



Special Meeting Agenda

City Council

12:00 p.m. (noon) Special Meeting
Monday, March 7, 2016
Large Conference Room-City Hall
25 Center Street
Vermillion, South Dakota 57069

1. **Roll Call**
2. **Informational Session – Continue discussion on proposed changes to the fireworks ordinance – Shannon Draper.**
3. **Educational Session – Discussion of potential changes to the R-2 Zoning District – Andy Colvin.**
4. **Briefing on the March 7, 2016 City Council Regular Meeting** - Briefings are intended to be informational only and no deliberation or decision will occur on this item.
5. **Adjourn**

Access the City Council Agenda on the web – www.vermillion.us

Addressing the Council: Persons addressing the Council shall use the microphone at the podium. Please state your name and address. Presentations are limited to 5 minutes. For those who do not appear on the agenda, no decision is to be expected at this time.

Meeting Assistance: If you require assistance, alternative formats and/or accessible locations consistent with the Americans with Disabilities Act, please contact the City Manager's Office at 677-7050 at least 3 working days prior to the meeting.

Council Meetings: City Council regular meetings are held the first and third Monday of each month at 7:00 p.m. If a meeting falls on a City holiday, the meeting will be scheduled for the following Tuesday.

Live Broadcasts of Council Meetings on Cable Channel: Regular City Council meetings are broadcast live on Cable Channel 3.

As a courtesy to others, we ask that cellular phones and pagers be turned off during the meeting.



City of Vermillion Council Agenda

7:00 p.m. Regular Meeting
Monday, March 7, 2016
City Council Chambers
25 Center Street
Vermillion, South Dakota 57069

1. **Roll Call**
2. **Pledge of Allegiance**
3. **Minutes**
 - a. February 16, 2016 Special Meeting, February 16, 2016 Regular Meeting, February 29, 2016 Special Meeting.
4. **Adoption of the Agenda**
5. **Visitors To Be Heard**
 - a. Intellectual and Development Disabilities Awareness month.
6. **Public Hearings**
7. **Old Business**
8. **New Business**
 - a. Presentation of the 2015 Annual Financial Report.
 - b. Resolution Authorizing the Purchase of a Toro Sprayer.
 - c. Appointment to the Consolidated Board of Equalization.
9. **Bid Openings**
 - a. Roof repairs of City facilities.
 - b. Electric wire and padmount transformers.
 - c. One police vehicle and two pickup trucks.
 - d. 12-foot 36,200 GVWR truck chassis.
 - e. Fuel quotes.
10. **City Manager's Report**
11. **Invoices Payable**
12. **Consensus Agenda**
13. **Adjourn**

Access the City Council Agenda on the web – www.vermillion.us

Addressing the Council: Persons addressing the Council shall use the microphone at the podium. Please raise your hand to be recognized, go to the podium and state your name and address.

a. Items Not on the Agenda Members of the public may speak under Visitors to Be Heard on any topic NOT on the agenda. Remarks are limited to 5 minutes and no decision will be made at this time.

b. Agenda Items: Public testimony will be taken at the beginning of each agenda item, after the subject has been announced by the Mayor and explained by staff. Any citizen who wishes may speak one time for 5 minutes on each agenda item. Public testimony will then be closed and the topic will be given to the governing body for possible action. At this point, only City Council members and staff may discuss the current agenda item unless a Council member moves to allow another person to speak and there is unanimous consent from the Council. Questions from Council members, however, may be directed to staff or a member of the public through the presiding officer at any time.

Meeting Assistance: The City of Vermillion fully subscribes to the provisions of the Americans with Disabilities Act of 1990. If you desire to attend this public meeting and are in need of special accommodations, please notify the City Manager's Office at 677-7050 at least 3 working days prior to the meeting so appropriate auxiliary aids and services can be made available.

Council Meetings: City Council regular meetings are held the first and third Monday of each month at 7:00 p.m. If a meeting falls on a City holiday, the meeting will be scheduled for the following Tuesday.

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As a courtesy to others, we ask that cellular phones and pagers be turned off during the meeting.

Vermillion City Council's Values and Vision

This community values its people, its services, its vitality and growth, and its quality of life and sees itself reinforcing and promoting these ideals to a consistently increasing populace.



Unapproved Minutes
Council Special Session
February 16, 2016
Tuesday 12:00 noon

The special session of the City Council, City of Vermillion, South Dakota was held on Tuesday, February 16, 2016 at 12:00 noon at the City Hall large conference room.

1. Roll Call

Present: Collier-Wise, Erickson, Holland, Clarene Meins, Willson, Mayor Powell

Absent: Holly Meins, Price, Ward

2. Informational Session - Continue discussion on proposed backyard chicken ordinance - John Prescott

Mayor Powell requested the opinion of the other members present if they would want to wait with the discussion on the proposed backyard chicken ordinance until a time when more members were present. The consensus of the members present was to wait until the March 21st noon meeting to continue discussion.

3. Informational Session - Continue discussion on proposed changes to the fireworks ordinance - Shannon Draper

Shannon Draper, Fire Chief, provided a draft for discussion on the proposed fireworks ordinance that contains sections from other cities ordinances. Shannon reviewed the draft noting differences from state statute and fire code. Discussion followed on the draft ordinance with the consensus of the City Council to follow the state statutes except for restricting the time for novelty fireworks from 9:00 a.m. to midnight except for New Years Eve to 1:00 a.m. John Prescott stated that the changes will be incorporated into the draft proposal and presented to the City Council at a future meeting.

4. Briefing on the February 16, 2016 City Council Regular Meeting

Council reviewed items on the agenda with City staff. No action was taken.

5. Adjourn

35-16

Alderman Holland moved to adjourn the Council special session at 12:35 p.m. Alderman Erickson seconded the motion. Motion carried 6 to 0. Mayor Powell declared the motion adopted.

Dated at Vermillion, South Dakota this 16th day of February, 2016.

THE GOVERNING BODY OF THE CITY
OF VERMILLION, SOUTH DAKOTA
BY _____
John E. (Jack) Powell, Mayor

ATTEST:

BY _____
Michael D. Carlson, Finance Officer

Unapproved Minutes
City Council Regular Session
February 16, 2016
Tuesday 7:00 p.m.

The regular session of the City Council, City of Vermillion, South Dakota was called to order on February 16, 2016 at 7:00 p.m. by Mayor Powell.

1. Roll Call

Present: Collier-Wise, Erickson, Holland, Holly Meins, Price, Ward, Willson, Mayor Powell

Absent: Clarene Meins

2. Pledge of Allegiance

3. Minutes

A. Minutes of February 1, 2016 Special Meeting, February 1, 2016 Regular Meeting

36-16

Alderman Erickson moved approval of the February 1, 2016 Special Meeting and February 1, 2016 Regular Meeting minutes. Alderman

Collier-Wise seconded the motion. Motion carried 8 to 0. Mayor Powell declared the motion adopted.

4. Adoption of Agenda

37-16

Alderman Willson moved approval of the agenda. Alderman Holland seconded the motion. Motion carried 8 to 0. Mayor Powell declared the motion adopted.

5. Visitors to be Heard

Myanna Dellinger, 25 S Yale, stated that she would like the City Council to consider a change to the City Ordinance section 90.51 titled Duty to Cut that requires lawns to be no taller than six inches. Myanna stated that there are drought, heat and frost resistant grass species that need to be maintained at fifteen inches and requested the City Council consider an amendment to the ordinance to allow the drought resistant low maintenance species. Myanna handed out information on her request. John Prescott, City Manager, stated that he had been in contact, noting that this request would most likely go to the Policies and Procedures Committee for review and recommendation.

6. Public Hearings - None

7. Old Business

A. Lease abatement request from SBA Communications for a tower lease on E. Highway 50

John Prescott, City Manager, reported that this request was tabled at the February 1st meeting as no response was received from SBA Communications on a series of questions requested to assist with the request. As background, John stated that the tower lease is on the property that was transferred to the City from the Kenneth Mockler Estate. John stated that SBA Communications contacted the City in January stating that they currently have no tenants on this communications tower and a series of other towers owned by the company. John reported that SBA Communications is requesting to have the land lease cost abated for a maximum of three years or until such time as they find a tenant. John reported that on January 28th a list of questions to obtain additional information to assist the City Council on making a decision was sent to SBA Communications and as of today no response has been received. John reported that the lease payment received in February 2015 of \$1,732.52 would pay the lease through February 2016. John stated that the options for the City Council may include: declining the offer and let SBA continue to pay rent or remove the tower; counter with a shorter lease abatement period such as one

year; accept the option as presented with final document approved by the City Attorney; or another option as determined by the City Council. John reported that the email from SBA Communications had requested a response by February 26th. Discussion followed on the options noting the need for a response to the questions to provide additional information.

38-16

Alderman Willson moved to table action on the request from SBA Communications on the tower lease until the March 21st meeting to allow time for SBA to respond to the information requested, noting that the annual lease payment is due by the end of February. Alderman Collier-Wise seconded the motion. Motion carried 8 to 0. Mayor Powell declared the motion adopted.

8. New Business

A. Resolution for Annexation of Airport Property

Jose Dominguez, City Engineer, reported on the location of the property to be annexed that is the land owned by the City for the operation of the airport, Harold Davidson Field. Jose reported that State Law 9-4-1 gives municipalities the ability to extend boundaries. Jose noted that, typically, the land to be annexed into the city has to be contiguous to the municipality; however, State Law allows municipalities to annex airports whether they are contiguous or not. Jose stated that the intent is to have a significant municipal asset, the City airport, and associated property which may be used for potential future municipal infrastructure, in the city limits. Jose stated that the land will enter the City zoned NRC, Natural Resource Conservation, which is the most restrictive classification and allows farming operations within the City. Jose reported that the annexation will allow the City to gain approximately \$1,100 in property tax from the hangars located at the airport. Jose stated that this increase in the tax revenue accounts for roughly 2.5% of the airport's operating budget when the purchase of fuel for resale is excluded. Jose stated that a sign was posted in the terminal building and a letter was sent to all of the hangar owners indicating that the City Council would be considering annexation of the airport property at the February 16th meeting. Discussion followed.

39-16

After reading the same once, Alderman Collier-Wise moved adoption of the following:

RESOLUTION ANNEXING CERTAIN
TERRITORY TO THE CITY OF VERMILLION,

CLAY COUNTY, SOUTH DAKOTA

WHEREAS, there has been presented to the Governing Body of the City of Vermillion, and filed with the City Finance Officer, a petition to annex certain territory into the corporate limits of the City of Vermillion; and

WHEREAS, said petition was signed by the owners Lot A of Lot 1, S11-T32N-R4E; and, Lot A of Lot 2, S11-T32N-R4E, and accretion; and, Re-survey of Record Lot A-3 of Replat of Lot A, S24-T92N-R52W; and, Re-survey of Record Lot A-2 of Replat of Lot A, S24-T92N-R52W; and, Lot T of Lot B, Sealey Farm Plat, S24-T92N-R52W; and, Lot A of Lot A-4, S24-T92N-R52W; and, Lot A of Lot 1, S24-T92N-R52W; and, Lot A of Lot 2, S24-T92N-R52W and represent that there are no registered voters residing within the boundaries of the territory to be annexed; and

WHEREAS, such annexation is provided for in SDCL 9-4-1and 9-4-14 upon resolution of the Governing Body.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Vermillion that the following territory be described as:

LOT A OF LOT 1, S11-T32N-R4E; AND, LOT A OF LOT 2, S11-T32N-R4E, AND ACCRETION; AND, RE-SURVEY OF RECORD LOT A-3 OF REPLAT OF LOT A, S24-T92N-R52W; AND, RE-SURVEY OF RECORD LOT A-2 OF REPLAT OF LOT A, S24-T92N-R52W; AND, LOT T OF LOT B, SEALEY FARM PLAT, S24-T92N-R52W; AND, LOT A OF LOT A-4, S24-T92N-R52W; AND, LOT A OF LOT 1, S24-T92N-R52W; AND, LOT A OF LOT 2, S24-T92N-R52W.

is hereby included within the corporate limits of the City of Vermillion and the boundary of the City of Vermillion is hereby changed to include such territory.

Dated at Vermillion, South Dakota this 16th day of February, 2016.

FOR THE GOVERNING BODY OF THE
CITY OF VERMILLION, SOUTH DAKOTA

By _____
John E. (Jack) Powell, Mayor

ATTEST:

By _____
Michael D. Carlson, Finance Officer

The motion was seconded by Alderman Willson. Discussion followed and the question of the adoption of the Resolution was presented for a vote of the Governing Body. 8 members voted in favor of and 0 members voted

in opposition to the Resolution. Mayor Powell declared that the Resolution was adopted.

B. Authorization to Notify Electric Cooperative of Intent to Serve Annexed Area (airport property)

Shane Griese, Utility Manager, reported that the purpose of this authorization is to notify Clay Union Electric Corporation (Clay Union) of our intent to provide city electric service to the annexed property in the previous agenda item. Shane stated that the City currently supplies power to City facilities on the property. Shane stated that the intent of the annexation is to have a significant municipal asset and associated property which may be used for potential future municipal infrastructure within the city limits. Shane noted that, per State law, if the City does not notify a rural electric cooperative within one year of annexation of its intent to serve the annexed area, the annexed area shall continue to be served by the rural electric cooperative. The City has typically elected to serve all annexed areas since a 1992 State law changed the notification time to one year from annexation. Shane reported that the City is aware of Clay Union customers in the annexed area, so the City offers to pay, as compensation for service rights, an annual amount equal to the sum of twenty-five (25%) percent of the gross revenues received from power sales to consumers of electric power within the annexed area. Shane noted that, in addition, lost revenue payments would not start until a City electric customer service is established in the area during the next eleven years. Shane noted that the City would only be responsible to make lost revenue payments for a maximum of seven years. Shane recommended that the City elect to serve the annexed area and approve the attached Notice of Intent to Purchase Electric Utility Properties in Annexed Areas. Discussion followed.

40-16

Alderman Collier-Wise moved approval of providing notice to Clay Union Electric Corporation of intent to purchase electric utility properties in annexed areas, being the airport property. Alderman Willson seconded the motion. Motion carried 8 to 0. Mayor Powell declared the motion adopted.

C. Final Plat of Lots 3A, 3B and 4A in Block 1, Lot 2A and 2B in Block 4, and a portion of Janklow Court in Outlot B of French East Addition

Jose Dominguez, City Engineer, reported on receipt of a final plat for a portion of French East Addition. Jose stated that this is a replat of Lots 3 & 4 of Block 1; and, Lot 2 of Block 4 into townhome lots including a small portion of Janklow Court. Jose reported on the location of the lots. Jose reported that the final plat was reviewed by the Planning Commission at their February 9th meeting where the

Planning Commission recommended that the Council approve the plat. Jose stated that the final plat will facilitate townhouse development on the lots. Jose stated that the Planning Commission also approved conditional use permits for townhouse development on these lots at the same meeting.

41-16

After reading the same once, Alderman Willson moved approval of the following plat:

WHEREAS IT APPEARS that the owners thereof have caused a plat to be made of the following described real property: Lots, 3B and 4A in Block 1, Lot 2A and 2B in Block 4, and a portion of Janklow Court in Outlot B of French East Addition, City of Vermillion, Clay County, South Dakota for approval.

BE IT RESOLVED that the attached and foregoing plat has been submitted to and a report and recommendations thereon made by the Vermillion Planning Commission to the City Council of Vermillion which has approved the same.

BE IT FURTHER RESOLVED that the attached and foregoing plat has been submitted to the Governing Body of the City of Vermillion which has examined the same, and it appears that the systems of streets and alleys set forth therein conforms to the system of streets and alleys of the existing plat of such city, and that all taxes and special assessments, if any, upon the tract or subdivision have been fully paid and that such plat and survey thereof have been executed according to law, and the same is hereby accordingly approved.

The motion was seconded by Alderman Collier-Wise. Discussion followed and the question of the adoption of the Resolution was presented for a vote of the Governing Body. 8 members voted in favor of and 0 members voted in opposition to the Resolution. Mayor Powell declared that the Resolution was adopted.

D. Resolution authorizing the purchase of one electrical padmount switch from the City of Moorhead, Minnesota bid

Shane Griese, Utility Manager, stated that the City of Vermillion has elected for several years to purchase electrical padmount switches for the Electric Department off of other governmental bids to either save on annual price increases, take advantage of volume discounts, or save on the preparation of bid specifications and associated bidding costs. Shane reported that the City of Moorhead, MN, recently took bids on six switches meeting our City standards and received four bids. Shane reported that the low bid was awarded to Stuart C. Irby Co., of Eagan,

Minnesota at \$10,750 per switch. Shane stated that Stuart C. Irby Co. is willing to sell one padmount switch to the City of Vermillion at the Moorhead, MN bid price. The Moorhead switch bid meets our standards and will save the City from having to prepare bid specifications, advertise, and other associated bidding costs. Shane recommended adopting the resolution to purchase one padmount switch from Stuart C. Irby Co at the Eagan, Minnesota bid price of \$10,750. Discussion followed.

42-16

After reading the same once, Alderman Holland moved adoption of the following:

RESOLUTION
AUTHORIZING PURCHASE OF
PADMOUNT SWITCH

WHEREAS, SDCL 5-18A-22 authorizes a governmental entity to purchase necessary supplies from the lowest responsible bidder of another governmental entity or State or United States at the accepted bid price and the concurrence of said bidder, and;

WHEREAS, the City of Vermillion has reviewed and determined that the bid awarded by the City of Moorhead, Minnesota for padmount switches from Stuart C. Irby Co. in the amount of \$10,750 each for S&C PMH-9 padmount switch offers an advantageous price to the City for said item, and;

WHEREAS, the City has contacted Stuart C. Irby Co. and they have agreed to allow the City to purchase one S&C PMH-9 padmount switch for the awarded price and terms as they have contracted with the City of Moorhead, Minnesota.

NOW, THEREFORE BE IT RESOLVED, by the Governing Body of the City of Vermillion that the City Finance Officer is hereby authorized to purchase one S&C PMH-9 padmount switch at the awarded price and under the same terms as the City of Moorhead, Minnesota for a total amount of \$10,750.

Dated at Vermillion, South Dakota this 16th day of February 2016.

THE GOVERNING BODY OF THE CITY
OF VERMILLION, SOUTH DAKOTA

By _____
John E. (Jack) Powell, Mayor

ATTEST:

By _____
Michael D. Carlson, Finance Officer

The motion was seconded by Alderman Erickson. Discussion followed and the question of the adoption of the Resolution was presented for a vote of the Governing Body. 8 members voted in favor of and 0 members voted in opposition to the Resolution. Mayor Powell declared that the Resolution was adopted.

E. Resolution approving easements along 316th Street and 465th Avenue for transmission line to proposed substation to be located in Lot 1, Block 1 of Heikes Addition

Jose Dominguez, City Engineer, reported that, as a part of the City's new electric substation project, there is a need to extend the existing transmission line to the new substation. Jose noted that DGR has negotiated both permanent and overhang electric transmission line easements for construction of approximately 1.75-miles of looped 115-kV transmission line from the corner of 316th Street and University Road east to 465th Avenue and then south on 465th Avenue to the northeast substation. Jose reported that, based on the experience that the City gained during the construction of the last transmission line, it was decided early on to construct the new transmission line as close to the right-of-way line as possible. Jose noted that the property owners along the route have been contacted to discuss the location of the poles and to attempt to negotiate an overhang easement and, as needed, a permanent easement. Jose stated that a permanent easement is required in the southeast corner of 316th Street and University Road. Jose stated that DGR is recommending that the City obtain one permanent easement and four overhang easements along the proposed transmission route. Jose noted that, at this time, the City has only attained the permanent easement and three of the overhang easements. Jose stated that one property owner has not yet completed the overhang easement paperwork. Jose reported that the City is also in the process of acquiring permission from Clay County and Vermillion Township to occupy the right-of-way. Jose stated that it is anticipated that both of the entities will review the granting of permission at their February 23rd meetings. Discussion followed on the easements.

