

City of

El Dorado

Issue No. 66 | 2018

eldoks.com



Annual Operating
Budget & Capital
Improvement Plan

City Hall
220 East 1st Street
El Dorado, Kansas

Established in 1871
Population 12,931
#myeldo #eldoks

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Introduction & Overview

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Welcoming
Commissioner
Matt Guthrie

Budget Message from
City Manager
David Dillner

Profile of the quality
of life for Citizens of
El Dorado



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

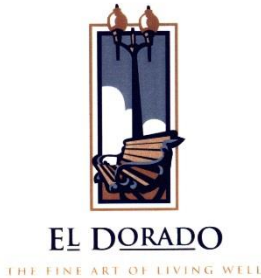
**City of El Dorado
Kansas**

For the Fiscal Year Beginning

January 1, 2017

Jeffrey R. Egan

Executive Director



January 1, 2018

Honorable City Commission and Citizens of El Dorado:

On behalf of City staff, I am pleased to present the 2018 Operating Budget and Capital Improvement Program for the City of El Dorado, Kansas. The 2018 Budget is the first budget developed since I was appointed to serve as city manager for El Dorado. The preparation of the budget was challenging in some respects and also rewarding in others.

Perhaps most challenging was having to begin my tenure as the city manager in the troughs of the budget process without an opportunity to “learn” the community and organization. Instead, I had to feel my way through the budget process and was blessed to have a great staff to guide me in my inaugural budget for the City of El Dorado.

Equally challenging, and perhaps more serious, was managing to put together a budget that attempted to balance the City’s spending with its revenues. In several key funds, the City had developed a structural deficit resulting from spending more in a given year than was generated in revenues. Dealing with a structural deficit is never fun, and would be a challenge for the governing body and staff as we worked to produce a budget that best met the community’s needs while striving to resolve the financial difficulties arising from such a structural deficit.

As you will see in this letter, the City produced a budget that nearly accomplishes the goal of a balanced budget. To get to this point, however, the City Commission had to agree to raise revenues in some cases and reduce expenditures in others. The situation is far from ideal and will no doubt be a work in process for the foreseeable future.

Even with these challenges in mind, I am pleased to present the 2018 Operating Budget and Capital Improvement Plan for the City of El Dorado, Kansas. The budget was thoughtfully prepared in order to facilitate the implementation of City Commission priorities and the ongoing provision of services to El Dorado residents while striving to improve the City’s fiscal situation. The total budget authority for 2018 is \$29,933,006. The City’s budget without contingency reserve included is \$24,415,029.

Economic Outlook

Since I am not an economist and since any forecast of the short- or long-term prospects of the economy are a speculative guess at worst and an educated projection at best, I will refrain from making a broad statement about my thoughts on the economy’s expected movements in the coming months of which this budget focuses. Instead, I will provide some anecdotal analysis of the economic conditions that may affect the City’s budget into 2018.

Part of the challenge with an economic analysis is that the information used to make the analysis focuses on a rear facing perspective, similar to looking into a rearview mirror. Our economic lives, it seems, are lived looking backwards while always moving forward in time.

Even so, there are several trends that we can review that will likely affect the City's ability to provide public services in the short- and long-term time horizons.

Assessed valuations for real estate in El Dorado have remained relatively flat from the prior year. Valuations, as of January 1, 2017, were reported by Butler County at \$84.3 million compared to \$84.4 million in 2016. Over the last five years, assessed valuations for El Dorado have increased at an annualized rate of 0.64%. Real estate valuations have been relatively stable over the last decade and are likely to continue on that trajectory in the foreseeable future.

A stable real estate environment provides a near-certain source of revenue in property taxes that may be used to provide public services. The City will generate approximately \$4.59 million in 2018 from property taxes, compared to \$4.1 million in 2017. The primary reason for the increase is due to an increase in the mill levy, or property tax rate, and not an increase in the value of the City's tax base. But for an extreme change in assessed valuations, the City will have a sustainable revenue source to maintain its present services.

Sales tax receipts, while not a good indicator of economic activity, provide a glimpse into the retail environment within the City. Sales taxes collected through September 2017 show a *decrease* of 3.6% compared to the prior year-to-date receipts. This trend is affected by consumer sentiment and spending habits, as well as HollyFrontier's operation and maintenance programs that periodically require additional contracted labor for significant periods of time. There are two anticipated, month-long maintenance programs scheduled at HollyFrontier next year which may increase sales tax receipts for 2018.

The City anticipates stable local economic conditions continuing through 2018. One of the City's primary employers, BG Products, Inc., will likely commence construction of a \$24 million expansion to its distribution center located in El Dorado. The facility will receive the benefit of a ten-year tax abatement, so the increased investment due to the expansion will not immediately change the City's assessed valuation. Holiday Inn will invest \$1.1 million and Red Coach Inn will invest \$1.11 million in the hospitality industry in El Dorado with the assistance of Community Improvement Districts established to generate additional sales tax receipts for these projects.

Seventy-five building permits for new and major remodel/repair activities were issued for commercial and residential projects through October 2017, representing a valuation of about \$36 million. The City issued fifty-three building permits for the entire year for such activities in 2016 with a total valuation of \$9.5 million. New water connections provide another local economic indicator to help determine the direction of local development. New water connections totaled eight in 2017, compared to twenty-two in 2016. Total private investment in the local economy seems to be trending upwards, which will increase the overall tax base in the future and allow public services to continue at existing service levels.

USD 490 commenced \$36 million in major improvements in 2017 with the construction of two new elementary schools and the renovation of the former middle school building into a performing arts center. Although this investment is funded through public tax dollars, the investment in new schools demonstrates the School District's commitment to modernized educational facilities that may encourage further private investment, particularly in residential development.

The national economy seems primed for continued expansion. The economy has been adding new jobs and Congress is considering tax policy revisions as well as amendments to health insurance law that may further incite private investment.

The Kansas economy may benefit from a weaker dollar as exports from agriculture and manufacturing become “cheaper” for foreign market participants. Even so, national and regional economic activities are subject to periodic, and often unexpected adjustments. As such, the City must position itself to weather these occasional economic storms.

Budget Highlights

Major highlights from the 2018 Budget include the following:

- The City Commission and staff desired to prepare a budget that addressed the structural deficit in the General Fund with the goal of obtaining a balanced budget. The City had been spending more than it had been generating in revenue for the past few years, requiring the City to spend down its cash reserves. Such a practice may be managed in the short-term, but requires structural changes in order for the City to sustain its finances in a manner that ensures adequate service delivery.
- The City Manager recommended, and the City Commission approved, various modifications to the City’s Financial Policies with the goal of providing clarity and direction on the financial matters of the City. The changes will allow the City to focus on a long-term horizon while adjusting in the short-term so as to improve the City’s financial condition and make the City more flexible to future factors that may strain the City.
- The City Manager also recommended increasing the readiness-to-serve fees for both Water and Sewer Utilities to offset debt service payments undertaken to support these utilities. The City Commission approved the proposed fee increases, and set a course to re-establish the financial footing of both these utilities. The City will monitor the finances of the Water and Sewer Funds, and may recommend future increases to readiness-to-serve fees or volume charges to ensure adequate revenue is generated to fully fund the utility operations of the City.
- The City of El Dorado was instrumental in the development of El Dorado Lake in the early 1980s. With approximately 10 MGD of available “firm yield,” the lake provides a sustainable source of water to El Dorado and has the potential of serving as a regional water supply. The City is in the process of evaluating opportunities to sell water to municipalities and rural water districts in the region, as well as marketing its water supply as a potential opportunity for industrial development within the corporate limits of El Dorado. Selling water, whether to other governmental bodies or private development, will produce additional revenue for the Water Utility.
- Another issue directly related to El Dorado Lake is the outstanding obligation the City must pay for its share of the cost to construct the lake. The City understands that revenue must increase to pay its share of these costs, and has always considered selling water from El Dorado Lake as a viable opportunity to generate the revenue necessary to repay the debt issued for the lake. Presently, the City owes approximately \$55 million to the United States Army Corps of Engineers for its portion of the debt issued to construct the lake. The City is taking a proactive approach to reassess its lake debt obligations and associated investment strategy with the intent of realigning its long-term strategies to minimize, to the greatest extent possible, the overall cost of repaying lake debt obligation to El Dorado water customers.

Financial Policies

The City recently reviewed its financial policies, resulting in several modifications designed to provide more appropriate standards for such financial considerations as fund reserve balances, municipal investments, debt issuance and management, capital improvement planning, and purchasing. Readers interested in reviewing these policies will find these newly revised policies in the Financial Structure, Policy, and Process section of the 2018 Budget.

Major Revenue Changes

The following major revenue changes are incorporated into the 2018 Budget as a means to stabilize existing public services.

The City Commission elected to increase ad valorem property taxes by approximately five mills as the primary revenue source to structurally balance all tax levy supported funds. The increased mill levy will generate approximately \$4.47 million from property taxes, or about \$422,086 in new revenue.

Summary of Tax Levies					
Fund	2014 Actual	2015 Actual	2016 Actual	2017 Revised	2018 Proposed
General	31.354	32.905	30.306	30.722	31.478
Airport	1.127	0.206	-	0.848	0.776
Library	4.724	4.951	4.992	4.894	4.867
Industrial Mill Levy	1.000	0.973	1.018	0.979	1.000
Bond & Interest	8.958	8.202	10.734	9.603	14.879
Total All Funds	47.163	47.237	47.050	47.046	53.000
Assessed Valuation*	82,287,668	81,690,778	79,584,768	81,547,189	84,417,270

*Assessed Valuation is listed at face value, with out retracting the Neighborhood Revitalization Project

Sales tax receipts comprised about one-third of the General Fund’s revenues in any given year. Through September of 2017, the City receipted \$1.8 million in sales tax revenue compared to \$1.86 million from the prior year. The City budgeted to receive \$2.5 from sales taxes in 2018, although there are many factors that may affect the overall amount of sales tax receipts for next year. Most notable, HollyFrontier, one of the City’s largest employers, is scheduled to conduct major maintenance that is typically done by contractors based outside of El Dorado. The City may experience an uptick in sales tax receipts if this maintenance is completed as planned.

Readiness-to-serve fees were increased for both water and sewer utilities in September 2017. The readiness-to-serve fees for water are estimated to generate \$0.9 million, or about \$0.2 million in new revenue for the Water Fund. The increased revenue will enable the Water Fund to get back on even keel financially. The City’s cash reserve policy for the Water Fund requires a cash balance between 15% and 25% of operating expenditures equal to the average the prior three years. The City projects the ending year balance for the Water Fund at \$0.6 million, or 16% of operating expenditures equal to the average the prior three years.

The same fees for sewer are projected to generate slightly over \$1.0 million, or about \$0.3 million in new revenue for the Sewer Fund. The increased revenue will help the Sewer Fund improve its financial condition, although additional monitoring and another potential rate increase may be necessary to fully adjust the current trajectory of the Sewer Fund. Like the Water Fund, the City’s

cash reserve policy for the Sewer Fund requires a cash balance between 15% and 25% of operating expenditures equal to the average the prior three years. The City projects the ending year balance for the Sewer Fund at \$0.2 million, or 4% of operating expenditures equal to the average the prior three years.

Major Expenditure Changes

The City not only looked at increasing revenues, but also considered reducing expenditures in an effort to structurally balance the City's overall budget. The items below represent expenditure reductions that will allow the City to develop a structural balanced budget with little to no changes in public service delivery.

The City Manager proposed reducing the pool for merit increases from 6%, as had been budgeted in the recent past, to 3%. The change will mean employees will only be eligible for a 3% salary increase based on annual performance evaluations. By reducing the funds available for merit increases, the City will "save" approximately \$105,689 for 2018.

Merit increases also have the added effect of perpetually increasing government expenditures since increases to employee salaries carry forward until the employee no longer works for the City, and have the added effect of increasing the City's contributions for post-employment benefits.

The City also reviewed its existing positions and eliminated or elected not to fill certain positions. Part-time positions, except for the Parks and Recreation Department, were not authorized to be filled. The City discontinued the following full-time positions: City Manager's Administrative Assistant, Assistant City Manager, and Public Works Maintenance Worker I. The City also opted not to fill its Human Resources Director position, and instead reclassified the position as a Human Resources Specialist at a lower pay range. Several other full-time positions in the Fire Department, Police Department, and Public Utilities Department remain unfilled, but are still authorized to be filled once qualified candidates are recruited and selected to work for the City. These changes will save the City in personnel expenses, some of which will be more permanent than others.

The City presently has outstanding debt obligations of \$47.5 million, including principal and interest, and must make an annual debt service payment of a little more than \$3.3 million in order to stay current on the repayment schedules for such debt. Failure to make debt service payments will place the City in default of its debt obligations, which could force bond holders to take action against the City requiring repayment. In addition, defaulting on outstanding debt would have the effect of impairing the City's ability to borrow on the municipal capital markets and would likely require a higher premium, in the form of a higher interest rate, when the City needs to access such markets in the future. As such, the City must continue to meet its obligations and make annual debt service payments to avoid any future financial impairments.

Debt issued by the City is paid using revenue generated from property taxes, special assessments, sales taxes, and utility revenues. The revenue source used to repay debt obligations is largely determined by the use of the debt. For example, debt issued to finance a water project will be repaid from water revenues (i.e., water volume charges and/or readiness-to-serve fees). Debt issued to construct or repair a street will be repaid using property taxes, sales taxes, and/or special assessments. An analysis of the City's debt obligations, including the revenue sources used to repay the debt, may be found in the "Debt Management" section of the budget.

Capital projects were largely removed from the 2018 Budget in order to structurally balance the budget. Such "savings," however, are not true savings but merely deferred liabilities that will

need to be paid in the future. Deteriorating public infrastructure will eventually need replaced at a cost to taxpayers. Ideally, the City would have the financial resources to provide ongoing maintenance of its assets. The structural imbalance has diminished the City's financial flexibility, so the City has had to defer major capital maintenance in an attempt to address spending and improve its financial condition. The City will return to major capital investment when its finances have improved, although the decision to defer these projects will likely come at a higher cost as projects become more expensive as time progresses.

The City had originally planned to replace a trash truck for the Refuse Department in 2018, although this purchase was accelerated to 2017 due to a major breakdown of a trash truck in the fleet at a cost of about \$280,000. Refuse services would have experienced a significant service delivery challenge if the City had not elected to make this purchase sooner than expected. The Public Works Department, however, may make a request to accelerate another purchase of a trash truck planned in 2019. No other vehicles or equipment were included in the 2018 Budget as another way to address the financial condition of the City.

In much the same manner as capital projects, unfunding the adequate replacement of vehicles and equipment will only defer these costs to the future, as such purchases will need to be made to ensure that the fleet is able to meet the demands of the various municipal departments.

Conclusion

The 2018 Budget for the City of El Dorado preserves existing public services while facilitating a plan to strengthen the City's financial condition. Of critical importance, the City's budget strives to provide public services through the implementation of a balanced budget. If implemented according to plan, the City's cash reserves will increase and provide additional protection from temporary economic "storms" that are prone to occur from time-to-time. In addition to strengthening cash balances, a balanced budget will allow for a more sustainable operation that will ensure public services continue to meet citizen's expectations well into the future.

Even so, there are challenges ahead that will need to be addressed. Capital expenditures, particularly infrastructure replacement, were not funded in the 2018 Budget. Aging vehicles and equipment essential to the City's performance will have to continue to serve the City as only one vehicle (a refuse truck) has been scheduled for replacement. These projects and equipment are critical to El Dorado's quality of life and the delivery of public services, and they will only increase in cost to taxpayers the longer they are deferred into the future.

Careful planning and assessment will provide a revised replacement schedule, but citizens will likely have to choose between public improvements and consistent service delivery funded by revenue increases or deteriorating infrastructure and reduced service delivery supported by expenditure decreases. The more likely answer will include a combination of new revenue and expenditure reductions that will impact the community moving forward.

Acknowledgements

City staff has prepared the document to exceed the criteria set forth by the Government Finance Officers Association for their Distinguished Budget Presentation Award. This accolade recognizes local governments which produce documents that exemplify the highest standards in transparency and accountability. Department Directors demonstrated tremendous leadership in facilitating the 2018 Budget, and I am most grateful for their guidance and creativity in assisting the City in establishing a path to improved financial management.

The City of El Dorado has a very dedicated and experienced workforce that strives to provide excellent services to the public. I am especially appreciative of the hard work employees

demonstrate in their service to the community. Without the effort of employees, the quality of public services in El Dorado would lack the appeal needed for a community to thrive and prosper. Employees of the City provide the basic services that make civilization possible, and I am truly grateful for their service.

On behalf of all of our employees, I would also like to express appreciation and gratitude to the City Commission for their personal commitment and service to the City of El Dorado. Without their work this budget, and the public services funded by the budget, would not be possible. A special thank you is also extended to the advisory boards, the public, and the many community partners for their dedication and support throughout the budget process.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David B. Dillner". The signature is written in a cursive style with a large initial "D".

David B. Dillner
City Manager

Size and Location

The City of El Dorado is the county seat of Butler County, Kansas. It is located approximately 30 miles northeast of Wichita to the immediate south of the Kansas Turnpike. It covers over eight square miles and is the largest city in Butler County. The population is 12,931 according to the 2016 Kansas Division of the Budget.

City Government

El Dorado was incorporated on September 12, 1871 as a city of the third class with an aldermanic form of government. It became a second class city in 1885. In 1917, the City changed to its current form of government, Commission-Manager.

Under this form, power is concentrated in the elected governing body which is responsible for hiring a professional administrator to implement its policies. The city manager serves at the pleasure of the elected governing body and is responsible for overseeing the budget, directing day-to-day operations, hiring and firing personnel, and serves as the governing body’s chief policy advisor.

The charter for the City of El Dorado specifies the governing body will be comprised of a non-partisan mayor and four commissioners. Each member has an equal vote. The mayor serves a two-year term, while commissioner members serve staggered four-year terms. In 2017, due to a change in state law, the Commission’s election schedule will change to the fall, and their terms will expire as shown in the following table.

City Commission Members		
Seat	Name	Term
Mayor	Vince Haines	Dec-20
Commissioner 1	Matt Guthrie	Dec-22
Commissioner 2	Gregg Lewis	Dec-19
Commissioner 3	Nick Badwey	Dec-22
Commissioner 4	Kendra Wilkinson	Dec-19

Administrative Officials	
Position	Name
City Manager	David Dillner
City Clerk	Tabitha Sharp
City Attorney	Ashlyn Lindskog
Municipal Judge	Cami Baker
Finance Director	Tammy Schaffer
Human Resources Director	Kevin Wishart
Public Utilities Director	Kurt Bookout
Assistant City Engineer	Scott Rickard
Police Chief	Curt Ziemann
Fire Chief	Joa Haag
Public Works Director	Brad Meyer
Recreation Superintendent	Kevin Wishart

The City charter prescribes that the city manager is responsible for hiring and managing personnel of the following departments:

- Administration Department
- Engineering Department
- Fire Department
- Police Department
- Public Works Department
- Public Utilities Department
- Recreation Department

These departments utilize the positions specified in the List of Authorized Positions and Salary Schedule (located in the appendix). The city manager annually reviews these documents and proposes changes, when necessary. This personnel plan is adopted by the city commission through a resolution.

The city commission has created a number of standing boards and committees to facilitate the decision-making process. The following briefly describes the role, size and meeting frequency of each.

Airport Advisory Board

The Airport Advisory Board serves to advise the city commission on all matters relating to the operation and maintenance of the El Dorado municipal airport. It is composed of five members appointed by the city commission, with the city manager and fixed based operator serving as ex-officio members. Members serve a three year term and meetings are held monthly.

Board of Appeals/Code Review

This board consists of five members appointed by the mayor and city commission. Members serve a two year term if appointed by the mayor, and a four year term if appointed by a commissioner. Meetings are held quarterly to discuss building code adoption, methods of construction, and training. Special meetings may be called when an appeal is requested. All decisions of the Board are final.

Board of Zoning Appeals

The Board of Zoning Appeals is responsible for hearing and deciding appeals where it is alleged there was an error in any order, requirement, decision or determination made by the zoning administrator. Variances to the applicable regulation are also considered. The Board consists of five members appointed by the mayor and city commission. Each member serves a three year term.

Convention and Tourism Committee

Established as an eleven member committee, this group serves to make recommendations to the city commission concerning programs and expenditures for the promotion of conventions and tourism. All members are appointed by the mayor and commission, four of which must be from the hospitality industry. Terms are three years and meetings are held quarterly.

Planning Commission

The city planning commission consists of nine members, two of which must be from outside city limits. All members serve three year terms and are appointed by the mayor and city commission. The planning commission is charged with reviewing planning and zoning actions, including plans, plats and replats, and providing recommendations to the city commission. Meetings are held monthly.

Library Board

The Library Board is the official governing body of the Bradford Memorial Library. It is considered an independent component unit of the City; however, the mayor serves as a voting ex-officio member. The city commission and mayor are responsible for appointing members to the Library Board. The Board is made up of seven members whom serve four-year terms. Meetings are held monthly.

Recreation Advisory Board

The Recreation Advisory Board provides the city commission with counsel and advice concerning the City's recreation programming, facilities and budget. It consists of nine members appointed by the mayor and commission, and meets monthly. Members serve a two year term.

Recycling and Solid Waste Advisory Board

This board serves to provide recommendations concerning recycling and solid waste services. The mayor and commission appoint nine members to three year terms. Meetings are held bimonthly.

Prairie Trails Advisory Board

The Prairie Trails Advisory Board was created to solicit input from the public regarding the operations of the restaurant and golf course. Seven members, appointed by the mayor and commission, serve three year terms. The Board meets on a quarterly basis.

Sales Tax Advisory Committee

Members are appointed each year prior to the development of the annual budget. The Committee holds at least one meeting to hear and discuss proposals for the use of uncommitted sales tax, followed by a public hearing with the City commission to submit their funding proposal. Membership consists of one member of the Planning Commission, one member appointed by each commissioner, and two members appointed by the Mayor.

Tree Board

A five member board, the committee annually reviews and updates the comprehensive city tree plan. The board also reviews special issues and concerns within its scope of work throughout the year, as requested by the city commission. Members serve a three year term.

Youth Commission

The mission of the Youth Commission is to promote cooperation and communication between adults and young people in El Dorado. Appointed by the mayor and city commission, the Youth Commission may comprise up to sixteen members and an adult advisor. Terms one year and meetings are held monthly.

City Services and Utilities

All common residential services and utilities are available in El Dorado. The City provides water, sewer, trash, and recycling services; Westar Energy supplies electricity; Kansas Gas Service supplies natural gas; and telecommunication services are offered through both Cox Communications and AT&T.

The police and fire departments are fully staffed at all times to offer uninterrupted service. The City has 23 sworn police officers and 17 certified fire fighters/emergency medical technicians. Ambulance services are provided by Butler County.

Library services are provided independently by the Bradford Memorial Library with the financial and administrative support of the City.

Additional services offered by the City include: administration, streets, parks, recreation, animal control, municipal court, building and zoning, stormwater, cemetery, airport operations, and marketing.

Educational Institutions

Education has been made a high priority by the residents of El Dorado. The community is served by two school districts, Circle (USD 375) and El Dorado (USD 490). Circle School District has one elementary school in town, while El Dorado Schools maintain four elementary, one middle, and one high school. The main campus of Butler Community College is also located on the western edge of town.

Over the last decade a significant emphasis has been placed on advancing the El Dorado School District. These efforts led to the construction of new elementary, middle, and high schools, which have lead to much improved test scores.

Butler Community College is a fully accredited institution offering two-year associate degree programs and one-year certificate programs. The College also maintains transfer agreements with several four-year institutions to afford students an opportunity to continue their education.

Economic Development

The City of El Dorado is actively involved in economic development through its partnership with El Dorado, Inc., a non-profit organization dedicated to the long-term economic development of the community.

Fast Facts	
Population	12,931
Land Area (sq. mi.)	9.10
Number of Households	4,502
Per Capita Income	23,132
Household Income	46,264
Average Temperature Jan/Jul	29/78
Average Rainfall/Snowfall (in.)	33/16

El Dorado, Inc. receives dedicated funding from the City of El Dorado to offer a specific program of services. Their program of work includes initiatives to:

- Help new and existing businesses identify and access available incentives and resources
- Market commercial and industrial property owned by the City of El Dorado
- Market El Dorado on a regional and national scale
- Establish local and regional networking
- Promote housing initiatives
- Promote job creation



BG Products Manufacturing Facility

- BG Products, Barton Solvents and Valmont in the El Dorado Industrial Park
- Development of the El Dorado Business Park with the addition of Holiday Inn Express, Flinthills Services, Natural Pet Care Center, and Days Inn & Suites.
- The Savage Service, Inc. rail port facility on the Burlington Northern Santa Fe main line.
- Existing business expansions or improvements by Walnut River Brewing, Brewski Barn, Flint Hills Collision, Emprise Bank, Quiktrip Corporation, Becker Tire, Sonny Stop, and Mc Donalds.

Major Employers

The City maintains a diverse employment base. Strong points include petroleum refining, retail, healthcare and education. These top ten employers provide over 50% of the jobs available in the City of El Dordao.

Principal Employers	
Employer	Employees
HollyFrontier Corporation	476
Butler Community College	436
El Dorado Correctional Facility	429
USD #490	401
Butler County Government	415
Susan B. Allen Memorial Hospital	316
C-Tech	185
Pioneer Balloon	180
City of El Dorado	156
Wal-Mart	130

Principal Property Taxpayers	
Taxpayer	Valuation
Wal-Mart Real Estate	2,471,310
Kansas Gas & Electric	2,056,965
Barton Solvents	1,188,258
Kansas Gas Service	1,082,204
Valmont Industries	1,056,485
Vlami Enterprises	1,034,720
Pioneer Balloon Co	558,125
Villas at BCC LLC	544,417
Union Pacific Railroad	486,584
El Dorado Group II LLC	480,376

Health and Wellness Services

The City offers its residents excellent health and wellness services. Principally, it is the home to Susan B. Allen Memorial Hospital (SBA), a not-for-profit, general acute-care medical facility. Susan B. Allen is

licensed for 74 beds, including Medical/Surgical and Skilled Care, SBA Family Birth Center, SBA Dialysis Center, SBA Cancer Center, and an 11-bed Geriatric Psychiatric Unit.

Transportation Systems

El Dorado boasts many connections to the regional and national transportation systems. The City is located at the junction of two national highways, U.S. 54 and U.S. 77, and the Kansas Turnpike transects the northern edge of town. Freight rail service is offered by BNSF, which may be accessed locally through Savage Services. Private air service is available at the City's municipal airport located four miles south of town off of U.S. Highway 77. The Wichita Dwight D. Eisenhower National Airport provides regularly scheduled commercial air service.

Parks and Recreation Facilities

The El Dorado community maintains an extensive parks and recreation system, including:

- 12 neighborhood parks
- 12 playgrounds (one ADA accessible)
- 6 soccer fields
- 4 baseball fields
- 1 baseball stadium
- 7 softball fields
- 2 spray parks
- 1 pool
- 1 tennis court
- El Dorado State Park, which offers activities such as camping, hiking, fishing, boating and horseback riding
- 2 outdoor basketball courts
- Football/soccer stadium and track
- Newly remodeled 18 hole municipal golf course
- 6.3 mile bike path
- 1 skate park
- 1 turf soccer field
- Newly expanded YMCA, with indoor track, weight room, basketball courts, squash/racquetball courts and indoor pool

Walnut Ridge Trail, located within El Dorado State Park.

