

Bond/Attorney Fees

0

0

0

0

0

0

TOTAL OWENS IND. - CIP

0

0

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016	
WATER UTILITY			
Wages	74,148	69,512	Change Lisa's wages to 1/4 - \$-4636
Overtime Wages	4,326	4,326	
FICA	6,003	6,003	
IPERS	7,008	7,008	
Uniform Allowance	500	500	
Vision Insurance			
Life Insurance	228	228	
Health Insurance	14,400	14,400	
Dental Insurance	768	768	
Workers Comp	6,371	6,371	
Unemployment	517	517	
Wholesale Purchases - MUD	323,044	323,044	
Contracts - IMS/PeopleService	62,604	62,604	
Tort Liability	909	909	
Contract Labor - Inspections			
Postage	275	275	
Repairs - Vehicles & Equipment	600	600	
Retail Sales Tax	39,000	39,000	
Minor Equipment	1,500	1,500	
Office Supplies			
Operating Supplies	10,000	10,000	
Hydrants	10,000	10,000	
Water Meters	10,000	10,000	
Infrastructure Repairs & Equipment	60,000	60,000	
Equipment Purchase - Bobcat			
Equipment Purchase - 1/3 dump truck			
Transfer to General Fund			
Transfer to CIP - Equipment Depr. Fund	-	-	
Total Water Utility	632,201	627,565	
CIP - Water Utility			
Transfer to Storm Water (Opt sales tax)			
Loan to Storm Water Fund			
Transfer to Lake Projects			
Equipment Purchase			
Transfer to Locust St. Project			
CIP - Water Utility	-	-	
Total CIP- Water Utility	-	-	
TOTAL WATER UTILITY	\$ 632,201	\$ 627,565	

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016
SEWER UTILITY		
Wages	69,025	82,935 Add 1/4 of Lisa's wages - \$13,910
Overtime Wages	4,326	4,326
FICA	5,611	5,611
IPERS	6,550	6,550
Vision Insurance		
Health Insurance	14,400	14,400
Dental Insurance	768	768
Life insurance	324	324
Uniform Allowance	500	500
Workers Comp	826	826
Unemployment	750	750
Payments to Others - Omaha	463,131	463,131
Tort Insurance	2,159	2,159
Contract Labor - Inspections		
Misc. Contracts		
Repairs & Maint. - Vehicles	1,000	1,000
Telephone	2,425	2,425
Utilities	27,342	27,342
Minor Equipment		
Vehicle Operations	15,666	15,666
Retail Sales Tax	5,500	5,500
Operating Supplies	1,500	1,500
Postage	400	400
Repairs & Equipment	50,000	50,000
Infrastructure repairs/maintenance	100,000	100,000
Equipment - 1/3 dump truck	-	-
Equip/Camera		
Transfer to CIP - Equipment Depr. Fund		
Transfer to Storm Water Fund		
Generators	-	-
Total Sewer Utility	772,203	786,113
DEBT SERVICE		
Bond Issue - Sewers		
Total Debt Service		
CIP - SEWER INSTALLATION		
Transfer to Storm Water (Opt sales tax)		
Transfer to Lake Projects		
Transfer to Locust St. Project		
Sewer Jet Machine/Loan Payment		
Equipment purchase		
CIP - Sewer Installation (Pmt to IA)	-	-
Total CIP - Sewer	-	-
TOTAL SEWER UTILITY	772,203	786,113

EXPENDITURES	Proposed 6/30/2016	Amendment #1 6/30/2016	
GARBAGE ENTERPRISE			
Contracts	145,630	145,630	
Office/Operating Supplies			
Retail Sales Tax	50	50	
Transfer to City Hall - CIP - Loan	-	-	
TOTAL GARBAGE UTILITY	\$ 145,680	\$ 145,680	
Storm Water			
Part-time wages	-	-	
FICA			
IPERS			
Work Comp			
Unemployment			
Retail Sales Tax			
Training	500	500	
Dues & Memberships	1,750	1,750	
Office & Operating Supplies - committee	500	500	
Postage			
Utilities	8,750	8,750	
Vehicle Operations and Maintenance			
Equipment - Vac Trailer			
Engineering Fees			
Infrastructure/Projects			
TOTAL STORM WATER UTILITY	11,500	11,500	
Village Post Office			
Operating Supplies	2,000	2,000	
Postage	15,000	15,000	
	17,000	17,000	
TOTAL ALL EXPENDITURES	6,288,749	6,225,257	Amendment - \$63,492.
TRANSFERS OUT - EMERG.	\$ 32,759	\$ 32,759	
	6,321,508	6,258,016	