Travis Mockler, Chairman of the Clay County Commissioners, asked about a location of a pole along University Road noting the concern that it will be moved close to a driveway. Jose Dominguez, City Engineer, stated that it was his understanding that the pole was being moved closer to the property line not closer to the driveway.

43-16

After reading the same once, Alderman Willson moved adoption of the following:

RESOLUTION APPROVING EASEMENTS FOR CONSTRUCTION
OF AN ELECTRIC SUBSTATION

WHEREAS, the City of Vermillion is developing a substation in Lot 1, Block 1 of Heikes Addition; and,

WHEREAS, the City will need to take power from the east leg of the City's 115kV transmission line to serve the new substation and to help provide redundant electrical service for the community; and

WHEREAS, the City desires to construct a transmission line to from the corner of 316th Street and University Road east to 465th Avenue and then south on 465th Avenue to the northeast substation to serve the facility; and,

WHEREAS, all the adjoining landowners were contacted about providing a permanent easement or overhang easement as needed, and,

WHEREAS, the following property owners have agreed to provide the necessary easements on their property for an overhang or permanent easement in exchange for the amounts listed:

<u>Property Owner</u>	<u>Property Legal Description</u>	<u>Parcel ID</u>	<u>Amount</u>
Merrigan Wayne & Mary M Trust	N 880.97' NW 1/4 EXC S 362.62' OF W 494' 7-92-51 VERMILLION TWP	11000-09251-072-33	\$2,400
Tom and Mary Merrigan	W 1/2 NE 1/4 7-92-51 VERMILLION TWP	11000-09251-071-00	\$1,500
Merrigan Wayne & Mary M Trust	E 1/2 NE 1/4 7-92-51 VERMILLION TWP	11000-09251-071-03	\$3,800

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of the City of Vermillion that the City Council approves the execution of the above listed easements and payment of the amounts listed and authorizes the Mayor and Finance Officer to execute the necessary documents on behalf of the City to document and preserve the easements on behalf of the City once the Clay County Commissioners and Vermillion Township board have provided approval of the use of the public right-of-way.

Dated at Vermillion, South Dakota this 16th day of February, 2016.

FOR THE GOVERNING BODY OF THE
CITY OF VERMILLION, SOUTH DAKOTA
By _____
John E. (Jack) Powell, Mayor

ATTEST:

By _____
Michael D. Carlson, Finance Officer

The motion was seconded by Alderman Holland. Discussion followed and the question of the adoption of the Resolution was presented for a vote of the Governing Body. 8 members voted in favor of and 0 members voted in opposition to the Resolution. Mayor Powell declared that the Resolution was adopted.

9. Bid Openings - None

10. City Manager's Report

A. John reported that Kidder Street from Court Street west one-half block west will be closed on Saturday, February 27th from 9:00 a.m. to 6:00 p.m. for the Special Olympics Polar Plunge.

B. John reported that the special City Council meeting will be held on Monday, February 29th at 5:15 p.m. at the Fire Station to consider the Prentis Park swimming pool bids followed by a Fire Department annual report and tour of the facility.

C. John reported that the City has received information about the Paint SD program. The program is seeking a volunteer group to organize the equipment, volunteers, prep the house and paint the house during a weekend in June 2016. John noted that the home must be a single family, owner-occupied residence with an owner that is physically or financially unable to paint and that SD Housing Development Authority will supply the paint. John noted that interest groups or individuals should contact City Hall for additional information.

PAYROLL ADDITIONS AND CHANGES

Library: Royce Miller \$8.55/hr; Golf Clubhouse: Michelle McClelland \$8.75/hr; Light: Phil Wiebelhaus \$27.91/hr

11. Invoices Payable

44-16

Alderman Willson moved approval of the following invoices:

Brunicks Service Inc	fuel	3,436.25
Bureau Of Administration	telephone	253.27
Centurylink	telephone	1,503.31
Clay Rural Water System	water usage	53.40
Clay-Union Electric Corp	electricity	1,960.01
Clubhouse Hotel & Suites	lodging	684.00
Denora Water Technologies	repairs	4,430.00

Dept. Environment Natl Res	landfill operations fee	2,453.74
Division Of Motor Vehicle	title and plates	14.00
Fastenal Company	supplies	100.07
Gregg Peters	managers fee	6,000.00
Johnson Brothers Of SD	merchandise	13,238.42
Loren Fischer Disposal	haul cardboard	210.00
Mart Auto Body	towing	1,350.00
Matthew R Callahan	travel reimbursement	340.92
MidAmerican	gas usage	8,022.83
Midcontinent Communication	cable/internet service	658.68
Overhead Door Of Sioux City	repairs	340.80
Republic National Dist.	merchandise	28,285.34
Reserve Account	postage for meter	900.00
SDGCSA	registration	440.00
Stern Oil Co.	fuel	5,497.83
The Equalizer	advertising	585.46
United Parcel Service	shipping	11.15
Us Postmaster	postage/permit	1,275.00
Vermillion Ace Hardware	supplies	145.27
Vermillion Fastpitch Softball	online registration	184.00
Vermillion Youth Wrestling	online registration	110.20
VGSA	online registration	81.15
Visa	fuel/repairs	851.68
Omiowncorp, Inc	Bright Energy Rebate	375.00
Kayleen Reynolds	Bright Energy Rebate	425.00
Robert Wohler	Bright Energy Rebate	150.00

Alderman Erickson seconded the motion. Motion carried 8 to 0. Mayor Powell declared the motion adopted.

12. Consensus Agenda

A. Set a bid opening date of March 1, 2016 for roof repairs of City facilities

B. Set a bid opening date of March 1, 2016 for electric wire and padmount transformers

C. Set a bid opening date of February 25, 2016 for City vehicles

D. Set a bid opening date of February 17, 2016 for a 12-foot 36,200 GVWR truck chassis

45-16

Alderman Collier-Wise moved approval of the consensus agenda. Alderman Price seconded the motion. Motion carried 8 to 0. Mayor Powell declared the motion adopted.

13. Adjourn

46-16

Alderman Ward moved to adjourn the Council Meeting at 7:31 p.m. Alderman Collier-Wise seconded the motion. Motion carried 8 to 0. Mayor Powell declared the motion adopted.

Dated at Vermillion, South Dakota this 16th day of February, 2016.

THE GOVERNING BODY OF THE CITY
OF VERMILLION, SOUTH DAKOTA
BY _____

John E. (Jack) Powell, Mayor

ATTEST:

BY _____
Michael D. Carlson, Finance Officer

Published once at the approximate cost of _____.

Unapproved Minutes
Council Special Session
February 29, 2016
Monday 5:15 p.m.

The special session of the City Council, City of Vermillion, South Dakota was held on Monday, February 29, 2016 at 5:15 p.m. at the William J. Radigan Fire Station meeting room.

1. Roll Call

Present: Erickson, Holland, Clarene Meins, Holly Meins, Price, Ward, Willson, Mayor Powell

Absent: Collier-Wise

2. Bid Openings - Prentis Park Swimming Pool Contracts #1, 2 and 3

Jim Goblirsch, Director of Parks and Recreation, reported that bids were opened on Thursday, February 18th at 2:00 p.m. for the swimming pool. Jim stated that the construction of the swimming pool was broken into three contracts: Contract #1 is for pool construction, Contract #2 is for pool mechanical construction, and Contract #3 is for general construction related to the project. Jim stated that contractors could bid on contracts one, two or three or a combination of the contracts. John stated that at the bid opening one bid was opened for Contract #1, one bid for a combination bid on Contracts #1 and 2, and one bid for Contract #3.

Jim reported that, as the lowest responsible bids exceeded the estimated project costs, Burbach Aquatics, as the City's representative, negotiated with the low bidder for Contracts #1 and #2 to review their bid and to potentially reduce their combination bid. Jim reported that Mechanical, Inc. has agreed to reduce their combination bid to be a bid on Contract #2 only at a bid price of \$935,000. Jim stated that this change will reduce the project costs by \$201,151 without reducing the scope of the project. Jim stated that the base bids for Contract #1, #2 and # 3 now total \$5,182,849. Jim noted that City staff would propose that construction of the basketball court and Prentis Park parking lot, to serve the pool and baseball field, would come from 2nd Penny funds in 2017 and 2018, respectively. Jim reported that staff is also recommending the acceptance of bid Alternate 3-4 for pathway lighting at a cost of \$21,800; Alternate 3-5 for lockers at a cost of \$37,500; and Alternate 3-6 for concrete under the chain link fence at a cost of \$6,000 for a total add of \$65,300. Jim stated that Burbach Aquatics and City staff will continue to work with the contractors on possible project savings. Mike Carlson, Finance

Officer, reviewed the different funding sources for the project. Mike stated that the original plan for funding for the pool project was for proceeds that would come from the General Obligation bond, General Fund reserve and 2nd Penny sales tax reserve.

John Prescott, City Manager, noted that the additional funding needed would come from Lotuswood sale proceeds, additional 2nd Penny sales reserve funds, and the reserve General Fund balance created in 2015. John noted that this plan will accomplish the three goals of a pool, basketball courts and parking lot. Discussion followed with John and Jim Goblirsch answering questions on the project as well as the funding. John recommended awarding Contract #1 to Ricchio, Inc. for \$2,298,849, Contract #2 to Mechanical, Inc. for \$935,000 and Contract #3 to Welfl Construction for \$1,949,000 as well as alternates 3-4, 3-5 and 3-6 at a total cost of \$65,300 all to be approved upon the sale of the General Obligation bond.

Bids: Contract #1 - Ricchio, Inc. base bid \$2,298,849; Contract #2 - no individual bids; Contract #3 - Welfl Construction base bid \$1,949,000; Alternate #3.4 \$21,800; Alternate #3.5 \$37,500; Alternate #3.6 \$6,000; Alternate #3.7 \$117,500; combined bid #1 & #2 - Mechanical, Inc. base bid \$3,435,000.

47-16

Alderman Willson moved approval of the awarding of the pool project to the low bids or prices as negotiated on Contract #1 to Ricchio, Inc for \$2,298,849, Contract #2 to Mechanical, Inc. for \$935,000 and Contract #3 to Welfl Construction for \$1,949,000 as well as alternates 3.4, 3.5 and 3.6 at a total addition of \$65,300 all to be approved upon the sale of the General Obligation bond. Alderman Ward seconded the motion. Motion carried 8 to 0. Mayor Powell declared the motion adopted.

3. Informational Session - Presentation of the Vermillion Fire EMS & Rural Fire Department annual report

Shannon Draper, Fire Chief, provided the Vermillion Fire EMS and Rural Fire Department's annual report for 2015. Shannon answered questions of the City Council on the annual report.

4. Informational Session - Tour of Fire Station #1

Shannon Draper Fire Chief and other members of the Vermillion Fire EMS and Rural Fire Department provided a tour of the Fire Station #1.

5. Adjourn

48-16

Alderman Holland moved to adjourn the Council special session at 5:54 p.m. Alderman Price seconded the motion. Motion carried 8 to 0. Mayor Powell declared the motion adopted.

Dated at Vermillion, South Dakota this 29th day of February, 2016.

THE GOVERNING BODY OF THE CITY
OF VERMILLION, SOUTH DAKOTA
BY _____
John E. (Jack) Powell, Mayor

ATTEST:

BY _____
Michael D. Carlson, Finance Officer

Published once at the approximate cost of _____.

**PROCLAMATION
INTELLECTUAL AND DEVELOPMENTAL DISABILITIES
AWARENESS MONTH**

WHEREAS, individuals with intellectual and developmental disabilities, their families, friends, neighbors, and co-workers encourage everyone to focus on the abilities of all people; and

WHEREAS, the most effective way to increase this awareness is through everyone's active participation in community activities and the openness to learn and acknowledge each individuals' contribution; and

WHEREAS, opportunities for citizens with intellectual and developmental disabilities to function as independently and productively as possible must be fostered in our community; and

WHEREAS, we encourage all citizens to support opportunities for individuals with intellectual and developmental disabilities in our community including full access to education, housing, employment, and recreational activities; and

WHEREAS, individuals with intellectual and developmental disabilities deserve nothing less.

NOW, THEREFORE, we, the governing body of the City of Vermillion, do hereby proclaim the month of March 2016 as

**INTELLECTUAL AND DEVELOPMENTAL DISABILITIES
AWARENESS MONTH**

in Vermillion, South Dakota, and call upon the residents of this great city to join in observing this month by hosting and supporting initiatives and activities that support and promote providing employment opportunities for people with disabilities.

Dated at Vermillion, South Dakota this 7th day of March, 2016.

FOR THE GOVERNING BODY OF THE
CITY OF VERMILLION, SOUTH DAKOTA

By _____
J. Howard Willson, City Council President

ATTEST:

By _____
Michael D. Carlson, Finance Officer

From: Mike Carlson, Finance Officer

Meeting: March 7, 2016

Subject: 2015 Annual Financial Report additional information

Presenter: Mike Carlson

Mayor and City Council:

The 2015 unaudited annual financial report was included in your packets. The annual report is required to be presented to the City Council by the first meeting in March. The report, as presented, is unaudited and the City has contracted with the firm Williams & Company to audit the financial statements. Prior to the audit, we will complete the introductory section, management discussion and analysis, footnotes to the financial statements and statistical sections all required for the comprehensive annual financial report.

There is a lot of information consolidated into this report and the following is provided as explanation of the individual statements contained in the report.

Exhibits 1 and 2, contained on pages 5 and 7, are the government-wide financial statements. These two exhibits report the City operations similar to financial reports of business entities by including all assets, depreciation, receivables, payables and debt. Reported on page 5 is the net position of the City separated into columns for governmental activities, business-type activities and total for the City. The last column is the information of Housing and Redevelopment Authority that is considered to be a component unit of the City as the City Council created the entity and appoints the Board members, thus requiring their information be included in the City's annual report. The information reported for the Housing and Redevelopment Authority is taken from their audited financial statements.

Exhibit 1, on page 5, the Statement of Net Position, reports that the City has over \$104 million of assets (\$104,538,404) and over \$28 million of liabilities (\$28,240,547) leaving net position of over \$76 million (\$76,468,268). This excludes the Pension related deferred outflows and deferred inflows. Last year (2014) the City reported over \$72 million of net position (\$72,178,760), thus an increase of over \$4 million (\$4,289,508) in net position for the year ended 2015.

Exhibit 2, on Page 7, the Statement of Activities, lists in the first column the expenses, followed by columns for charges for goods and services, operating and capital grants that are received for the corresponding expenditures. This exhibit shows the revenue and expense by activity and the changes in net position for governmental activities and business type activities and a total for the City. Governmental activities net position increased by \$2,545,328 while business activities net position increased by \$488,452 for a total increase in the City's net position of just over \$3 million (\$3,033,780) plus the prior period adjustment for pension of \$1,255,728 for a total increase in net position of

\$4,289,508 for the year. If the City was a private business, this would be the net income for 2015. Again, as in Exhibit 1, the last column is the activities of the Housing and Redevelopment Authority.

Exhibit 3, on page 8, reports the Governmental Funds Balance Sheet for the individual major funds (General Fund and Second Penny Sales Tax Fund) and a total column for all other governmental funds. The General Fund is considered a major fund as well as any other fund that has over 10% of the total governmental fund assets, liabilities, revenues or expenditures or 5% of the entity total assets, liabilities, revenues or expenditures. This year, the only major fund was Second Penny Sales Tax Fund. The total other governmental funds are made up of the 17 remaining governmental funds whose individual fund balance sheets are reported on Exhibit A-1 on pages 24 & 25.

Exhibit 3A, on page 9, is a reconciliation of the Governmental Fund Balance Sheet with a fund balance shown on page 8 of \$11,489,427 to the total net assets reported on the Statement of Net Position shown on page 5 of \$38,179,792. The reconciliation adds in capital assets that are not reported in governmental funds, receivables that are not available to pay current period expenditures, prepaid expenses that are expenditures in governmental fund when paid, net assets of internal service funds that provide services to City funds and pension related items. Reductions are long term liabilities, accrued leave payable, accrued interest payable and pension related items. For 2015 a major change was the addition of the City portion of South Dakota Retirement System assets and liabilities.

Exhibit 4, on page 10, reports the Governmental Fund Revenues, Expenditures and Changes in Fund Balance for the individual major funds (General Fund and Second Penny Sales Tax Fund) and a total column for all other governmental funds. The total other governmental funds is made up of the 17 remaining governmental funds whose individual fund statement of revenues, expenditures and changes in fund balance are reported on Exhibit A-2 on pages 26 & 27.

Exhibit 4A, on page 11, is a reconciliation of the change in fund balance from page 10 of \$4,698,386 to the changes in net assets shown on page 7 of \$2,545,328. The reconciliation adjusts for inventory, expenditures for capital assets, depreciation, the loss on disposal of capital assets, issuance of and payment on long term debt, change in prepaid expenses, change in accrued interest, pension related activities and net revenue of internal service funds. For 2015 a major change was the addition of the City portion of South Dakota Retirement System revenues or expenses.

Exhibit 5, 6 & 7, on pages 12, 13 & 14, are the statements of net position, revenues and expenses and changes in net position and statement of cash flows for the business type funds, electric, water, wastewater, liquor, golf, Joint Powers and curbside recycling. The last column is the total of the internal service funds made up of the copier, fax, postage fund, unemployment insurance fund, equipment replacement fund and custodial fund (the individual internal service fund activity is reported on page 34, 35 & 36).

Exhibit 5, on page 12, titled Statement of Net Position, reports for the individual proprietary funds (business-type funds) the fund assets, liabilities and net position.

Exhibit 6, on page 13, Statement of Revenues, Expenses and Changes in Net Position, reported an operating income for all funds except the golf course and Joint Powers. Each fund reported an increase in net position, with the exception of Joint Powers and golf course. The Joint Powers landfill rates as well as the golf course rates were increased in January of 2016. The golf course reported a (\$125,839) decrease in net position that is attributed to the impact of weather on course volumes. The Joint Powers reported a (\$104,553) decrease in net position attributed to decrease in recycling market prices and increased landfill operating costs.

Exhibit 7, on page 14, Statement of Cash Flows reports for the proprietary funds (business type funds) the individual fund cash flows. An item to note are in the total column the City acquired \$1,770,381 of capital assets and retired \$1,072,012 of debt during 2015.

Exhibit 8, on pages 17, reports the general fund revenues and expenditures compared to budget and the variance from budget. The general fund revenues were above the budget by \$698,634 and expenses are below budget by \$443,030. To balance the 2015 budget, it was projected to use \$161,320 of general fund reserves. The City ended 2015 adding to the general fund reserve \$996,839 of which \$559,241 are STIP funds passed to the city from the state to be used for qualifying street project.

Exhibit 9, on page 18, reports the Second Penny Sales Tax fund revenues and expenditures compared to budget and the variance from budget. Revenues are \$61,241 above budget, expenditures are \$107,671 under budget and transfers out were \$107,111 under budget for a net increase to Second Penny Sales Tax reserves of \$635,369.