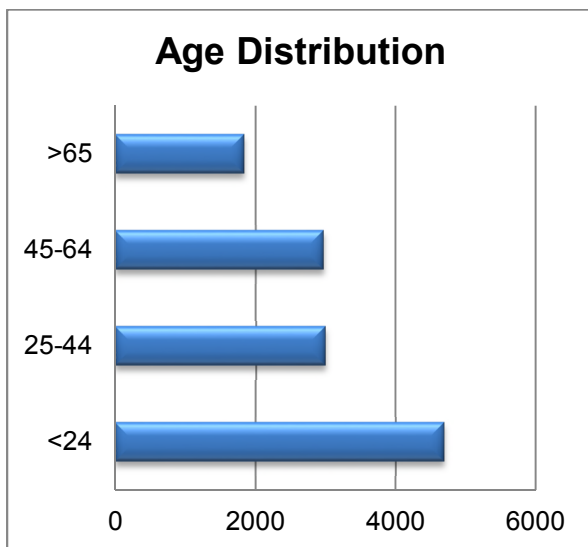
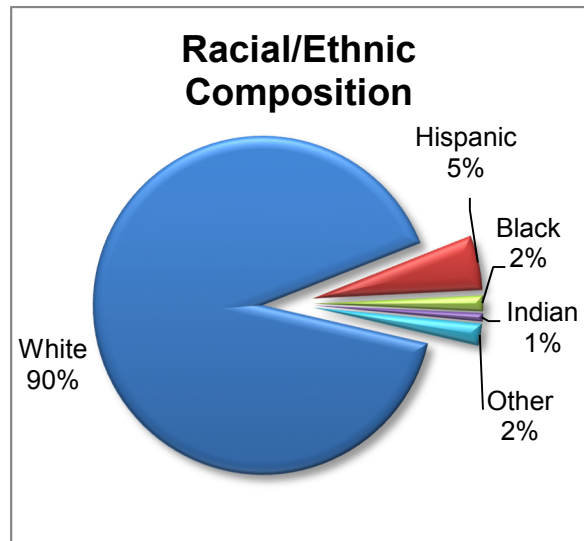
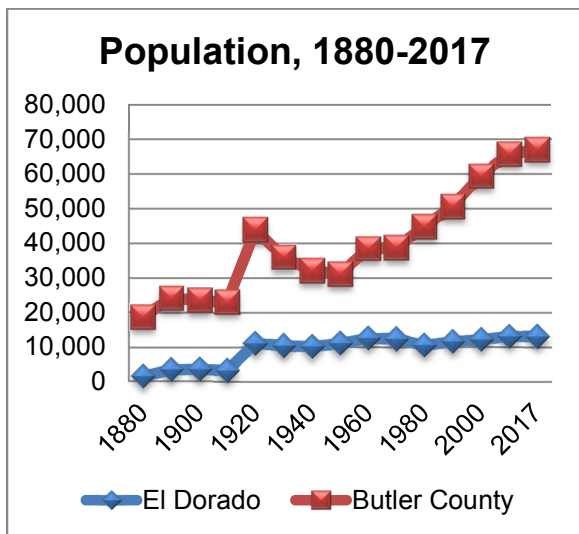
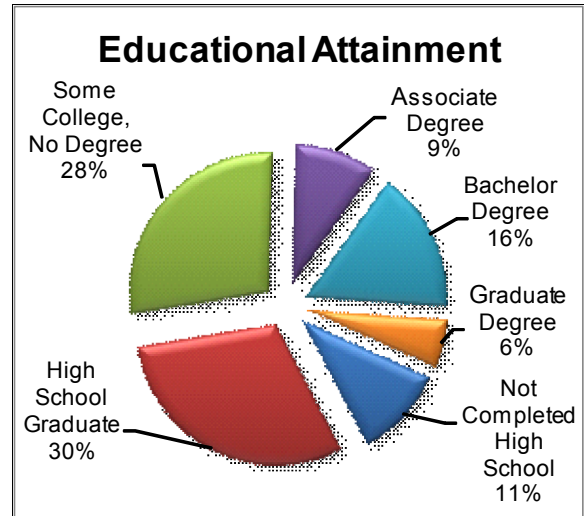
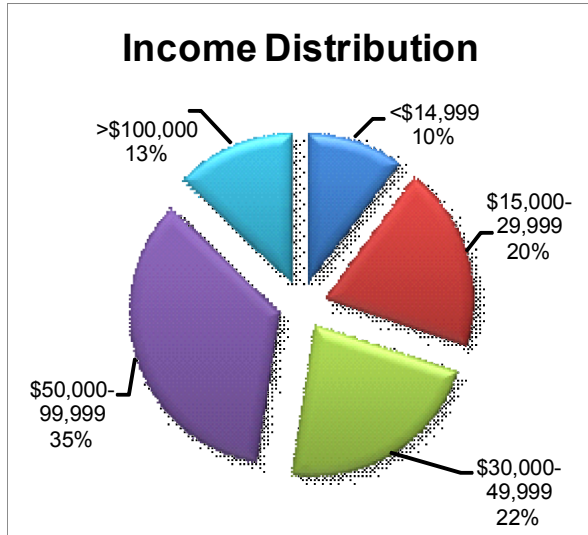
The Recreation Department provides a range of programs, camps, and instructional activities to the public. These are scheduled seasonally and cover all age groups in:

- Baseball
- Soccer
- Basketball
- Softball
- Flag football
- Volleyball

Demographics

As illustrated in the Population chart, the City began to take shape in the 1880s with the extension of a railroad line from El Dorado to Douglass and Arkansas City. A second boom

occurred from 1915-1920 with the discovery of the El Dorado oil field. The boom quickly subsided, however, and growth did not resume until the 1980s.

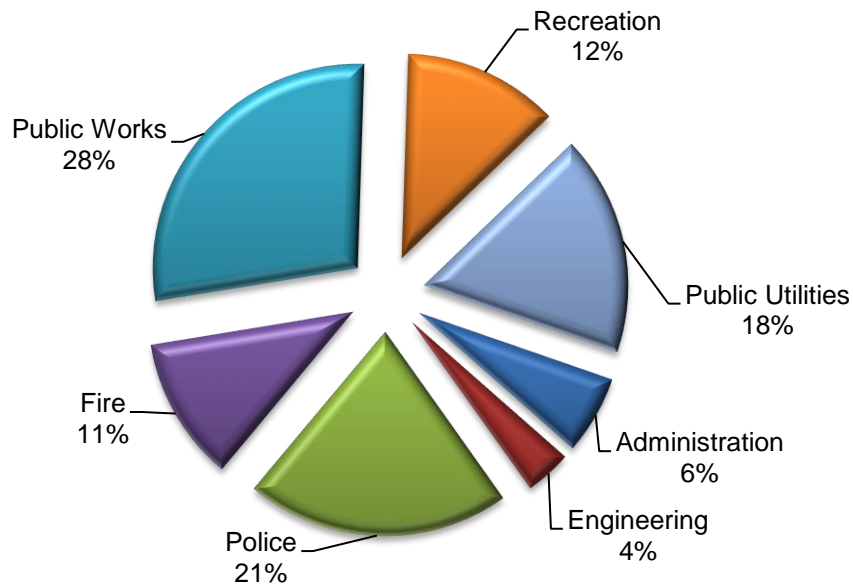


Full Time Employees

The 2018 budget year is based around 150 full time employees. These charts below illustrate how personal is divided amongst the City. Public Works Division retains the largest Full Time Employees with 42.15 FTE's or 28%, Police is a close second with 31.40 FTE's or 21%.

Actual and Budgeted Positions (FTEs), 2016-2018				
Department	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
Administration	13.30	14.55	14.30	9.30
Engineering	5.50	5.50	5.50	5.50
Police	29.40	29.40	29.00	31.40
Fire	17.00	20.00	17.00	17.00
Public Works	39.40	39.90	44.15	42.15
Recreation	13.50	15.50	17.00	18.50
Public Utilities	26.15	26.15	26.15	26.15
Total:	144.25	151.00	153.10	150.00

2018 Personal Services Summary

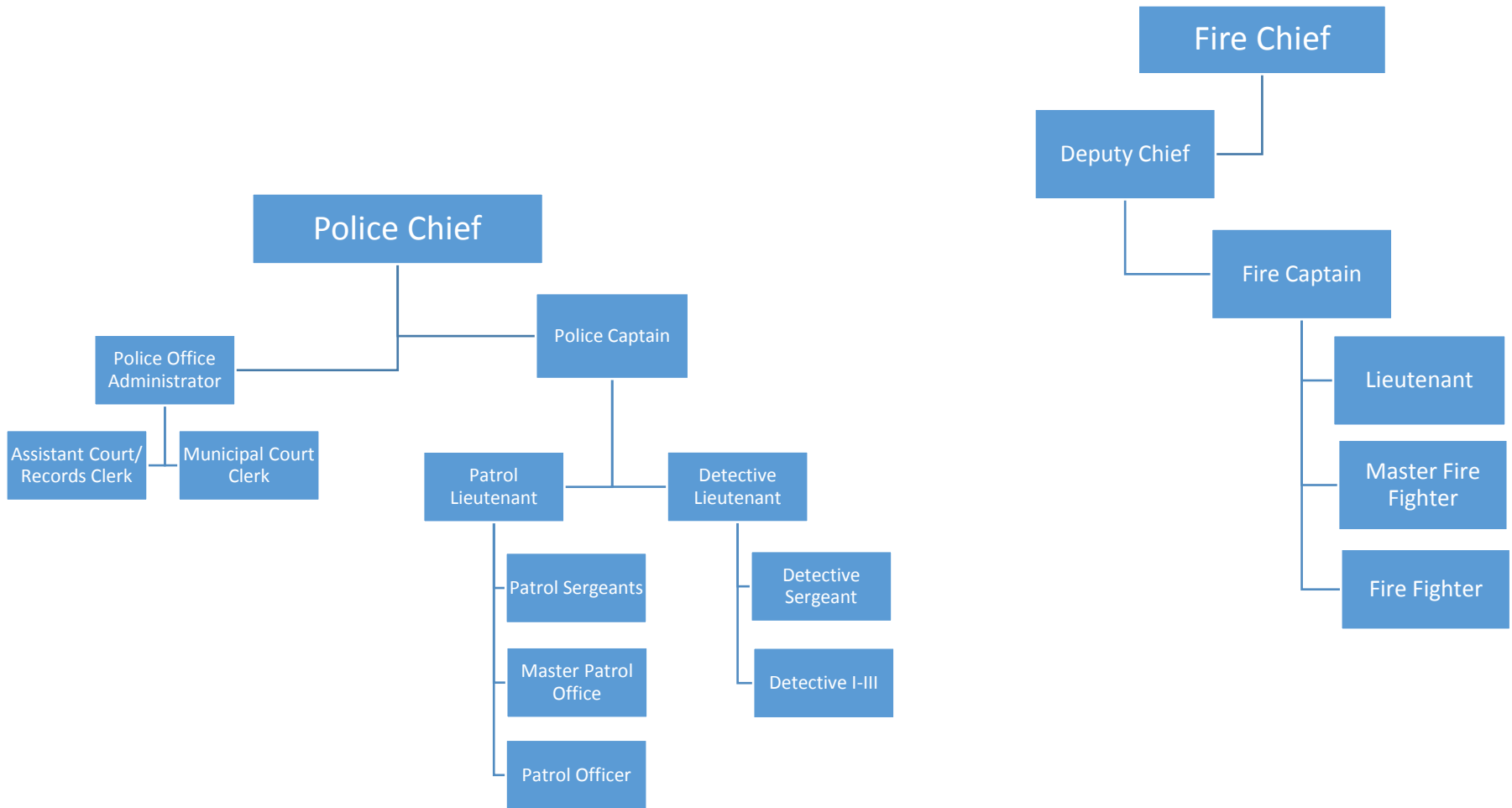


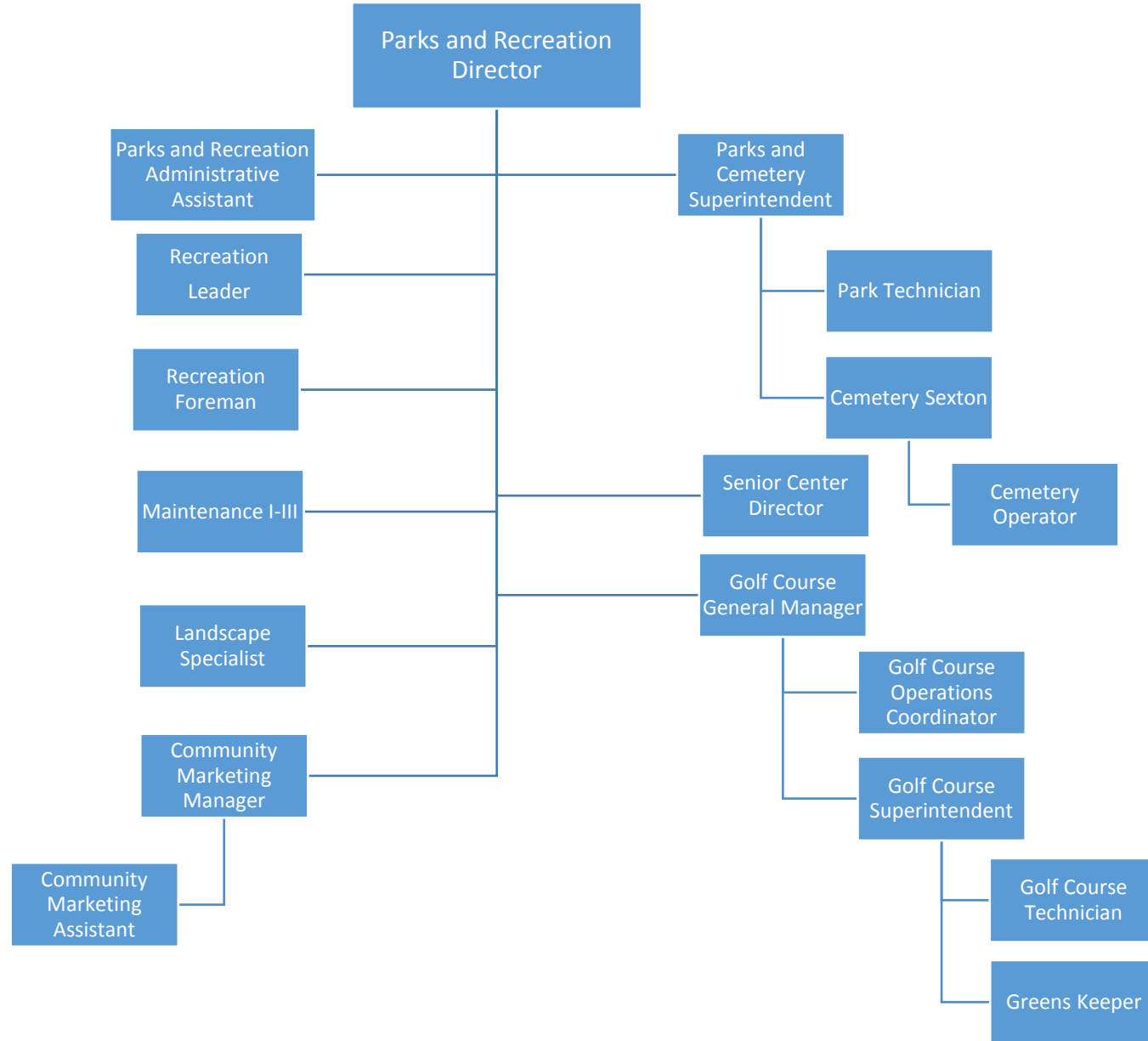
Seasonal Employees

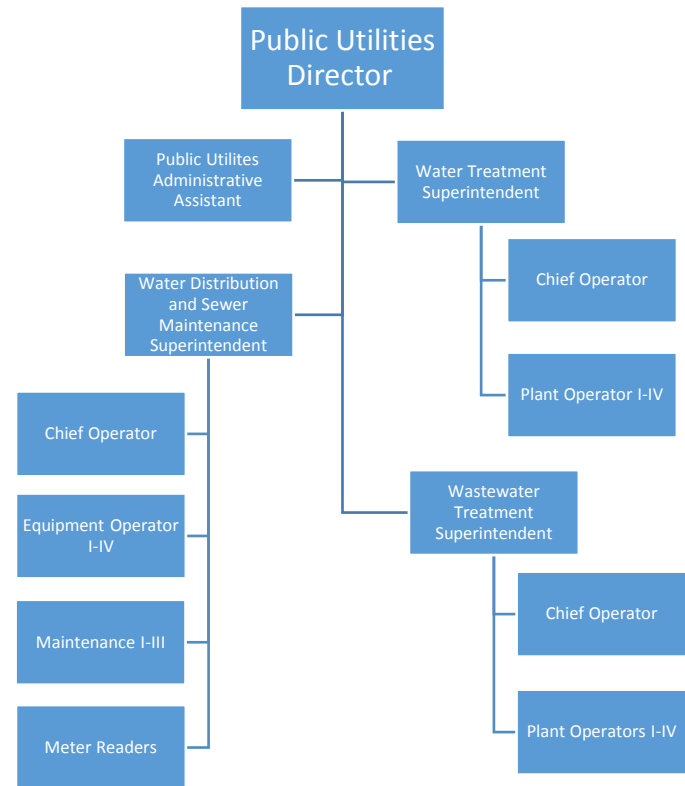
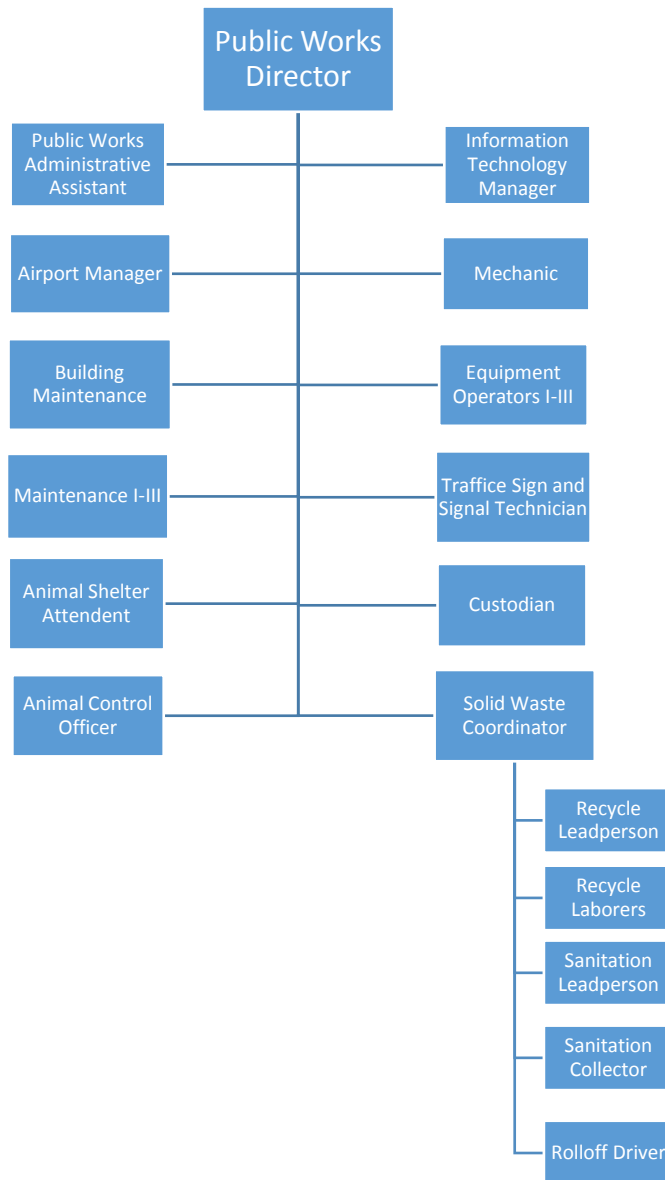
The City Commission has requested that the City provide job opportunities for the youth of El Dorado. The Recreation Department hires approximately 125 seasonal employees from April to August. These positions consist of mowers, referees, lifeguards, Pool Managers, concession stand workers for the pool, ball fields and stadium events.

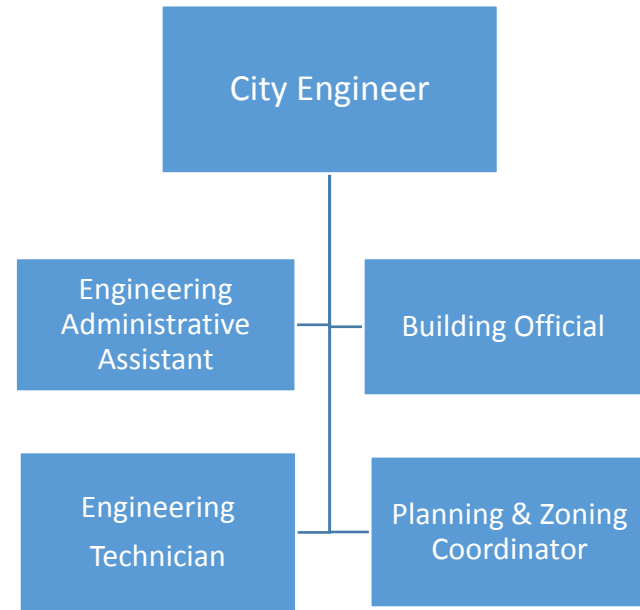
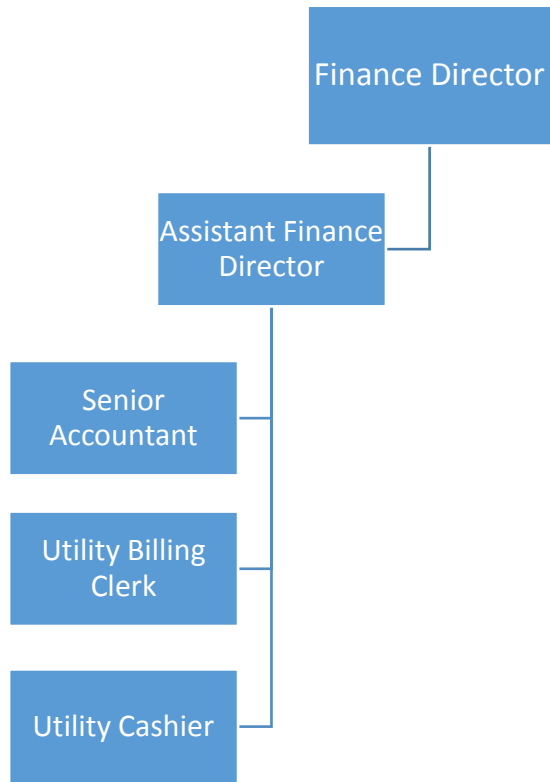
Actual and Budgeted Seasonal Positions , 2016-2018				
Department	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
Recreation	126.00	126.00	126.00	126.00
Total:	126.00	126.00	126.00	126.00

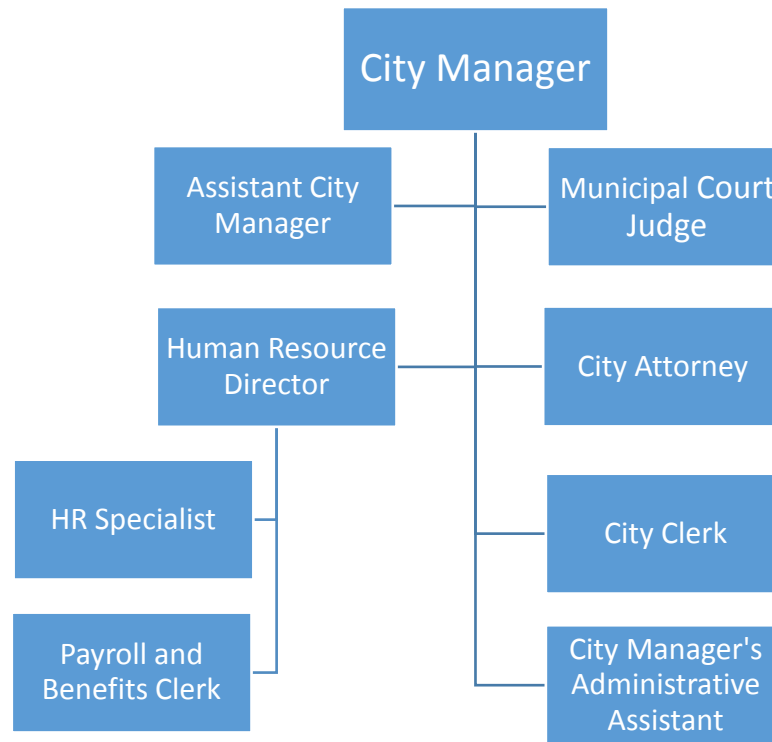


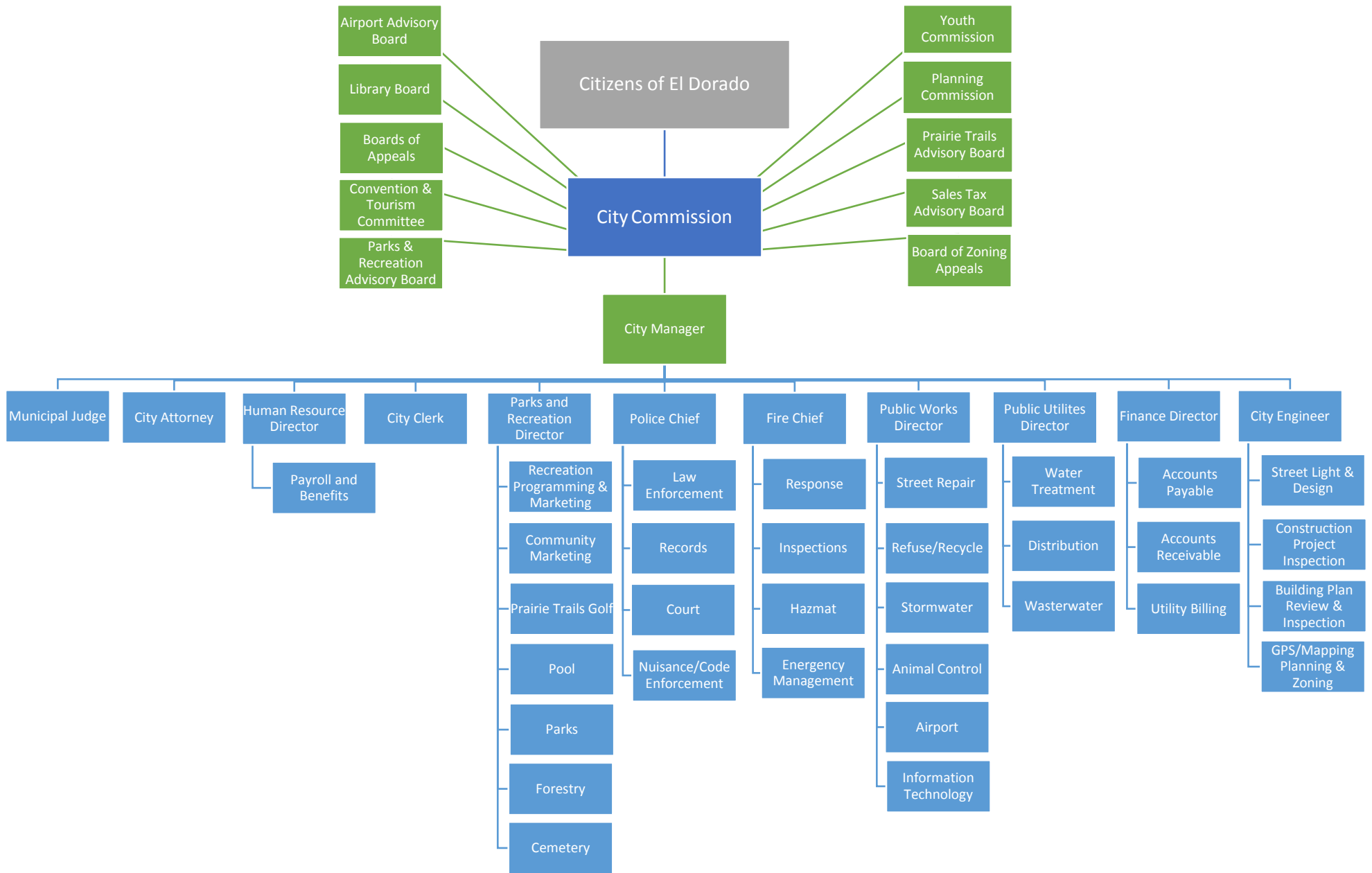


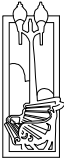










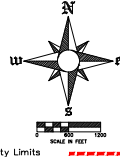


EL DORADO

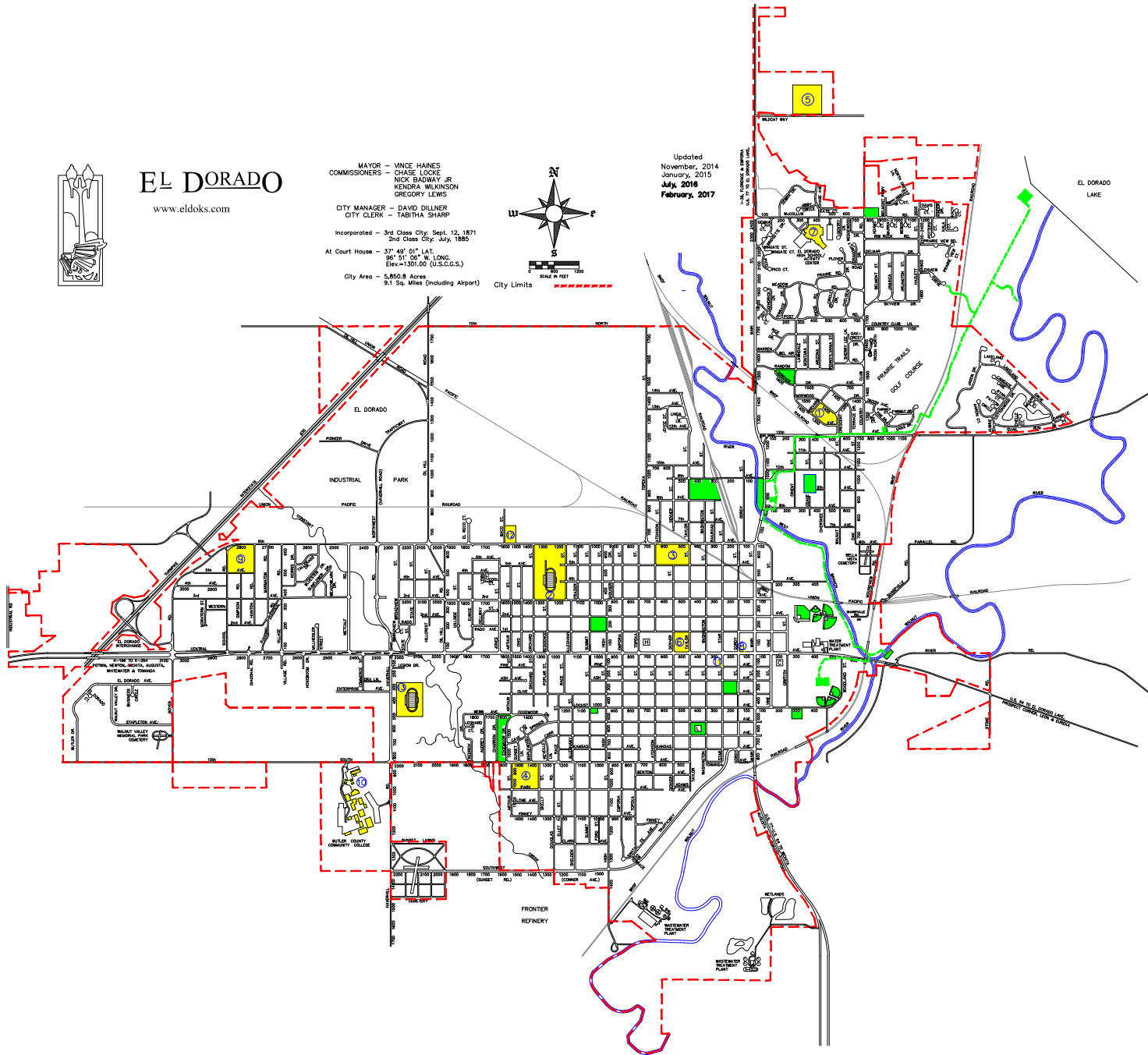
www.eldoks.com

MAYOR - VINCE HAINES
COMMISSIONERS - CHASE LOCKE
NICK BADWAY JR
KENDRA WILKINSON
GREGORY LEWIS
CITY MANAGER - DAVID DILLNER
CITY CLERK - TABITHA SHARP

Incorporated - 3rd Class City: Sept. 12, 1871
2nd Class City: July, 1885
At Court House - 37° 49' 01" LAT.
96° 51' 08" W. LONG.
Elev. - 1301.00 (U.S.C.C.S.)
City Area - 5,850.8 Acres
9.1 Sq. Miles (including Airport)



Updated
November, 2014
January, 2015
July, 2016
February, 2017



Financial Structure, Policy & Process

Issue No. 66 | 2018
eldoks.com



Water Sales
Parks & Recreation
Master Plan

Commission Priorities
Housing
Roads

Drainage
Community
Image

The City of El Dorado uses funds to report its financial position and the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to specific government functions or activities.

There are three categories of funds: governmental, proprietary and fiduciary. The City does not budget any fiduciary funds. Each category is further divided into separate fund types: general, special revenue, enterprise, and internal service. Moreover, funds are also classified as major funds if the revenues or expenditures constitute more than 10% of the total budget.

Governmental Funds

Governmental funds are those funds through which most government functions are financed. This category includes the General Fund, along with its separately budgeted funds and special revenue funds.

Major Governmental Funds:

General Fund

The General Fund (001) is the general operating fund of the City. It is the largest fund and is supported primarily by taxes, franchise fees and charges for service. All revenues and expenditures that are not required to be segregated, either by state statute, City ordinance or administrative action, are included in this fund. Several funds are combined with the General Fund for auditing purposes because they do not meet the criteria of a special revenue fund; however, these funds receive dedicated revenues and are thereby budgeted separately.

- Cemetery Fund (008) – This fund accounts for the activity of the City’s three cemeteries. Revenues include lot sales, interments and tent settings. The fund also receives a transfer from the general fund.
- Prairie Trails Fund (013) – The Prairie Trails Restaurant/Golf Fund accounts for the activity of the municipal golf course, pro shop, and restaurant. Revenues include golf fees, food and beverage sales, and merchandise sales. This fund receives a general operating transfer as well.

Debt Service Funds

This fund type accounts for resources used to pay the principal and interest on long-term general debt. The purpose of establishing a separate debt fund is to demonstrate that money to pay back the debt has been reserved and will not be used to cover general or other operating expenses.

- Bond & Interest Fund (040) – The Bond & Interest Fund is used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. Sources of revenue include property taxes, special assessments, bond proceeds and interest earnings.

Non-Major Governmental Funds:

Special Revenue Funds

Special Revenue funds are used to account for revenues derived from specific taxes, or other earmarked revenue sources which finance specific activities as required by state statute, city ordinance or administrative action.

- Airport Fund (003) – The Airport Fund is used to account for the activity of the municipal airport. Primary revenues include property taxes, fuel sales and hangar rentals.
- Senior Center Fund (005) – The Senior Center is managed by the Parks and Recreation Director and is used to track personal, contractual and commodity expenses.

- Major Street Fund (007) – The Major Street Fund accounts for the cost of maintaining the City's street system. This includes work such as street surface sealing, crack filling, pavement marking and traffic control devices. Significant revenues include a general fund transfer, special city/county highway taxes and state highway maintenance.
- Stormwater Fund (009) – The Stormwater Fund was established to account for the costs of the stormwater utility. These improvement projects are funded through special assessments.
- Economic Development Sales Tax Fund (010) – The Economic Development Sales Tax Fund receives \$50,000 in sales tax revenue annually. These funds are dedicated for economic development projects, programs and incentives (contracted through El Dorado, Inc.).
- Industrial Mill Levy Fund (014) – The Industrial Mill Levy Fund levies one mill of ad valorem tax and motor vehicle property tax. These funds are dedicated for industrial development projects, programs and incentives (contracted through El Dorado, Inc.).
- Special Parks & Recreation Fund (016) – The Special Parks & Recreation Fund receives half of the State-shared liquor tax revenue, and parkland development fees. Both revenue sources are utilized to fund park improvements
- Special Alcohol Fund (017) – The Special Alcohol Fund's dedicated revenue sources comes from liquor tax distributed by the State of Kansas. These funds are given back to the community to support local domestic violence programs.
- Tourism Tax Fund (024) – The Tourism Tax Fund is used to promote tourism. Most of these funds are dedicated to the El Dorado Convention and Visitors Bureau which operates marketing programs and events. These expenses are funded by a five percent tax on motel rooms.
- Ordinance Street Sales Tax (026) – The Ordinance Street Sales Tax Fund holds the \$600,000 that is dedicated revenue for street rehabilitation and maintenance. This fund became a budgeted special revenue fund for the 2018 budget process.
- Excess Sales Tax (028) – The Excess Sales Tax Fund is responsible for holding the funds that the Sales Tax Committee distributes. This is typically a three year process. Funds collected in 2016 are allocated in 2017 to be spent in 2018. The Finance Department made this accounting change in effort to more easily communicate the financial condition of excess sales tax dollars to the public.

Proprietary Funds

Major Proprietary Funds:

Enterprise Funds

Enterprise funds are used to account for activities that are financed through customer user fees, similar to private business enterprises.

- Water Fund (060) – The Water Fund accounts for the operation of the municipal water utility which includes administration, water treatment, and maintenance and distribution. Additionally, the fund covers the current and future water storage liabilities (cost of raw water supply) with the U.S. Army Corps of Engineers. Revenues include water sales, connection fees and penalties.

- Sewer Fund (063) – The Sewer Fund accounts for the operation of the sewer utility which includes; administration; sewer treatment; and maintenance and distribution. Revenues include sewer sales, connection fees and penalties.
- Refuse Fund (066) – The Refuse Fund accounts for the refuse and recycling collection services. Primary revenue sources include refuse sales, bag sales, service connection fees, and penalties.
- Compressed Natural Gas Station Fund (CNG) (069) – The CNG Fund accounts for the operations of the compressed natural gas station. The primary revenue sources are internal and external fuel sales.

Non-Major Proprietary Funds:

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department to other city departments. Internal service funds operate on a cost-reimbursement basis.

- Data Processing Fund (072) – The Data Processing Fund accounts for the cost of operating the financial, human resources, utility billing and information technology activities. Revenues include data processing fees transferred in from Water, Sewer, Trash and General Fund Administration, and transfers from Public Utilities for Information Technology support.

Basis of Accounting

Basis of Accounting refers to when revenues, expenditures, expenses and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements. The following summarizes each method of accounting:

- Accrual Basis – Recognizes transactions when they occur, regardless of the timing of related cash flows.
- Modified Accrual – Recognizes revenues in the accounting period in which they are measurable and available. Expenditures are recognized when they are measurable, a liability is incurred, and when the liability will be liquidated with current resources.
- Cash Basis – Recognizes transactions only when cash changes hands.

Governmental Funds

The City utilizes a modified accrual basis of accounting for governmental funds. Revenues are “counted” and considered available when collected within the current period (calendar year), or within 60 days of the current period. There are also several revenues that are susceptible to accrual (measurable and available, but not collected) at the end of the current period: property taxes, sales taxes, franchise taxes, interest, and certain grants and entitlements. Expenditures are generally recorded when a liability is incurred; debt service, compensated absences, claims and judgment expenditures are recorded only when payment is due.

Proprietary Funds

The City uses an accrual basis of accounting for proprietary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Basis of Budgeting

The annual budget is prepared on a cash basis. Most funds are subject to appropriation, with the exception of the unbudgeted funds listed in the following chart. Generally speaking, these funds do not require a budget because they are custodial in nature or utilized as reserve funds.

The City of El Dorado's budget is reconciled to the accounting system at the beginning of the fiscal year and in preparing the Comprehensive Annual Financial Report (CAFR) at the end of each fiscal year. There are multiple General Accepted Accounting Principles or GAAP adjustments made at year end to reflect balance sheet requirements and the effect they have on budget. These include recognition of accrued liabilities and amounts needed for long term liabilities as future payoff of accumulated employee personal leave, adjustments to long term debt liabilities, accrued wages and receivables from franchise fee along with federal and state grants.

Non-budgeted Funds

Equipment Reserve Fund (002)	Law Enforcement Trust Fund (022)
Family Life Center Grant Fund (004)	Police Department Seized Assets Fund (023)
Bradford Memorial Library Fund (006)	Revolving Loan Fund (025)
Bradford Memorial Library Fund (011)	Expendable Trust Fund (027)
Lake Debt Reserve Fund (012)	Construction Fund (030)
Bradford Memorial Library	Building Demolition Fund (031)
Capital Improvement Fund (015)	Payroll Liabilities Fund (070)
Self-Insurance Reserve Fund (018)	Other Post-Employment Benefits Fund (075)
Sales Tax Fund (020)	
Customer Deposit Fund (021)	

Governmental Funds

The revenues noted above as susceptible to accrual—property taxes, sales taxes, franchise taxes, interest, and certain grants and entitlements—are not recognized as under the cash basis method of accounting as revenue. These sources are only available after the cash is received. There is one exception to this policy; property taxes may be received in December prior to the end of the current period, but are only available for appropriation or expenditure in the year for which they are levied.

Proprietary Funds

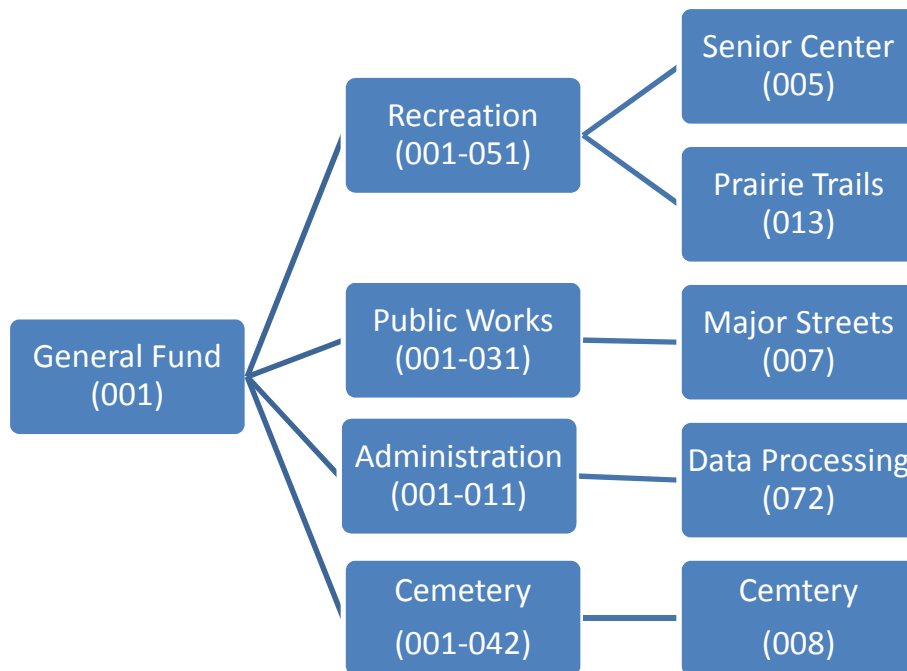
Proprietary funds use the cash basis of budgeting. This results in a significant disparity from the accounting basis, in that the latter is focused on net assets, while the cash basis is concerned with cash flow. The accrual basis of accounting used in the financial report distinguishes operating revenues and expenses from nonoperating items, such as debt principal payments and capital expenditures, while the budget basis records all current year expenses as operational items. Additionally, depreciation is recorded as an expense under the accrual basis, whereas the budget does not reflect a depreciation expense because it is not an actual cash outlay.

Governmental Funds	Proprietary Funds
<p>General Fund</p> <ul style="list-style-type: none"> General Fund (major) Cemetery Prairie Trails Fund <p>Debt Service Fund</p> <ul style="list-style-type: none"> Bond & Interest Fund (major) <p>Special Revenue Funds</p> <ul style="list-style-type: none"> Airport Fund (non-major) Senior Center (non-major) Major Street (non-major) Stormwater Fund (non-major) Economic Development Fund (non-major) Industrial Mill Levy Fund (non-major) Special Parks & Recreation Fund (non-major) Tourism Tax Fund (non-major) Street Ordinance Sales Tax Fund (non-major) Excess Sales Tax Fund (non-major) 	<p>Enterprise Funds</p> <ul style="list-style-type: none"> Water Fund(major) Sewer Fund (major) Refuse Fund (major) Compressed Natural Gas Fund (major) <p>Internal Service Fund</p> <ul style="list-style-type: none"> Data Processing Fund (non-major)

Note: Additional discussion of these funds is included in the Financial Summaries section, which provides a summary of revenues, expenditures and fund balance trends.

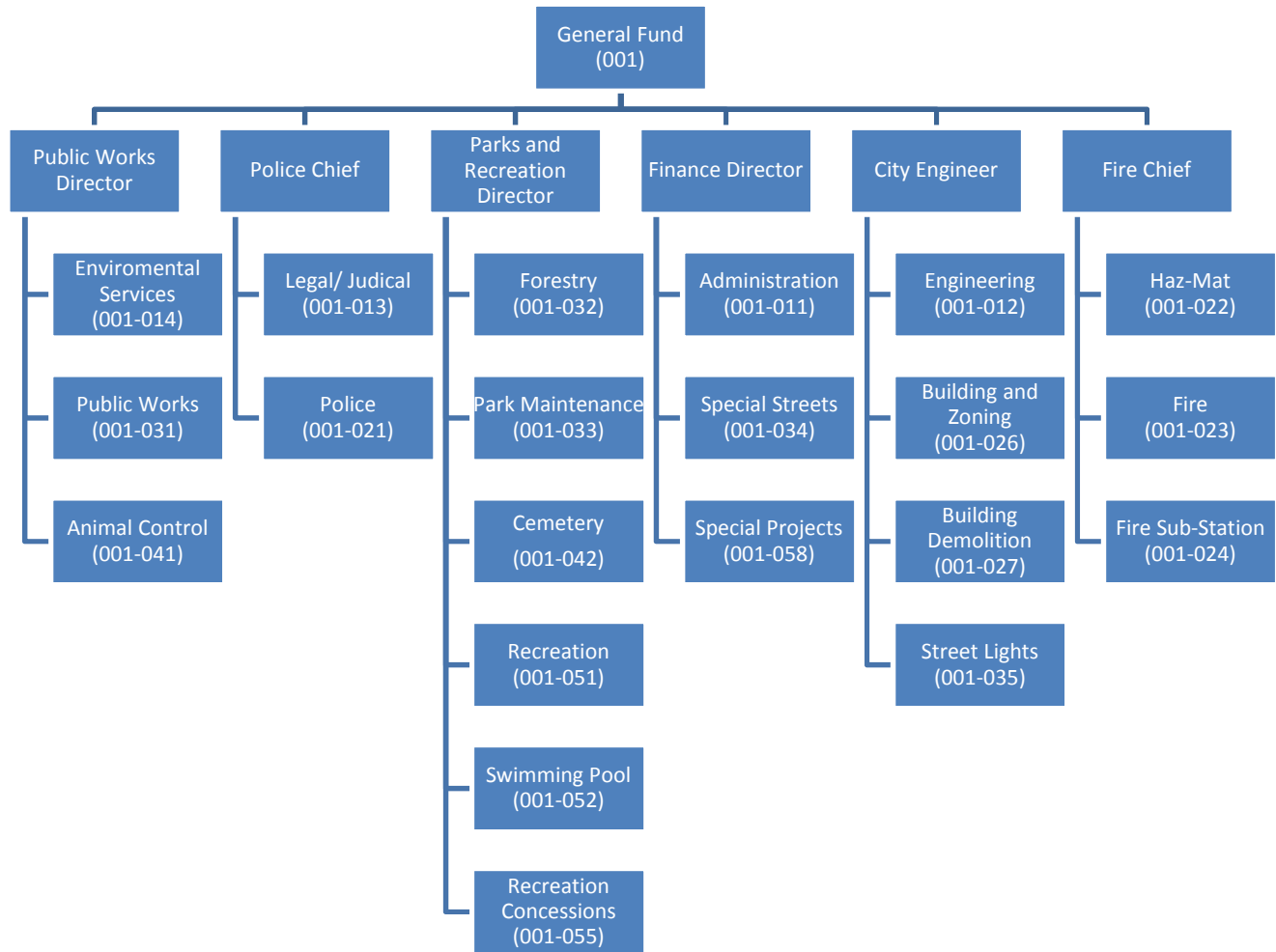
Relationship of Fund

The following flow charts depicts how funds interact and depend on each other. The first flow chart shows the transfers out of the General Fund (001).



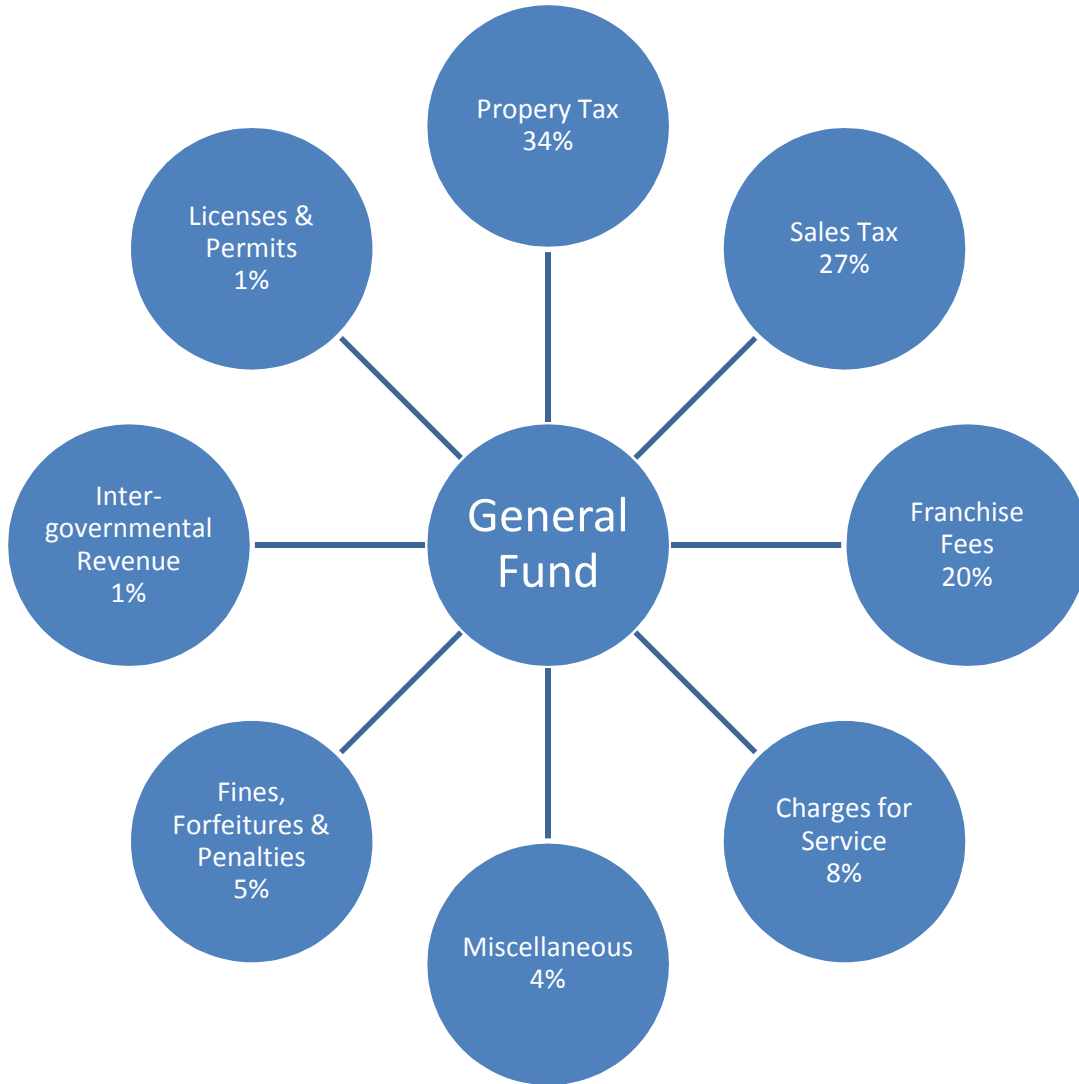
The funds listed above depend on the General Fund to cover the revenue shortfall, except the Data Processing Fund (072) which is a charge for services provided. This chart only represents the transfer that staff is aware of during the budget process, other transfers could be made during the budget year if other funds have revenue shortfalls.

The chart below represents all departments within the General Fund (001) and which member of senior staff is responsible for their budgets.



The responsibility of remaining funds are distributed as follows: Public Works Director is responsible for: Airport (003); Major Streets (007); Stormwater (009); Refuse (066); and Compressed Natural Gas (069). The Parks and Recreation Director oversees: Senior Center (005); Cemetery (008); Prairie Trails (013); and Tourism (024). The Finance Director superintends the following: Economic Development (010); Lake Debt Reserve (012); Industrial Mill Levy (014); Special Parks (016); Special Alcohol (017); Excess Sales Tax (026); Ordinance Street Sales Tax; Bond and Interest (040); and Data Processing (072). The Public Utilities Director skips the Water Fund (060) and Sewer Fund (063).

The following chart represents how the General Fund (001) receives money. The City Commission has awarded 53 mills for the 2018 budget year, 35.320 of those will help support the General Fund. The 2018 budget is forecasting the General Fund to collect \$9,237,622, comprising of 34% Property tax; 27% Sales Tax; 20% Franchise Fees; 8% Charges for Service; 4% Miscellaneous; 5% Fines, Forfeitures & Penalties; 1% Intergovernmental Revenue; and 1% Licenses & Permits.