Exhibit 10, on page 19, lists the City Deposit accounts. The City maintains change funds at the City Hall Utility Office, Landfill, Recycling Center, Golf Course, Liquor Store and Police Department. The operating checking account is at CorTrust Bank. City reserve funds are invested in certificates of deposit at local banks and SD Public Funds Investment Trust by comparing yield rates. Investments are with the SD Public Funds Investment Trust for bond reserves, bond payments and landfill closure reserve. The Library Board operations are reported as a governmental special revenue fund and, as such, their depositories are listed. The investments at First National Bank are the City Hall bond reserves and the electric transmission line bond reserve. As trustee, for the bonds, they hold the reserve funds.

Exhibit A-1 and A-2, on page 24-27, contain the combining balance sheet for non major governmental funds and the combining statement of revenues and expenditures. The total from Exhibit A-1 move forward to page 8 and totals from Exhibit A-2 move forward to page 10. Exhibit A-3, on pages 28-29, report the budget vs. actual for the non major governmental funds and Exhibit A-4, on pages 30-31, report the budget vs. actual for the capital projects funds.

Exhibit B-1, B-2 and B-3, on pages 34, 35 & 36, report the activities from the internal service funds. These funds provide goods and services to other funds within the City. The custodial fund reported operating loss of \$2,282 for the year on page 35. While not large, we will monitor to see that charges for services meet the costs of providing the services. The totals on these exhibits move forward to Exhibits 5, 6 & 7 on pages 12-14.

Council Agenda Memo

From: Mike Carlson, Finance Officer
Meeting: March 7, 2016
Subject: Presentation of 2015 Annual Financial Report
Presenter: Mike Carlson

Background: The annual financial report is required to be presented to the City Council by the first meeting in March. The following state statute is applicable:

9-22-21. Annual financial report--Publication--Filing--Extension of time. The auditor, financial officer, or clerk shall report to the governing body at the first regular meeting of March of each year, the receipts, expenses and financial condition of the municipality, including the amount of funds in the treasury at the time of making the report and where and in what amounts the funds are deposited or invested. The report shall be published within thirty days thereafter or upon completion of an annual audit in the official newspaper, or other newspaper as the governing body may direct. Immediately after the report to the governing body, the auditor, financial officer, or clerk, of municipalities of the first and second class, shall file a copy of the report with the State Department of Legislative Audit. The auditor-general, upon the request of the auditor, financial officer or clerk, with the approval of the local governing body, may grant a thirty day extension of the reporting and filing dates provided by this section.

Discussion: The report, as presented, is unaudited and contains only the financial section. For the annual audit, the introductory, management discussion and analysis, footnotes and statistical sections contained in the comprehensive annual financial report will be completed and included in the audited report. Upon acknowledgement of receipt by the City Council, the required exhibits will be published and a copy will be sent to the Department of Legislative Audit. The City Council approved the contract with Williams & Company, P.C. to audit the financial statements that will be performed in May or June.

In the past, there have been questions on what is included in the report so attached is a more detailed explanation of the unaudited financial statements.

Financial Consideration: The cost will be the publication of the required information.

Conclusion/Recommendations: Administration recommends that the City Council acknowledge receipt of the 2015 Annual Financial Report in the official minutes.



Unaudited Annual Financial Report

Prepared by THE CITY FINANCE OFFICE--Michael Carlson, Finance Officer
FISCAL YEAR: January 1, 2015----December 31, 2015

CITY OF VERMILLION
UNAUDITED FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2015

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February 29, 2016

Honorable Mayor and Members of the City Council
City of Vermillion
Vermillion, South Dakota 57069

The unaudited annual financial report of the City of Vermillion for the fiscal year ended December 31, 2015 is submitted here with. The City's Finance Office prepared this report, which is responsible for both the accuracy of the information presented and the completeness and fairness of the presentation. Contained herein are the unaudited financial statements which will become part of the comprehensive annual financial report after it is audited by Williams & Company, PC, later this year. By the time of the annual audit the introductory section, management discussion and analysis, footnotes to the financial statements and the statistical sections to be contained in the comprehensive annual financial report will be completed.

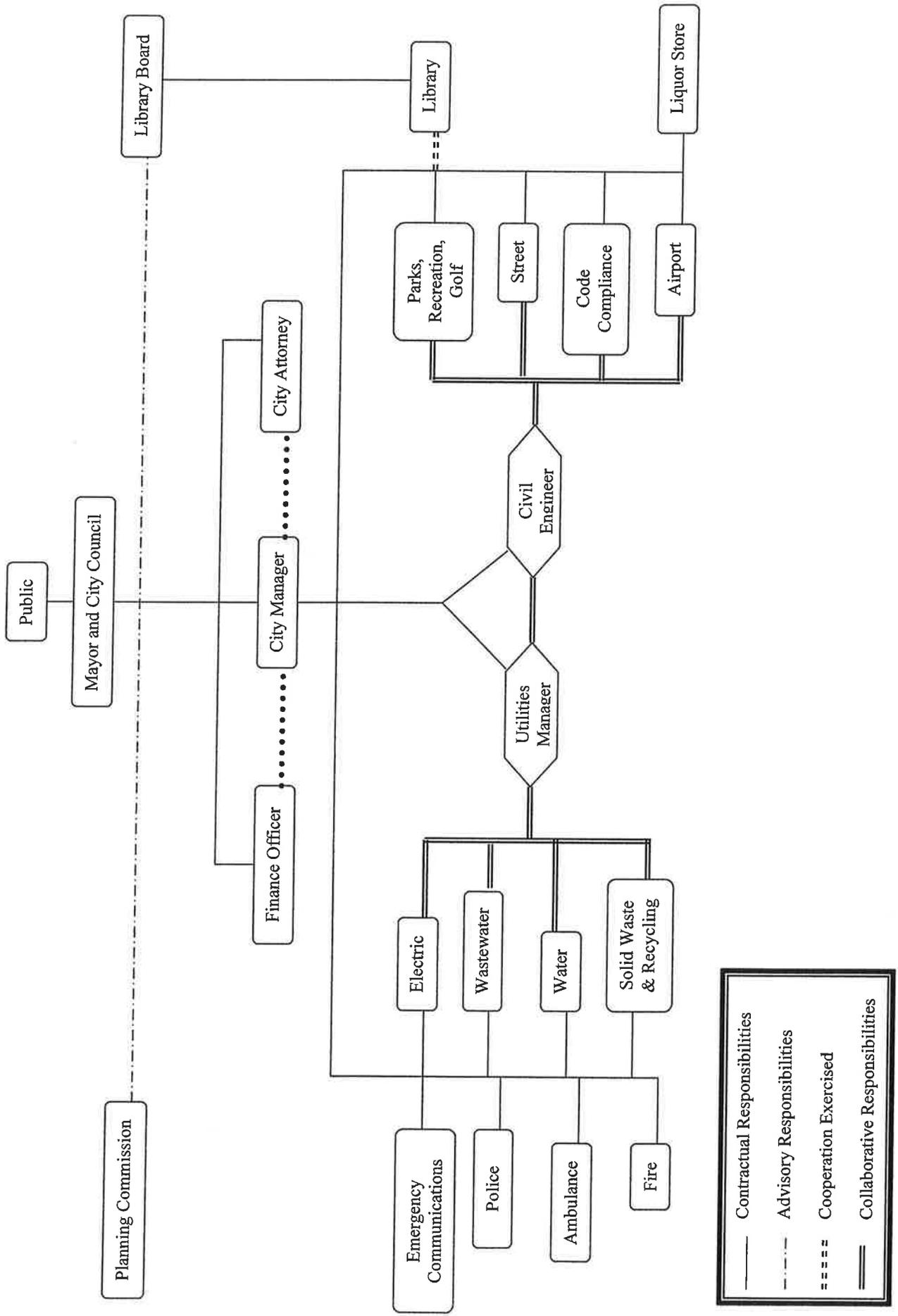
The unaudited financial statements contained within are prepared using the GASB 34 reporting model. It requires the consolidated government wide financial statements accompany the more traditional fund based financial reports. Although the focus of the new government wide financial statements will be on the government as a whole, those statements will still distinguish governmental activities from business type activities.

The annual report is required by SDCL 9-22-21 to be presented to the City Council by the first meeting in March. The City Council needs to acknowledge receipt of the report in its official minutes. Upon acceptance the required information will be published in the official newspaper and a copy of the report is sent to the Department of Legislative Audit.

Respectfully Submitted,



Michael D. Carlson
Finance Officer



CITY OF VERMILLION MUNICIPAL OFFICIALS

For the Period January 1, 2015 through December 31, 2015

Mayor

John E. (Jack) Powell

Alderman Central Ward

Kelsey Collier-Wise

Katherine Price

Alderman Northeast Ward

Clarene Meins

Holly Meins

Alderman Northwest Ward

Howard Willson

Parker Erickson

Alderman Southeast Ward

Steve Ward

Rich Holland

City Manager

John Prescott

**CITY OF VERMILLION
BASIC FINANCIAL STATEMENTS**

CITY OF VERMILLION
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Housing & Redevelopment
ASSETS				
Cash & cash equivalents	\$ 367,974	\$ 1,126,002	\$ 1,493,976	\$ 10,265
Investments	8,385,000	6,565,000	14,950,000	-
Receivables (net, where applicable, of allowance for uncollectibles)				
Taxes receivables	48,554		48,554	-
Accounts receivable	153,492	844,653	998,145	6,132
Unbilled accounts receivable	-	444,451	444,451	-
Special assessments receivable	466,143	953	467,096	-
Interest receivable	41,821	23,673	65,494	-
Due from insurance company	-	8,373	8,373	-
Due from other governments	626,789	31,830	658,619	-
Internal balances	(552,604)	552,604	-	-
Inventories	53,326	1,396,235	1,449,561	-
Net Pension Asset	1,279,940	-	1,279,940	-
Prepaid expenses	67,667	60,024	127,691	2,068
Deposits	158,060		158,060	-
Restricted assets:				
Cash	12,952	1,044,682	1,057,634	6,098
Investments	3,295,478	572,071	3,867,549	-
Interest receivable	1,362	11,789	13,151	-
Capital assets:				
Land and construction in progress	2,049,536	3,661,357	5,710,893	-
Other capital assets, net of depreciation	29,822,194	41,917,023	71,739,217	-
Total capital assets	31,871,730	45,578,380	77,450,110	-
Total assets	46,277,684	58,260,720	104,538,404	24,563
DEFERRED OUTFLOWS OF RESOURCES:				
Pension Related Deferred Outflows	2,061,781	-	2,061,781	-
LIABILITIES				
Accounts payable	\$ 341,403	\$ 696,448	\$ 1,037,851	\$ 10,108
Customer deposits	-	90,675	90,675	-
Accrued interest payable	7,889	37,576	45,465	-
Revenue collected in advance	14,499	10,693	25,192	47
Noncurrent liabilities:				
Due within one year:				
Bonds payable	220,000	834,119	1,054,119	-
Notes payable	-	63,888	63,888	-
Accrued leave payable	192,232	164,258	356,490	3,825
Due in more than one year:				
Bonds payable	1,732,000	17,241,233	18,973,233	-
Notes payable	-	139,637	139,637	-
Capital lease	5,490,000	166,602	5,656,602	-
Closure - postclosure liability	-	296,111	296,111	-
Accrued leave payable	270,310	230,974	501,284	2,541
Total liabilities	8,268,333	19,972,214	28,240,547	16,521
DEFERRED INFLOWS OF RESOURCES:				
Pension Related Deferred Inflows	1,891,370	-	1,891,370	-
NET POSITION				
Net investment in capital assets	26,161,730	27,132,901	53,294,631	-
Restricted for:				
BBB tax	277,179	-	277,179	-
Debt service	3,505,417	1,178,908	4,684,325	-
Stormwater	1,003,863	-	1,003,863	-
Parks Capital	82,738	-	82,738	-
Library	28,170	-	28,170	-
Business Improvement District	43,357	-	43,357	-
Landfill closure postclosure	-	122,863	122,863	-
Cumulative reserve-SDPAA	158,060	-	158,060	-
SDRS Pension Purposes	1,450,351	-	1,450,351	-
Other purposes	-	-	-	6,098
Unrestricted	5,468,897	9,853,834	15,322,731	1,944
Total Net Position	\$ 38,179,762	\$ 38,286,506	\$ 76,466,268	\$ 8,042

Unaudited Financial Statements



CITY OF VERMILLION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Housing & Redevelopment
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Primary Government		
						Business-Type Activities	Total	
Primary government								
Governmental activities:								
General government	\$ 1,355,777	\$ 377,732	\$ 78,791	\$ -	\$ (899,254)	\$ -	\$ (899,254)	\$ -
Public safety	2,400,760	341,771	-	-	(2,058,989)	-	(2,058,989)	-
Public works	1,979,228	357,524	-	1,483,803	(137,901)	-	(137,901)	-
Health & welfare	536,985	202,271	-	-	(334,714)	-	(334,714)	-
Culture & recreation	1,331,346	396,477	4,770	-	(930,099)	-	(930,099)	-
Conservation & development	481,480	-	3,820	-	(477,660)	-	(477,660)	-
Interest on long-term debt	261,125	-	-	-	(261,125)	-	(261,125)	-
Total governmental activities	<u>8,346,701</u>	<u>1,675,775</u>	<u>87,381</u>	<u>1,483,803</u>	<u>(5,099,742)</u>	<u>-</u>	<u>(5,099,742)</u>	<u>-</u>
Business-type activities:								
Electric	5,174,561	6,360,888	-	-	-	1,186,327	1,186,327	-
Water	1,557,088	1,744,965	7,000	-	-	194,877	194,877	-
Wastewater	1,766,952	1,653,034	-	-	-	86,082	86,082	-
Liquor	1,293,291	1,498,390	-	-	-	205,099	205,099	-
Golf	808,429	610,115	-	-	-	(198,314)	(198,314)	-
Joint powers landfill	1,452,031	1,315,471	-	30,291	-	(106,269)	(106,269)	-
Curbside recycling	100,395	108,267	-	-	-	7,872	7,872	-
Total business-type activities	<u>12,152,747</u>	<u>13,491,130</u>	<u>7,000</u>	<u>30,291</u>	<u>-</u>	<u>1,375,674</u>	<u>1,375,674</u>	<u>-</u>
Total primary government	<u>\$ 20,499,448</u>	<u>\$ 15,166,905</u>	<u>\$ 94,381</u>	<u>\$ 1,514,094</u>	<u>\$ (5,099,742)</u>	<u>\$ 1,375,674</u>	<u>\$ (3,724,068)</u>	<u>\$ -</u>
Component Unit								
Housing & redevelopment	954,780	11,402	893,861	-	-	-	-	(49,517)
Total component unit	<u>\$ 954,780</u>	<u>\$ 11,402</u>	<u>\$ 893,861</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (49,517)</u>
General revenues:								
Taxes:								
Property taxes - levied for general purposes					2,164,952	-	2,164,952	-
Sales taxes					3,662,540	-	3,662,540	-
Sales taxes for special revenues					332,888	-	332,888	-
Unrestricted investment earnings					58,413	172,961	231,374	104
Miscellaneous revenue					331,373	77,229	408,602	-
Gain (Loss) on sale of capital assets					(42,308)	-	(42,308)	-
Transfers					1,137,412	(1,137,412)	-	-
Total general revenues & transfers					<u>7,645,070</u>	<u>(887,222)</u>	<u>6,757,848</u>	<u>104</u>
Change in net position					2,545,328	488,452	3,033,780	(49,413)
Net position - beginning					34,378,706	37,800,054	72,178,760	57,455
Prior Period Adjustment					1,255,728	-	1,255,728	-
Adjusted Net Assets-Beginning					<u>35,634,434</u>	<u>37,800,054</u>	<u>73,434,488</u>	<u>57,455</u>
Net position - ending					<u>\$ 38,179,762</u>	<u>\$ 38,288,506</u>	<u>\$ 76,468,268</u>	<u>\$ 8,042</u>

Unaudited Financial Statements

CITY OF VERMILLION
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2015

	General	Sales Tax	Other Governmental Funds	2015 Total
ASSETS				
Cash and cash equivalents	\$ 93,221	\$ 27,177	\$ 223,527	\$ 343,925
Investments	3,600,000	2,958,000	1,190,000	7,748,000
Receivables (net, where applicable, of allowance for uncollectibles)				
Property taxes: delinquent	48,554	-	-	48,554
Accounts receivable	141,656	-	9,322	150,978
Special assessment receivable	-	-	466,143	466,143
Interest receivable	13,505	12,271	15,011	40,787
Due from other governments	286,445	213,352	126,992	626,789
Due from other funds	-	91,207	93,259	184,466
Inventory of supplies	43,592	-	-	43,592
Inventory of stores purchased for resale	9,734	-	-	9,734
Deposits	158,060	-	-	158,060
Restricted assets:				
Cash and cash equivalents	-	-	12,952	12,952
Investments	-	-	3,295,478	3,295,478
Interest receivable	-	-	1,362	1,362
Total assets	4,394,767	3,302,007	5,434,046	13,130,820
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	185,931	35,765	118,309	340,005
Due to other funds	-	-	125,289	125,289
Grant revenue collected in advance	2,187	-	12,312	14,499
Advance from other funds	-	-	487,808	487,808
Total liabilities	188,118	35,765	743,718	967,601
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-sales tax and interest	80,502	79,259	12,732	172,493
Unavailable revenue-delinquent property tax and interest	48,554	-	-	48,554
Unavailable revenue-delinquent stormwater fees	-	-	5,966	5,966
Unavailable revenue-special assessments and interest	-	-	446,779	446,779
Total deferred inflows of resources	129,056	79,259	465,477	673,792
Fund balances:				
Nonspendable:				
Inventory	53,326	-	-	53,326
Cumulative Reserve-SDPAA	158,060	-	-	158,060
Restricted:				
Surface Transportation Program	559,241	-	-	559,241
BBB Purposes	-	-	266,781	266,781
Stormwater	-	-	995,786	995,786
Parks Capital	-	-	82,723	82,723
Library	-	-	28,170	28,170
Business Improvement District	-	-	43,357	43,357
Debt Service Funds	-	-	3,058,430	3,058,430
Bliss Point	-	-	-	-
Committed				
Sales Tax Purposes	-	3,186,983	-	3,186,983
Capital Projects	500,000	-	-	500,000
Assigned:				
Next Year's Budget	758,914	-	-	758,914
Unassigned	2,048,052	-	(250,396)	1,797,656
Total fund balances	4,077,593	3,186,983	4,224,851	11,489,427
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,394,767	\$ 3,302,007	\$ 5,434,046	\$ 13,130,820

Unaudited Financial Statements

CITY OF VERMILLION
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2015

Amounts reported for governmental activities in the statement
 of net position are different because:

Total fund balance - governmental Funds (page 8)	\$ 11,489,427
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	28,929,618
Long-term liabilities, including bonds payable, capital leases and accrued leave payable are not due and payables in the current period and therefore are not reported in the funds.	
Bonds payable	(1,732,000)
Capital Lease	(5,710,000)
Accrued leave payable	<u>(451,085)</u>
	(7,893,085)
Assets such as taxes receivable (delinquent) and special assessment receivables (current, delinquent and deferred) are not available to pay for current period expenditures and therefore are deferred in the funds.	673,792
Prepaid expenses are reported in the governmental activities but are not reported in the funds as they do not provide current economic resources.	67,667
Accrued interest expense from the balance sheet that require current financial resources from governmental activities.	(7,889)
Net Pension Asset reported in governmental activities is not an available financial resource and therefore is not reported in the funds.	1,279,940
Pension related deferred outflows are components of pension assets and therefore are not reported in the funds.	2,061,781
Pension related deferred inflows are components of pension liability and therefore are not reported in the funds.	(1,891,370)
Internal service funds are used by management to charge the costs of activities, such as insurance, to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net assets.	<u>3,469,881</u>
Total net position - governmental activities (page 5)	<u><u>\$ 38,179,762</u></u>