GENERAL FINANCIAL AND BUDGETARY POLICIES

City of El Dorado, Kansas

Adopted with Resolution No. 2849

Revenue

The City's operations will be funded from a diversified and stable revenue system that will shelter the municipal government from short-term fluctuations in any one revenue source.

The City will project revenues five years into the future, to include the upcoming budget year. Projections will be updated annually based on trend analysis and other factors. Each existing and potential revenue source will be reviewed annually.

The City will identify all revenue sources that are restricted and ensure that processes are implemented and monitored to ensure that such restricted funds are allocated for their intended purposes and not used for general governmental uses. Where necessary by legal mandate or otherwise prudent financially, the City will create separate funds to track the receipt and expense of restricted funds. The City will periodically review programs funded, in whole or in part, by restricted funds to ensure that adequate funding exists to continue providing such services at existing levels.

All potential grants shall be carefully examined for matching requirements (both actual dollar and in-kind contributions) and future allocation of resources.

Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the Comprehensive Plan, Capital Improvement Plan, and local government priorities, and whose operating and maintenance costs have been included in the operating budget forecasts.

One-time revenues will only be used for one-time expenditures. Moreover, one-time revenues, such as grants, will be used only after an examination determines whether they are subsidizing an imbalance between operating revenues and expenditures, and then only if a long-term forecast shows that the operating deficit will not continue.

The City will seek to recover a portion of its direct and indirect costs rendered for public services where user fees or charges are determined to be an appropriate method to cover such costs. Fees and charges will be set at a level to ensure that the specific level of coverage is met. The City will annually review fees and charges to ensure that the coverage ratio continues with increases in service delivery. Fees and charges authorized to recover the City's cost of providing services may be exempt from this policy when adhering to a formula would establish fees and charges at a level that may be considered a hardship for the general public.

Expenditures

Reports comparing the actual revenues and expenditures to budgeted amounts will be prepared by the Finance Department and provided to Department Directors monthly. In addition, such comparative reports will be provided to the governing body at least quarterly.

Expenditure levels in constant dollars will be held constant in all functional service areas except at the recommendation of the City Manager and approval of the governing body during the annual budget process as allowed by state law.

Before the City undertakes any agreement, partnership, or action that creates fixed costs, the cost implications (both operating and capital) for such arrangements will be fully determined for the current and future years. Future years shall be defined as the useful life of the project, vehicle or equipment, etc. that such fixed costs are attributed to in the arrangement.

All externally mandated services for which funding is available will be fully costed out, including overhead, to allow complete reimbursement of expenses.

All offers of employment and promotions shall include an analysis of total compensation to include direct salary and the employer and employee share of fringe benefits. The Department Director, supervisor, and employee will be informed of the total compensation cost of the proposed change.

Cost analysis of proposed salary increases will include the effect of such increases on the employer share of related fringe benefits.

All current operating expenditures will be paid for with current operating revenues, or as otherwise allowed on a modified accrual basis.

Budgetary procedures that fund current expenditures at the expense of future needs, such as postponing expenditures, accruing future revenues, or rolling over short-term debt, will be avoided.

Enterprise Funds

All fees and charges for each enterprise funds will be set at a level that fully supports the direct and indirect cost of the activity. Indirect costs include annual depreciation.

Revenue generated from user fees and utility rates will be reviewed annually to ensure that such fees and rates are set at a level that is fully self-supporting.

Cash Reserves

The City recognizes the need to maintain appropriate cash reserves to secure and maintain investment-grade credit ratings, meet seasonal requirements in cash flow, and reduce susceptibility of negative impacts from emergency or unanticipated expenditures or revenue shortfalls. To meet these

requirements, the City will adopt an annual budget that will provide for an undesignated cash reserve in each of the City's budgeted funds, in accordance with the following guidelines:

General Fund - A cash reserve will be established and maintained to cope with emergencies and unanticipated situations. The General Fund reserve will be maintained within a range of 15% to 25% of the average of the prior three years' operating expenditures. Any funds in excess of the minimum balance may be allocated to one-time governmental purposes at the discretion of the governing body. In the event the cash reserve falls below the minimum balance, the City Manager will report such event to the governing body and with a plan to return the cash reserve to at least the required minimum balance within a reasonable period of time.

Bond and Interest Fund - A cash reserve will be established for the Bond and Interest Fund of not less than 10% of the anticipated general obligation debt service payment, including principle and interest, for the upcoming budget year, including any special assessment supported debt, but excluding debt planned for repayment by enterprise funds or other City funds. However, the City may establish a higher cash reserve to mitigate impacts of potential delinquencies in cases of significant exposure to special assessment payment delinquencies.

Enterprise Funds – A cash reserve will be maintained for each enterprise fund within a range of 15% to 25% of each funds' operating expenditures. The minimum balance for the cash reserve will be equal to 15% of the average of the prior three years' operating expenditures, including debt service. In addition, enterprise funds will also retain sufficient cash reserves to meet or exceed any bond covenants or other obligations required in the issuance of debt to support said enterprises.

Other Budgeted Funds - Cash reserves shall be planned for and maintained as needed for other budgeted funds, based on the volatility and reliability of the revenue mix for each fund, as well as the predictability and degree to which expenditures in each fund are controllable.

Cash Management

The City will maintain one primary checking account. Other checking accounts may be used when required by bond covenants, grant programs, or specialized activities such as the Health Insurance or Flexible Spending employee benefit accounts. All checking accounts must be approved by the City Manager and Finance Director.

Petty cash funds may be established with the approval of the City Manager and Finance Director.

All checking and petty cash funds shall be balanced monthly. Reconciliations shall be maintained for review by the independent auditors on an annual or non-routine basis.

A cash-flow analysis will be made of all funds on an annual basis. Disbursement, collection, and deposition of all funds will be scheduled to ensure maximum cash availability.

The accounting system will provide regular information about cash position and investment performance.

When permitted by law, cash from several different funds will be pooled for investment to maximize the return on investment. Interest will be distributed based on the percentage of contribution of participating funds.

Debt

Proceeds from long-term debt will not be used for current, ongoing operations.

Long-term borrowing will be confined to capital improvements too large to be financed from current revenues. Long-term debt will have approximately level debt service payments and will be paid back within a period not to exceed the useful life of the capital improvement or asset being financed and no greater than a period of twenty years.

Where possible, special assessment, revenue, or other self-supporting bonds will be considered before issuing general obligation bonds. General obligation (G.O.) debt may be used for enterprise activities, provided the specific enterprise fund makes the debt service payments on the bonds.

The City will use short-term debt, defined as debt with a maturity of up to four years, in anticipation of issuing bonds or for the purposes of financing capital improvements for which it is not practicable to rely on cash financing and for which long-term bonds are not deemed to be appropriate. Temporary financing will be retired within six months of the completion of the project using such temporary financing.

Total debt service for general obligation debt will not exceed ten percent of net operating revenues.

The impact of debt service on total annual fixed costs will be analyzed prior to the governing body's formal commitment to a project and before the issuance of debt for any such authorized project.

The City will apply for a bond rating from a rating agency such as Standard and Poor's or Moody's for bond issues when such a rating is deemed advantageous to the City's ability to issue bonds. The City will make all reasonable efforts necessary to maintain the City's bond rating and seek upgrades when financial conditions merit. A policy of full disclosure on every financial report and bond prospectus will be followed.

The City shall retain a qualified, independent financial advisor and qualified bond counsel to advise the City and assist in protecting the City's interest when any municipal bonds or temporary financing are to be issued by the City or a subsidiary entity.

Post-Issuance Compliance

The City will monitor post-issuance compliance of tax-exempt qualified obligations issued by the City, or its subordinate units, to ensure compliance with applicable provisions of the Internal Revenue Code of 1986, as amended, and regulations promulgated thereunder.

The City recognizes that complying with applicable provisions of the Code is an ongoing process, required for the entire time bonds remain outstanding, and is an integral component of the City's debt management. Consequently, the City will require ongoing monitoring and consultation with Bond Counsel beyond the scope of its initial engagement with respect to outstanding bonds.

All post-issuance compliance monitoring requirements shall be performed by the City no less than once annually with respect to all outstanding bonds of the City. Performance of annual responsibilities of

post-issuance compliance shall be completed on or before September 1st of each calendar year bonds are outstanding.

Training for post-issuance compliance shall be provided to employees designated to implement the City's post-issuance practices shall occur once every five years, or when significant changes to the Code or applicable law occurs, or when a new individual is hired for a position with delegated responsibilities for such compliance.

For each issue of bonds and each project financed with proceeds of bonds, the City shall adopt, or cause its duly authorized corporate trustee to adopt, an accounting methodology that separately maintains each source of funding for a project and identifies the use of such sources of funding by individual project, and monitors and identifies the expenditure of proceeds of the bonds.

The City shall maintain or ensure that all pertinent records related to the issuance of bonds are maintained by the City or a duly appointed corporate trustee. All such records shall be retained during the time any bond remains outstanding and for a minimum of five years or as otherwise required by law.

The Finance Director shall monitor the use of all projects financed with bond proceeds to ensure that no unqualified private use is made of such proceeds. Bond Counsel shall review any arrangement or contract which may result in private use of bond-financed facilities prior to the issuance of bonds. If the City identifies any possible private use of bond-financed projects, the City Manager will consult with Bond Counsel to determine whether such use will have an adverse effect under the Code and whether remedial action, as allowed by the Code, is necessary.

Following completion of a bond-financed project, the Finance Director shall: 1) review the expenditures of the bond proceeds to determine whether all bond proceeds have been allocated to the project as intended; 2) direct the use of unspent proceeds in accordance with the limitations of the bond documents, and if no provision is made otherwise, to the redemption or defeasance of outstanding bonds of the same issue; and 3) consult with Bond Counsel regarding the potential yield restriction or yield reduction payments if unspent bond proceeds remain after three years from issuance.

If the City issues tax-exempt industrial revenue bonds or other conduit bonds on behalf of a third-party borrower, the City will consult with Bond Counsel and require that before such bonds or obligations are issued, the documents prepared in connection with such issues require appropriate post-issuance compliance measures be undertaken by the conduit borrower or the bond trustee, or both.

Before the City issues bonds to advance refund any outstanding bonds, the City Manager shall consult with the Bond Counsel, Financial Advisor, and others as necessary, to determine if the proposed refunding complies with all applicable requirements of the Code, including a determination that the bonds to be advanced refunded remain tax-exempt obligations in compliance with all applicable provisions of the Code.

The City Manager, or designee, shall review the Continuing Disclosure Undertaking for each issue of bonds and determine the financial information and operating data the City is required to include in an annual report filed with the Municipal Securities Rulemaking Board (MSRB) or the Electronic Municipal Market Access (EMMA), and cause the annual report to be filed as required by the applicable Continuing Disclosure Agreement. The City Manager, or designee, in consultation with Bond Counsel, will review the Continuing Disclosure Undertaking to determine which material events related to the issue of bonds will require filing a notice with the MSRB. The City Manager will cause appropriate

notice to be filed as provided in the Continuing Disclosure Agreement if a material event is determined to require notification.

Investments

The first and primary objective for each investment transaction is to insure that capital losses are avoided. As such, The City’s cash management portfolio shall be designed with the objective of maximizing net earnings, consistent with constraints imposed by safety objectives, cash flow considerations, state laws, and City priorities.

All investments shall be made in accordance with applicable Kansas law and Section 3.04.200 of the City Code of the City of El Dorado, Kansas.

Management responsibility for the investment program is delegated to the Finance Director, who shall establish procedures for the operation of the investment program, consistent with this investment policy and subject to the approval of the City Manager. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

The standard of prudence to be used by investment officials shall be the “prudent person” and shall be applied in the context of managing the overall portfolio. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual securities credit risk or market price change, provided deviations for expectations are reported in a timely fashion and appropriate action is taken to avoid adverse developments.

The City prefers to invest in securities whose maturities do not exceed four years, although the City reserves its ability to invest in instruments with maturities that exceed four years as allowed by state law and where it is deemed appropriate and prudent to invest for durations exceeding four years.

Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector so as to reduce the extent of losses due to having an unbalanced portfolio in terms of maturities, instrument type, and issuers.

Risk of market price volatility shall be controlled through the adoption of a “buy and hold” strategy whereby the City holds each investment to maturity, coupled with maintenance of an adequate liquidity position to insure the ability to meet normal anticipated cash flow needs. When advantageous, it is allowable to sell investments to realize a gain due to price fluctuations; however, such transactions shall not be a part of the normal course of business.

Collateralization shall be required on all deposits and repurchase agreements. Collateral pledged must meet state statute requirements, and must be held by the Federal Reserve Bank, the Federal Home Loan Bank in Topeka, or by a third party custodian pursuant to an adopted tri-party custody agreement. The City shall enter into a Security Agreement for Deposits with the depository bank for all deposits. The City will receive deposit advice for the pledged securities from the Federal Reserve Bank, or a joint custody receipt from the third party custodian. The maximum Federal Insurance provided for account customers may be considered a part of the institution’s pledge collateral. Collateralization shall be maintained at 100% of the market value of principal and accrued interest at all times, including peak

periods. At the end of each month, the depository bank will provide the market value of each pledged security to the City.

In the event a third party custodian is used, such custodian shall not have an ownership relationship or affiliation with the depository bank.

Pledged collateral shall not be released until an acceptable re-pledging of collateral is made by the depository bank and confirmed to the Finance Director, or their designee, in the event of a transfer of collateral.

Collateralization of investments shall be by the actual investment instrument. All securities owned by the City must be perfected in the name of the City and held by the City or its authorized safekeeping agent. All investments of the City shall be issued as required by this policy. The City will enter into a safekeeping agreement with a safekeeping agent whereby all investments are held in the City's account in the City's name by the safekeeping agent. By state statute, all Municipal Investment Pool accounts shall be exempt from providing safekeeping receipts or written confirmation. The Finance Director, or designee, may receive verbal confirmation by phone following Municipal Investment pool guidelines.

Per Section 3.04.240 of the City Code, the interest or other earnings from investments made pursuant to Sections 3.04.200 through 3.04.230 of the City Code may be budgeted and credited to any fund designated by the governing body without regard to the fund or funds from which the investments were made. As a general rule, interest earnings will be credited to those funds based on average of the balance and the cash balance at year end. This distribution may be manually adjusted if, in the Director's judgment, there are obvious inter-fund inequities.

At the end of each quarter, the Finance Director shall prepare and submit to the City Manager a report outlining the quarter's investment activity. Such report shall contain sufficient information to evaluate the performance of the investment program and verify that investment officials have acted in accordance with the investment policy and written investment procedures.

Budget

The budget will provide sufficient funding for adequate maintenance and orderly replacement of facilities, vehicles, and equipment.

All assets will be maintained at a level that protects capital investment and minimizes future maintenance and replacement costs.

All equipment replacement and maintenance needs for the next five years will be projected and the projection will be updated annually. A maintenance and replacement schedule based on this projection will be developed and followed.

A full cost analysis will be done for all new capital facilities and vehicles and equipment prior to inclusion in the Capital Improvement Plan.

In accordance with Kansas law, the City Manager shall be responsible for the preparation of the annual budget. A proposed budget for the following fiscal year shall be submitted to the City Commission for review and discussion on or before July 1st of each year, along with timely consideration and approval of the budget by August 25th, as required by state law.

The annual budget must be balanced for all budgeted funds. Total anticipated revenues, including the portion of anticipated reserves in excess of the target balance, or in accordance with a target balance plan, must equal total estimated expenditures.

Funds may be added to or removed from the budget with approval of the City Commission as requirements change. In general, any continuing operations of the City shall be accounted for through budgeted funds. Non-budgeted funds are used for construction projects authorized through the issuance of debt, for trust and agency activities, for activities funded by state and federal grants that are not of a continuing nature, and for special purpose funds.

All budgets will be adopted on a cash basis as modified to include: expenditures for the fiscal year, expenditures incurred but not paid, and purchase commitments. Revenues will be recognized at the time revenue becomes measurable and available, whether or not it was billed or due in another period.

All appropriations lapse at year-end, except for encumbered appropriations, which will be carried forward into the next fiscal year as reservations of fund reserve.

The budget shall be adopted at the fund level. Expenditures may not exceed the fund's budget without approval from the City Commission. When appropriated, the budget for a fund may be republished to reflect changes deemed necessary and appropriate by the City Commission.

Department budgets will also be specified during the annual budget. The City Manager must authorize all inter-transfers between funds. The Finance Director must authorize all intra-fund transfers or reclassifications.

The City will seek to maintain an amount in the General Fund operating budget (i.e., a line item for contingencies) for unforeseen operating expenditures or revenue shortfalls. The amount of the contingency that may be spent will be limited to between \$100,000 and \$200,000, and is contingent upon available budget authority and available funds. All planned expenditures from the General Fund contingency line item shall be approved in advance by the City Commission.

The City will maintain a budgetary control system to monitor compliance with the budget.

Capital Improvement Program

The City shall establish a five-year Capital Improvement Program (CIP) to guide decision-making on public improvements and major program expenditures. The CIP provides a mechanism for scheduling public physical improvements over a number of years. It also establishes the City's priorities for public projects based on available financial resources and project criteria.

The CIP shall be updated annually following analysis of unaudited year-end financial reports and prior to the adoption of the City's annual operating budget.

The City shall use a portion of its annual budgeted revenues for "pay-as-you-go" capital investments. The City Commission may dedicate mill levy proceeds, sales taxes, user fees or other local revenues to fund capital improvements.

The City will seek to maintain its physical assets at a level adequate to protect its capital investment and to minimize future maintenance and replacement costs. The CIP and operating budget will provide

for the major renovation and orderly replacement of buildings, facilities, and equipment from current revenues where possible.

The Planning Commission, pursuant to K.S.A. 12-747 and Section 2.28.020 of the City Code, shall review and make recommendations on public improvement programming each year. The Planning Commission's review shall include a finding and recommendation on the conformance of the CIP to the Comprehensive Plan. In addition to the Planning Commission's review, the City shall also implement various public engagement opportunities to ascertain input from the public on proposed capital improvements.

The City Manager, in making CIP recommendations to the City Commission, shall use the following criteria in evaluating projects:

- Capital investment projects which preserve existing infrastructure and maintain basic public services;
- Capital projects which implement a component of an approved City plan;
- Projects that advance governing body goals and priorities;
- Projects which specifically replace or renovate an essential, but obsolete, facility;
- Projects which reduce the cost of operations, maintenance or energy consumption;
- Projects identified as addressing important public health and safety issues;
- Projects mandated by the federal or state government;
- Projects that support economic development, defined as the growth and expansion of the City's tax base;
- Projects which are funded, in whole or in part, by leveraged or partnership funding, including grants, private funds, or other outside funding source; and
- Such other criteria as the City Commission or City Manager may require.

The five-year CIP, as approved, shall contain the following sections:

A listing of potential capital projects which require significant additional information (i.e., concept design, feasibility report, cost estimates, funding source analysis, etc.) before they can be formally considered for approval and placement in a specific year in the CIP. This section shall be titled "Projects for Further Review."

A listing of preliminarily approved capital projects, including estimated cost and funding source by years, which have undergone review for costs and benefits and have identified funding expected to be available for the project. This section shall be titled "Preliminarily Approved Projects."

A listing of projects for which adequate information exists as to planning, estimated costs, benefits, etc., and which the City Commission agrees would be desirable projects for the community in the future, but for which an adequate and appropriate funding mechanism has not yet been determined as available. This section shall be titled "Projects Identified but Unfunded."

Financial Reporting

The City will establish and maintain accounting records in such a manner that financial statements and reports will be issued consistent with the standards applicable to generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB).

The City will contract for an annual independent audit of City accounting records. The audit shall be conducted in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and applicable provisions of the *Kansas Municipal Audit and Accounting Guide*. The City will comply with the Federal Single Audit Act, as required.

The City will comply with all financial reporting requirements set forth in Kansas law.

The City will identify and implement less formal methods than the annual budget documents and the audited financial reports to provide important financial data to the citizens of the community. Efforts will be made to provide these "popular reports" via print and electronic media.

The City Manager will provide the City Commission with an unaudited year-end summary financial report within sixty days of the end of the fiscal year. Interim updates on financial condition shall also be provided to the governing body throughout the fiscal year. The City Manager shall provide Revenue and Expenditure Reports, Fund Balance Reports and other explanatory reports and updates to the governing body at study sessions to be held each quarter. Additional updated information shall also be provided as needed during the annual budget process.

Purchasing

The underlying purposes of this policy are: 1) to ensure fair and equitable treatment of all persons who wish to, or do conduct business with the City of El Dorado; 2) to provide for the greatest possible economy in city procurement activities; and 3) to foster effective broad-based competition within the free enterprise system to ensure that the city will receive the best possible service or product at the lowest responsible bid price.

Exemptions from this policy include: 1) this policy shall not prevent the city from complying with the terms and conditions of any grant, gift or bequest that is otherwise consistent with the law; 2) when procurement involves the expenditure of state or federal assistance funds, the city shall comply with applicable state or federal law and regulations.

The City Manager or his/her designee has legal authority to make procurements, solicit bids and proposals, enter into and administer contracts, and make written determinations for the city. The City Commission must approve all expenses above \$50,000 (aggregate), including those that have been budgeted, and all purchases requiring transfers of budget between funds or from contingency funds.

Exceptions to competitive bidding or purchases not requiring formal solicitation but consistent with budgeted expenses include (NOTE: purchases shall not be artificially divided so as to constitute a small purchase under these guidelines):

1. Micro Purchases - Under \$5,000

- a. Department heads and/or their designee use their discretion regarding shopping the appropriate product, price and delivery subject to budget limitations.
- b. Purchases should be local if available.
- c. Purchases should be distributed equitably among qualified suppliers.
- d. Travel and training with a cumulative cost (registration, travel, lodging and meals) of more than \$1,500 must be approved by the City Manager in writing prior to payment of any registration or other costs associated with the travel and training.

2. Small Purchases - Over \$5,000 and up to \$10,000

- a. Department heads and/or their designee request verbal quotes from at least three sources, unless fewer than three sources can be identified.
- b. Quotes shall be recorded in the department for no less than 90 days.

3. Large Purchases - Over \$10,000

- a. Department heads request informal written quotes from at least three sources, unless fewer than three sources can be identified, and submit them to the City Manager for written approval.
- b. The quotes must be filed in the City Clerk's office and maintained according to the City's records retention policy.
- c. Any item not budgeted must first be approved in writing by the City Manager prior to going out to bid.

Additionally, the following are exempt from competitive bidding requirements.

- Purchases made through cooperative purchasing contracts with other units of government (County, State, Regional or Federal) when: it is in the best interest of the city and pursuant to law and the contract specifically states usability by other entities.
- Purchases made from a single-source provider. These purchases must be accompanied by a written explanation detailing why the good/material or service can be purchased from only one vendor.
- Purchases must meet compatibility requirements with existing equipment or contracts owned by the city.
- Purchases required during a publicly declared emergency (i.e. an eminent threat to the public's health, welfare or safety). However, purchases should remain practical and limited to the necessary resolution of the emergency.
- The dollar limits for quotations are waived for the following purchases:
 - Petty Cash Reimbursements;
 - Utility Bills;

- Maintenance, Repairs and Parts (up to \$5,000);
- Bulk Purchases (up to an aggregate of \$3,500);
- Interdepartmental Transfers or Charges;
- Medical Expenses;
- Legal Notices;
- Postage Costs;
- Fees and Taxes of Other Units of Government; and
- Payments of City Commission approved debt.

Competitive Bidding – Sealed Bid Procedures (Request for Proposals or RFP)

1. The competitive bidding process for contracts over \$50,000 shall be awarded by competitive sealed bidding to the “lowest and/or best bidder” except as otherwise provided for in the policy.
2. An invitation for bids shall be issued when a contract is to be awarded by competitive sealed bidding. The invitation shall be sent using the official City form and include a complete, adequate and realistic specification or purchase description, all contractual terms and conditions applicable to the procurement, time and place for bid opening and whether a bid deposit or bond(s) will be required. Under KSA 60-1111, a payment bond is required for construction projects which exceed \$40,000 and all other bonds as required by the City Commission.
3. All bids shall be sent to the attention of the City Clerk at 220 E 1st Avenue, El Dorado, KS 67042 or at cityclerk@eldoks.com when applicable. The department responsible for the request for bids shall schedule the opening with the City Clerk prior to sending the request to vendors.
4. Bids shall be opened in the presence of one or more witnesses at the time and place designated in the invitation for bids. All bids shall be open to public inspection.
5. Bids shall be unconditionally accepted without alteration or correction, except as authorized in this policy. Bids shall be evaluated based on the requirements set forth in the invitation for bids.
6. An invitation for bids, a request for proposals, or other solicitation may be canceled, or any or all bids or proposals may be rejected, in whole or in part, as may be specified in the solicitation, when it is in the best interests of the city.

Requests for Qualifications

- Requests for qualifications shall be submitted for professional services or services requiring special or technical skill, training or expertise. The individual or company must be chosen based on accountability, reliability, responsibility, skill, education and training, judgment, integrity and moral worth.
- Requests for Qualifications shall be submitted for all professional services averaging more than \$1,000 per month.
- Requests for Qualifications on contracts must be performed every three (3) years.

Criteria for determining the “Lowest and/or Best Bidder” include, but are not limited to:

- The ability, capacity, and skill of the bidder to perform the contract or provide the service required.
- The ability of the bidder to perform promptly or within the time specified, without delay or interference.
- The reputation and experience of the bidder, including the city’s previous experience with the bidder.
- The quality, availability and adaptability of the supplies or contractual services to the particular use required.

- The ability and availability of the bidder to provide future maintenance and service for the use of the subject of the contract.
- Any conditions attached to the bid by the bidder.

All funds/divisions shall honor contracts entered into as a result of Competitive Bidding and/or Requests for Qualifications.

Contract negotiations shall be allowed if they are in the best interest of the City of El Dorado, with the exception of equipment/vehicle purchases, those must follow the purchasing policy.

All leases must be approved by the City Commission and signed by the City Manager. All records relating to the bidding process shall follow the records retention policy of the City of El Dorado.

City staff may utilize any local bidder (within Butler County) that is within ten percent of the lowest and/or best bid.

No person involved in making procurement decisions may have personal investments in any business entity which will create a substantial conflict between their private interests and their public duties per K.S.A. 75-4301a et seq. Any person involved in making procurement decisions is guilty of a felony if the person asks, receives, or offers to receive any compensations, gratuity, contribution, loan, or reward, or any promise thereof, either for the person's own benefit or any other person or organization from anyone interested in selling to the city. A conflict of interest may occur due to the nature of city operations. A disclosure statement regarding a conflict of interest shall not prohibit any person or organization from submitting a bid or proposal.

Appeals from any actual or prospective bidder who feels aggrieved in connection with the solicitation or award of a contract may submit an appeal in writing to the City Clerk within five working days after the bid tabulation has been released. The City Manager shall issue a written decision regarding any appeals within ten business days, less holidays, if it not settled by a mutual agreement. The decision shall state the reasons for the action taken.

The City shall follow all applicable State and Federal laws, executive orders, and rules and regulations of governmental entities that exist to govern equal employment opportunity and affirmative action in the award of public contracts. The Equal Opportunity Division of the Federal and/or State government may be contacted for explanations, interpretations and information on these laws. Failure to comply with any of the terms of the provisions of these laws shall be a breach of the present contract which may be cancelled, terminated or suspended in whole, or in part, by the City of El Dorado.

Failure by City staff to comply with any of the rules and regulations listed in this policy shall result in disciplinary action, up to and including termination of employment.

Budget Process

Preparation of the budget is a major responsibility that claims long hours of staff time and the full attention of the department managers and City Manager during several months of the year. The document's principal aim is to give an accurate projection of government finances, while also serving as the blueprint for current and future year activities. The budget represents the City Manager, staff, and City Commission's best effort at aligning community resources and priorities.

Operating Budget

The annual operating budget is informed by the Comprehensive Plan, Capital Improvement Plan, Equipment Replacement Plan, City Commission priorities, department goals, and input from the public at-large. It is developed and managed through four basic stages: Preparation, Adoption, Execution and Review. The following section describes each stage of the process.

Preparation

First, department managers submit budgetary requests to the Finance Director. The Finance Director and City Manager then meet with the department managers to review their priorities and evaluate the budget requests. After several revisions, the City Manager's proposed budget is submitted to the City Commission for their review.

Adoption

Work Sessions are held by the City Commission to review the proposed budget. The City Manager and department managers review their budget proposals and answer questions from the Commission. Subsequently, public hearings are conducted by the Commission to solicit input from stakeholders. Changes to the budget proposal are made, if necessary, and the final budget is approved prior to the state deadline of August 25.

Execution

The budget is adopted at the fund level using the line-item budget format. Throughout the year revenues and expenditures are monitored to ensure the funds are balanced (actual revenues higher than expenditures) and expenditures do not exceed their budgeted authority.

Amendments

In early November the Finance Director completes a thorough review of all funds to determine if any will exceed their budget authority. The City Manager is authorized to approve transfers within the same fund, and with certain limitations, between funds; however, is not authorized to increase their budget authority (total spending for the fund). If potential exists, a budget amendment is prepared for the City Commission to review, hold a public hearing, and adopt.

Review (Audit)

Under Kansas law budget authority lapses at year end (December 31). Unfinished projects or activities in budgeted funds require an encumbrance to roll over funding, or must be included in the succeeding budget. At this time the Finance Director completes an additional review of all funds to ensure compliance with generally accepted accounting principles (GAAP). The Finance Director also briefs the City Manager on the revenues, expenditures and fund balances.

Early in the following year, typically February or March, a financial audit is conducted by an independent accounting firm. The principal goal of the audit is to ensure the City expended funds are expended within budget authority and in accordance with GAAP. The auditors and Finance Director prepare and publish the results of the audit in the Comprehensive Annual Financial Report.

Capital Budget

The capital budget is prepared separately and, after adoption, incorporated into the operating budget. It is comprised of two plans, the five-year Capital Improvement Plan (CIP) and five-year Equipment Replacement Plan (ERP).

Capital Improvement Plan

The CIP is a five-year plan designed to improve and enhance the City’s physical infrastructure which includes; buildings, land, equipment, and any services related to such public improvements.

Early on in the budget process, department managers submit their requests to the Finance Director. Requests are then reviewed for compliance with the financial and accounting system and forwarded to the City Manager.

Shortly thereafter, the City Manager, Finance Director and department managers meet to discuss the projects and how they conform to the Comprehensive Plan and City Commission priorities. Then the City Manager assigns the CIP an approval category, (see Financial Policy) which directly reflects the funding sources available. Adjustments are made and the proposed CIP is forwarded to the Planning Commission, who scores the document. The City Manager also holds an administrative hearing to receive comments and requests from the public. Finally, the City Commission holds a public hearing and adopts the CIP.

Equipment Replacement Plan

The ERP is a five-year plan that serves as a budgeting tool. In the past, some departments maintained internal equipment and vehicle replacement plans; however, the plans were largely excluded from the budget process. Only budget year capital outlays were presented to the City Commission. The ERP provides a framework to discuss future equipment needs and stabilize the fluctuations in equipment expenditures. Funding requests are presented with the CIP, but the plan as a whole is not formally approved by the City Commission. Instead, requests are approved through the operating budget process.

Budget Calendar	
January	<ul style="list-style-type: none"> • CIP and ERP requests are due to the Finance Director. • Department managers present CIP and ERP requests to the City Manager. • Sales Tax Committee receives department funding requests.
February	<ul style="list-style-type: none"> • Sales Tax Committee public hearing to receive additional funding requests. • Departments present CIP requests to the Planning Commission.
March	<ul style="list-style-type: none"> • City Commission public hearing to consider proposal from Sales Tax Committee. • Departments/partner agency budget requests are due to the Finance Director.
April	<ul style="list-style-type: none"> • Departments/partner agencies present operating budget requests to City Manager. • City Commission workshop to receive CIP and ERP requests from departments. • CIP public administrative hearing with the City Manager.
May	<ul style="list-style-type: none"> • City Commission workshop for departments/partner agencies to present budget requests. • City Commission public hearing to discuss and adopt the CIP. • City Commission workshop for discussion of departments/outside agencies presented budgets.
June	<ul style="list-style-type: none"> • City Commission workshop for discussion of departments/partner agencies presented budgets. • City Commission workshop to present Second Draft/State Budget Forms.

July	<ul style="list-style-type: none"> • City Commission workshop for discussion of departments/partner agencies presented budgets. • City Commission workshop to review Final Budget.
August	<ul style="list-style-type: none"> • City Commission public hearing on the operating budget. • Annual review of revenues generated from user fees and utility rates.
November	<ul style="list-style-type: none"> • Budget document completed and distributed to department managers and GFOA. • Presentation to City Commission of annual review of revenues. • Amendment review by Finance Director, presented to Commission if amendment is necessary.
December	<ul style="list-style-type: none"> • Detailed budget calendar and instructions distributed to department managers. • Department Heads prepare CIP and ERPs for the next budget year.

Statutory Requirements

There are five statutes that apply to the budget process: the budget law, cash basis law, the limit on indebtedness, open meetings law, and the open records act. These statutes govern the content and process by which the annual budget is adopted.

Budget Law (K.S.A. 79-2925 – 79-2937)

All cities are subject to the budget law and must prepare an annual budget to be certified to the County Clerk by August 25. The annual budget provides the city with expenditure authority and the authority to levy taxes to finance those expenditures. All money that belongs to the city must be included in the annual budget, with the exception of money received as a gift and held in trust for a designated purpose (i.e. firemen's relief association), as these funds do not belong to the city. Prior to adoption, the governing body must give a minimum ten day notice and conduct a public hearing for the purpose of answering taxpayer questions regarding about the proposed budget.

Additional requirements are as follows:

- Each fund is required to show an itemized budget of receipts and expenditures for three years: the prior budget year (actual information), current budget year, and proposed budget year.
- A balanced budget must be prepared for each fund with a tax levy.
- Miscellaneous category of revenues or expenditures is not to exceed ten percent.
- Budgeted transfers from one fund to another fund must be authorized by statute.
- The budget law allows a budget credit for reimbursed expenses.
- Not all funds require a budget (i.e. reserve or trust funds) for the proposed budget year, but a fund page must still be prepared.

Cash Basis Law (K.S.A. 10-1101)

The Kansas Cash Basis Law prohibits cities from creating a financial obligation unless there is money on hand in the proper fund with which to pay the indebtedness.

Limit on Indebtedness (K.S.A. 10-309)

Kansas law limits outstanding long-term debt (bonds and temporary notes) to a maximum of 30% of assessed valuation. For the purpose of establishing the debt limit, the assessed value includes the value assigned to motor vehicles; however, motor vehicles are not included in the assessed value for determining the mill levy. Debt issued for storm or sanitary sewers, certain street intersections, of city utilities are not subject to the limit. Furthermore, debt issued under some statutes may be specifically exempted by the authorizing legislation.

Open Meetings (K.S.A. 75-4317 et seq.)

Several meetings are required to properly develop and finalize the budget. As with regularly scheduled monthly Commission meetings, budget deliberations are open to the public when a quorum (four commissioners) is present. State law provides specific instances in which the City Commission may enter an executive session (non-public meeting), but no binding decisions are permitted in such closed sessions. The City of El Dorado prepares an agenda for all meetings and distributes them to the local news media. The public is encouraged to attend and participate in all open meetings regarding the budget.

Kansas Open Records Act (K.S.A. 45-215 et seq.)

The Kansas Open Records Act provides that all public records are open to public inspection, unless specifically exempt by law or court ruling (i.e. ongoing police investigation). Records that are readily available may be provided electronically at no charge; however, a fee of \$0.50 per page is charged for hard copies. Additional fees may apply for records that require significant time to produce, such as those that have been archived. If a record is requested and access is denied, a specific reason for the denial must be given.

Financial Summaries

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The Parks Department maintains 14 parks, and maintain 66 acres
#getoutside

20,000 visitors commenced on El Dorado July 29 to enjoy the DAM music fest and Shrine Bowl

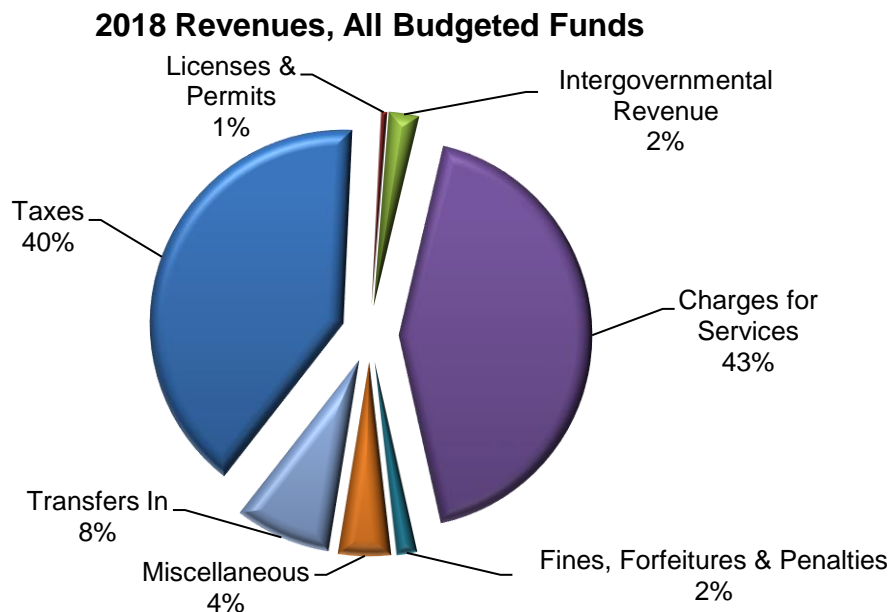
Proud supporter of the combined Pro/Amateur Disc Golf Course
#bucketlist

Revenues by Category, All Budgeted Funds				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Revenues				
Taxes	8,884,637	9,505,797	9,372,690	9,924,128
Licenses & Permits	144,660	117,339	120,143	117,354
Intergovernmental Revenue	427,221	738,513	606,033	611,048
Charges for Services	9,901,938	10,554,277	9,825,671	10,582,850
Fines, Forfeitures & Penalties	419,796	374,004	374,004	418,896
Miscellaneous	2,354,859	1,478,048	1,345,927	1,069,492
Transfers In	2,946,233	1,550,542	1,986,782	1,980,294
Total:	25,079,344	24,318,520	23,631,250	24,704,062

Revenue Sources by Category

The purpose of this section is to describe the major revenue sources used to finance expenditures. These sources are divided into seven categories: Taxes; Licenses & Permits; Intergovernmental Revenue; Charges for Services; Fines, Forfeitures & Penalties; Miscellaneous; and Transfers In.

The two largest revenue categories are Taxes and Charges for Services. Combined they are responsible for 83% of the revenue totaling \$20,506,978. For the 2018 budgeted year Taxes increased \$554,738, 78% of the increase is due to the Ad Valorm Tax increase voted in by City Commission on August 21, 2017. This five mill increase is the first major increase in almost a decade. Charges for Services is projected to increase by \$757,179 or 8% due to the increase of Readiness-to-Serve in the Proprietary Funds.

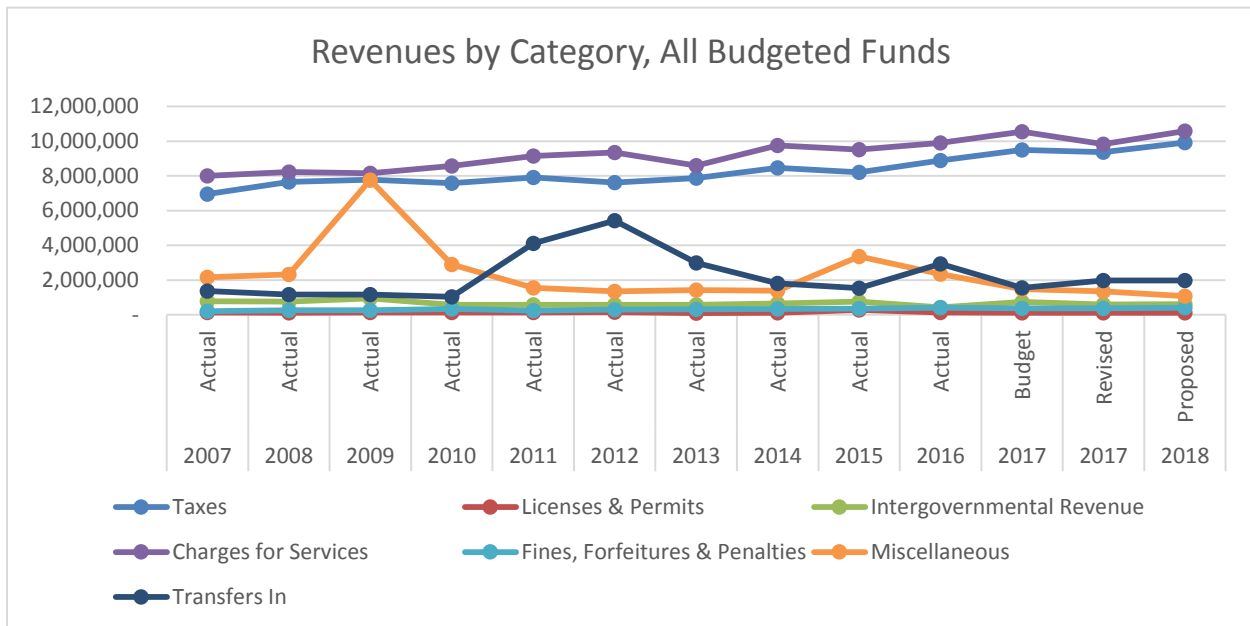


Revenues by Category, All Budgeted Funds													
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Revised	Proposed
Revenues													
Taxes	6,955,955	7,663,187	7,789,151	7,588,923	7,917,528	7,623,326	7,879,689	8,475,939	8,210,920	8,884,637	9,505,797	9,372,690	9,924,128
Licenses & Permits	130,325	112,211	140,117	128,210	128,927	149,544	106,643	120,613	293,179	144,660	117,339	120,143	117,354
Intergovernmental Revenue	774,766	764,734	938,922	583,062	583,202	574,527	574,095	660,296	767,380	427,221	738,513	606,033	611,048
Charges for Services	8,003,621	8,232,290	8,161,198	8,572,492	9,143,178	9,355,324	8,599,668	9,765,728	9,519,965	9,901,938	10,554,277	9,825,671	10,582,850
Fines, Forfeitures & Pen.	209,246	261,837	266,281	331,677	248,444	295,843	312,345	332,806	355,959	419,796	374,004	374,004	418,896
Miscellaneous	2,166,084	2,323,694	7,768,568	2,905,093	1,554,160	1,344,440	1,422,435	1,384,949	3,365,361	2,354,859	1,478,048	1,345,927	1,069,492
Transfers In	1,369,123	1,167,035	1,163,478	1,046,446	4,116,449	5,425,285	2,989,037	1,809,266	1,535,495	2,946,233	1,550,542	1,986,782	1,980,294
Total:	19,609,120	20,524,988	26,227,715	21,155,903	23,691,888	24,768,289	21,883,912	22,549,597	24,048,259	25,079,344	24,318,520	23,631,250	24,704,062

In an overall comparison of revenue sources over the past ten years, 2007 actual compared to 2016 actual, revenue has increased 22% or \$5,470,224. An estimated 82% of this increase is derived from two categories: Taxes and Charges for Services.

Taxes encompass all types of taxes collected for the entire City. At the end of 2016, the tax category was up \$1,928,682 over 2007. This increase was anticipated with the economic growth attached to attracting new industrial business to the industrial park on the north-west side of El Dorado. A majority of this time frame the mill levy remained stagnated but the assessed valuation began to climb with the upgrades to existing businesses and new residential community development. Taxes are anticipated to increase in 2018, in conjunction with the mill levy increase that was passed on August 21, 2017. The mill increased from 48 mills to 53 mills. This change is anticipated to bring in an additional \$432,265 in property tax dollars.

Charges for Services again encompass the entire city, however out of the \$10,582,850 anticipated for 2018, \$8,260,576 belongs to the proprietary funds: Water (060); Sewer (063), Refuse (066) and Compressed Natural Gas (069). Over the past ten years the overall group has increased 25%. This change is based on the need to support an aging and dilapidated infrastructure. From 2008 to 2014, volume rates remained stagnant, in 2014 the City Commission set the standard of regular incremental increases for volume rates. They have granted those small increases over the last three years. The year 2013, was a “wet” year, El Dorado received over 12-inches of rain fall, more than the ten-year average, causing a large decrease in water sales. Fortunately, the Water Fund (060) was able to recover the following year with receipts reflecting the second largest consumption year in the last ten years. The City also acquired the Prairie Trails Golf Course at the end of 2009, contributing to the Charges for Service increase in 2010. Looking forward, the 2018 estimated increase is due to the increase in refuse service fees and the Readiness-to-Serve fee that was approved in late 2017.



How are my property taxes calculated?

Appraised Value of Home: \$100,000

Mill Rate (estimated): 53.000

Assessed Valuation: \$11,500

To determine the assessed valuation multiply the appraised value of your home by 11.5%.

Annual Tax Liability: \$609.50

To calculate the annual tax bill, multiply your assessed valuation by the estimated mill rate and divide the result by \$1,000.

Monthly Expense for Services: \$50.79

To determine the monthly tax expense for City services, divide your annual tax liability by 12 months.

Taxes

The City collects 12 different taxes: ad valorem (property tax), motor vehicle tax, recreational vehicle tax, sales tax, telephone franchise, gas service franchise, electric franchise, cable franchise, utility franchise, bed tax, liquor tax, and highway tax. Taxes comprise about 40% of total revenue. In total, tax collections are anticipated to increase from the prior budget year by \$418,331, or 4%.

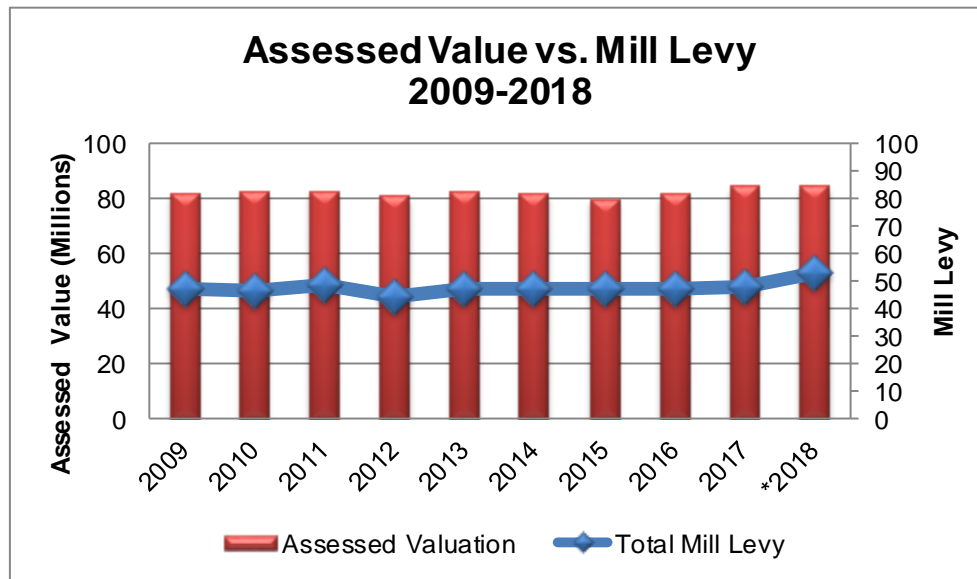
Ad Valorem tax

Property taxes account for approximately 47% of all taxes, for a total of \$4,639,321. This is an increase of 12% over the prior budget year which is due to an increase in the City's assessed valuation. The City has 6 funds that receive property taxes: General, Airport, Senior Center, Library, Bond & Interest, and Industrial Mill Levy.

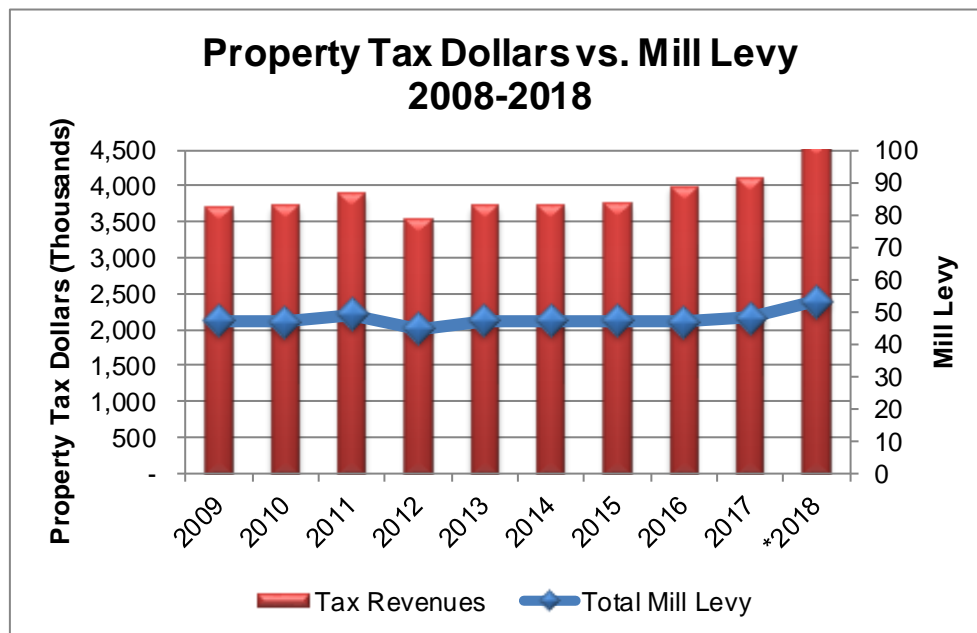
Cities in Kansas do not *directly* set their own mill rate.

They indirectly set the rate by adjusting the amount in property taxes they request from the county. The higher the total assessed valuation, the lower the required levy to collect the desired property taxes. Therefore, cities with a declining assessed valuation must cut their budgets to avoid a mill increase. When this occurs in El Dorado, City staff work to reduce expenditures, while maintaining core services.

Revenues collected from property taxes are projected by taking the estimated assessed valuation (see graphs on the following page) provided by Butler County as of July 1st, deducting known exemptions, and dividing the total by \$1,000. This calculation determines the value of one mill. The mill value is then multiplied by the total number of mills required to balance the mill levy funds. The goal, or assumption, is to maintain the levy at or near its current rate of 53 mills.

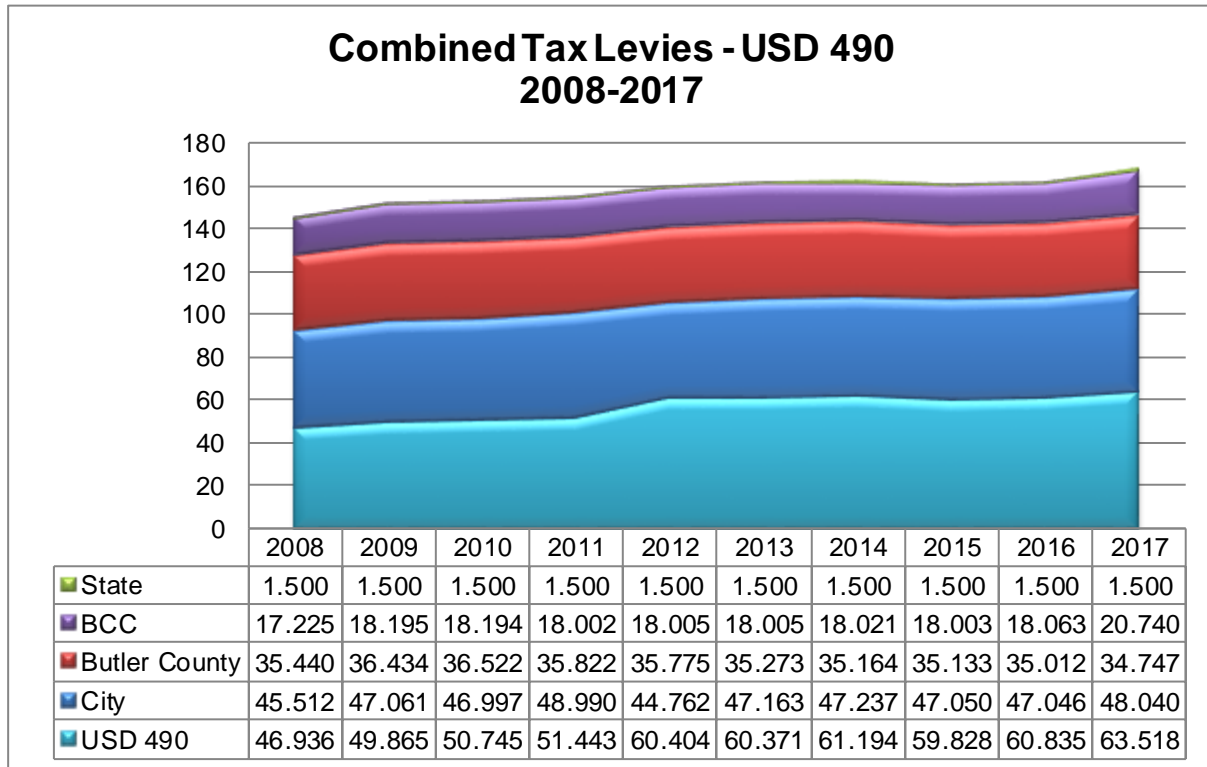


Analysis: Fiscal years 2010-2012 were impacted largely by the economic downturn and falling real estate prices. In 2013, the assessed value improved due to the expiration of a tax exemption for the Walnut River Apartments. The assessed valuation is estimated to increase approximately 2.6% in 2016 over the prior year. This increase has remained stable for the 2017 and 2018 tax year. The City has requested a five mill increase for 2018 and on August 21, 2017 City Commission granted this request.