CITY OF VERMILLION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2015

	General	Sales Tax	Other Governmental Funds	2015 Total
Revenue:				
Taxes:				
General property taxes	\$ 2,177,817	\$ -	\$ 4,979	\$ 2,182,796
General sales & use taxes	1,792,980	1,791,080	322,848	3,906,908
Business Improvement District Fees	-	-	59,306	59,306
Stormwater fees	-	-	207,232	207,232
Penalties & interest on delinquent taxes	13,424	-	938	14,362
Licenses & permits	309,643	-	-	309,643
Intergovernmental revenue	925,836	-	721,173	1,647,009
Charges for goods & services	535,636	-	1,934	537,570
Fines & forfeits	43,707	-	3,153	46,860
Public payments for improvements	-	-	97,712	97,712
Investment earnings	9,786	8,661	9,122	27,569
Rentals	23,709	-	-	23,709
Special assessments	155	-	41,894	42,049
Contributions & donations from private sources	19,961	-	115,037	134,998
Other	109,200	-	4,160	113,360
Total revenue	<u>5,961,854</u>	<u>1,799,741</u>	<u>1,589,488</u>	<u>9,351,083</u>
Expenditures:				
Current:				
General government	1,195,756	7,637	-	1,203,393
Public safety	1,879,865	9,921	510,645	2,400,431
Public works	954,945	28,742	88,815	1,072,502
Health and welfare	521,881	2,000	-	523,881
Culture-recreation	1,080,176	5,918	13,981	1,100,075
Conservation and development	68,153	22,332	390,995	481,480
Debt service:				
Principal	785	-	215,000	215,785
Interest	-	-	261,472	261,472
Capital outlay:				
General government	550	-	-	550
Public safety	-	35,379	37,489	72,868
Public works	-	14,925	468,138	483,063
Health and welfare	1,200	34,506	340,546	376,252
Culture-recreation	97,190	196,167	-	293,357
Total expenditures	<u>5,800,501</u>	<u>357,527</u>	<u>2,327,081</u>	<u>8,485,109</u>
Excess (deficiency) of revenues over (under) expenditures	<u>161,353</u>	<u>1,442,214</u>	<u>(737,593)</u>	<u>865,974</u>
Other financing sources (uses):				
Transfers in	1,155,543	-	1,530,501	2,686,044
Transfers out	(320,057)	(806,845)	(427,730)	(1,554,632)
Proceeds from sale of bonds	-	-	2,695,000	2,695,000
Total other financing sources (uses)	<u>835,486</u>	<u>(806,845)</u>	<u>3,797,771</u>	<u>3,826,412</u>
Net change in fund balances	996,839	635,369	3,060,178	4,692,386
Fund balance - beginning	3,094,334	2,551,614	1,164,673	6,810,621
Change in inventory	(13,580)	-	-	(13,580)
Fund balance - ending	<u>\$ 4,077,593</u>	<u>\$ 3,186,983</u>	<u>\$ 4,224,851</u>	<u>\$ 11,489,427</u>

Unaudited Financial Statements

CITY OF VERMILLION
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2015

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds (page 10)	\$ 4,692,386
Inventories in the governmental funds have been recorded as expenditures when paid. However, the statement of activities will report these items as expenditures in the period that the corresponding asset is exhausted.	(13,580)
Governmental funds report capital outlays, including infrastructure, as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital outlays exceeded depreciation expense in the current year as follows:	
Expenditures for capital assets	\$ 1,226,090
Depreciation expense	<u>(1,493,737)</u> (267,647)
Governmental funds report the proceeds from the sale of fixed assets as revenue whereas the statement of activities reports the gain on the sale of fixed assets. This is the effect on the change in net position on the statement of activities.	(47,885)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. The amount by which proceeds exceeded repayments in the current year is as follows:	
Repayment of long-term debt	215,785
Proceeds from issuance of long-term debt	<u>(2,695,000)</u> (2,479,215)
Governmental funds report special assessments as revenue when it becomes available, but the statement of activities includes special assessments as revenue when levied.	359,705
Governmental funds do not reflect the change in accrued leave as it does not consume current financial resources. The Statement of Activities reflects the change in accrued leave through expenditures.	(17,575)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues.	83,484
The effect of the change in prepaid insurance which is not reported in the governmental funds as it is not available to provide current financial resources.	(10,932)
Accrued interest expense reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.	347
Changes in the pension related deferred outflows/inflows are direct components of pension liability(asset) and are not reflected in the governmental funds.	194,623
Internal service funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	51,617
Change in net position of governmental activities (page 7)	<u>\$ 2,545,328</u>

CITY OF VERMILLION
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015

	Business-Type Activities-Enterprise Funds							Totals	Governmental Activities- Internal Service Funds
	Electric	Water	Wastewater	Liquor	Golf Course	Joint Powers Landfill	Non-Major Curbside Recycling		
ASSETS									
Current assets:									
Cash	\$ 360,095	\$ 141,947	\$ 106,967	\$ 98,368	\$ 67,849	\$ 330,145	\$ 20,631	\$ 1,126,002	\$ 24,049
Investments	3,900,000	640,000	1,025,000	25,000	825,000	100,000	50,000	6,565,000	637,000
Receivables (net of allowance for uncollectibles of \$46,120)									
Accounts	476,117	135,713	155,440	342	4,129	63,705	9,207	844,653	2,514
Unbilled	287,719	67,482	84,587	-	-	-	4,663	444,451	-
Special assessments	-	591	362	-	-	-	-	953	-
Interest	14,344	2,166	3,030	124	3,774	43	192	23,673	1,034
Due from other governments	-	-	-	-	-	31,830	-	31,830	-
Due from insurance company	-	-	-	-	-	8,373	-	8,373	-
Inventory of supplies	762,987	175,504	59,862	-	11,340	78,661	-	1,088,354	-
Inventory of stores purchased for resale	-	-	-	257,867	50,014	-	-	307,881	-
Prepaid expenses	27,620	9,153	9,079	7,127	2,176	4,509	360	60,024	-
Due from other funds	33,012	-	-	-	-	-	-	33,012	-
Total current assets	5,861,894	1,172,556	1,444,327	388,828	964,282	617,266	85,053	10,534,206	664,597
Noncurrent assets:									
Advance to other funds	396,601	-	-	-	-	-	-	396,601	-
Restricted assets:									
Bonds payable:									
- Cash	66,847	134,536	405,689	-	-	18,636	-	625,708	-
- Investments	572,071	-	-	-	-	-	-	572,071	-
- Interest receivable	11,789	-	-	-	-	-	-	11,789	-
Landfill- closure & postclosure									
- Cash	-	-	-	-	-	418,974	-	418,974	-
Total noncurrent assets	1,047,308	134,536	405,689	-	-	437,610	-	2,025,143	-
Capital assets									
Land & improvements	1,311	100,663	96,429	-	2,230,834	57,992	-	2,487,229	-
Buildings	5,806,465	9,803,738	14,495,693	-	1,002,798	4,127,863	-	35,236,557	-
Improvements other than buildings	12,645,529	4,373,950	4,134,987	-	-	3,146,895	-	24,301,361	-
Furniture & equipment	553,246	166,471	2,539,159	99,804	627,298	1,686,824	54,434	5,727,336	5,459,579
Construction in progress	1,130,155	-	-	-	43,973	-	-	1,174,128	-
Less: accumulated depreciation	(6,133,194)	(4,152,501)	(8,793,973)	(43,931)	(983,949)	(3,200,253)	(40,430)	(23,348,231)	(2,517,467)
Total capital assets(net depreciation)	14,003,512	10,292,321	12,472,295	55,873	2,920,954	5,819,421	14,004	45,578,380	2,942,112
Total noncurrent assets	15,050,820	10,426,857	12,877,984	55,873	2,920,954	6,257,031	14,004	47,603,523	2,942,112
Total assets	\$ 20,912,714	\$ 11,599,413	\$ 14,322,311	\$ 444,701	\$ 3,885,236	\$ 6,874,297	\$ 99,057	\$ 58,137,729	\$ 3,606,709
LIABILITIES									
Current liabilities:									
Accounts payable	\$ 392,127	\$ 54,770	\$ 70,766	\$ 136,427	\$ 5,217	\$ 35,435	\$ 1,706	\$ 696,448	\$ 1,398
Customer deposits	60,450	30,225	-	-	-	-	-	90,675	-
Accrued interest payable	30,247	-	413	-	-	6,899	17	37,576	-
Due to other funds	-	609	373	-	-	-	-	982	-
Bonds payable - current	205,000	232,043	334,912	-	-	62,164	-	834,119	-
Notes payable - current	-	-	-	-	-	55,635	8,253	63,888	-
Revenue collected in advance	-	-	-	-	9,021	-	1,672	10,693	-
Accrued leave payable	57,338	34,898	23,665	-	19,955	26,871	1,531	164,258	4,761
Total current liabilities	745,162	352,545	430,129	136,427	34,193	187,004	13,179	1,898,639	6,159
Noncurrent liabilities:									
Revenue bonds	6,055,000	4,176,765	5,478,051	-	-	1,531,417	-	17,241,233	-
Notes payable	-	-	-	-	-	139,637	-	139,637	-
Capital lease payable	-	-	-	-	-	166,602	-	166,602	-
Closure-postclosure liability	-	-	-	-	-	296,111	-	296,111	-
Accrued leave payable	80,626	49,072	33,278	-	28,059	37,786	2,153	230,974	6,696
Total noncurrent liabilities	6,135,626	4,225,837	5,511,329	-	28,059	2,171,553	2,153	18,074,557	6,696
Total liabilities	6,880,788	4,578,382	5,941,458	136,427	62,252	2,358,557	15,332	19,973,196	12,855
NET POSITION									
Net investment in capital assets	7,743,512	5,883,513	6,659,332	55,873	2,920,954	3,863,966	5,751	27,132,901	2,942,112
Restricted for:									
Restricted for debt service	620,460	134,536	405,276	-	-	18,636	-	1,178,908	-
Restricted for landfill closure & postclosure	-	-	-	-	-	122,863	-	122,863	-
Unrestricted	5,667,954	1,002,982	1,316,245	252,401	902,030	510,275	77,974	9,729,861	651,742
Total net position	\$ 14,031,926	\$ 7,021,031	\$ 8,380,853	\$ 308,274	\$ 3,822,984	\$ 4,515,740	\$ 83,725	\$ 38,164,533	\$ 3,593,854
Adjustment to reflect the consolidation of internal service fund activities related to enterprise activities								123,973	
Net Position of Business-type Activities								\$ 38,288,506	

Unaudited Financial Statements

CITY OF VERMILLION
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-Type Activities-Enterprise Funds							Governmental Activities- Internal Service Funds	
	Electric	Water	Wastewater	Liquor	Golf Course	Joint Powers Landfill	Non-Major Curbside Recycling		Totals
Operating revenue:									
Charges for goods and services	\$ 5,508,431	\$ 1,449,231	\$ 1,514,528	\$ 1,498,390	\$ 610,115	\$ 1,130,256	\$ 108,077	\$ 11,819,028	\$ 542,471
Surcharge as security for debt	717,330	272,428	330,834	-	-	-	-	1,320,592	-
Miscellaneous	135,127	23,306	7,672	-	-	183,994	190	350,289	-
Total operating revenue	<u>6,360,888</u>	<u>1,744,965</u>	<u>1,853,034</u>	<u>1,498,390</u>	<u>610,115</u>	<u>1,314,250</u>	<u>108,267</u>	<u>13,489,909</u>	<u>542,471</u>
Operating expenses:									
Personal services	858,098	558,514	407,791	-	380,565	521,445	92,643	2,819,056	86,941
Other current expense	330,422	328,875	588,801	253,096	240,229	452,551	4,919	2,198,893	15,480
Materials (cost of goods sold)	3,045,515	231,360	-	1,028,657	135,572	-	-	4,441,104	-
Depreciation/amortization	560,875	320,596	608,699	6,797	57,841	423,611	2,495	1,980,914	376,910
Total operating expenses	<u>4,794,910</u>	<u>1,439,345</u>	<u>1,605,291</u>	<u>1,288,550</u>	<u>814,207</u>	<u>1,397,607</u>	<u>100,057</u>	<u>11,439,967</u>	<u>479,331</u>
Operating income (loss)	<u>1,565,978</u>	<u>305,620</u>	<u>247,743</u>	<u>209,840</u>	<u>(204,092)</u>	<u>(83,357)</u>	<u>8,210</u>	<u>2,049,942</u>	<u>63,140</u>
Nonoperating revenue (expense):									
Interest earned	157,937	3,741	4,674	138	4,521	1,881	269	172,961	2,653
Rental revenue	-	3,497	-	-	73,732	-	-	77,229	-
Interest expense and fiscal charges	(374,980)	(120,090)	(166,356)	-	-	(54,389)	(341)	(716,156)	-
Insurance recovery net fire loss	-	-	-	-	-	-	-	-	-
Gain(loss) on discarded equipment	(16,664)	-	(972)	(4,741)	-	1,221	-	(21,156)	5,577
Total nonoperating revenue (expense)	<u>(233,707)</u>	<u>(112,852)</u>	<u>(162,654)</u>	<u>(4,603)</u>	<u>78,253</u>	<u>(51,487)</u>	<u>(72)</u>	<u>(487,122)</u>	<u>8,230</u>
Income before contributions and transfers	1,332,271	192,768	85,089	205,237	(125,839)	(134,844)	8,138	1,562,820	71,370
Capital contributions & grants	-	7,000	-	-	-	30,291	-	37,291	-
Transfer in	9,000	-	-	-	-	-	-	9,000	6,000
Transfer out	(884,950)	(38,583)	(28,679)	(194,200)	-	-	-	(1,146,412)	-
Change in net position	456,321	161,185	56,410	11,037	(125,839)	(104,553)	8,138	462,699	77,370
Total net position - beginning	<u>13,575,605</u>	<u>6,859,846</u>	<u>8,324,443</u>	<u>297,237</u>	<u>3,948,823</u>	<u>4,620,293</u>	<u>75,587</u>		<u>3,516,484</u>
Total net position - ending	<u>\$ 14,031,926</u>	<u>\$ 7,021,031</u>	<u>\$ 8,380,853</u>	<u>\$ 308,274</u>	<u>\$ 3,822,984</u>	<u>\$ 4,515,740</u>	<u>\$ 83,725</u>		<u>\$ 3,593,854</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise activities Change in Net Position of Business-type Activities (page 7).								25,753	
								<u>488,452</u>	

Unaudited Financial Statements

CITY OF VERMILLION
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-Type Activities-Enterprise Funds							Governmental Activities- Internal Service Funds	
	Electric	Water	Wastewater	Liquor	Golf Course	Joint Powers Landfill	Non-Major Curbside Recycling		Totals
CASH FLOWS FROM OPERATING ACTIVITIES									
Cash received from customers	\$ 5,978,121	\$ 1,746,883	\$ 1,845,811	\$ 1,498,699	\$ 691,617	\$ 1,362,726	\$ 108,857	\$ 13,232,714	\$ -
Cash received from interfund services provided	410,901	23,170	9,877	-	-	-	-	443,948	542,581
Cash paid for personal services	(845,573)	(560,251)	(423,600)	-	(375,949)	(517,013)	(92,072)	(2,814,458)	(84,363)
Cash paid for interfund services	(933)	(85,754)	(94,232)	(8,679)	(28,204)	(7,018)	-	(224,820)	-
Cash paid to suppliers	(3,467,834)	(458,373)	(500,278)	(1,310,978)	(350,660)	(438,877)	(4,481)	(6,531,491)	(15,746)
Net cash provided by operating activities	2,074,682	665,675	837,578	179,042	(63,196)	399,818	12,304	4,105,903	442,472
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Acquisition and construction of capital assets	(1,043,648)	(244,550)	(4,805)	(24,879)	(18,936)	(433,563)	-	(1,770,381)	(234,422)
Grants	-	7,000	-	-	-	30,291	-	37,291	-
Proceeds from sale of assets	750	-	-	-	-	3,150	-	3,900	15,950
Proceeds from sale of bonds	-	-	-	-	-	-	-	-	-
Principal paid on bonds and capital leases	(200,000)	(302,106)	(377,575)	-	-	(184,281)	(8,050)	(1,072,012)	-
Interest paid on bonds and capital leases	(375,663)	(120,090)	(166,401)	-	-	(65,937)	(358)	(748,449)	-
Net cash (used for) capital and related financing activities	(1,818,561)	(659,746)	(548,781)	(24,879)	(18,936)	(670,340)	(8,408)	(3,549,651)	(218,472)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES									
Due from other funds	293,116	40,282	(373)	51,814	-	-	-	384,839	-
Advances to Other Funds	(327,307)	-	-	-	-	-	-	(327,307)	-
Transfer in	9,000	-	-	-	-	-	-	9,000	6,000
Transfer (out)	(884,950)	(38,583)	(28,679)	(194,200)	-	-	-	(1,146,412)	-
Net cash provided by (used for) non-capital financing activities	(910,141)	1,699	(29,052)	(142,386)	-	-	-	(1,079,880)	6,000
CASH FLOWS FROM INVESTING ACTIVITIES									
Interest on investments	154,912	4,243	4,626	452	1,576	3,064	212	169,105	2,057
Purchase of investments	(638)	-	(250,000)	-	-	-	-	(250,638)	(225,000)
Sale of investments	575,000	50,000	-	50,000	25,000	350,000	-	1,050,000	-
Net cash provided by (used for) investing activities	729,274	54,243	(245,374)	50,452	26,576	353,064	212	968,255	(222,943)
Net increase (decrease) in cash and cash equivalents	275,254	61,871	14,371	62,229	(55,556)	82,562	4,108	444,839	7,057
Cash and cash equivalents beginning of year	151,688	214,812	498,285	36,139	123,405	685,193	16,523	1,725,845	16,992
Cash and cash equivalents end of year	\$ 426,942	\$ 276,683	\$ 512,656	\$ 98,368	\$ 67,849	\$ 767,755	\$ 20,631	\$ 2,170,684	\$ 24,049
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES									
Operating income (loss)	\$ 1,565,978	\$ 305,620	\$ 247,743	\$ 209,840	\$ (204,092)	\$ (63,357)	\$ 8,210	\$ 2,049,942	\$ 63,140
Adjustments to reconcile net operating income (loss) to net cash provided by operating activities:									
Depreciation	560,875	320,596	608,699	6,797	57,841	423,611	2,495	1,980,914	376,910
Rental revenue	-	3,497	-	-	-	73,732	-	77,229	-
(Increase) decrease in assets and increase (decrease) in liabilities:									
Accounts receivable	25,924	20,486	2,654	309	2,841	23,760	590	76,564	110
Due from other governments	-	-	-	-	-	24,716	-	24,716	-
Inventory	(64,551)	35,766	(1,817)	(70,126)	(2,365)	10,464	-	(92,629)	-
Prepaid expenses	3,393	(90)	1,934	(673)	421	(373)	203	4,815	-
Accounts payable	(31,672)	(19,568)	(5,826)	32,895	(1,119)	(19,544)	235	(44,599)	(266)
Revenue collected in advance	-	-	-	-	4,929	-	-	4,929	-
Leave liability	12,525	(1,737)	(15,809)	-	4,616	4,432	571	4,598	2,578
Closure liability	-	-	-	-	-	16,109	-	16,109	-
Customer deposits	2,210	1,105	-	-	-	-	-	3,315	-
Net cash provided by operating activities	\$ 2,074,682	\$ 665,675	\$ 837,578	\$ 179,042	\$ (63,196)	\$ 399,818	\$ 12,304	\$ 4,105,903	\$ 442,472
Noncash investing, capital and financing activities:									
Exchange of payables for capital assets	85,692	-	-	-	-	-	-	85,692	-
Gain(loss) on disposal of capital assets not affecting operating income	(16,664)	(468)	-	(4,741)	-	-	-	(21,873)	196,451
Total noncash investing, capital and financing activities	\$ 69,028	\$ (468)	\$ -	\$ (4,741)	\$ -	\$ -	\$ -	\$ 63,819	\$ 196,451
Reconciliation of cash and cash equivalents:									
Unrestricted	\$ 360,095	\$ 141,947	\$ 106,967	\$ 98,368	\$ 67,849	\$ 330,145	\$ 20,631	\$ 1,126,002	\$ 24,049
Restricted	66,847	134,536	405,689	-	-	437,610	-	1,044,682	-
Total reconciliation of cash & cash equivalents	\$ 426,942	\$ 276,483	\$ 512,656	\$ 98,368	\$ 67,849	\$ 767,755	\$ 20,631	\$ 2,170,684	\$ 24,049

REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)

In accordance with the Governmental Accounting Standards Statements No. 25, No. 27 and No. 34, the following information is a required part of the general purpose financial statements.