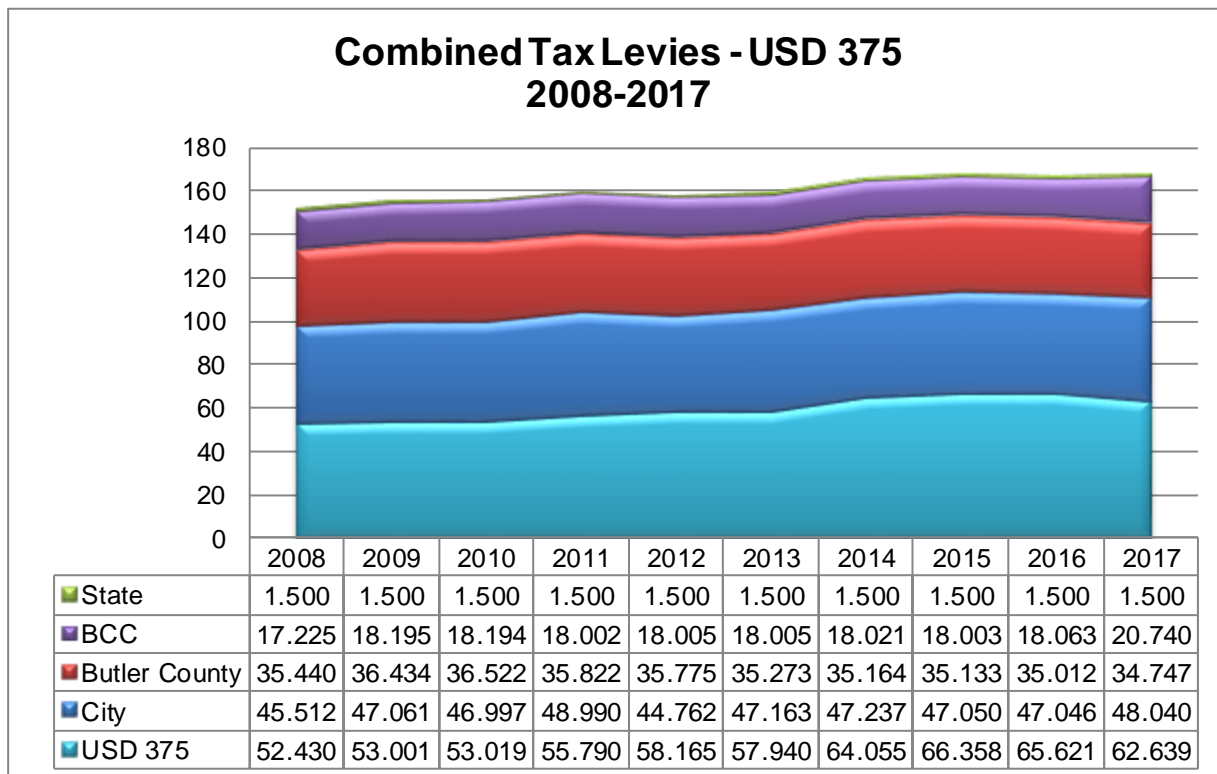


Analysis: In 2011 the levy increased due to an unanticipated increase in property tax exemptions; the increase was “refunded” in 2012. In 2013, the levy returned to its assumed goal of 47 mills and has stayed there until the proposed 2018 budget cycle. In 2017 there was a mill increase passed by City Commission, the new mill rate is 48 mills followed by another mill increase in 2018.

Notes: (*) Represents the most recent budget estimates.



Analysis: The purpose of these two graphs is to show the City's share of the combined tax levy. USD 490 household pays .879 mills more than those within the USD 375 district. Due to a higher school district levy.



Local sales tax

Sales Tax is the second largest tax revenue source. Currently, the rate is 1%. Every five years city residents vote on a local sales tax program, with the last one approved in 2013 for the 2014-2019 calendar years. The referendum stipulates the following allocation for sales tax revenue:

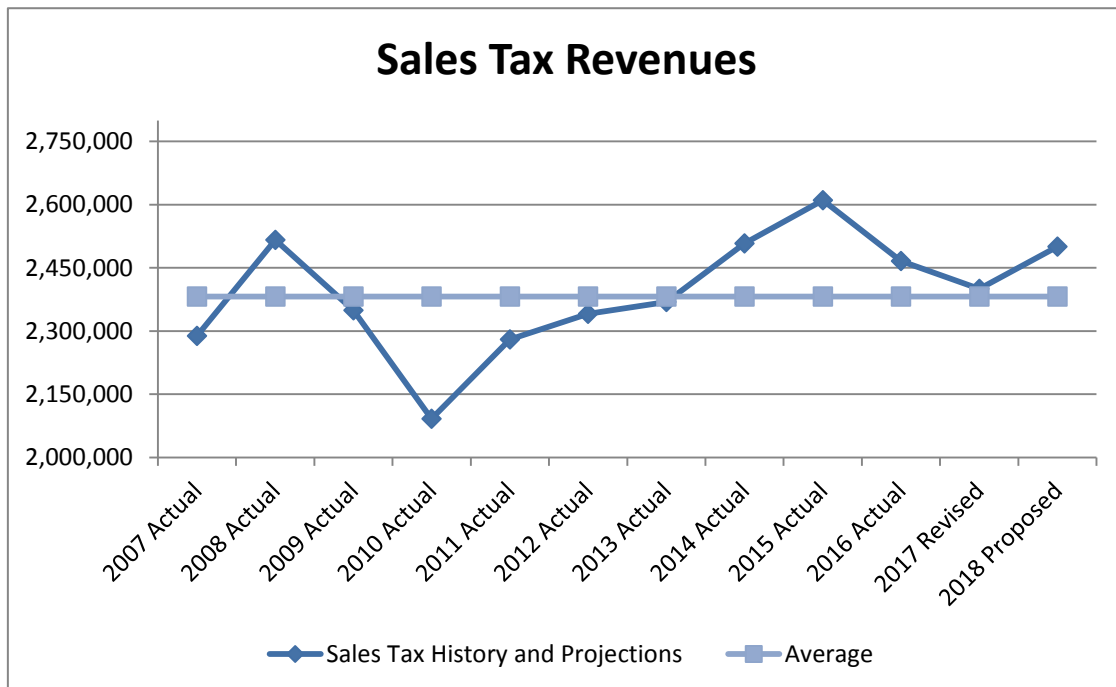
- Street rehabilitation \$600,000
- Property tax reduction \$1,350,000
- Economic development \$50,000

Any funds received in excess of \$2,000,000 are placed in a separate account. Each year, during the budget process, the Sales Tax Committee meets to discuss projects and prepare a recommendation for how these excess funds should be spent (additional property tax reduction limited to \$300,000). The recommendation is typically presented to the City Commission in March.

The current budget projects sales tax revenue at \$2,500,000, which is a slight increase of \$100,000 over the prior budget year. This is based on a scheduled turn-around at Holly Frontier Refinery which is anticipated to bring in additional workers for a month or more.

The average of the sales over the past ten years is \$2,382,141. The 2018 proposed budget is expecting an elevated sales tax collection year due to Holly Frontier, a local Oil Refinery company, hosting two separate one-month maintenance programs. These programs bring traveling professionals who stay in El Dorado, which positively affects Sales Tax, Motel Tax, and Liquor Tax.

Sales Tax History and Projections	
Year	Total
2007 Actual	2,288,555
2008 Actual	2,516,580
2009 Actual	2,349,255
2010 Actual	2,091,503
2011 Actual	2,280,322
2012 Actual	2,341,041
2013 Actual	2,369,316
2014 Actual	2,508,095
2015 Actual	2,610,528
2016 Actual	2,466,215
2017 Revised	2,400,000
2018 Proposed	2,500,000
10-Yr. Avg.	2,382,141



Licenses & Permits

Licenses & Permits includes fourteen budgeted revenues in areas such as building improvements, planning and zoning, animal control and liquor. At less than 1%, these sources constitute a small fraction of total revenues. The total Licenses & Permits revenue projected for the current budget year is \$117,354.

Intergovernmental Revenue

This category of revenues is used to account for grants and transfers from the state government, federal government, and other non-profit organizations. Projections are largely based on the number of grants and contracts received or anticipated for the budget year. Anticipated revenues are \$611,048.

Charges for Services

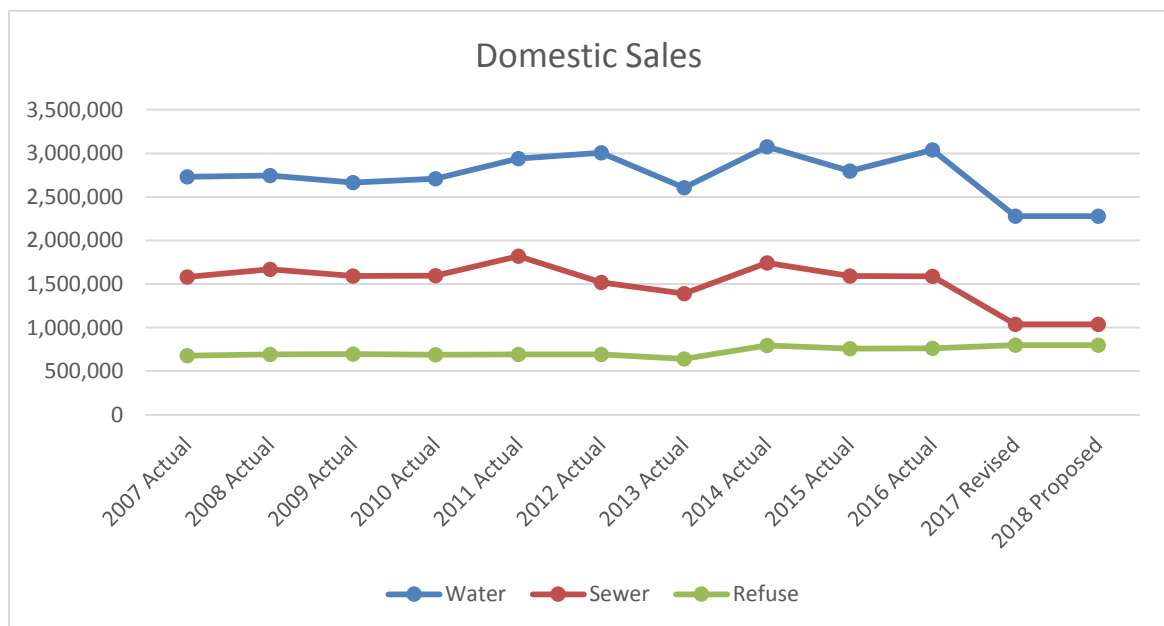
Projected at \$10,582,850 a slight increase over the prior budget year, this is the City’s largest category of revenue. Services credited under this category include: animal adoption, fire protection (townships), recreation and swimming pool fees, facility rentals, cemetery services, data processing, golf merchandise sales, airport hangar rentals, and domestic sales for the Water, Sewer, and Refuse Funds. Penalties on late payments are also included as a charge for service.

Domestic Sales (4441)

These charges represent the largest revenue source under this category. Collections are projected to be \$4,118,629 for the current budget. Annually, this revenue is projected by using time series trend analysis with adjustments made for any expected rate increases. This category includes sales of residential water, sewer, and refuse services.

An accounting change was made in 2017 to move Readiness-to-Serve Fees out of Domestic Sales (4441). A new revenue account was created that contains the receipts of the Readiness-to-Serve fees (4438). This change only effects the Water (060) and Sewer (063) Funds.

Domestic Sales 2007-2018			
Year	Water	Sewer	Refuse
2007 Actual	2,729,919	1,581,790	679,514
2008 Actual	2,743,256	1,668,700	693,181
2009 Actual	2,662,573	1,590,900	697,783
2010 Actual	2,708,185	1,596,279	690,044
2011 Actual	2,940,160	1,820,723	691,190
2012 Actual	3,007,182	1,519,967	693,868
2013 Actual	2,604,624	1,392,011	643,061
2014 Actual	3,074,588	1,744,119	794,064
2015 Actual	2,796,874	1,592,880	758,032
2016 Actual	3,040,329	1,590,127	760,971
2017 Revised	2,280,000	1,038,629	800,000
2018 Proposed	2,280,000	1,038,629	800,000
10-Yr. Average	2,830,769	1,609,750	710,171



Readiness-to-Serve Fee (4438)

The need to track these fees separately began in 2016 when staff approached Commission with the idea of increasing the rates. Staff implemented the change during the 2017 revised budget process; this change gives the Water (060) and Sewer (063) Funds a clear picture of the amount of revenue generated from these fees.

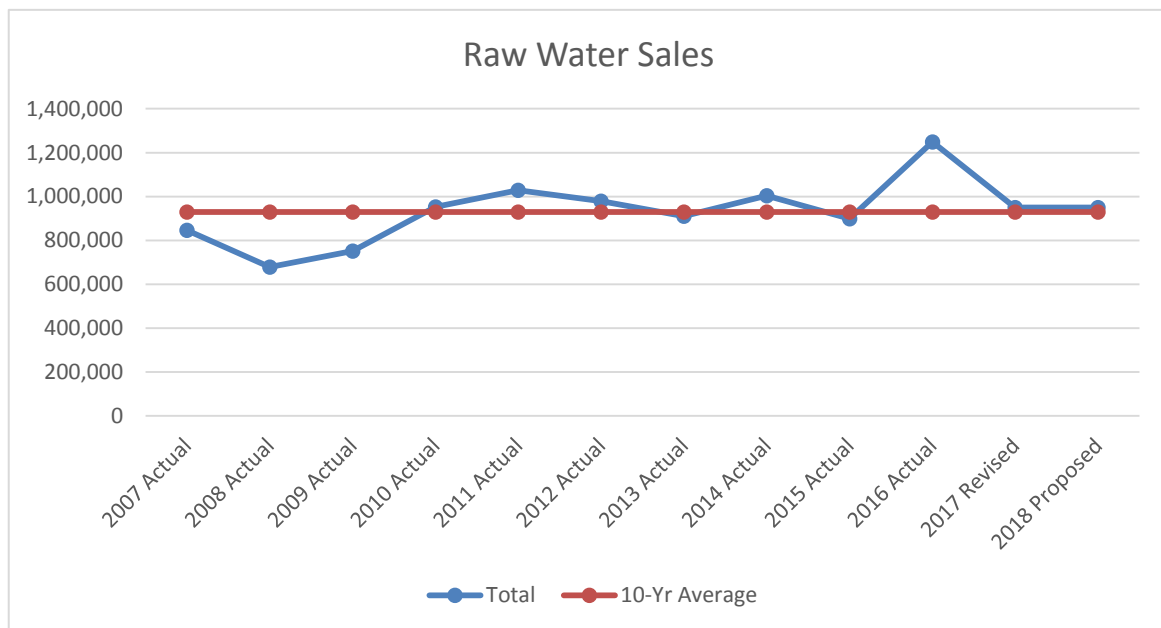
Fees are assessed based on the water meter size for each customer. In 2018, the Water Fund (060) is projected to bring in \$924,037 which is over 20% of their revenue, while the Sewer Fund (063) is expected to bring in \$1,034,710 equating to 42% of their overall income for the year. These charges are a stable source of income for the Water (060) and Sewer (063) Funds.

Raw Water Sales (4439)

These charges represent the second largest revenue source in this category. This revenue accounts for charges to HollyFrontier Refinery, City of Augusta and three other small irrigation customers. The current budget projects total collection to be \$950,000. Annually, this revenue is projected using time series trend analysis with any adjustments made for any expected rate increases.

The 2018 revenue is estimated to be \$20,294 higher than the ten-year average because of a billing error that was found during an internal audit. The spike in 2016 indicates another accounting change; previously raw water sales were not subject to modified accrual practices, when the billing process was streamlined this launched Raw Water Sales into the same stipulations as Domestic Sales.

Raw Water Sales 2007-2018	
Year	Total
2007 Actual	845,948
2008 Actual	678,888
2009 Actual	751,531
2010 Actual	953,155
2011 Actual	1,028,970
2012 Actual	978,332
2013 Actual	909,788
2014 Actual	1,003,893
2015 Actual	898,381
2016 Actual	1,248,173
2017 Revised	950,000
2018 Proposed	950,000
10-Yr. Average	929,706



Data Processing Fees

These fees are charged to the General, Water, Sewer and Refuse funds to recover the administrative costs for providing internal services: processing utility bills, financial management, human resources and information technology. An allocation formula is used to determine the charges for each fund. The current budget includes a total of \$940,000 for the Data Processing Fund (072).

Fire Protection

The City is under contract provide fire protection services to residents of the El Dorado and Prospect townships. The charge is based on 4 mills of the assessed valuation of each township. This amounts to \$591,212.

Commercial Refuse Charges

This revenue accounts for services charged to businesses for trash services. The current budget projects total collection to be \$440,000. Commercial refuse charges are projected using time series trend analysis and growth expectations.

Fines, Forfeitures & Penalties

The General Fund is credited with all fines, forfeitures and penalties. This revenue category includes: fines and forfeitures, law enforcement costs, court costs, diversion fees, and Photostats. Total revenues are projected at \$418,896, an increase of 11% from the prior budget year. In 2014, and 2017 City Commission approved an increase in court costs. Fines and forfeitures received by the Police Department make up 78% of revenues in this category.

Miscellaneous

All revenues excluded from the other categories are placed under miscellaneous. The top three revenues are: special assessments, concessions and leases, and recycling center income. The current budget projects Miscellaneous revenues at \$1,069,492. Previously, reimbursements was one of the top three revenues in this category. However, these receipts are now credited back to their original expenditure and not counted as revenue. This change has drastically reduced projected revenues under this category.

Special Assessments

These are charges levied on properties that are improved by the City. Typical improvements include new streets, sanitary sewer, storm sewer, and sidewalks. Budget estimates are produced using an internal report which shows the amount of existing special assessments due in the budget year, along with an estimate from ongoing projects that will include special assessments. The current revenue projection is \$586,119. This is a decrease of \$95,125 over the prior budget year.

Concessions and Leases

This account represents another important revenue under Miscellaneous. It includes lease payments on the Army Reserve building, daily rental of the train depot, farm land rent, cell phone tower rent, and oil leases. The current projection is \$186,498 for the budget year. This figure was developed using time-series analysis and rent contracts for the cell phone towers and sub-station building.

Recycling Center Income

This account is for sales of recyclable materials. Prices for these materials are highly volatile, and therefore large swings from year to year are common. The projection for the current budget year is \$45,000.

Transfers In

This heading does not have its own category in the budget detail sheets. However, Transfers In are included within the Miscellaneous revenues category on the budget detail sheets. Total transfers for 2018 amount to \$1,980,294. This is an increase of \$329,035 over the prior budget year.

Expenditures by Category, All Budgeted Funds				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Expenditures				
Personal Services	9,390,914	10,501,515	9,252,624	10,054,140
Contractual Services	4,272,894	6,533,088	4,008,738	4,770,761
Commodities	1,828,748	2,089,757	2,161,407	2,272,000
Capital Outlay	270,750	797,000	506,631	188,993
Debt Retirement	10,320,831	3,491,035	3,575,632	3,507,864
Transfers Out	3,182,071	3,607,560	3,880,897	3,539,729
Contingency Reserve	-	2,480,782	-	-
Total:	29,266,208	29,500,737	23,385,929	24,333,487

Expenditure Sources by Category

The purpose of this section is to explore the major expenditure types. These are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, and Transfers Out.

Personal Services

The Personal Services category is used to account for all personnel costs, including salaries, overtime, social security, worker's compensation, unemployment insurance and other benefits. This category of expenditure totals \$10,054,140, represents 41% of all budgeted expenditures. The budget does include employee merit increases employees are eligible for 0-3%, 3% was budgeted for each employee to insure that we were covered all possible merit increases). The slight decrease is due from the increase in technology being able to utilize raw data to project personal services.

Contractual Services

This category is for costs related to legal agreements. Examples include contracts for professional services, insurance, utilities and maintenance. The current budget projects a total of \$4,770,761. This is a decrease of \$1,762,327, or 33%, over the prior budget year. The decrease is due to a directive given by the City Manager to reduce expenses and produce a balanced budget.

Commodities

This category is used to account for the purchase of items such as general supplies, clothing, materials used in the maintenance and repair of buildings and equipment, motor fuels and lubricants, and other miscellaneous tools. The current budget projects a total of \$2,272,000. This is an increase of \$182,243 from the prior budget year. This increase is due to several shifts within the City of El Dorado, Environmental Services has moved in house which effects Commodities and Contractual Services. Commodities also includes the purchase of non-capitalized assets. These are assets that cost less than \$5,000, but are tools or equipment needed for the efficiency of operations.

Capital Outlay

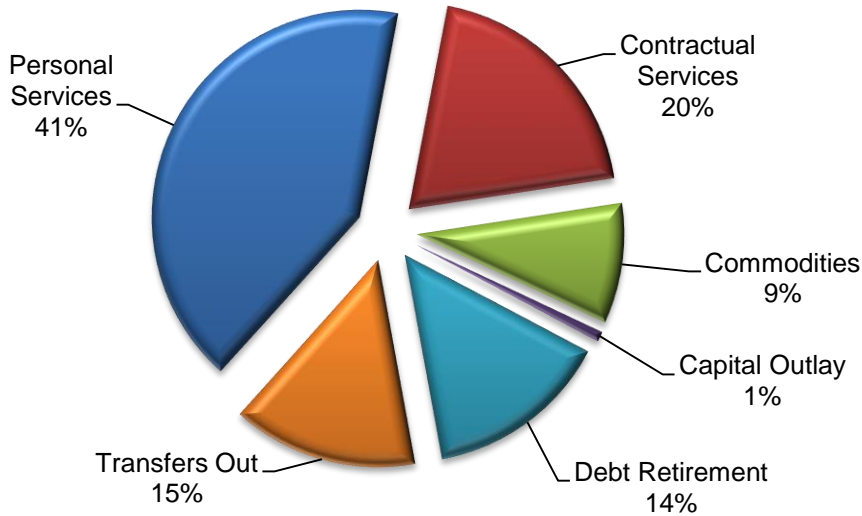
This category is used to purchase or significantly improve equipment or infrastructure with a cost in excess of \$5,000. Improvements with a useful life greater than 10 years are included as part of the Capital Improvement Plan, with other items, primarily equipment, listed in the Equipment Replacement Plan. The budgeted amount for 2018 is \$188,993. Even though the budget has been approved by City Commission, all capital purchases over \$10,000 must be approved by the City Manager and single items over \$50,000 must be approved by the City Commission.

Debt Retirement

All city debt is paid from an amortization schedule. The only material change occurs when debt is issued or paid off, which is planned for using the Capital Improvement and Equipment Replacement Plans.

Delegated accounts within Debt Retirement shows what the debt source is. Lease purchases, GO Bond payments or revolving loan payments are an example of this. These items are also split into two categories, principal and interest. This change was made to be more transparent with the amount of debt being carried.

2018 Expenditures, All Budgeted Funds



Transfers Out

This heading does not have its own category in the budget detail sheets. However, Transfers Out are included with the Contractual Services categories as account (5224). The budget has a decrease of \$67,831 over the prior budget year.

- Franchise Fees
- Data Processing Fees
- Interfund Loan Payments
- Lake Debt Investment
- Excess Sales Tax
- Ordinance Sales Tax
- Major Streets
- Cemetery
- Prairie Trails
- Senior Center

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Managers approval. Therefore, this document will reflect the operating budgets for all budgeted funds, without the contingency reserve listed. The available contingency can be found in the General Fund Summary Chart in the Contingency Reserve Line second to the bottom.

General Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	2,010,499	1,943,911	2,686,774	1,790,338	1,524,459	1,524,459
Revenues						
Taxes	6,877,531	6,502,637	6,873,864	7,449,988	7,350,962	7,524,094
Licenses & Permits	116,596	290,149	132,156	115,439	108,143	104,104
Intergovernmental Revenue	49,184	228,012	(120,251)	198,441	64,633	63,284
Charges for Services	726,951	982,274	724,607	708,377	715,877	753,124
Fines, Forfeitures & Penalties	332,806	355,959	419,796	374,004	374,004	418,896
Miscellaneous	199,273	170,918	124,457	335,201	61,572	43,843
Transfers In	814,172	815,801	119,002	-	320,307	330,277
Total:	9,116,513	9,345,750	8,273,631	9,181,450	8,995,498	9,237,622
Expenditures						
Personal Services	4,458,758	4,721,703	4,904,108	5,615,067	5,001,010	5,372,934
Contractual Services	1,415,054	1,555,177	1,490,016	1,523,428	1,479,013	1,506,854
Commodities	535,984	501,157	489,815	649,982	491,078	496,450
Capital Outlay	81,936	106,342	112,436	372,500	157,064	-
Debt Retirement	18,339	231,998	225,924	225,924	225,924	225,925
Transfers Out	2,516,047	1,983,668	2,213,648	2,046,542	1,641,409	1,630,017
Contingency Reserve	-	-	-	538,345	-	-
Total:	9,026,118	9,100,045	9,435,946	10,971,788	8,995,498	9,232,180
Surplus (Deficit)	90,395	245,705	(1,162,315)	(1,790,338)	-	5,442
Ending Fund Balance	2,100,894	2,189,616	1,524,459	-	1,524,459	1,529,901
Contingency Reserve	2,100,894	2,189,616	1,524,459	538,345	1,524,459	1,529,901
Reserve % of Expenditures	23%	24%	17%	6%	17%	17%

* Beginning Fund Balances do not match prior year ending balance due to the City utilizing GAPP accounting methods.

General Fund Summary

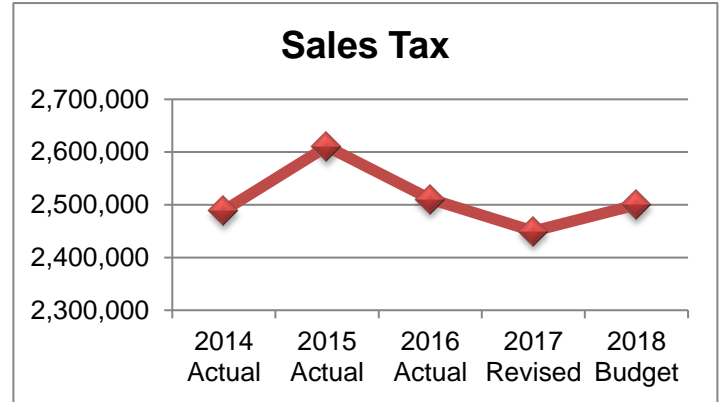
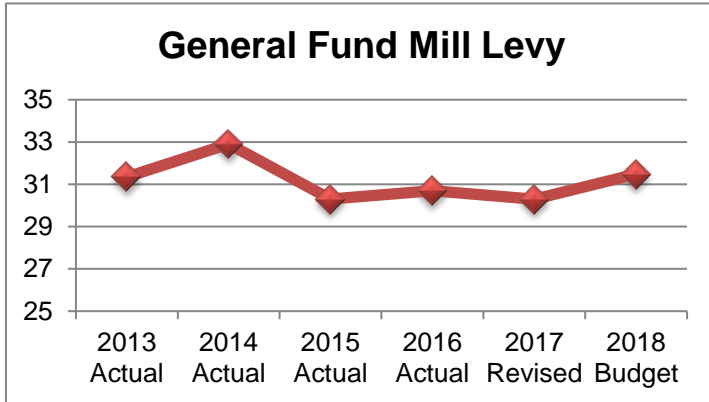
The General Fund (001) is the general operating fund of the City and provides resources to the following departments: Administration, Engineering, Police, Fire, Parks and Recreation and Public Works. It is the largest fund and is supported primarily by taxes, franchise fees, and charges for service. All revenues and expenditures that are not required to be segregated, either by state statute, city ordinance, or administrative action, are included in this fund.