CITY OF
Vermillion
SOUTH DAKOTA

CITY OF VERMILLION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance
	Original	Final		Amended Budget Favorable (Unfavorable)
Revenue:				
Taxes:				
General Property Taxes	\$ 2,127,100	\$ 2,164,900	\$ 2,177,817	\$ 12,917
General Sales & Use Taxes	1,674,000	1,648,000	1,792,980	144,980
Penalties & Interest on Delinquent Taxes	4,000	10,000	13,424	3,424
Licenses & Permits:	246,250	300,200	309,643	9,443
Intergovernmental Revenue:	353,750	389,870	925,836	535,966
Charges for Goods & Services:	536,450	546,600	535,636	(10,964)
Fines & Forfeits:	38,150	38,650	43,707	5,057
Special Assessments	100	150	155	5
Investment Earnings	13,500	12,000	9,786	(2,214)
Rentals	15,100	23,575	23,709	134
Contributions & Donations from Private Sources	5,000	19,000	19,961	961
Other	51,500	110,275	109,200	(1,075)
Total Revenue	<u>5,064,900</u>	<u>5,263,220</u>	<u>5,961,854</u>	<u>698,634</u>
Expenditures:				
Current:				
General Government:				
Executive	562,785	563,113	507,144	55,969
Financial Administration	176,779	181,777	176,414	5,363
Other	566,793	565,975	512,198	53,777
Total General Government	<u>1,306,357</u>	<u>1,310,865</u>	<u>1,195,756</u>	<u>115,109</u>
Public Safety:				
Police	1,743,947	1,740,508	1,638,483	102,025
Fire	249,218	249,705	239,172	10,533
Other Protection	3,300	3,400	2,210	1,190
Total Public Safety	<u>1,996,465</u>	<u>1,993,613</u>	<u>1,879,865</u>	<u>113,748</u>
Public Works:				
Highways & Streets	819,549	822,480	781,451	41,029
Sanitation	111,529	111,135	107,430	3,705
Airport	117,936	92,236	66,064	26,172
Total Public Works	<u>1,049,014</u>	<u>1,025,851</u>	<u>954,945</u>	<u>70,906</u>
Health and Welfare:				
Health	201,997	201,719	193,089	8,630
Ambulance	309,449	341,786	328,792	12,994
Total Health and Welfare	<u>511,446</u>	<u>543,505</u>	<u>521,881</u>	<u>21,624</u>
Culture-Recreation:				
Recreation	278,576	289,845	252,710	37,135
Parks	317,002	316,726	291,762	24,964
Libraries	490,363	480,789	491,106	(10,317)
Armory	60,533	55,897	44,598	11,299
Total Culture-Recreation	<u>1,146,474</u>	<u>1,143,257</u>	<u>1,080,176</u>	<u>63,081</u>
Conservation and Development:				
	74,000	103,455	68,153	35,302
Total Current Expenditures	<u>6,083,756</u>	<u>6,120,546</u>	<u>5,700,776</u>	<u>419,770</u>
Capital Outlay:				
Executive	750	750	550	200
Financial Administration	300	300	-	300
Health	2,500	2,500	1,200	1,300
Parks	-	5,000	3,200	1,800
Libraries	96,000	113,650	93,990	19,660
Total Capital Outlay	<u>99,550</u>	<u>122,200</u>	<u>98,940</u>	<u>23,260</u>
Total Expenditures	<u>6,183,306</u>	<u>6,242,746</u>	<u>5,799,716</u>	<u>443,030</u>
Debt Service				
Principal	1,000	1,000	785	215
Other Financing Sources (Uses):				
Operating Transfers In	1,156,914	1,155,854	1,155,543	311
Operating Transfers Out	(277,305)	(336,648)	(320,057)	16,591
Total Other Financing Sources (Uses)	<u>879,609</u>	<u>819,206</u>	<u>835,486</u>	<u>17,117</u>
Net Change in Fund Balances	(239,797)	(161,320)	996,839	1,158,159
Fund Balance -beginning	3,094,334	3,094,334	3,094,334	-
Change in inventory	-	-	(13,580)	13,580
Fund Balance - ending	<u>\$ 2,854,537</u>	<u>\$ 2,933,014</u>	<u>\$ 4,077,593</u>	<u>\$ 1,171,739</u>

CITY OF VERMILLION
MAJOR SPECIAL REVENUE FUNDS
SALES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
General sales & use taxes	\$ 1,674,000	\$ 1,648,000	\$ 1,791,080	\$ 143,080
Intergovernmental Revenue				
State Grant	34,500	4,000	-	(4,000)
Miscellaneous revenue:				
Interest earned	9,000	86,500	8,661	(77,839)
Total revenue	<u>1,717,500</u>	<u>1,738,500</u>	<u>1,799,741</u>	<u>61,241</u>
EXPENDITURES				
Current:				
General	-	12,000	7,637	4,363
Public safety	61,500	51,500	9,921	41,579
Public works	62,700	62,475	28,742	33,733
Health and welfare	42,000	37,000	2,000	35,000
Culture-recreation	43,465	202,223	5,918	196,305
Conservation & development	76,000	100,000	22,332	77,668
Total current exp	<u>285,665</u>	<u>453,198</u>	<u>76,550</u>	<u>388,648</u>
Capital Outlay:				
General	-	-	-	-
Public safety	-	-	35,379	(35,379)
Public works	-	-	14,925	(14,925)
Health and welfare	-	-	34,506	(34,506)
Culture-recreation	-	-	196,167	(196,167)
Total capital outlay	<u>-</u>	<u>-</u>	<u>280,977</u>	<u>(280,977)</u>
Total expenditures	<u>285,665</u>	<u>453,198</u>	<u>357,527</u>	<u>107,671</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(528,026)	(913,956)	(806,845)	107,111
Total other financing sources (uses)	<u>(528,026)</u>	<u>(913,956)</u>	<u>(806,845)</u>	<u>107,111</u>
Net change in fund balance	903,809	371,346	635,369	264,023
Fund balance - beginning	2,551,614	2,551,614	2,551,614	-
Fund balance - ending	<u>\$ 3,455,423</u>	<u>\$ 2,922,960</u>	<u>\$ 3,186,983</u>	<u>\$ 264,023</u>

CITY OF VERMILLION
 Depository Disclosure
 December 31, 2015

Funds in Treasury

Change Funds		-
Checking Account - CorTrust Bank		111,514
SD Public Funds Investment Trust		1,344,388
Savings	- First Bank & Trust	9,568
	- First National Bank- Electric Revenue Bond	47,384
Certificates of Deposit		
	-First Bank & Trust	9,450,000
	-CorTrust	510,000
	-First Dakota National Bank	700,000
Library	Checking - Bank of the West	2,393
	Savings - First Bank & Trust	25,777
Investments:		
First National Bank- City Hall Reserve		3,000,429
	Treasury Note	
	Federated Treasury Obligation	
First National Bank- Electric Revenue Bond A&B		572,071
	Frist Bank & Trust-SF-CD	
	Treasury Bond	
	Federated Treasury Obligation	



CITY OF
Vermillion
SOUTH DAKOTA

**CITY OF VERMILLION
OTHER SUPPLEMENTARY INFORMATION**

**CITY OF VERMILLION
COMBINING AND INDIVIDUAL FUND STATEMENTS
GOVERNMENTAL FUNDS**

SPECIAL REVENUE FUNDS - Special Revenue Funds are used to account for revenues derived from special tax levies and other earmarked revenue sources. These funds are utilized to finance allowable functions, which may be for either capital outlays or current expenditures, or both.

The following funds included in this fund type and their purposes are as follows:

Major Fund:

Sales Tax Fund - Any revenue received in excess of the amount received if the rate of tax is one percent (1%) may be used only for capital improvement, land acquisition, the funding of public ambulances and medical emergency response vehicles, nonprofit hospitals with fifty or fewer licensed beds, and other public care facilities or nonprofit health care facilities with fifty or fewer licensed beds, the transfer to the special 911 fund authorized by SDCL § 34-45-12, the purchasing of fire fighting vehicles and equipment, debt retirement, major building repair projects, capital project planning, feasibility studies, and the minor rehabilitation, major rehabilitation, or reconstruction of streets. (Reported in Exhibit 3 and Exhibit 4)

Non-Major Funds:

Liquor, Lodging and Dining Tax - This fund is used to account for the revenues and expenditures of the additional one percent (1%) city sales tax on lodgings, alcoholic beverages, prepared food and admissions. All revenues received from the collection of the tax are used only for the purpose of land acquisition, architectural fees, construction costs, payment for civic center, auditorium or athletic facility buildings, including the maintenance, staffing and operation of such facilities and the promotion and advertising of the city, its facilities, attractions and activities.

911 Fund - This special revenue fund is used to account for the revenues and expenditures for the operation of the Public Safety Answering Point (PSAP) as required by the South Dakota 911 Coordination Board. Clay County and the City of Vermillion created the Clay Area Emergency Services Communications Center through an Intergovernmental Agreement in 1994 to consolidate public safety communications. Clay County and the City of Vermillion share the costs of operating the emergency communications center as outlined in the Intergovernmental Agreement.

Stormwater Fee Fund - This fund was established during the 1993 budget process as a funding source for new Stormwater construction and maintenance of the existing Stormwater system. The fee is charged to every parcel of property based upon the area and the use. The fee is collected by the county treasurer with the property taxes and remitted to the city with the tax receipts.

Parks Capital Fund - This fund is used to account for contributions received for capital improvements to be made in the City's parks.

Library Fund - This fund is used to account for fines, gift moneys and interest received by the library and is expended at the direction of the Library Board.

Business Improvement District - This district includes all lodging establishments located within the city limits whereby a \$2 per night fee is charged for rented rooms. The proceeds are for the purpose of funding the enhancement, expansion, marketing and promotion of visitor facilities, events, attractions and activities benefiting the city and its hotels and hotels located within the district.

CAPITAL PROJECTS FUNDS - Capital Projects Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

The following funds included in this fund type and their purposes are as follows:

Non-Major Funds:

Special Assessment Project Funds - This fund is used to account for receipt and disbursements of monies used for the construction of capital improvements, which are to be assessed to property owners. The projects are financed by the sale of special assessment bonds reported as a transfer in from the debt service fund and payments received from the property

owners. The beginning deficit fund balance is for projects completed in 2014 that were assessed and a bond sold to reimburse in 2015.

Bliss Pointe – This fund is used to account for the Tax Increment Bond Proceeds, transfer in and receipts and disbursements of monies for the city share of infrastructure improvements and grants to the VCDC for the first phase of the Bliss Pointe residential development. The Tax Incremental Bond was authorized during 2013 with the final closing in May of 2014 with the bond proceeds to be granted to the VCDC for development expenses along with Stormwater Funds for storm drainage costs, Second Penny Sales tax for subbase and oversized water main costs from the Water Fund. Final grant payment was made in 2015.

Prentis Park Improvements – This fund is used to account for the donations, transfers in and bond proceeds used for improvements planned for Prentis Park. The improvements planned are swimming pool, basketball courts, sidewalks and parking lot. Bids for the swimming pool portion of the project were approved in February 2015 and a general obligation bond for \$3,100,000 was authorized for the projects.

Bike Path Fund - This fund is used to account for the receipts and disbursements of monies used for the construction of bike paths with the use of the federal matching funds.

Airport Fund - This fund is used to account for receipts and disbursements of monies from federal, state and local matching for improvements at Harold Davidson Field.

Mill & Overlay West Main Street – This fund is used to account for the mill and overlay of West Main Street from High Street to Stanford Street and the Main Street traffic signals project. The mill and overlay was completed in 2015 and engineering design began on the traffic signals project was started.

DEBT SERVICE FUNDS: Debt Service Funds account for the accumulation of resources and payment of general long-term obligation bond principal and interest from governmental resources.

The following funds included in this fund type and their purposes are as follows:

Non-Major Funds:

Special Assessment Bonds - This fund accounts for the accumulation of monies for payment of special assessment bonds. The collection of the special assessments levied against the properties benefiting from the improvements from 2001 through 2014 is recorded in this fund. As the special assessment bonds were purchased by the electric utility the current portion of the inter fund loan is reported as "Due to other funds" and the long term portion is reported as "Advance from other funds". The principal payment for the inter fund loan reduces the liability and the interest is reported as a fund expenditure. The transfer out is the 8% fiscal fee for engineering services transferred to the general fund. Bonds in the form of Interfund loan were issued in 2015.

City Hall Bonds - This fund accounts for the reserve and the accumulation of monies for payment of the principal and interest on the certificates of participation in a lease-purchase agreement issued to build the new city hall. The certificates of participation were issued September 15, 2007 with the reserve and capitalized interest being recorded in this fund. The city has pledged sales tax revenues for the principal and interest payments through December 15, 2026. Refunding Certificates of Participation in a Lease-Purchase Agreement in the amount of \$2,695,000 were issued on December 30, 2015 as an advance crossover refunding for the current certificates on the call date of December 15, 2017.

TIF District No. 5 – This fund accounts for the tax increment on TIF District No. 5 that per the TIF plan are reimbursed to the Vermillion Chamber of Commerce and Development Company for principal and interest payment on their debt issued for improvements.

TIF District No. 6 Bonds – This fund accounts for the accumulation of monies for payment of the tax incremental financing bonds principal and interest. The tax incremental financing bonds were authorized in 2013 with final closing in 2014. Bond payments start in 2014.

Prentis Park Improvements – This fund accounts for the accumulation of monies for payment of the general obligation bonds issued for improvements to Prentis Park. The bonds were issued in February 2016 with funding sources from transfer from general fund of malt beverage markup fee and second penny sales tax. If these amounts are not sufficient the difference will be certified to the county for funding from property taxes.

CITY OF VERMILLION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	Special Revenue Funds						Capital Project Funds			
	Liquor Lodging, Dining Tax	911	Stormwater Fee	Parks Capital	Library	Business Improvement District	Total	Special Assessment Projects	Bliss Pointe	Prentis Park Improvements
ASSETS										
Cash and cash equivalents	\$ 50,581	\$ -	\$ 55,178	\$ 35,450	\$ 28,170	\$ 40,001	\$ 209,380	\$ -	\$ -	\$ -
Investments	200,000	-	940,000	50,000	-	-	1,190,000	-	-	-
Receivables (net, where applicable, of allowance for uncollectibles)										
Accounts receivable	-	-	5,966	-	-	3,356	9,322	-	-	-
Special assessment receivable	-	-	-	-	-	-	-	-	-	-
Interest receivable	558	-	2,111	15	-	-	2,684	-	-	-
Due from other governments	31,040	66,623	608	-	-	-	98,271	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Restricted assets:										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 282,179</u>	<u>\$ 66,623</u>	<u>\$ 1,003,863</u>	<u>\$ 85,465</u>	<u>\$ 28,170</u>	<u>\$ 43,357</u>	<u>\$ 1,509,657</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 5,000	\$ 10,348	\$ -	\$ -	\$ -	\$ -	\$ 15,348	\$ -	\$ -	\$ -
Due to other funds	-	56,275	-	-	-	-	56,275	-	-	-
Revenue collected in advance	-	-	-	2,727	-	-	2,727	-	-	-
Advance from other funds	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>5,000</u>	<u>66,623</u>	<u>-</u>	<u>2,727</u>	<u>-</u>	<u>-</u>	<u>74,350</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenue-sales tax and interest	10,398	-	2,111	15	-	-	12,524	-	-	-
Unavailable revenue- stormwater fee	-	-	5,966	-	-	-	5,966	-	-	-
Unavailable revenue-special assessments and interest	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>10,398</u>	<u>-</u>	<u>8,077</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>18,490</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:										
Restricted	266,781	-	995,786	82,723	28,170	43,357	1,416,817	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances	<u>266,781</u>	<u>-</u>	<u>995,786</u>	<u>82,723</u>	<u>28,170</u>	<u>43,357</u>	<u>1,416,817</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 282,179</u>	<u>\$ 66,623</u>	<u>\$ 1,003,863</u>	<u>\$ 85,465</u>	<u>\$ 28,170</u>	<u>\$ 43,357</u>	<u>\$ 1,509,657</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Unaudited Financial Statements

Capital Project Funds continued				Debt Service Funds						Total Nonmajor Governmental Funds
Bike Path	Airport	Mill Overlay	Total	Special Assessment Bonds	City Hall Bonds	TIF District No. 5	TIF District No. 6 Bonds	Prentis Park Improvements	Total	
\$ 12,648	\$ -	\$ 1,499	\$ 14,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223,527
-	-	-	-	-	-	-	-	-	-	1,190,000
-	-	-	-	-	-	-	-	-	-	9,322
-	-	-	-	466,143	-	-	-	-	466,143	466,143
-	28,721	-	28,721	12,327	-	-	-	-	12,327	15,011
-	-	93,259	93,259	-	-	-	-	-	-	126,992
-	-	-	-	-	-	-	-	-	-	93,259
-	-	-	-	-	4,952	-	-	8,000	12,952	12,952
-	-	-	-	250,000	2,995,478	-	-	50,000	3,295,478	3,295,478
-	-	-	-	1,154	193	-	-	15	1,362	1,362
<u>12,648</u>	<u>28,721</u>	<u>94,758</u>	<u>136,127</u>	<u>729,624</u>	<u>3,000,623</u>	<u>-</u>	<u>-</u>	<u>58,015</u>	<u>3,788,262</u>	<u>5,434,046</u>
3,063	5,140	94,758	102,961	-	-	-	-	-	-	118,309
-	23,581	-	23,581	45,433	-	-	-	-	45,433	125,289
9,585	-	-	9,585	-	-	-	-	-	-	12,312
-	-	-	-	396,601	-	-	91,207	-	487,808	487,808
<u>12,648</u>	<u>28,721</u>	<u>94,758</u>	<u>136,127</u>	<u>442,034</u>	<u>-</u>	<u>-</u>	<u>91,207</u>	<u>-</u>	<u>533,241</u>	<u>743,718</u>
-	-	-	-	-	193	-	-	15	208	12,732
-	-	-	-	-	-	-	-	-	-	5,966
-	-	-	-	446,779	-	-	-	-	446,779	446,779
-	-	-	-	446,779	193	-	-	15	446,987	465,477
-	-	-	-	-	3,000,430	-	-	58,000	3,058,430	4,475,247
-	-	-	-	(159,189)	-	-	(91,207)	-	(250,396)	(250,396)
-	-	-	-	(159,189)	3,000,430	-	(91,207)	58,000	2,808,034	4,224,851
<u>\$ 12,648</u>	<u>\$ 28,721</u>	<u>\$ 94,758</u>	<u>\$ 136,127</u>	<u>\$ 729,624</u>	<u>\$ 3,000,623</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,015</u>	<u>\$ 3,788,262</u>	<u>\$ 5,434,046</u>

CITY OF VERMILLION
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Special Revenue Funds						Capital Project Funds			
	Liquor Lodging, Dining Tax	911	Stormwater Fee	Parks Capital	Library	Business Improvement District	Total	Special Assessment Projects	Bliss Pointe	Prentis Park Improvements
REVENUES										
Taxes:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General sales & use	322,848	-	-	-	-	-	322,848	-	-	-
Stormwater fees	-	-	207,232	-	-	-	207,232	-	-	-
Business Improvement Dist. Fees	-	-	-	-	-	59,306	59,306	-	-	-
Penalties & interest	-	-	938	-	-	-	938	-	-	-
Intergovernmental:										
Federal grant	-	36,020	-	-	-	-	36,020	-	-	-
State grant	-	-	-	-	-	-	-	-	-	-
County shared revenue	-	256,057	-	-	4,000	-	260,057	-	-	-
Charges for goods & services										
Culture & recreation	-	-	-	1,934	-	-	1,934	-	-	-
Fines & forfeits:										
Library	-	-	-	-	3,153	-	3,153	-	-	-
Miscellaneous:										
Public payments for improvements	-	-	-	-	-	-	-	97,712	-	-
Interest earned	260	-	4,034	10	20	-	4,324	-	-	-
Contributions & donations from private sources	-	-	25,000	71,674	5,143	-	101,817	-	-	13,220
Special assessments (principal & interest)	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	4,160	-	4,160	-	-	-
Total revenue	323,108	292,077	237,204	73,618	16,476	59,306	1,001,789	97,712	-	13,220
EXPENDITURES										
Current										
Public safety	-	510,645	-	-	-	-	510,645	-	-	-
Public works	-	-	35,635	-	-	-	35,635	-	-	-
Culture-recreation	-	-	-	2,309	11,672	-	13,981	-	-	-
Conservation & development	306,131	-	-	-	-	38,891	345,022	-	45,973	-
Capital outlay:										
Public safety	-	37,489	-	-	-	-	37,489	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-	-	-	-	340,546
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-	-	-
Total expenditures	306,131	548,134	35,635	2,309	11,672	38,891	942,772	-	45,973	340,546
Excess (deficiency) of revenues over (under) expenditures	16,977	(256,057)	201,569	71,309	4,804	20,415	59,017	97,712	(45,973)	(327,326)
OTHER FINANCING SOURCES(USES)										
Transfer in	-	256,057	-	-	-	-	256,057	409,599	-	327,326
Proceeds from sale of bonds	-	-	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	(1,119)	(1,119)	(17,012)	-	-
Total other financing sources(uses)	-	256,057	-	-	-	(1,119)	254,938	392,587	-	327,326
Net change in fund balances	16,977	-	201,569	71,309	4,804	19,296	313,965	490,299	(45,973)	-
Fund balances - beginning	249,804	-	794,217	11,414	23,366	24,061	1,102,862	(490,299)	45,973	-
Fund balances - ending	\$ 266,781	\$ -	\$ 995,786	\$ 82,723	\$ 28,170	\$ 43,357	\$ 1,416,817	\$ -	\$ -	\$ -

Capital Project Funds continued				Debt Service Funds						Total Nonmajor Funds
Blke Path	Airport	Mill Overlay	Total	Special Assessment Bonds	City Hall Bonds	TIF District No. 5	TIF District No. 6 Bonds	Prentis Park Improvements	Total	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204	\$ 4,775	\$ -	\$ 4,979	\$ 4,979
-	-	-	-	-	-	-	-	-	-	322,848
-	-	-	-	-	-	-	-	-	-	207,232
-	-	-	-	-	-	-	-	-	-	59,306
-	-	-	-	-	-	-	-	-	-	938
-	26,354	-	26,354	-	-	-	-	-	-	62,374
-	1,464	397,278	398,742	-	-	-	-	-	-	398,742
-	-	-	-	-	-	-	-	-	-	260,057
-	-	-	-	-	-	-	-	-	-	1,934
-	-	-	-	-	-	-	-	-	-	3,153
-	-	-	97,712	-	-	-	-	-	-	97,712
-	-	-	-	700	4,098	-	-	-	4,798	9,122
-	-	-	13,220	-	-	-	-	-	-	115,037
-	-	-	-	41,894	-	-	-	-	41,894	41,894
-	-	-	-	-	-	-	-	-	-	4,160
-	27,818	397,278	536,028	42,594	4,098	204	4,775	-	51,671	1,589,488
-	-	-	-	-	-	-	-	-	-	510,645
-	-	53,180	53,180	-	-	-	-	-	-	88,815
-	-	-	-	-	-	-	-	-	-	13,981
-	-	-	45,973	-	-	-	-	-	-	390,995
-	-	-	-	-	-	-	-	-	-	37,489
-	29,282	438,856	468,138	-	-	-	-	-	-	468,138
-	-	-	340,546	-	-	-	-	-	-	340,546
-	-	-	-	-	215,000	-	-	-	215,000	215,000
-	-	-	-	4,882	195,766	204	60,620	-	261,472	261,472
-	29,282	492,036	907,837	4,882	410,766	204	60,620	-	476,472	2,327,081
-	(1,464)	(94,758)	(371,809)	37,712	(406,668)	-	(55,845)	-	(424,801)	(737,593)
31,533	1,464	94,758	864,680	-	351,764	-	-	58,000	409,764	1,530,501
-	-	-	-	-	2,695,000	-	-	-	2,695,000	2,695,000
-	-	-	(17,012)	(409,599)	-	-	-	-	(409,599)	(427,730)
31,533	1,464	94,758	847,668	(409,599)	3,046,764	-	-	58,000	2,695,165	3,797,771
31,533	-	-	475,859	(371,887)	2,640,096	-	(55,845)	58,000	2,270,364	3,080,178
(31,533)	-	-	(475,859)	212,698	380,334	-	(35,362)	-	537,670	1,164,673
\$ -	\$ -	\$ -	\$ -	\$ (159,189)	\$ 3,000,430	\$ -	\$ (91,207)	\$ 58,000	\$ 2,808,034	\$ 4,224,851

CITY OF VERMILLION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Liquor, Lodging, Dining Tax			911			
	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted
REVENUES							
Taxes:							
General sales & use	\$ 336,800	\$ 322,848	\$ (13,952)	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-	-	206,100
Stormwater fees	-	-	-	-	-	-	800
Penalties & interest	-	-	-	-	-	-	-
Intergovernmental :							
County shared revenue	-	-	-	272,647	256,057	(16,590)	-
Charges for goods & services							
Culture & recreation	-	-	-	-	-	-	-
Fines & forfeits:							
Library	-	-	-	-	-	-	-
Miscellaneous:							
Grants	-	-	-	36,020	36,020	-	10,000
Interest earned	260	260	-	-	-	-	4,000
Contributions & donations from private sources	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total revenue	<u>337,060</u>	<u>323,108</u>	<u>(13,952)</u>	<u>308,667</u>	<u>292,077</u>	<u>(16,590)</u>	<u>220,900</u>
EXPENDITURES							
Current							
Public safety	-	-	-	581,315	548,134	33,181	-
Public works	-	-	-	-	-	-	35,200
Culture-recreation	-	-	-	-	-	-	-
Conservation & development	307,550	306,131	1,419	-	-	-	-
Total expenditures	<u>307,550</u>	<u>306,131</u>	<u>1,419</u>	<u>581,315</u>	<u>548,134</u>	<u>33,181</u>	<u>35,200</u>
Excess (deficiency) of revenues over (under) expenditures	<u>29,510</u>	<u>16,977</u>	<u>(12,533)</u>	<u>(272,648)</u>	<u>(256,057)</u>	<u>16,591</u>	<u>185,700</u>
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	272,648	256,057	(16,591)	-
Operating Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,648</u>	<u>256,057</u>	<u>(16,591)</u>	<u>-</u>
Net change in fund balances	<u>29,510</u>	<u>16,977</u>	<u>(12,533)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,700</u>
Fund balances - beginning		<u>249,804</u>					
Fund balances - ending		<u>\$ 266,781</u>			<u>\$ -</u>		

Stormwater Fee		Parks Capital			Library			Business Improvement District		
Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207,232	1,132	-	-	-	-	-	-	71,500	59,306	(12,194)
938	138	-	-	-	-	-	-	-	-	-
-	-	-	-	-	4,000	4,000	-	-	-	-
-	-	3,000	1,934	(1,066)	-	-	-	-	-	-
-	-	-	-	-	3,100	3,153	53	-	-	-
25,000	15,000	-	-	-	-	-	-	-	-	-
4,034	34	10	10	-	15	20	5	-	-	-
-	-	-	71,674	71,674	5,200	5,143	(57)	-	-	-
-	-	-	-	-	2,900	4,160	1,260	-	-	-
<u>237,204</u>	<u>16,304</u>	<u>3,010</u>	<u>73,618</u>	<u>70,608</u>	<u>15,215</u>	<u>16,476</u>	<u>1,261</u>	<u>71,500</u>	<u>59,306</u>	<u>(12,194)</u>
-	-	-	-	-	-	-	-	-	-	-
35,635	(435)	-	-	-	-	-	-	-	-	-
-	-	3,010	2,309	701	12,000	11,672	328	-	-	-
<u>35,635</u>	<u>(435)</u>	<u>3,010</u>	<u>2,309</u>	<u>701</u>	<u>12,000</u>	<u>11,672</u>	<u>328</u>	<u>85,000</u>	<u>38,891</u>	<u>(46,109)</u>
201,569	15,869	-	71,309	71,309	3,215	4,804	1,589	(13,500)	20,415	(58,303)
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	(1,430)	(1,119)	(311)
-	-	-	-	-	-	-	-	(1,430)	(1,119)	(311)
<u>201,569</u>	<u>15,869</u>	<u>-</u>	<u>71,309</u>	<u>71,309</u>	<u>3,215.00</u>	<u>4,804</u>	<u>1,589</u>	<u>(14,930)</u>	<u>19,296</u>	<u>(58,303)</u>
794,217	-	-	11,414	-	-	23,366	-	-	24,061	-
<u>\$ 995,786</u>			<u>\$ 82,723</u>			<u>\$ 28,170</u>			<u>\$ 43,357</u>	

CITY OF VERMILLION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Special Assessments			Bliss Pointe			Prentis Park Improvements		
	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)
REVENUES									
Intergovernmental :									
Federal grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grant	-	-	-	-	-	-	-	-	-
Miscellaneous:									
Public payments for improvements	97,712	97,712	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Contributions and donations from private sources	-	-	-	-	-	-	-	13,220	13,220
Total revenue	<u>97,712</u>	<u>97,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,220</u>	<u>13,220</u>
EXPENDITURES									
Current									
Public works	100,000	-	100,000	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-	347,000	340,546	6,454
Conservation & Development	-	-	-	45,973	45,973	-	-	-	-
Total expenditures	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>45,973</u>	<u>45,973</u>	<u>-</u>	<u>347,000</u>	<u>340,546</u>	<u>6,454</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,288)</u>	<u>97,712</u>	<u>100,000</u>	<u>(45,973)</u>	<u>(45,973)</u>	<u>-</u>	<u>(347,000)</u>	<u>(327,326)</u>	<u>19,674</u>
OTHER FINANCING SOURCES(USES)									
Transfer in	517,599	409,599	(108,000)	-	-	-	347,000	327,326	(19,674)
Proceeds from sale of bonds	-	-	-	-	-	-	-	-	-
Transfer out	(17,012)	(17,012)	-	-	-	-	-	-	-
Total other financing sources(uses)	<u>500,587</u>	<u>392,587</u>	<u>(108,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,000</u>	<u>327,326</u>	<u>(19,674)</u>
Net change in fund balances	<u>498,299</u>	<u>490,299</u>	<u>(8,000)</u>	<u>(45,973)</u>	<u>(45,973)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning		<u>(490,299)</u>			<u>45,973</u>				
Fund balances - ending		<u>\$ -</u>			<u>\$ -</u>			<u>\$ -</u>	

Unaudited Financial Statements

Bike Path			Airport			Mill Overlay		
Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)	Final Budgeted	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 155,700	\$ 26,354	\$ (129,346)	\$ -	\$ -	\$ -
-	-	-	6,920	1,464	(5,456)	324,000	397,278	73,278
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<u>162,620</u>	<u>27,818</u>	<u>(134,802)</u>	<u>324,000</u>	<u>397,278</u>	<u>73,278</u>
-	-	-	173,000	29,282	143,718	497,000	492,036	4,964
-	-	-	-	-	-	-	-	-
-	-	-	<u>173,000</u>	<u>29,282</u>	<u>143,718</u>	<u>497,000</u>	<u>492,036</u>	<u>4,964</u>
-	-	-	(10,380)	(1,464)	8,916	(173,000)	(94,758)	78,242
31,533	31,533	-	10,380	1,464	(8,916)	173,000	94,758	(78,242)
-	-	-	-	-	-	-	-	-
<u>31,533</u>	<u>31,533</u>	<u>-</u>	<u>10,380</u>	<u>1,464</u>	<u>(8,916)</u>	<u>173,000</u>	<u>94,758</u>	<u>(78,242)</u>
<u>31,533</u>	<u>31,533</u>	<u>-</u>	-	-	-	-	-	-
	<u>(31,533)</u>		-	-	-	-	-	-
\$ -			\$ -			\$ -		

**CITY OF VERMILLION
COMBINING STATEMENTS
INTERNAL SERVICE FUNDS**

INTERNAL SERVICE FUNDS - Internal Service Funds are established to account for the financing of goods or services provided by one department to other departments of the governmental unit, or to other governmental units, on a cost reimbursement basis.

The following funds included in this fund type and their purposes are as follows:

Copier-Fax-Postage Fund - The copier-fax fund is used to account for all the operating cost and replacement of the central copier and fax machine in city hall. All departments are billed for copies, postage and faxes used at a cost plus depreciation

Unemployment Insurance Fund – This fund has been established to account for the City self-insurance for unemployment insurance claims.

Equipment Replacement Fund - The equipment replacement fund is used to account for rental of equipment used by all City departments and to provide the means to purchase replacement equipment when needed. All the major items of the city's rolling stock are contained in this fund. Each department on a quarterly basis pays the rental amounts for the equipment used by the department.

Custodial Services Fund – The custodial services fund is used to account for the costs associated with providing janitorial services for all City buildings.

CITY OF VERMILLION
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 DECEMBER 31, 2015

	Copier- Fax- Postage	Unemployment Insurance	Equipment Replacement	Custodial Services	Totals
ASSETS:					
Current assets:					
Cash	\$ 7,728	\$ 443	\$ 7,776	\$ 8,102	\$ 24,049
Investments	-	12,000	625,000	-	637,000
Accounts receivable	2,514	-	-	-	2,514
Interest receivable	-	83	951	-	1,034
Total current assets	<u>10,242</u>	<u>12,526</u>	<u>633,727</u>	<u>8,102</u>	<u>664,597</u>
Capital assets:					
Machinery & equipment	8,987	-	5,448,276	2,316	5,459,579
less accumulated depreciation	<u>(3,370)</u>	<u>-</u>	<u>(2,512,459)</u>	<u>(1,638)</u>	<u>(2,517,467)</u>
Total capital assets	<u>5,617</u>	<u>-</u>	<u>2,935,817</u>	<u>678</u>	<u>2,942,112</u>
Total assets	<u>15,859</u>	<u>12,526</u>	<u>3,569,544</u>	<u>8,780</u>	<u>3,606,709</u>
LIABILITIES					
Current liabilities:					
Accounts payable	290	-	-	1,108	1,398
Accrued leave payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,761</u>	<u>4,761</u>
Total current liabilities	<u>290</u>	<u>-</u>	<u>-</u>	<u>5,869</u>	<u>6,159</u>
Noncurrent liabilities:					
Accrued leave payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,696</u>	<u>6,696</u>
Total non current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,696</u>	<u>6,696</u>
Total liabilities	<u>290</u>	<u>-</u>	<u>-</u>	<u>12,565</u>	<u>12,855</u>
NET POSITION					
Net investment in capital assets	5,617	-	2,935,817	678	2,942,112
Unrestricted	<u>9,952</u>	<u>12,526</u>	<u>633,727</u>	<u>(4,463)</u>	<u>651,742</u>
Total net position	<u>\$ 15,569</u>	<u>\$ 12,526</u>	<u>\$ 3,569,544</u>	<u>\$ (3,785)</u>	<u>\$ 3,593,854</u>

CITY OF VERMILLION
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES
EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Copier- Fax- Postage</u>	<u>Unemployment Insurance</u>	<u>Equipment Replacement</u>	<u>Custodial Services</u>	<u>Totals</u>
Operating Revenues:					
Charges for goods and services	\$ 16,074	\$ -	\$ 439,397	\$ 87,000	\$ 542,471
Total operating revenue	<u>16,074</u>	<u>-</u>	<u>439,397</u>	<u>87,000</u>	<u>542,471</u>
Operating expenses:					
Personnel services	-	-	-	86,941	86,941
Other current expenses	13,318	-	-	2,162	15,480
Depreciation	2,247	-	374,484	179	376,910
Total operating expenses	<u>15,565</u>	<u>-</u>	<u>374,484</u>	<u>89,282</u>	<u>479,331</u>
operating income(loss)	<u>509</u>	<u>-</u>	<u>64,913</u>	<u>(2,282)</u>	<u>63,140</u>
Nonoperating revenue:					
Interest earned	-	89	2,564	-	2,653
Gain(loss) on disposition of assets	-	-	5,577	-	5,577
Total nonoperating revenue	<u>-</u>	<u>89</u>	<u>8,141</u>	<u>-</u>	<u>8,230</u>
Income before contributions and transfers	<u>509</u>	<u>89</u>	<u>73,054</u>	<u>(2,282)</u>	<u>71,370</u>
Transfer in	-	-	6,000	-	6,000
Change in net position	<u>509</u>	<u>89</u>	<u>79,054</u>	<u>(2,282)</u>	<u>77,370</u>
Net position - beginning	15,060	12,437	3,490,490	(1,503)	3,516,484
Net position - ending	<u>\$ 15,569</u>	<u>\$ 12,526</u>	<u>\$ 3,569,544</u>	<u>\$ (3,785)</u>	<u>\$ 3,593,854</u>

CITY OF VERMILLION
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Copier- Fax- Postage	Unemployment Insurance	Equipment Replacement	Custodial Services	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	\$ 16,184	-	439,397	87,000	\$ 542,581
Cash paid for personal services	-	-	-	(84,363)	(84,363)
Cash paid to suppliers	(13,629)	-	-	(2,117)	(15,746)
Net cash provided (used for) operating activities	<u>2,555</u>	<u>-</u>	<u>439,397</u>	<u>520</u>	<u>442,472</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	-	(234,422)	-	(234,422)
Proceeds from sale of assets	-	-	15,950	-	15,950
Transfer In	-	-	6,000	-	6,000
Net cash (used for) capital and related financing activities	<u>-</u>	<u>-</u>	<u>(212,472)</u>	<u>-</u>	<u>(212,472)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	-	49	2,008	-	2,057
Purchase and sale of investments	-	-	(225,000)	-	(225,000)
Net cash provided (used for) investing activities	<u>-</u>	<u>49</u>	<u>(222,992)</u>	<u>-</u>	<u>(222,943)</u>
Net increase (decrease) in cash and cash equivalents	2,555	49	3,933	520	7,057
Cash and cash equivalents beginning of year	<u>5,173</u>	<u>394</u>	<u>3,843</u>	<u>7,582</u>	<u>16,992</u>
Cash and cash equivalents end of year	<u>\$ 7,728</u>	<u>\$ 443</u>	<u>\$ 7,776</u>	<u>\$ 8,102</u>	<u>\$ 24,049</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating income (loss)	\$ 509	\$ -	\$ 64,913	\$ (2,282)	\$ 63,140
Adjustments to reconcile net operating income (loss) to net cash provided by operating activities:					
Depreciation	2,247	-	374,484	179	376,910
(Increase) decrease in assets and increase (decrease) in liabilities:					
Accounts receivable	110	-	-	-	110
Accounts payable	(311)	-	-	45	(266)
Accrued leave payable	-	-	-	2,578	2,578
Net cash provided by (used for) operating activities	<u>\$ 2,555</u>	<u>\$ -</u>	<u>\$ 439,397</u>	<u>\$ 520</u>	<u>\$ 442,472</u>
Noncash investing, capital and financing activities:					
Gain(loss) on disposal of fixed assets	-	-	5,577	-	5,577
Total noncash investing, capital and financing activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,577</u>	<u>\$ -</u>	<u>\$ 5,577</u>

Council Agenda Memo

From: Jose Dominguez, City Engineer

Meeting: March 7, 2016

Subject: Resolution Authorizing the Purchase of a Toro Turf Sprayer

Presenter: Jose Dominguez

Background: At budget sessions in August, the City Council reviewed the 2016 equipment replacement schedule. As part of the 2016 equipment replacement schedule, a 2005 Toro MultiPro 1200 turf sprayer was scheduled for replacement.