Revenues

General Fund revenues are divided into seven categories: Taxes; Licenses & Permits; Intergovernmental Revenue; Charges for Services; Fines, Forfeitures & Penalties; Miscellaneous; and Transfers In. Overall revenues are anticipated to increase in 2018 by \$56,172 over the prior budget year. This is due to an increase in the assessed valuation.

Taxes

The current budget has estimated total tax collections of \$7,524,094. Taxes comprise nearly 75% of revenues in this fund. The largest revenues in this category are Ad Valorem Tax (4111) at \$2,727,379 and Local Sales Tax (4132) at \$2,500,000.



The graph, above, illustrates an increase of 1.551 mills in the General Fund from 2013 to 2014. In 2015, this fund decreased 2.599 mills to 30.306 due to the 2015 Series GO Bond. When the City's debt increases, the number of mills required to fund the Bond & Interest Fund increases. Therefore, the other mill levy funds must decrease their requests for funding. To curb future growth, staff is working to evaluate cost reduction measures and alternative revenue sources.

Licenses & Permits

This category of revenues includes cereal malt beverage and liquor licenses; building, plumbing, electrical and mechanical permits; merchant licenses; and animal licenses. Another decrease in Licenses & Permits is projected in 2018 for a total of \$104,104. Approximately 37% of these revenues are derived from building permits, which are heavily elastic and dependent on the local housing market. The budget assumes the real estate market will be consistent with the 2014 market with \$39,536 in building permit sales.

Intergovernmental Revenue

The budget for intergovernmental revenue is composed of liquor taxes; hazmat contract revenues from Butler County; gas tax refunds; and grants. This budget estimates collecting \$63,284. Liquor tax is the most stable revenue source among this category, consistently bringing in an average of \$35,000.

Charges for Services

The main source of revenue in this category is Fire Protection services. The City Fire Department maintains fire protection service contracts with the El Dorado and Prospect townships, charging both four mills of their assessed valuation. These account for \$551,313, or 70% of revenues in this category. Engineering Refunds and Administrative Fees (4412) are charged to projects with special assessments. This revenue has been volatile in recent years and the City now takes a much more conservative approach with a 2018 projection of \$40,000.

Fines, Forfeitures & Penalties

Fines and Forfeitures (4511) derived from traffic stops and police seizures comprise nearly 80% of revenues under this category at \$263,898. Court Costs (4513) and Diversion Fees (4514) are also located under this category.

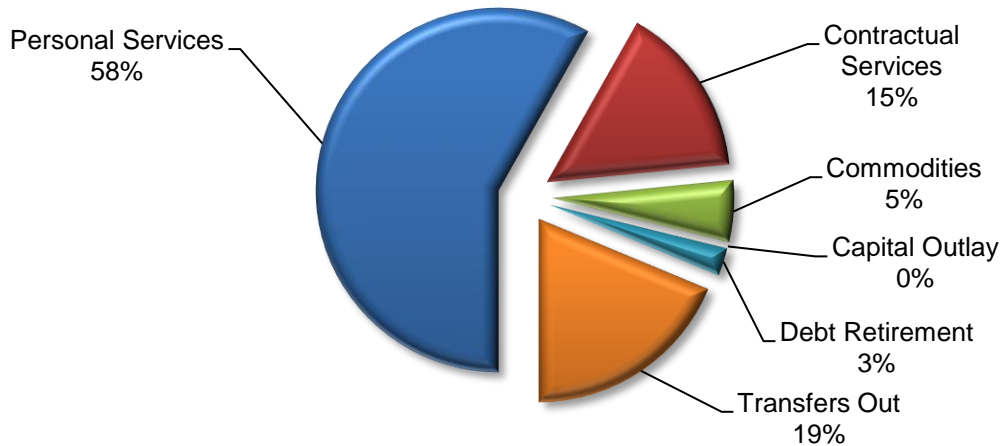
Miscellaneous

All revenues excluded from the other categories are placed under miscellaneous. This category has seen a \$144,804 decrease or 30%. This is due to the transfer of responsibility for the Civic Center from the General Fund (001) to the Tourism Fund (024).

Transfers In

The Sales Tax Committee has traditionally recommended an additional 3.49 mills of property tax reduction, the anticipated 2018 amount is \$288,277. Tourism Fund (024) transfers \$42,000 annually to the General Fund (001) for janitorial services provided. These revenues amount to \$330,277 for the 2018 budget year, which is an increase of \$41,718 over the prior budget year.

2018 Budgeted Expenditures



Expenditures

General Fund expenditures are divided into seven categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, Transfers Out, and Contingency Reserve. The 2018 Budget for the General Fund is \$9,232,180. The budget represents a decrease of \$1,739,608 or 16%, compared to the prior budget year.

Personal Services

Comparing the 2017 budgeted Personal Services numbers to the 2018 proposed budget for Personal Services you will see an overall decrease of \$242,133 or 4%. However, if you compare the 2016 activity to the 2018 proposed budget there is an overall increase of 9% or \$468,826. The increase is a direct result of shifting governmental personal services away from funds that are supported by the General Fund, to directly expensing from the area of responsibility within the General Fund. To make this reallocation feasible, other departments and divisions within the General Fund budget were reviewed and lowered to create a better reflection of the needs of these departments.

Contractual Services

The budget for contractual services has decreased by \$16,574 for 2018. In effort to present a balanced budget to City Commission, all departments were asked to reduce their spending. This decrease is a direct reflection of that request. Contractual Services are services provided to the City of El Dorado, such as Equipment Maintenance (5207), Professional Services (5201), and Utilities (5205). The following are the overall reductions for the 2018 budget year; Police \$40,397; Parks & Recreation \$27,575; Fire \$18,427; Engineering \$15,700; Animal Control \$5,150; and the funding for the Municipal Band, \$7,000, was transferred from the General Fund to the Tourism Fund (024). These reductions were heavily offset by the increase that were needed; Legal/Judicial had a \$91,903 increase due to outsourcing the City Attorney position; Environmental Services increased \$1,500; and the Public Works division increase by \$7,200 due to Insurance requirements.

Commodities

Expenditures under this category have decreased by \$153,532 from the prior budget year. The 2018 budgeted total is \$496,450, when compared to the 2016 activity this is a 1% increase. Commodities consist of Non-Capitalized Assets (5315), maintenance that a City employee performs on equipment (5307) and buildings (5306).

Capital Outlay

For the 2018 budget year, there is no Capital Outlay purchase scheduled.

Debt Retirement

The General Fund 2018 Budget includes lease purchase principal and interest payments of \$97,060 for a Class A Pumper Apparatus and \$128,865 for a 2016 Pierce 100' Aerial Platform Truck.

Transfers Out

Transfers Out (5224) are included within the Contractual Services category in the expenditure detail budget report.

Transfers for 2017 were as follows:

- Major Street Fund - \$500,00
- Cemetery Fund - \$133,364
- Prairie Trail Funds - \$182,306
- Streets Ordinance- \$600,000
- Excess Sales Tax- \$500,000
- Construction Fund- \$26,000

Transfers for 2018 are as follows:

- Major Street Fund - \$113,700
- Cemetery Fund - \$121,200
- Prairie Trail Funds - \$295,117
- Streets Ordinance- \$600,000
- Excess Sales Tax- \$500,000

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Manager's approval. Therefore, this document will reflect the operating budgets for all budgeted funds, without the contingency reserve listed. The available contingency can be found in the General Fund Summary Chart in the Contingency Reserve line, second to the bottom.

Fund Balance

The City's financial policy stipulates a cash balance ranging between 15%-25% of the prior three years average expenses. The cash balance for the General Fund for the 2018 budget is projected at \$1,529,901, or 17% of expenses, which exceeds the minimum requirements. The rationale for this requirement is to ensure adequate cash reserves for the General Fund given that expenses may fluctuate from year to year. In the event cash reserves fall below the minimum range, the City Manager is charged with developing a plan for review and approval by the governing body to return the cash balance for the General Fund to at least the minimum amount. Cash reserves in excess of the minimum balance may be allocated by the governing body for one-time expenses.

Airport Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	79,438	39,059	23,771	39,608	18,175	18,175
Revenues						
Taxes	31,502	5,805	66,406	84,231	81,515	79,682
Charges for Services	206,380	182,380	164,615	215,000	210,000	210,000
Miscellaneous	8,081	25,628	(12,289)	6,150	8,125	8,475
Total:	245,963	213,813	218,732	305,381	299,640	298,157
Expenditures						
Personal Services	76,661	75,959	79,539	80,727	80,727	81,480
Contractual Services	60,923	42,274	39,006	39,750	43,317	41,191
Commodities	132,046	102,239	79,160	88,750	88,750	88,750
Debt Retirement	1,661	6,832	45,450	44,846	44,846	46,736
Transfers Out	-	-	(18,828)	42,000	42,000	40,000
Contingency Reserve	-	-	-	44,411	-	-
Total:	271,291	227,304	224,328	340,484	299,640	298,157
Surplus (Deficit)	(25,328)	(13,491)	(5,596)	(35,103)	-	-
Ending Fund Balance	54,110	25,568	18,175	4,505	18,175	18,175
Contingency Reserve	54,110	25,568	18,175	48,916	18,175	18,175
Reserve % of Expenditures	22%	11%	8%	20%	8%	8%

Airport Fund Summary

The Airport Fund (003) is used to account for the operations of the El Dorado/Captain Jack Thomas Memorial Airport. It funds the Airport Division of the Public Works Department.

Revenues

Airport Fund revenues are divided into three categories: Taxes, Charges for Services, and Miscellaneous. Total revenues are anticipated to remain within 3%.

Taxes

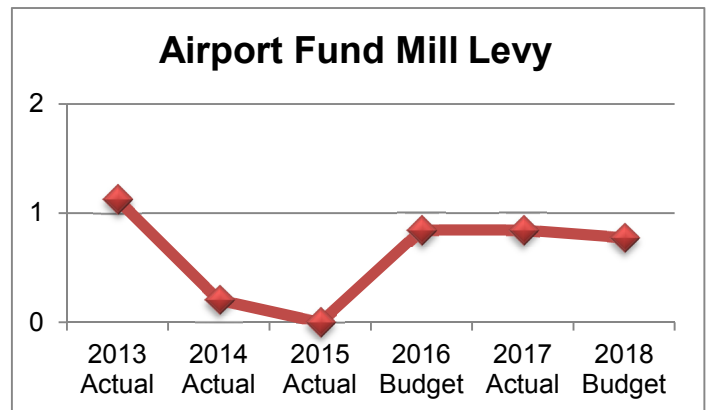
The 2018 Budget has estimated tax collections of \$79,682 for a decrease of \$4,549. The City Commission has dedicated .776 Mills of Ad Valorem Tax revenue if the Airport is unable to operate self-sufficiently.

Charges for Services

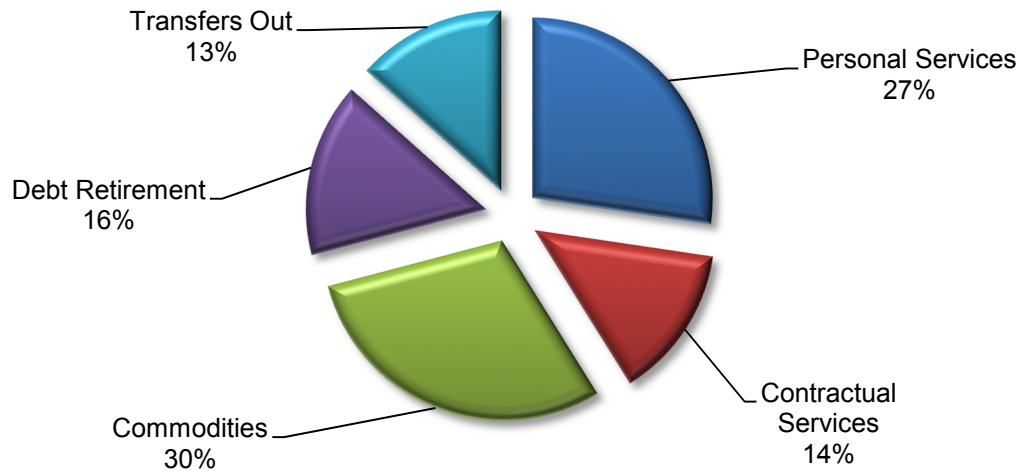
This category includes Hangar Rentals (4475) and External Fuel Sales (4476). These revenues are projected to be consistent with the prior budget years.

Miscellaneous

The miscellaneous category does not include any significant revenue sources, as the largest revenue is Concessions and Leases (4622), with budgeted revenue of \$5,475.



2018 Budgeted Expenditures



Expenditures

Airport Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out and Contingency Reserve. After deducting Contingency Reserve, the budget for 2018 is expected to decrease \$42,327 to \$298,157.

Personal Services

There is only one full-time employee at the Airport. Total Personal Services expenses for 2018 are budgeted for \$81,480

Contractual Services

Contractual Services are budgeted at \$39,400, which is a decrease of \$3,917.

Commodities

The budget for Commodities is \$90,541, a \$1,791 increase over the prior budget year. There are minor repairs to the building that are planned to be completed during the 2018 budget year.

Capital Outlay

The budget does not include any capital outlay expenditures.

Debt Retirement

New in 2016, debt payments of \$44,736 for projects completed on Run Way C, will start to affect Fund 003.

Transfers Out

The Airport Fund utilizes this account to transfer cash for capital projects to the Construction Fund. The 2018 Budget includes a \$40,000 transfer to help fund the 2018 CIP project, parking lot and driveway replacement.

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Manager's approval. Therefore, this document will reflect the operating budget for all budgeted funds, without contingency reserve listed under expenses. The available

contingency reserve can be found in the Airport Fund Summary chart in the Contingency Reserve, line second to the bottom.

Fund Balance

The City's financial policy states that "Other Budgeted Funds" shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. The Airport Fund remains stable with the consistent support of a dedicated mill. As such, the City has established a 10% reserve balance. In the proposed budget for 2018, the Airport Fund is not meeting this requirement with a reserve of only 8%. Due to the cash reserves falling below the minimum of the range, the City Manager is charged with developing a plan for review and approval by the governing body to return the cash balance for the Airport Fund to at least the minimum amount.

Senior Center Fund Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	-	23,344	23,344	23,344
Revenues				
Taxes	47,180	47,180	47,180	47,180
Intergovernmental		6,087	-	-
Miscellaneous	29,205	9,126		
Transfers In	18,000	41,742	47,085	36,165
Total:	94,385	104,135	94,265	83,345
Expenditures				
Personal Services	51,635	51,662	54,595	56,765
Contractual Services	18,545	27,213	36,970	25,480
Commodities	860	11,677	2,700	1,100
Contingency Reserve		13,583		
Total:	71,040	104,135	94,265	83,345
Surplus (Deficit)	23,344	-	-	-
Ending Fund Balance	23,344	23,344	23,344	23,344
Contingency Reserve	23,344	36,927	23,344	23,344
Reserve % of Expenditures	33%	35%	33%	33%

Senior Center Summary

The Senior Center Fund (005) became a budgeted fund for the 2018 Budget year. The City Commission decided that the City of El Dorado needed to support the Senior Center, in an effort to increase the quality of life for senior citizens in El Dorado

Revenues

Senior Center Fund revenues are divided into three categories: Taxes, Intergovernmental, and Miscellaneous. Total revenues are anticipated to be \$83,345 in 2018.

Taxes

The 2018 Budget has estimated tax collections of \$47,180. Commission has dedicated .544 Mills of Ad Valorem Tax revenue if the Senior Center is unable to operate self-sufficiently.

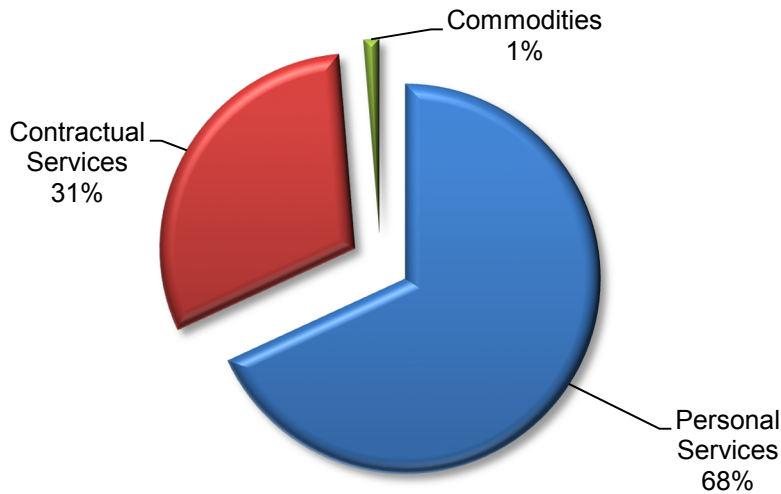
Intergovernmental Revenue

There is no revenue budgeted for the 2018 budget year.

Transfers In

The Senior Center receives a transfer from the General Fund Recreation Department to cover expenses.

2018 Budgeted Expenditures



Expenditures

Senior Center Fund expenditures are divided into four categories: Personal Services, Contractual Services, Commodities, and Contingency Reserve. The total amount of expenses is \$83,345.

Personal Services

There is only one full-time employee at the Senior Center. Total Personal Services expenses for 2018 are budgeted at \$56,765.

Contractual Services

Contractual Services are budgeted at \$25,480. These services include Utilities, Insurance and Maintenance and Repairs to equipment and buildings.

Commodities

The budget for Commodities is \$1,100. There are minor repairs to the building that are planned to be completed during the 2018 budget year.

Capital Outlay

The budget does not include any capital outlay expenditures.

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Manager's approval. Therefore, this document will reflect the operating budget for all budgeted funds, without contingency reserve listed under expenses. The available contingency reserve can be found in the Airport Fund Summary chart in the Contingency Reserve, line second to the bottom.

Fund Balance

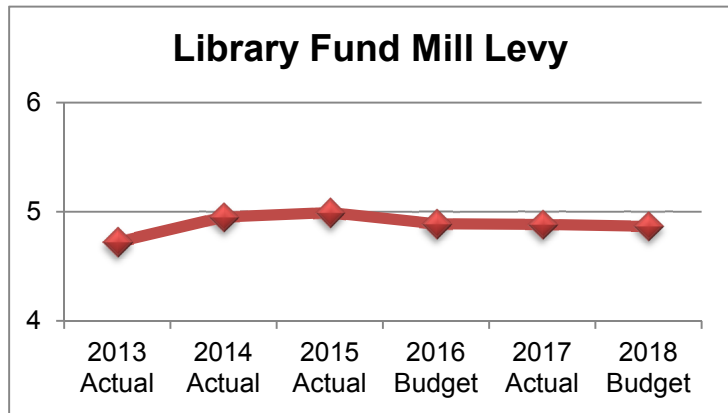
The City's financial policy states that "Other Budgeted Funds" shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. The Senior Center Fund remains stable with the consistent support of Ad Valorem Tax. As such, the City has established a 10% reserve balance for the fund. The Senior Center Fund meets this requirement in the 2018 budget.

The reserves, currently projected at 33% of budgeted expenses, will be monitored by the City Manager and Parks and Recreation Director to ensure a healthy fund balance.

Library Fund Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Revenues				
Taxes	451,645	471,707	471,707	479,159
Total:	451,645	471,707	471,707	479,159
Expenditures				
Transfers Out	428,343	471,707	471,707	479,159
Total:	428,343	471,707	471,707	479,159

Library Fund Summary

The Library Fund (006) is used exclusively to account for taxes levied on the behalf of Bradford Memorial Library. Property taxes are capped at 5 mills. All revenues are transferred to an unbudgeted fund that is managed by the Library Board and their director.



Major Street Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	41,129	90,674	(65,123)	127,443	46,344	46,344
Revenues						
Licenses & Permits	1,891	475	10,944	-	11,000	11,500
Intergovernmental Revenue	575,800	493,080	507,037	493,080	513,080	518,580
Miscellaneous	3,199	3,523	36,784	-	-	4,250
Transfers In	355,914	315,309	486,288	500,000	103,970	113,700
Total:	936,804	812,387	1,041,053	993,080	628,050	648,030
Expenditures						
Personal Services	568,276	514,965	597,396	587,574	348,850	405,865
Contractual Services	54,955	57,500	78,516	107,650	36,950	32,450
Commodities	225,901	183,992	204,401	204,250	179,250	179,750
Capital Outlay	3,333	8,683	47,394	63,000	33,035	-
Transfers Out	31,769	25,099	1,879	-	29,965	29,965
Contingency Reserve	-	-	-	158,049	-	-
Total:	884,234	790,239	929,586	1,120,523	628,050	648,030
Surplus (Deficit)	52,570	22,148	111,467	(127,443)	-	-
Ending Fund Balance	93,699	112,822	46,344	-	46,344	46,344
Contingency Reserve	93,699	118,462	46,344	158,049	46,344	46,344
Reserve % of Expenditures	11%	14%	5%	18%	5%	5%

Major Street Fund Summary

The Major Street Fund (007) provides financial resources to the Major Streets Division of the Public Works Department.

Revenues

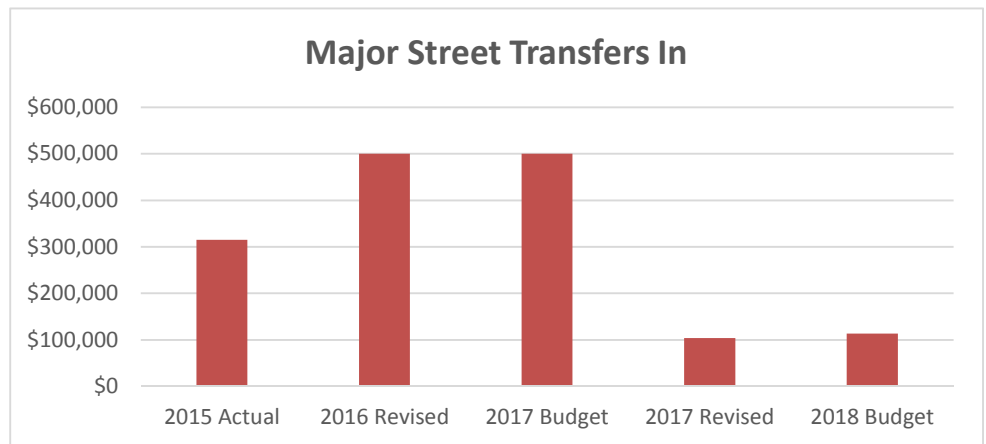
Revenues for the Major Street Fund are divided into four categories: Licenses and Permits, Intergovernmental Revenue, Miscellaneous, and Transfers In. Total revenues are anticipated to be \$648,030, a decrease of \$345,050 over the prior budget year.

Intergovernmental Revenue

The two major revenues under this category are Special City/County Highway Tax (4351) and State Highway Maintenance (4359). Total collections are projected to increase \$25,500 over the prior year with the majority of this in Special City/County Highway Tax (4351).

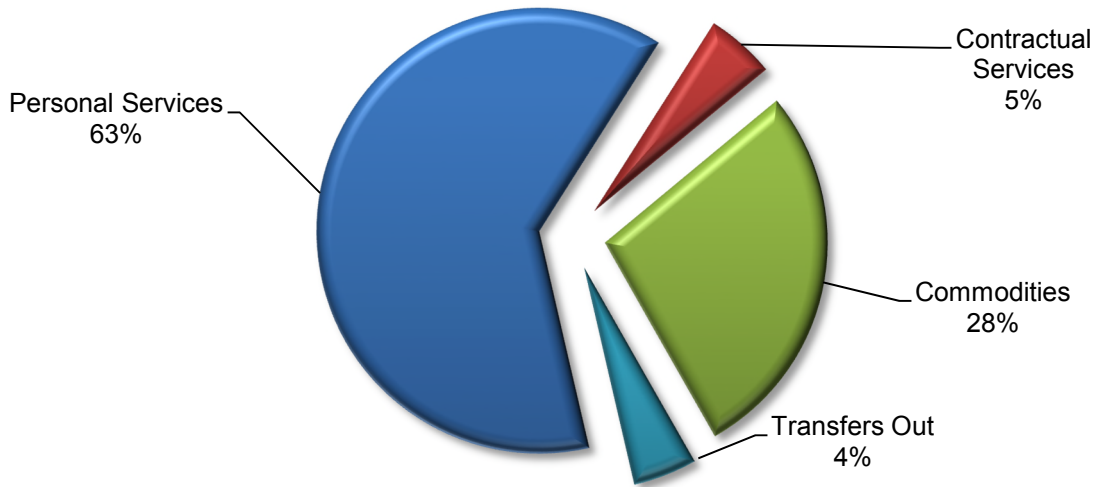
Transfers In

Each year the Major Street Fund receives a transfer from the General Fund. The amount is based on the projected deficit for the



budget year. Due to conservative budgeting practices, this transfer is generally revised down the following year. The 2018 Budget includes a transfer of \$113,700.

2018 Budgeted Expenditures



Expenditures

Major Street Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out, and Contingency Reserve. Total expenditures for this fund have decreased by \$426,149 to \$694,374.

Personal Services

The budget has decreased by 30% to \$405,865. Reorganization of salaries has created this decrease. You can see the mirror increase in the General Fund Personal Services Summary. No positions were lost during this restructuring of funds.

Contractual Services

Expenditures are budgeted at \$32,450 this is a 12% decrease from the prior year’s budget. Maintenance & Repair-Equipment (5207) and Insurance and Bonds (5204) combined are \$23,900 of the category.

Commodities

The budget for Commodities is expected to be \$179,750, a decrease of \$24,500 over the prior budget year. The most significant change for this budget year is a \$15,000 budget decrease in Maintenance & Repair-Other Improvements (5308).

Capital Outlay

There are no Capital Outlay purchases planned for the 2018 Budget year.

Transfers Out

In 2016, Major Streets borrowed from the Equipment Reserve Fund (002) to purchase a Front End Loader, this transfer is the repayment of this loan.

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Manager's approval. Therefore, this document will reflect the operating budget for all budgeted funds, without contingency reserve listed under expenses. The available contingency reserve can be found in the Major Street Fund Summary chart in the Contingency Reserve, line second to the bottom.

Fund Balance

The City's financial policy states that "Other Budgeted Funds" shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. The Major Streets Fund remains stable with the consistent support of Highway Tax. As such, the City has established a 10% reserve balance. In the proposed budget for 2018, the Major Streets is not meeting this requirement with a reserve of only 5%. Due to the cash reserves falling below the minimum of the range, the City Manager is charged with developing a plan for review and approval by the governing body to return the cash balance for the Major Streets Fund to at least the minimum amount.