Discussion: Administration would like to take advantage of an attractive National Intergovernmental Purchasing Alliance (National IPA) bid. National IPA has over 7,000 governmental agencies that participate in their purchasing program. In July 2010, state law changed allowing purchases to be made off of other governmental entity bids or cooperative agreements outside of the state.

National IPA, in conjunction with the member city of Tucson, Arizona, renewed its contract with Toro Company and its participating distributors through November 26, 2017. The total bid for a 2016 Toro MultiPro 1750 turf sprayer, with accessories to meet our specifications, is \$31,334. The Toro Company participating distributor for South Dakota is Midwest Turf & Irrigation of Omaha, Nebraska.

Financial Consideration: The 2016 Equipment Replacement Fund includes a budget of \$29,000 for this purchase. Though this value is nearly \$2,334 more than the actual cost of replacement, City staff is anticipating that the sale of the surplus greens mower will bring \$4,000.

Conclusion/Recommendations: Administration recommends approving the Resolution to purchase a 2016 Toro MultiPro 1750 turf sprayer from the Toro Company's participating distributor, Midwest Turf & Irrigation, for the National IPA/City of Tucson contract price of \$31,334.

**RESOLUTION
AUTHORIZING THE PURCHASE OF
A GOLF COURSE TURF SPRAYER**

WHEREAS, SDCL 5-18A-37 authorizes a governmental entity to enter into agreements with purchasing agents in any other state for purchases under a joint agreement or contract at the accepted bid price and the concurrence of said bidder; and

WHEREAS, the City of Vermillion has reviewed and determined that the bid awarded by the National Intergovernmental Purchasing Alliance (National IPA), in conjunction with the City of Tucson, Arizona, for a turf sprayer from Toro Company's participating distributor, Midwest Turf & Irrigation, for the total amount of \$31,334.00 offers an advantageous price to the City for said item; and

WHEREAS, the City has contacted Midwest Turf & Irrigation and they have agreed to allow the City to purchase a turf sprayer for the contract price and terms as awarded by the National IPA/City of Tucson, Arizona.

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of the City of Vermillion, that the City Finance Officer is hereby authorized to purchase **a new 2016 Toro MultiPro 1750 turf sprayer from Midwest Turf & Irrigation of Omaha, Nebraska** at the above stated price and under the same terms as the City of Tucson, Arizona.

Dated at Vermillion, South Dakota this 7th day of March, 2016.

THE GOVERNING BODY OF THE
CITY OF VERMILLION, SOUTH DAKOTA

By _____
J. Howard Willson, Council President

ATTEST:

By _____
Michael D. Carlson, Finance Officer

Council Agenda Memo

From: Mike Carlson, Finance Officer
Meeting: March 7, 2016
Subject: Appointment to the Consolidated Board of Equalization
Presenter: Mike Carlson

Background: The County, City and School District have each adopted resolutions to consolidate the Board of Equalization within city limits. The Consolidated Board hears citizen appeals of real estate valuation within the city and is made up of the five County Commissioners, three City Council members and one School Board member. The County Auditor and Director of Equalization schedule the appointments for the consolidated board.

Prior to having a Consolidated Board, the City Council, along with one School Board member, comprised the local Board of Equalization that heard appeals. If the citizen did not agree with the finding of the local board, they would then appeal to the county board. If the Director of Equalization did not agree with the local board's decision, he could change the valuation and the citizen would need to go to the county board to make their appeal again. The Consolidated Board makes it easier for the citizen as they only need to go before one board with their appeal.

Discussion: The City Council will need to appoint three members to serve as City representatives on the consolidated board; the remaining members will be designated as alternates to fill a vacancy if a member is unable to attend. Gene Lunn, from the Assessor's Office, reported the first day of hearings as April 12, 2016 starting about 1:00 p.m. with additional meetings if needed. The board may meet for a short time on later in April for any final items.

Financial Consideration: None

Conclusion/Recommendations: Administration recommends the City Council appoint three members to serve on the Consolidated Board of Equalization with the remaining members being designated as alternates.

Council Agenda Memo

From: Shane Griese, Utilities Manager

Meeting: March 7, 2016

Subject: Roof Repairs at City Facilities

Presenter: Shane Griese

Background: The Main Fire Station located at 820 N. Dakota Street has two roof portions, an upper and a lower. This building was constructed in 2000. For several years prior to 2014 the upper roof had been experiencing leaks during rain events. In 2014 due to the amount of leaks the City had both roofs inspected by a few roofing contractors to determine the condition of the roofs. All of the contractors found issues with the upper roof, which was replaced in 2014.

This year the City will be replacing the Station's lower roof. The contractors estimated that the lower roof had an additional 2-5 years of life left when it was inspected in 2014.

The Animal shelter was built in 1983. The shelter has been experiencing leaks for several years during rain events. With exception of a few minor repairs it still has the original roof, which is also in need of replacement.

Discussion: Bid specifications were sent to four potential bidders in the area. Bidding is required by State law when the cost of the project exceeds \$50,000. This project was estimated to be very close to the bid limit so bids were requested.

Bids were opened March 1, 2016. One bid was received from Dalsin Inc. dba MJ Dalsin of Sioux Falls at \$48,907.

Financial Consideration: The 2016 2nd penny budget includes \$40,000 for replacement of the lower section of the Fire Department roof, and \$9,000 for the Animal Shelter roof.

Conclusion/Recommendations: Administration recommends awarding the project to Dalsin Inc. dba MJ Dalsin of Sioux Falls at a price of \$48,907.00.



25 Center Street Vermillion, SD 57069

BID SUMMARY
Roof Repairs at City Facilities

March 1, 2016 -- 2:00 P.M.

BIDDER:	Dalsin, Inc.					
ADDRESS:	1008 W. Delaware St. Sioux Falls, SD 57104					
BID SECURITY:	10% BB					
ROOF REPAIRS:						
TOTAL PRICE:	\$48,907.00					

210 - CONTRACT
Roof Repairs at City Facilities

THIS AGREEMENT entered into this 7th day of March 2016 by and between the City of Vermillion, South Dakota, acting by and through the City Council of said City hereinafter called the City, and Dalsin Inc. dba MJ Dalsin of Sioux Falls, SD, hereinafter called the Contractor.

WITNESSETH:

WHEREAS the City Council of Vermillion, South Dakota has heretofore caused to be prepared certain drawings, specifications, and proposal blank for furnishing equipment and materials for said City under terms and conditions therein fully stated and set forth; and

WHEREAS the Contractor is required to return to the City a signed copy of the contract within 20-days of signing of the Contract by the Mayor along with the required bonds and insurance.

WHEREAS said drawings, specifications, and proposal of the Contractor accurately and fully describe the terms and conditions upon which the Contractor has offered to furnish all equipment and material awarded the Contractor;

NOW, THEREFORE, IT IS AGREED: That the City hereby accepts the proposal of the Contractor at the prices set out hereinafter:

ITEM	DESCRIPTION	UNIT	QUAN	UNIT PRICE	TOTAL PRICE
1	9100-Roof Assemblies, EDPM Membrane	LS	1	\$43,257	\$43,257
2	9100-Roof Insulation Board Replacement	BF	1000	\$1.15	\$1,150
3	20000-Mobilization	LS	1	\$4,500	\$4,500
TOTAL AMOUNT				\$	\$48,907.00

Project completion- No later than September 30, 2016.

IN ADDITION, IT IS FURTHER AGREED: That said drawings, specifications, proposal and addenda are hereby incorporated as parts of this contract as fully as though set out herein verbatim.

This contract is executed in DUPLICATE by the parties hereto as of the date first herein written.

CITY OF VERMILLION
CLAY COUNTY, STATE OF SOUTH DAKOTA

J. Howard Willson, Council President

ATTEST:

Michael D. Carlson, Finance Officer

DATE SIGNED: _____

Dalsin Inc. dba MJ Dalsin
CONTRACTOR

DATE SIGNED: _____

Council Agenda Memo

From: Shane Griese, Utilities Manager
Meeting: March 7, 2016
Subject: Purchase of electric wire and transformers
Presenter: Shane Griese

Background: The 2016 Electric Distribution budget includes funding for the annual supply of primary underground electric wire and padmount transformers for stock needs and 2016 electric projects. The City opened bids on March 1, 2016. Copies of the bid summary sheets are attached.

Discussion: Five bids with appropriate bid security were received for electric wire. The low bidder on 10,000 feet of 1/0 wire was Stuart Irby Company for a total amount of \$14,410.

Seven bids with appropriate bid security were received for transformers. Transformer bids are evaluated for operating losses over the transformer life cycle in determining the low bidder. The total base price is the initial cost to acquire the transformers, while the total evaluation price represents the total life cost of the transformers including operating losses. The low bidder on transformers was RESCO with an initial purchase price of \$63,296.00 and a total evaluated bid of \$124,192.40.

Financial Consideration: The 2016 Electric Distribution fund includes funding for these purchases.

Conclusion/Recommendations: Administration recommends awarding the electric wire bid to the low bidder, Stuart Irby Company, for 10,000 feet of 1/0 wire for a total amount of \$14,410.

Administration also recommends awarding the padmount transformer bid to the low bidder, RESCO, with an initial purchase price of \$63,296 and a total evaluated bid of \$124,192.40.



25 Center Street Vermillion, SD 57069

BID SUMMARY
Electric Wire

March 1, 2016--2:00 p.m.

BIDDER:		Border States	Staurt Iby 1	Stuart Iby 2	Wesco	RESCO
ADDRESS:		1401 Minnesota Ave. N Sioux Falls, SD 57104	980 Lone Oak Rd. Eagan, MN 55121	2501 E. Third St. Sioux City, IA 51101	2501 E. Third St. Sioux City, IA 51101	4100 30th Ave. South Moorehead, MN 56560
BID SECURITY:						
ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	10,000	1/0 Solid Aluminum, 15KV, 175 mil, EPR Conductor with 8 #14 AWG neutrals per 1,000 feet	\$ 1.42	\$ 21,300.00	\$ 1.515	\$ 15,150.00
COPPER ADJUSTMENT BASE:				\$2.10	\$2.1045	\$2.0095
ALUMINUM ADJUSTMENT BASE:				\$0.72	\$0.78363	\$0.7617
MANUFACTURER:		General Cable	Southwire	CME	Okonite	Kerite
DELIVERY ARO:		9 wks	8 wks	12 wks	12-13 wks	8-9 wks



25 Center Street Vermillion, SD 57069

BID SUMMARY
Single & Three Phase Padmount Transformers

March 1, 2016--2:00 P.M.

BIDDER:	Border States	Dakota Supply Group	Stuart Irby 1	Stuart Irby 2	Wesco	RESCO 1
ADDRESS:	1401 Minnesota Ave. N Sioux Falls, SD 57104	3610 N St. Paul Ave. Sioux Falls, SD 57104	4100 30th Ave. South Moorhead, MN 56560	4100 30th Ave. South Moorhead, MN 56560	2501 E. Third St. Sioux City, IA 51101	4100 30th Ave. South Moorhead, MN 56560
BID SECURITY:	10%BB	10%BB	10%BB	10%BB	10%BB	10%BB
Single & Three Phase Pad Mounted Transformers						
TOTAL BASE PRICE:	\$ 84,535.00	\$ 77,110.00	\$ 73,844.00	\$ 86,332.00	\$ 75,624.00	\$ 63,296.00
TOTAL EVALUATION PRICE:	\$ 132,580.60	\$ 132,742.20	\$ 135,076.00	\$ 132,115.00	\$ 135,390.40	\$ 124,192.40
MANUFACTURER:	Cooper	GE	Howard	Howard	ABB	Ermco
DELIVERY ARO:	6-10 wks	8-13 wks	6-10 wks	8-12 wks	8 wks	9-11 wks

BIDDER:	RESCO 2					
ADDRESS:	4100 30th Ave. South Moorhead, MN 56560					
BID SECURITY:	10%BB					
Single & Three Phase Pad Mounted Transformers						
TOTAL BASE PRICE:	\$ 65,886.00					
TOTAL EVALUATION PRICE:	\$ 126,424.00					
MANUFACTURER:	Ermco/CG Power					
DELIVERY ARO:	8-10 wks					

Council Agenda Memo

From: Jose Dominguez, City Engineer

Meeting: March 7, 2016

Subject: Bid Opening for One Police Vehicle and Two Pickup Trucks

Presenter: Jose Dominguez

Background: The 2016 Equipment Replacement Fund includes funding for the replacement of one police vehicle and one pickup truck. The Curbside Recycling budget includes funding for one pickup truck. The curbside recycling program was not initially part of the equipment replacement fund. A bid opening was held on February 25, 2016 for all three pieces of equipment.

Proposal 1 is a replacement police vehicle for the Police Department. The new vehicle will replace a 2013 Chevrolet Caprice pursuit vehicle. The 2013 vehicle will be kept in the fleet and used to replace the Police Chief's 2006 Ford Crown Victoria. The 2006 Crown Victoria will be sold at the City's auction.

Proposal 2 is a replacement pickup for the Curbside Recycling program. The new pickup will replace a 2009 Ford F250. The 2009 pickup may be moved to another City Department. Either the 2009 pickup or a different pickup will be sold at the City's auction.

Proposal 3 is a replacement pickup for the Fire and EMS Department. The pickup will replace a Fire Chief's 2009 Ford F250. The 2009 pickup will then replace the EMS Director's 2005 Chevrolet pickup truck. It is anticipated that the 2005 pickup will be sold to the Vermillion Rural Fire Association.

Discussion: A notice of the bid opening was published in the local paper and bid specifications were sent to the local Chevy and Ford dealerships. The City received two bids. However, only the bid from Vermillion Ford was read due to the fact that the bid from Jerry's Chevrolet Buick GMC of Vermillion did not include a security bond. Staff also reviewed the 2016 South Dakota State Bid.

Vermillion Ford submitted a bid for each of the three proposals. Below is a table comparing Vermillion's Ford bid with the State's bid:

	Vermillion Ford	SD State Bid	Notes
PROPOSAL 1	Ford Explorer Police Utility AWD \$29,970	Ford Explorer Police Utility AWD \$29,905	Vermillion Ford is \$65 greater
PROPOSAL 2	Ford F350 \$27,918	Ford F350 \$27,718	Vermillion Ford is \$200 greater
PROPOSAL 3	Ford F250 \$36,725	Dodge Ram 2500 \$29,633	Vermillion Ford is \$7,092 greater

It should be noted that the State bid for proposal 3 deviates from the City's specifications since it does not have power seats. The vehicle meets, or exceeds, all other specifications. Another item to consider is the fact that there are no Dodge dealerships in the City. If the vehicle were to need warranty repair work it would more than likely be taken to Yankton. Historically the City has taken vehicles to the dealership for warranty work on average twice during the life of the warranty. Staff does not believe that paying the higher cost on proposal 3 would justify the purchase of a vehicle with power seats or the cost for taking a vehicle to Yankton for the life of the vehicle.

Staff has not been unhappy with the service or product provided by Vermillion Ford. The recommendations below are based on the acquisition cost of the vehicles. Staff respects that the Council may want to keep the purchases with a local dealer.

Financial Consideration: The 2016 Equipment Replacement Fund has \$30,100 budgeted for Proposal 1 and \$31,500 budgeted for Proposal 3. The Curbside Recycling program fund has \$36,000 budgeted for Proposal 2.

Conclusion/Recommendations: Administration recommends purchasing proposal 1 and 2 from Vermillion Ford and purchasing proposal 3 from the State Bid.

9. Bid Openings; item c

If the City Council would like to go forward with the purchase from the state contract, a motion would be needed to reject the only bid received for proposal 3 and approve the resolution allowing the purchase from the State contract.

**RESOLUTION
AUTHORIZING THE PURCHASE OF
A PICKUP TRUCK**

WHEREAS, SDCL 5-18-18 authorizes a governmental entity to purchase necessary supplies from the lowest responsible bidder of another governmental entity or State at the accepted bid price and the concurrence of said bidder; and

WHEREAS, the City of Vermillion has reviewed and determined that the bid awarded by the State of South Dakota for a 2016 Dodge Ram 2500 pickup from Billion Auto of Sioux Falls, South Dakota, for the total amount of \$29,633.00 offers an advantageous price to the City for said item; and

WHEREAS, the City has contacted Billion Auto and they have agreed to allow the City to purchase one 2016 Dodge Ram 2500 pickup for the contract price and terms as awarded by the State of South Dakota.

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of the City of Vermillion, South Dakota that the City Finance Officer is hereby authorized to purchase **one 2016 Dodge Ram 2500 pickup from Billion Auto of Sioux Falls, South Dakota** at the above stated price and under the same terms as the State of South Dakota contract.

Dated at Vermillion, South Dakota this 7th day of March, 2016.

THE GOVERNING BODY OF THE CITY
OF VERMILLION, SOUTH DAKOTA

By _____
J. Howard Willson, Council President

ATTEST:

By _____
Michael D. Carlson, Finance Officer

Council Agenda Memo

From: Jose Dominguez, City Engineer

Meeting: March 7, 2016

Subject: Chassis Cab Truck Purchase

Presenter: Jose Dominguez

Background: The replacement of the 1996 dump truck is budgeted in the 2016 Equipment Replacement Fund. The City opened sealed bids on February 17, 2016 for the truck chassis. A copy of the bid tabulation sheet is attached. The dump body and front mount snow plow will be bid separately in the near future.

Discussion: The City sent out five bid requests and received bids from four bidders. The bids ranged from \$76,996 to \$83,809. The low bid was from North Central International of Sioux Falls, with a 2017 International 7400 SBA 4X2 truck chassis. Staff recommends increasing the size of the engine size from the specified 300-HP and 860-lb-ft of torque to a larger 330-HP and 950-lb-ft of torque. The increase in engine size will cost an additional \$600 and will make the hauling of loads easier and also increase the value of the vehicle.

Financial Consideration: The 2016 Equipment Replacement Fund includes a budget of \$120,000 for the purchase of the chassis, dump body and front snow plow.

Conclusion/Recommendations: Administration recommends awarding the truck chassis bid to North Central International of Sioux Falls for \$76,996, plus the increase in engine size for a total contract amount of \$77,596.

CITY OF VERMILLION BID SUMMARY
12-FOOT, 36,200 GVWR TRUCK CHASSIS (FEBRUARY 17, AT 2:00 P.M.)

<u>COMPANY</u>	<u>TOTAL BID</u>
CORNHUSKER INTERNATIONAL TRUCK, INC.	\$ 79,120.00
I-STATE TRUCK CENTER	\$ 77,653.00
NORTH CENTRAL INTERNATIONAL OF SIOUX FALLS	\$ 76,996.00
PETERBILT OF SIOUX CITY	\$ 83,809.00

CITY OF VERMILLION
 INVOICES PAYABLE-MARCH 7,2016

1	A-OX WELDING SUPPLY CO	CHEMICALS	815.79
2	AMERICINN	LODGING	182.00
3	AMS BUILDING SYSTEM LLC	WATER HEATER REBATE	315.00
4	ARAMARK UNIFORM SERVICES	UNIFORM CLEANING	245.13
5	ARGUS LEADER MEDIA #1085	SUBSCRIPTION	15.18
6	ARROW INTERNATIONAL, INC	SUPPLIES	92.46
7	AUTOMATIC BUILDING CONTROL	ANNUAL INSPECTION	214.00
8	BAKER & TAYLOR BOOKS	BOOKS	574.09
9	BANNER ASSOCIATES, INC	PROFESSIONAL SERVICES	5,880.00
10	BENJAMIN NELSEN	MEALS REIMBURSEMENT	128.00
11	BEST WESTERN PLUS RAMKOTA	LODGING	799.92
12	BHS MARKETING, LLC	SODA ASH	6,822.86
13	BIERSCHBACH EQPT & SUPPLY	PARTS	57.44
14	BLACKSTONE AUDIO INC	BOOKS	200.00
15	BLICK ART MATERIALS	SUPPLIES	154.68
16	BOBS CANDY SERVICE, INC	SUPPLIES	146.30
17	BOOK SYSTEMS, INC	SUBSCRIPTION	3,870.00
18	BORDER STATES ELEC SUPPLY	SUPPLIES	193.46
19	BOUND TREE MEDICAL, LLC	SUPPLIES	4,053.60
20	BRAD PFEIFLE	REFUND AMBULANCE OVERPAYMENT	25.00
21	BUTLER MACHINERY CO.	PARTS	1,637.73
22	CAFE' BRULE	RETIREMENT CAKE	69.55
23	CALLAWAY GOLF	MERCHANDISE	579.60
24	CAMPBELL SUPPLY	SUPPLIES	1,957.06
25	CASK & CORK	MERCHANDISE	1,229.25
26	CENTURY BUSINESS PRODUCTS	COPIER CONTRACT/COPIES	407.31
27	CENTURYLINK	TELEPHONE	743.88
28	CERTIFIED LABORATORIES	SUPPLIES	307.04
29	CITY OF SIOUX FALLS	TESTING	14.50
30	CITY OF VERMILLION	COPIES/POSTAGE	1,119.31
31	CITY OF VERMILLION	UTILITY BILLS	38,689.78
32	CIVIL AIR PATROL MAGAZINE	SUBSCRIPTION	145.00
33	CLASS C SOLUTIONS GROUP	SUPPLIES	474.82
34	CLAY COUNTY ABSTRACT & TITLE	REFUND OVERPAYMENT	919.32
35	CLAY COUNTY EMS ASSOCIATION	CPR CARDS	135.00
36	COFFEE KING, INC	SUPPLIES	125.50
37	COLONIAL LIFE ACC INS.	INSURANCE	3,106.27
38	CONFLUENCE	PROFESSIONAL SERVICES	11,243.75
39	CONTINENTAL RESEARCH CORP	SUPPLIES	431.39
40	COYOTE SPORTS PROPERTIES	SPONSORSHIP	2,000.00
41	CRYSTAL BRADY	MEALS REIMBURSEMENT	310.00
42	CUMMINS CENTRAL POWER, LLC	PARTS	205.13
43	CUSTOM CONVEYOR CORP.	PARTS	3,412.88
44	CUSTOM SALES LLC	PICKUP BOX	1,700.00

45	DAKOTA BEVERAGE	MERCHANDISE	16,466.44
46	DAKOTA PC WAREHOUSE	COMPUTERS/REPAIRS	1,929.94
47	DAKOTA PUMP INC	SUPPLIES	12,497.34
48	DAKOTA RIGGERS & TOOL SUPPLY	TOOLS	170.00
49	DANKO EMERGENCY EQUIPMENT	SUPPLIES	193.04
50	DELTA DENTAL PLAN	INSURANCE	6,199.94
51	DEMCO	SUPPLIES	601.41
52	DENNIS MARTENS	MAINTENANCE	833.34
53	DEPT OF REVENUE	TESTING	202.00
54	DGR ENGINEERING	PROFESSIONAL SERVICES	8,525.70
55	DIVISION OF MOTOR VEHICLE	PLATES	22.40
56	DRIVERS LICENSE GUIDE CO	ID CHECKING GUIDE	62.85
57	DUST TEX	ENTRY MATS	80.00
58	ECHO ELECTRIC SUPPLY	SUPPLIES	135.12
59	ELECTRONIC ENGINEERING	REPAIRS	874.72
60	EMERGENCY SERVICES MARKETING	MONTHLY FEES	28.28
61	FARMER BROTHERS CO.	SUPPLIES	113.80
62	FASTENAL COMPANY	SUPPLIES	11.63
63	FEDEX.	SHIPPING	28.44
64	FOREMAN MEDIA	COUNCIL MTGS	100.00
65	GALE	BOOKS	119.94
66	GRAHAM TIRE CO.	TIRES	1,030.13
67	GRAINGER	SUPPLIES	137.40
68	GRAYBAR ELECTRIC	SUPPLIES	482.20
69	GRAYMONT CAPITAL INC	CHEMICALS	3,988.53
70	GREGG PETERS	ADVERTISING/FREIGHT	2,504.00
71	GREGG PETERS	RENT	937.50
72	GUARANTEE OIL CO INC	SUPPLIES	1,079.35
73	HACH CO	PARTS	3,545.07
74	HAUFF MID-AMERICA SPORTS	SUPPLIES	171.90
75	HD SUPPLY WATERWORKS	SUPPLIES	371.66
76	HELMS & ASSOCIATES	PROFESSIONAL SERVICES	4,273.74
77	HERREN-SCHEMPP BUILDING	SUPPLIES	165.63
78	HILLYARD FLOOR CARE SUPPLY	SUPPLIES	481.30
79	HY VEE FOOD STORE	SUPPLIES	158.00
80	IDEAL YARDWARE	EQUIPMENT	2,850.00
81	IN CONTROL, INC	EQUIPMENT/ENGINEERING SERVICES	5,445.20
82	INDELCO PLASTICS CORP.	PARTS	275.91
83	INDEPENDENCE WASTE	WASTE HAULING/CONTAINER	1,324.75
84	INGRAM	BOOKS	3,548.88
85	INTERNATIONAL CODE COUNCIL	DUES	135.00
86	INTERNATIONAL PUBLIC MGMT	MEMBERSHIP	149.00
87	INTL ASSOC OF FIRE CHIEFS	MEMBERSHIP	209.00
88	JACKS UNIFORM & EQPT	UNIFORM	98.90
89	JANITOR'S CLOSET, LTD	SUPPLIES	62.92
90	JERRY'S CHEVROLET BUICK GM	PARTS	193.53
91	JESSICA NEWMAN	MEMBERSHIP REIMBURSEMENT	175.00

92	JOHN A CONKLING DIST.	MERCHANDISE	6,313.45
93	JOHNSON BROTHERS OF SD	MERCHANDISE	15,723.77
94	JOHNSON CONTROLS	REPAIRS	3,947.76
95	JOHNSON FEED, INC	REPAIRS	44.14
96	JONES FOOD CENTER	SUPPLIES	1,602.97
97	JOSE DOMINGUEZ	MEALS REIMBURSEMENT	22.00
98	KINETICO QUALITY WATER SYS	REPAIRS	1,431.00
99	KYLE BLAKE	MILEAGE REIMBURSEMENT	120.98
100	LAW ENFORCEMENT TARGETS, INC	SUPPLIES	422.91
101	LEGGETTE, BRASHEARS & GRAHAM	PROFESSIONAL SERVICES	3,549.53
102	LEISURE LAWN CARE	TREATMENT	144.40
103	LESSMAN ELEC. SUPPLY CO	SUPPLIES	372.00
104	LOCATORS AND SUPPLIES, INC	PARTS	52.35
105	LONGS PROPANE INC	PROPANE	90.00
106	LOREN FISCHER DISPOSAL	HAULING	300.00
107	MARK CLARK	MEALS REIMBURSEMENT	224.00
108	MART AUTO BODY	TOWING/REPAIRS	1,910.60
109	MASABA INC	SIDEWALK REPAIRS	1,645.91
110	MATHESON TRI-GAS, INC	MEDICAL OXYGEN	350.09
111	MEDICAL WASTE TRANSPORT, INC	HAUL MEDICAL WASTE	223.78
112	MEDICO LIFE & HEALTH INS.	INSURANCE	458.38
113	MENARDS	SUPPLIES	307.53
114	MERRICK INDUSTRIES	REPAIRS	4,165.89
115	MID-AMERICAN RESEARCH CHEM	SUPPLIES	538.92
116	MIDWEST ALARM CO	ALARM MONITORING	66.00
117	MIDWEST BUILDING MAINTENANCE	MOP/MAT SVC	554.80
118	MIDWEST TURF & IRRIGATION	PARTS	1,838.94
119	MIDWEST WHEEL COMPANIES	PARTS	623.92
120	MISSOURI VALLEY GROWTH	ICAP WELCOME SIGN PROJECT	20,000.00
121	MISSOURI VALLEY MAINTENANCE	REPAIRS	423.80
122	MOORE WELDING & MFG	SUPPLIES	100.00
123	MUNICIPAL ELEC. ASSOC.	REGISTRATION	65.00
124	NBS CALIBRATIONS	PARTS	65.45
125	NCL OF WISCONSIN, INC	SUPPLIES	1,219.97
126	NETSYS+	PROCESSOR/REPAIRS	3,466.25
127	NEW YORK LIFE	INSURANCE	84.02
128	NORTHERN TRUCK EQPT CORP	SUPPLIES	134.52
129	OFFICE SYSTEMS CO	SUPPLIES	497.19
130	OKOBOJI WINES-SD	MERCHANDISE	1,254.00
131	ONE OFFICE SOLUTION	CHAIRS	670.00
132	OTIS ELEVATOR COMPANY	SERVICE CONTRACT	1,172.64
133	OVERHEAD DOOR OF SIOUX CITY	REPAIRS	296.00
134	PATRICIA MCDANIEL	BOOKS	23.00
135	PAULS PLUMBING	REPAIRS	316.33
136	PCC, INC	COMMISSION	2,317.10
137	PEARSON EDUCATION	TRAINING BOOKS	290.39
138	PENGUIN RANDOM HOUSE LLC	BOOKS	157.50

139	PENWORTHY COMPANY	BOOKS	181.24
140	PETE LIEN & SONS, INC	CHEMICALS	3,672.32
141	PLAIN TALK PUBLISHERS	SUBSCRIPTION	52.00
142	PRAIRIE BERRY WINERY	MERCHANDISE	1,308.00
143	PRECISION LAWN CARE	SNOW REMOVAL	577.50
144	PRESSING MATTERS	SUPPLIES	289.00
145	PRESTO-X-COMPANY	INSPECTION/TREATMENT	102.72
146	PRINT SOURCE	SUPPLIES	650.00
147	PUMP N PAK	FUEL	48.47
148	QUALITY BOOKS INC.	BOOKS	20.23
149	QUALITY MOTORS	REPAIRS	77.25
150	QUALITY TELECOMMUNICATIONS	REPAIRS	75.00
151	QUILL	SUPPLIES	1,543.23
152	RECORDED BOOKS, INC	BOOKS	326.00
153	REPUBLIC NATIONAL DIST.	MERCHANDISE	23,670.50
154	RI-TECH INDUSTRIAL PRODUCT	SUPPLIES	256.80
155	RIVERSIDE AUTO BODY INC	REPAIRS	337.50
156	ROB PICKENS	WORK BOOTS REIMBURSEMENT	100.00
157	ROBIN HOWER	MEALS REIMBURSEMENT	69.00
158	RYAN HOUGH	MEALS REIMBURSEMENT	84.00
159	SANFORD CLINIC VERMILLION	SUPPLIES	265.43
160	SANFORD HEALTH PLAN	PARTICIPATION FEE	60.00
161	SCHAEFFER MFG. CO	SUPPLIES	638.40
162	SCHUYLER RUBBER CO, INC	SUPPLIES	1,628.54
163	SCOTT & NICOLE MOCKLER	WATER HEATER REBATE	315.00
164	SD ARBORISTS ASSOCIATION	MEMBERSHIP DUES	110.00
165	SD ASSOC. OF RURAL WTR SYS	REGISTRATION	460.00
166	SD DEPT OF TRANSPORTATION	WEST MAIN STREET	94,758.24
167	SD ELECTRICAL COMMISSION	WIRING PERMITS	205.00
168	SD LIBRARY ASSOCIATION	MEMBERSHIP DUES	575.00
169	SDML	REGISTRATION	112.00
170	SD POLICE CHIEFS ASSOCIATION	TESTING MATERIALS	351.00
171	SD RETIREMENT SYSTEM	CONTRIBUTIONS	50,259.60
172	SECURITY SHREDDING SERVICE	CONTAINERS	35.00
173	SERVALL TOWEL & LINEN	SHOP TOWELS	29.40
174	SETON IDENTIFICATION PRODUCTS	SAFETY SIGNS	201.90
175	SHANE GRIESE	MEALS REIMBURSEMENT	22.00
176	SIOUX CITY FOUNDRY CO	PARTS	2,083.95
177	SIOUX FALLS TWO WAY RADIO	PARTS/REPAIRS	750.98
178	SKILLPATH SEMINARS	REGISTRATION	399.00
179	SPECIAL T'S AND MORE	UNIFORMS	71.00
180	STEWART OIL-TIRE CO	REPAIRS	572.90
181	STUART C. IRBY CO.	SUPPLIES	160.00
182	STURDEVANTS AUTO PARTS	PARTS	1,530.62
183	SUPPLYWORKS	SUPPLIES	308.38
184	TAPCO	RADAR SIGN	3,283.66
185	TENNANT SALES & SERVICES C	FILTERS	244.60

186	THE ATTIC SPORTSMAN'S LOFT	POLICE EQUIPMENT	2,465.00
187	THE WALKING BILLBOARD	UNIFORMS	739.10
188	TITAN MACHINE-PRODUCTIVITY	PARTS	1,646.54
189	TITLEIST DRAWER CS	MERCHANDISE	2,317.56
190	TOM KRUSE	SAFETY GLASSES REIMBURSEMENT	150.00
191	TRI COUNTY PROPANE INC	PROPANE	3,337.30
192	TRUE VALUE	SUPPLIES	565.19
193	TURNER PLUMBING	REPAIRS	96.46
194	TWIN CITY HARDWARE	REPAIRS	225.00
195	TYLER TRAGESER	SAFETY GLASSES REIMBURSEMENT	131.50
196	UNITED WAY	CONTRIBUTIONS	564.70
197	UNIVAR USA INC	SODA ASH	7,515.12
198	USA BLUEBOOK	SUPPLIES	159.87
199	VAST BROADBAND	DIAL-UP/911 CIRCUIT	2,786.95
200	VERIZON WIRELESS	WIRELESS COMMUNICATION	1,783.64
201	VERMEER HIGH PLAINS	REPAIRS	11,950.02
202	VERMILLION ACE HARDWARE	SUPPLIES	284.71
203	VERMILLION CHAMBER OF COMM	REGISTRATION	10.00
204	VERMILLION FASTPITCH SOFTBALL	ONLINE REGISTRATION	207.37
205	VGSA	ONLINE REGISTRATION	568.45
206	VISA/FIRST BANK & TRUST	FUEL/LODGING/SUPPLIES	9,278.53
207	WAL-MART COMMUNITY	SUPPLIES	699.32
208	WALKER CONSTRUCTION	HAUL SNOW	775.20
209	WASTEQUIP	SUPPLIES	2,952.00
210	WESCO DISTRIBUTION, INC	SUPPLIES	4,567.50
211	YANKTON JANITORIAL SUPPLY	SUPPLIES	80.16
212	YANKTON MEDICAL CLINIC	PRE-EMPLOYMENT EXAM	560.00
213	ZEE MEDICAL SERVICE	SUPPLIES	619.54
214	MICHAEL ADAMS	BRIGHT ENERGY REBATE	24.00
215	TRINITY LUTHERAN CHURCH	BRIGHT ENERGY REBATE	15.00
216	DONNA BACKHAUS	BRIGHT ENERGY REBATE	400.00
		GRAND TOTAL	\$508,687.08

City of Vermillion (See reverse side of form for state laws regarding raffles and lotteries)
RAFFLE AND LOTTERY NOTIFICATION FORM

Date: 3-3-16

1. Name of organization/group Vermillion Senior Class
Contact person: Name: Patty Schwasinger
2. Date(s) that tickets/chances will be sold: from 3-4-16 to 3-20-16
Cost of tickets/chances: \$10.00 per ticket
3. Date(s) of drawing(s): Monday, March 21, 2016
4. Can anyone purchase tickets? Yes
5. Will the prize winner(s) be selected at random? Yes No
6. Description and approximate value of top prize: \$250.00

In the space below, please provide a brief, general summary of the event. Be sure to include information such as the location and reason for the event.

The Vermillion High School Seniors are raising money to pay for their Senior trip to Kansas City to World's of fun. They are selling raffle tickets for a chance to win:

- ① 39" VIZIO TV from P.C. Warehouse
- ② Framed print from Tigert Art Gallery
- ③ 18 Holes of Golf for 4 ppl and 2 cart rentals from The Bluff's

Patty Schwasinger
Applicant's Signature

Approval: John Prescott 3-3-16
City Manager Date

Patty-
677-8586

patricia.schwasinger@k12.sd.us



RAFFLE AND LOTTERY NOTIFICATION FORM

See reverse side of form for state laws regarding raffles and lotteries.

1. Organization sponsoring raffle/lottery: American Indian Science and Engineering Society (AISES)

2. Person to contact: Kathy Van Kley

3. Phone number: 605-658-6329

4. Email address: kathy.vankley@usd.edu

6. Date(s) ticket(s) will be sold: March 19, 2016

7. Cost per ticket(s): \$1

8. Date(s) drawing(s) will be held: March 19, 2016

9. Who is eligible to purchase ticket(s)? Anyone

10. Will prize winner(s) be selected at random? Yes No

11. Description and approximate value of grand prize:

Tickets will be sold for a 50/50 drawing during the annual USD Pow wow. Tickets will be sold

12. What will the proceeds be used for?

Travel expense to attend national AISES Conference

In the space below, please provide a brief, general summary of the event. Be sure to include information such as the location and reason for the event.

AISES is a USD student organization and is member of the National AISES Organization. AISES holds a national conference each November that we raise funds for to off set the travel expenses. Tickets will be sold at the Dakota Dome during the 1st day of the Pow wow and the winner will be drawn that evening. The winner will split the pot (50/50) with the AISES student organization.

Kathy Van Kley (Chp. Advisor)
Applicant's Signature

2/25/16
Date

APPROVED BY:

John Prescott
City Manager

2-26-16
Date