Cemetery Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	22,459	39,774	24,332	27,963	27,963	27,963
Revenues						
Intergovernmental Revenue	681	562	866	650	650	650
Charges for Services	65,510	57,363	54,600	58,200	58,200	59,950
Miscellaneous	705	36,527	602	-	-	-
Transfers In	173,031	120,195	133,996	115,286	117,234	121,200
Total:	239,927	214,647	190,064	174,136	176,084	181,800
Expenditures						
Personal Services	124,595	123,571	124,093	111,144	116,284	128,600
Contractual Services	18,337	24,080	17,988	22,550	20,650	21,150
Commodities	52,201	35,206	39,152	33,800	32,050	32,050
Capital Outlay	-	43,070	5,200	9,000	7,100	-
Transfers Out	30,500	-	-	-	-	-
Contingency Reserves	-	-	-	26,474	-	-
Total:	225,633	225,927	186,433	202,968	176,084	181,800
Surplus (Deficit)	14,294	(11,280)	3,631	(28,832)	-	-
Ending Fund Balance	36,753	28,494	27,963	(869)	27,963	27,963
Contingency Reserve	36,753	28,494	27,963	25,605	27,963	27,963
Reserve % of Expenditures	17%	13%	13%	12%	13%	13%

Cemetery Fund Summary

The Cemetery Fund (008) provides financial resources to the Cemetery Division which manages and maintains the City's three cemeteries.

Revenues

Revenues for the Cemetery Fund are divided into four categories: Intergovernmental Revenue, Charges for Service, Miscellaneous, and Transfers In. Total revenues are anticipated to be \$181,800.

Intergovernmental Revenue

Gas Tax Refund-Non-Highway (4354) is the only budgeted revenue in this category. These are refunded to the City to compensate for taxes paid on off-road gasoline.

Charges for Service

These revenues are derived from Interments (4461), Lot Sales (4462)), and Vault Sales (4464). As of 2015, the Cemetery no longer receives revenue for Tent Settings. Over the last few years it has been determined that past estimates have been overestimated.

Miscellaneous

There isn't any revenue budgeted in this category for the current budget year.

Transfers In

Each year the Cemetery Fund receives a transfer (4659) from the General Fund. The amount is based on the projected deficit for the budget year. The current budget includes a transfer of \$121,200.

2018 Budgeted Expenditures



Expenditures

Cemetery Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out, and Contingency Reserve. Appropriations for this fund have increased \$5,306 to \$181,800.

Personal Services

The budget for Personal Services has increased by \$12,316, over the prior budget year. The majority of which is in Salaries (5101) increasing \$9,367. This is due to reallocation of the Parks and Recreation Superintendent responsibilities.

Contractual Services

These expenditures are anticipated to decrease by \$1,400 from the prior budget year. This decrease is a result of Utilities (5205) decrease by \$1,400.

Commodities

This category has decreased by \$1,750 overall from the prior budget year. Maintenance & Repair-Structures (5306) decreased by \$750, was the largest change in this category.

Capital Outlay

The current budget does not include any appropriations for capital purchases.

Transfers Out

The current budget does not include any appropriations for transfers out.

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Manager's approval. Therefore, this document will reflect the operating budget for all budgeted funds, without contingency reserve listed under expenses. The available contingency reserve can be found in the Cemetery Fund Summary chart in the Contingency Reserve, line second to the bottom.

Fund Balance

The City's financial policy states that "Other Budgeted Funds" shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. The Cemetery Fund remains stable with the consistent support of the General Fund. As such, the City has established a 10% reserve balance for the fund. The Cemetery Fund meets this requirement in the 2018 budget.

The reserves, currently projected at 13% of budgeted expenses, will be monitored by the City Manager and Parks and Recreation Director to ensure a healthy fund balance.

Stormwater Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	345,319	171,204	97,447	125,209	131,068	131,068
Revenues						
Intergovernmental Revenue	318	220	198	150	150	300
Miscellaneous	249,040	250,541	233,119	426,350	255,210	319,825
Total:	249,358	250,761	233,316	426,500	255,360	320,125
Expenditures						
Personal Services	212,931	208,151	155,625	284,810	205,360	277,625
Contractual Services	20,005	10,599	7,376	57,250	4,750	4,000
Commodities	45,355	46,109	18,695	45,250	27,250	20,500
Capital Outlay	3,334	8,039		-	-	-
Transfers Out	139,154	18,000	18,000	18,000	18,000	18,000
Contingency Reserve	-	-	-	173,801	-	-
Total:	420,779	290,898	199,695	579,111	255,360	320,125
Surplus (Deficit)	(171,421)	(40,137)	33,621	(152,611)	-	-
Ending Fund Balance	173,898	131,067	131,068	(27,402)	131,068	131,068
Contingency Reserve	173,898	131,067	131,068	146,399	131,068	131,068
Reserve % of Expenditures	57%	43%	43%	48%	43%	43%

Stormwater Fund Summary

The Stormwater Fund (009) provides financial support to the Stormwater Division of the Public Works Department.

Revenues

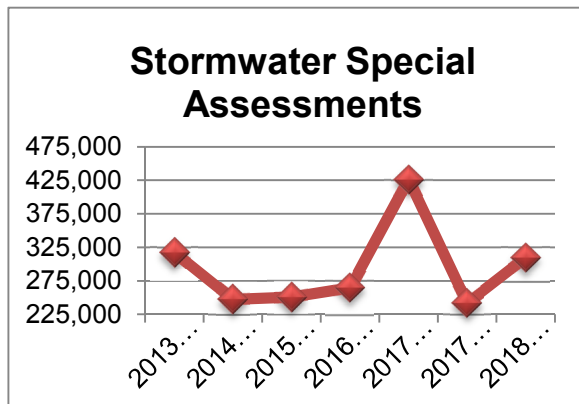
Revenues for the Stormwater Fund are divided into two categories: Intergovernmental Revenue and Miscellaneous. Revenues are anticipated to increase \$ 7,108, or 2.74%, in the current budget year.

Intergovernmental Revenue

Gas Tax Refund-Non-Highway (4354) is the only budgeted revenue in this category. These are refunded to the City to compensate for taxes paid on off-road gasoline.

Miscellaneous

Special Assessments (4631) and Delinquent Special Assessments (4632) are the two primary sources of revenue in this category. As illustrated in the chart below, Special Assessments increased \$160,192 in 2017. This increase is projected with the possibility of increasing stormwater fees.



2018 Budgeted Expenditures



Expenditures

Stormwater Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out, and Contingency Reserve. The 2018 Budget represents an overall decrease of \$85,185, for a total of \$320,125.

Personal Services

The budget for Personal Services has seen a decrease of 3% or \$7,185 over the prior budget year. Salaries (5101) has decreased \$8,000, but benefits such as Longevity (5102), Social Security (5105), Retirement (5106), 457(b) Plan Fringe (5107) and YMCA (5113) have seen a combined increase of \$5,700. However, Workers Compensation (5108), Unemployment Insurance (5109), Benefit Insurance (5110) and Safety Incentives (5114), has an offsetting decrease of \$4,885.

Contractual Services

This category is budgeted at \$22,000 with a \$53,250 decrease over the prior budget year. Professional Services (5201) decreased \$50,000. The reduction is a direct result of not pursuing a bond for projects completed within budget.

Commodities

These expenditures have decreased \$24,750, or 45%, over the prior budget year. The majority of this change is due to a \$5,600 decrease in Motor Fuels & Lubricants (5303). Maintenance & Repair-Equipment (5307) and Maintenance & Repair-Other Improvements (5308) have a combined decrease of \$10,000.

Capital Outlay

The 2018 Budget does not include any Capital Outlay purchases.

Transfers Out

The Stormwater Fund is scheduled to transfer \$18,000 to the General Fund for internal franchise fees.

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Manager's approval. Therefore, this document will reflect the operating budget for all budgeted funds, without contingency reserve listed under expenses. The available

contingency reserve can be found in the Stormwater Fund Summary chart in the Contingency Reserve, line second to the bottom.

Fund Balance

The City's financial policy states that "Other Budgeted Funds" shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. The Stormwater Fund remains stable with the consistent support of Data Processing Fees. As such, the City has established a 10% reserve balance for the fund. The Stormwater Fund meets this requirement in the 2018 budget.

The reserves, currently projected at 43% of budgeted expenses, will be monitored by the City Manager and Public Works Director to ensure a healthy fund balance.

Economic Development Sales Tax Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	280,868	206,561	202,693	217,221	206,478	206,478
Revenues						
Taxes	50,000	50,000	50,000	50,000	50,000	50,000
Intergovernmental Revenue	-	631	8,111	-	-	-
Miscellaneous	-	-	14,960	-	-	-
Total:	50,000	50,631	73,071	50,000	50,000	50,000
Expenditures						
Contractual Services	17,003	38,027	15,839	-	50,000	50,000
Commodities	9,610	-	10,743	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	128,224	-	42,704	-	-	-
Contingency Reserve	-	-	-	319,164	-	-
Total:	154,837	38,027	69,286	319,164	50,000	50,000
Surplus (Deficit)	(104,837)	12,604	3,785	(269,164)	-	-
Ending Fund Balance	176,031	219,165	206,478	(51,943)	206,478	206,478
Contingency Reserve	176,031	219,165	206,478	267,221	206,478	206,478

Economic Development Sales Tax Fund Summary

The Economic Development Sales Tax Fund (010) provides financial resources to the Economic Development Division of the Administration Department.

Revenues

Taxes are the only revenue source for the Economic Development Sales Tax Fund.

Taxes

Per the Sales Tax Ordinance, \$50,000 is receipted directly into this fund, annually. These sales tax monies are earmarked for economic development and job creation activities.

Expenditures

The Economic Development Fund budgets \$50,000 in Contractual Services only. Other categories might arise during the budget year, but the City chooses not to identify those categories during the budget process.

Contractual Services

Property Tax payments for the properties the City has purchased for Demolition and/or Redevelopment are paid for in this category. Funds were also used for sales tax relief for the City's local car dealership, John K. Fisher.

Contingency Reserve

These funds are used to finance economic development incentives and/or projects that arise throughout the year. The City Manager and Finance Director will review any proposals that surface that are not budgeted, to ensure the health of this fund.

Fund Balance

Financial City policy states that “Other Budgeted Funds” shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. The Economic Development Fund remains stable with the consistent support of sales tax. This fund is used to prepare for future development opportunities for the City of El Dorado.

Prairie Trails Restaurant/Golf Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	119,507	56,923	27,102	11,595	11,595	11,595
Revenues						
Charges for Services	367,535	263,839	294,099	405,000	372,000	358,000
Miscellaneous	15,371	2,322	3,252	6,000	500	3,360
Transfers In	371,150	194,191	231,220	273,514	323,120	258,952
Total:	754,056	460,352	528,570	684,514	695,620	620,312
Expenditures						
Personal Services	299,392	283,678	298,701	308,239	395,270	404,412
Contractual Services	109,105	82,603	123,300	140,039	85,850	87,000
Commodities	281,340	117,290	122,076	127,700	114,500	118,900
Debt Retirement	-	9,072	-	-	-	10,000
Capital Outlay	99,588	-	-	100,000	100,000	
Contingency Reserve	-	-	-	100,247	-	
Total:	789,425	492,643	544,077	776,225	695,620	620,312
Surplus (Deficit)	(35,369)	(32,291)	(15,507)	(91,711)	-	-
Ending Fund Balance	84,138	24,632	11,595	(80,116)	11,595	11,595
Contingency Reserve	84,138	24,632	11,595	20,131	11,595	11,595
Reserve % of Expenditures	14%	4%	2%	3%	2%	2%

Prairie Trails Restaurant/Golf Fund Summary

The Prairie Trails Restaurant/Golf Fund (013) finances the operations of Prairie Trails Restaurant, Golf, and Pro Shop. Operations are managed through the Prairie Trails Division of the Administration Department.

Revenues

Revenues in the Prairie Trails Restaurant/Golf Fund are divided into three categories: Charges for Services, Miscellaneous, and Transfers In. Overall, revenues are anticipated to decrease by \$64,308 over the prior budget year.

Charges for Services

This category includes all operating revenue, such as pro shop sales, golf membership fees, concessions, and daily golf and cart fees. Revenues are projected to decline in 2018 by \$47,000. Concession, Food, & Beverage Sales (4468) are projected to decrease \$80,000 to \$50,000. This comes with the realization that the business volume has not been what the City had planned for. Golf Fees (4472) are projected to increase by \$25,000, the greens on the front nine have been reconstructed and efforts are being made to rebrand the Golf Course as a competitive 18- hole course.

Miscellaneous

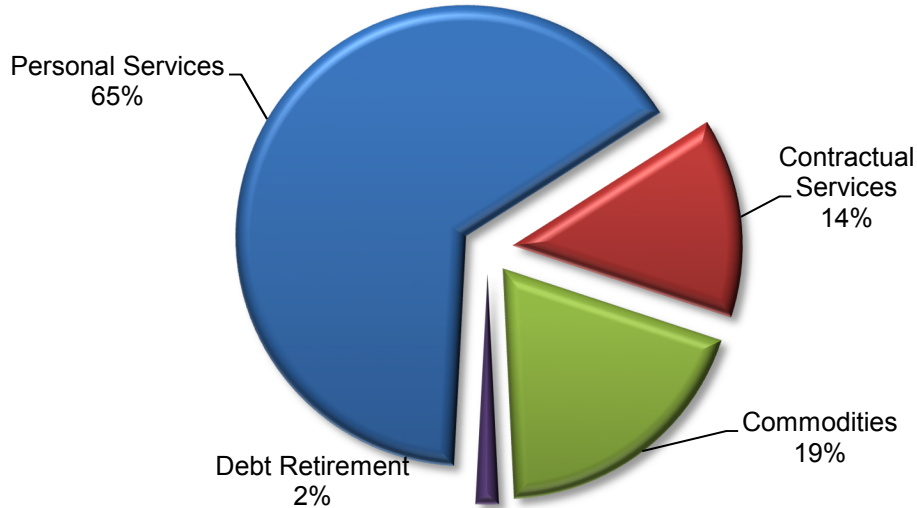
There is \$3,360 budgeted in this category for the current budget year.

Transfers In

The ultimate goal for the golf course is to operate on a break-even basis. Management, however, recognizes that such a goal will require a multi-year, strategic approach of marketing and capital

improvements. Such investments are funded through a general fund transfer. The 2018 Budget provides an appropriation of \$258,952. This will be a decrease of \$14,562 over the prior budget year.

2018 Budgeted Expenditures



Expenditures

Prairie Trails Fund expenditures are divided into five categories: Personal Services, Contractual Services, Commodities, Capital Outlay, and Contingency Reserve. Total expenditures for this fund have decreased by \$55,913 to \$620,312.

Personal Services

An overall increase of \$96,173 is expected for the Prairie Trails Division. This change is primarily due to the addition of a full-time position in 2017. Wait staff was reduced due to the plan for an outside catering company take over all kitchen duties.

Contractual Services

A decrease of \$53,039 is budgeted for the current budget year. The majority of this change is attributed to ending the contract with the aforementioned catering company.

Commodities

This category is projected to decrease by \$8,800 in the current budget year. The change is primarily due to the decrease in Food (5328), again due to ending the contract with the catering company.

Capital Outlay

No capital purchases have been budgeted from the 2018 year.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2017 Budget has appropriated \$11,595 in Contingency Reserve.

Fund Balance

Financial City policy states that “Other Budgeted Funds” shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. The Prairie Trails Fund does not typically maintain a significant fund balance. If necessary, at the end of the year a transfer is made to cover any cash deficit.

Industrial Mill Levy Fund Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	455,257	459,209	437,465	439,268
Revenues				
Taxes	90,565	98,407	98,407	101,851
Miscellaneous	2,860	-	-	2,860
Total:	93,425	98,407	98,407	104,711
Expenditures				
Contractual Services	4,213	48,000	56,553	113,700
Capital Outlay	66,954	-	-	-
Debt Retirement	40,051	-	-	-
Transfers Out	-	40,051	40,051	40,051
Contingency Reserve	-	469,565	-	-
Total:	111,217	557,616	96,604	153,751
Surplus (Deficit)	(17,792)	(459,209)	1,803	(49,040)
Ending Fund Balance	437,465	-	439,268	390,228
Contingency Reserve	437,465	469,565	439,268	390,228

Industrial Mill Levy Fund Summary

The Industrial Mill Levy Fund (014) provides financial resources to the Industrial Park Development Program of the Administration Department.

Revenues

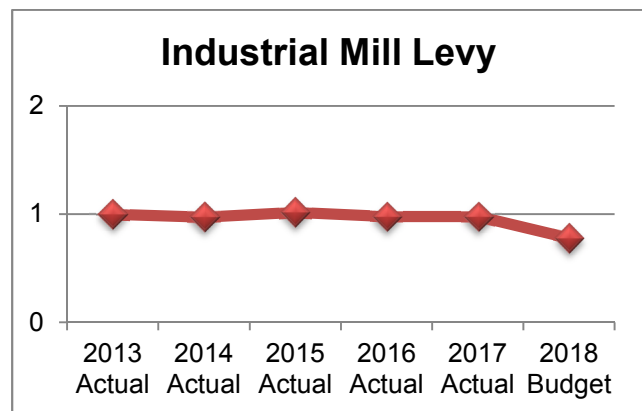
There are two types of revenue budgeted in the Industrial Mill Levy Fund, they are Taxes and Miscellaneous. Overall revenues are anticipated to increase slightly to \$104,711.

Taxes

The budget has estimated tax collections to increase by \$3,444. The primary revenue source in this fund is Ad Valorem Tax (4111) at \$86,645. In the 2018 Budget

Miscellaneous

As part of its economic development strategy, the City owns and develops property in the industrial park. These are marketed and sold as opportunities present themselves. Sales are credited to the revenue account entitled Sale of Real Estate (4643).



Expenditures

Industrial Mill Levy Fund expenditures are divided into four categories: Contractual Services, Debt Retirement, Transfers Out, and Contingency Reserve. After deducting the budgeted contingency reserve, expenditures are anticipated to remain consistent with the prior budgeted year.

Contractual Services

The City of El Dorado contracts with El Dorado Inc. for industrial development services. Under the contract the City matches their membership revenue up to one mill. The projection for the current budget year is \$48,000.

Debt Retirement

The 2016 actual of \$40,051 is the principal and interest for the 20-year BG Products Veterans Stadium Interfund Loan payment. This annual expense is budgeted in Transfers Out (5224), because the funds are transferred to the Lake Debt Reserve Fund (012). During the year end process, the funds are transferred out, and then offset by the reduction of the liability account advances to other funds (1250). This modified accrual based process classifies the debt as Joint Venture Loan Principal (7507) and Interest (7517).

Transfers Out

The 2018 Budget appropriated \$40,051, which represents the debt payment on the 20-year interfund loan used to fund the City's contribution to BG Products Veterans Stadium. This transfer is not displayed in the 2016 Actual amount of \$290,664. This number represents the completion of project 0342, improvements to the Industrial Park. Typically, the actual amount for Transfers Out will be zero. This is due to the reclassification of the principal and interest expense, and reduction of the interfund loan for BG Products Veterans Stadium.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2018 Budget has appropriated \$388,425 in Contingency Reserve.

Fund Balance

Financial City policy states that "Other Budgeted Funds" shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. The Industrial Mill Levy Fund remains stable with the consistent support of a dedicated mill. This fund is used to prepare for future development opportunities for the City of El Dorado.

Special Parks & Recreation Fund Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	50,408	62,754	65,362	65,362
Revenues				
Licenses & Permits	1,560	1,900	1,000	1,750
Intergovernmental Revenue	36,725	37,905	25,270	24,484
Total:	38,285	39,805	26,270	26,234
Expenditures				
Contractual Services	19,783	15,500	23,066	17,734
Commodities	3,548	8,500	3,204	8,500
Contingency Reserve	-	78,559	-	-
Total:	23,331	102,559	26,270	26,234
Surplus (Deficit)	14,954	(62,754)	-	-
Ending Fund Balance	65,362	-	65,362	65,362
Contingency Reserve	65,362	78,559	65,362	65,362

Special Parks & Recreation Fund Summary

The Special Parks & Recreation Fund (016) supports the Parks Division of the Recreation Department. Per state law, these funds are expended only for the development and maintenance of parks, recreational services programs, facilities, or toward the operation of domestic violence programs.

Revenues

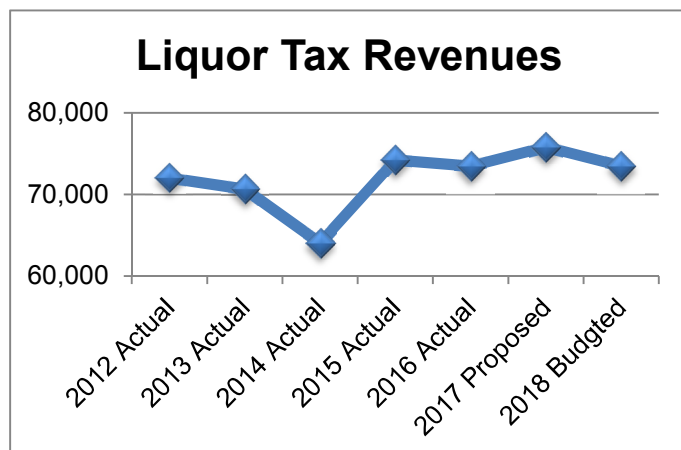
Revenues in this Fund are divided into two categories: Licenses & Permits and Intergovernmental Revenue. Total revenues are projected to decrease by \$12,051 from the prior budget year to \$26,234. This is due to an accounting change in tracking the liquor tax money received from the state.

Licenses & Permits

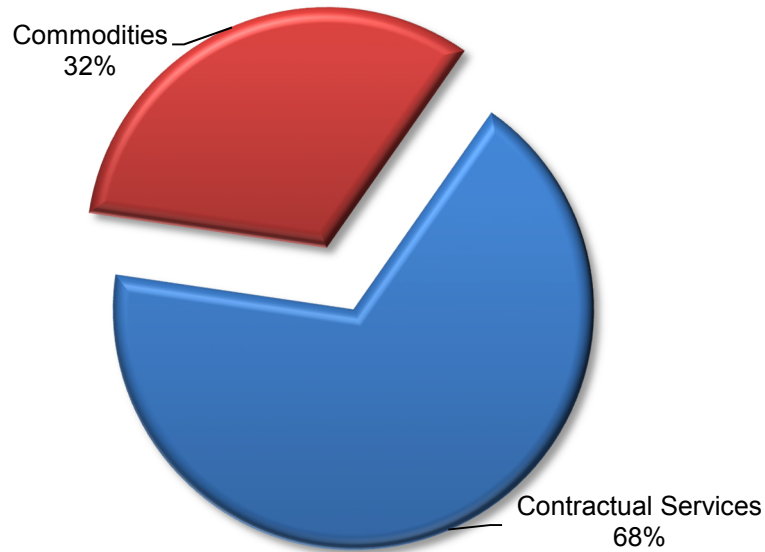
Parkland Development Fees (4230) are received under this category. As set forth by Ordinance No. G-984, new residential building permits require payment of a parkland development fee in the amount of \$240-\$300. These revenues declined substantially with the precipitous fall of the housing market in 2009 and have yet to recover. Collections for 2018 are projected at \$1,750.

Intergovernmental Revenue

The Special Parks & Recreation Fund receives one half of Liquor Tax (4353) revenues. The City approved Sunday liquor sales in 2012, but this change has not driven additional growth. Intergovernmental Revenue is anticipated to be \$26,234 in the current budget year. The chart here illustrates the trend of Liquor Tax Revenues as a whole.



2018 Budgeted Expenditures



Expenditures

Special Parks & Recreation Fund expenditures are divided into four categories: Contractual Services, Commodities, and Contingency Reserve. After deducting the budgeted contingency reserve, the budget projects total expenditures to be \$26,234.

Contractual Services

The majority of this category is budgeted in Professional Services (5201). These funds represent about one third of allocated liquor tax revenues received by this fund, and are distributed to eligible not-for-profit domestic violence organizations. The 2018 estimated domestic violence program is \$15,234. There is also \$2,500 budgeted in Maintenance & Repair-Other Improvements (5208).

Commodities

This category is used for the purchase of Non-capitalized Assets (5315). These expenditures are materials used to repair equipment or buildings that are under \$5,000. With an \$8,500 appropriation, the budget is the same as the prior budget year.

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Manager's approval. Therefore, this document will reflect the operating budget for all budgeted funds, without contingency reserve listed under expenses. The available contingency reserve can be found in the Special Parks & Recreation Fund Summary chart in the Contingency Reserve, line at the bottom of the chart.

Fund Balance

Financial City policy states that "Other Budgeted Funds" shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. Special Parks & Recreation Fund remains stable with the consistent support of liquor tax.

Special Alcohol Program Fund Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Beginning Fund Balance			-	17,701
Revenues				
Intergovernmental Revenue	-	-	12,635	12,242
Transfers In	-	-	5,066	-
Total:	-	-	17,701	12,242
Expenditures				
Contractual Services			-	12,242
Total:	-	-	-	12,242
Surplus (Deficit)	-	-	17,701	-
Ending Fund Balance	-	-	17,701	17,701
Contingency Reserve	-	-	17,701	17,701

Special Alcohol Program Fund Summary

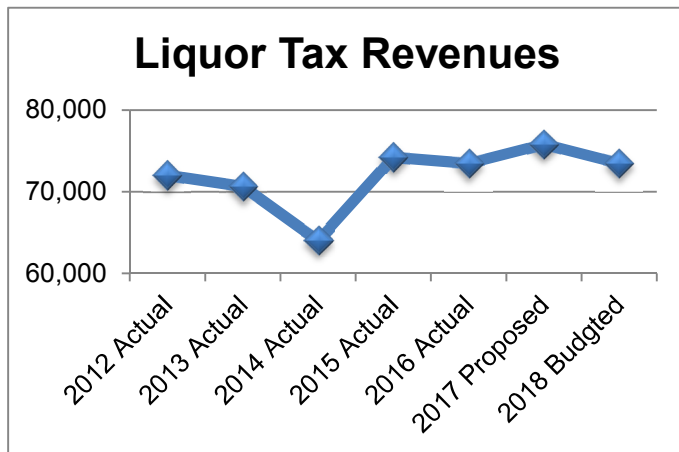
The Special Alcohol Program Fund (017) is required per state law, these funds are expended only for the development and maintenance of parks, recreational services programs, facilities, or toward the operation of domestic violence programs.

Revenues

Revenues in this Fund are typically only Intergovernmental Revenue. Total revenues are projected to decrease by \$393 from the prior budget year to \$12,242.

Intergovernmental Revenue

The Special Alcohol Program Fund receives 17% of Liquor Tax (4353) revenues. The City approved Sunday liquor sales in 2012, although this change has not driven additional growth thus far. Intergovernmental Revenue is anticipated to be \$12,242 in the current budget year. The chart to the right illustrates the trend of Liquor Tax Revenues as a whole.



Expenditures

Special Alcohol Program Fund expenditures are only categorized in Contractual Services, which consist of \$12,242.

Contractual Services

The majority of this category is budgeted in Professional Services (5201). The 2018 estimated amount available for the domestic violence program is \$12,242.

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Manager's approval. Therefore, this document will reflect the operating budget for all budgeted funds, without contingency reserve listed under expenses. The available contingency reserve can be found in the Special Alcohol Program Fund Summary chart in the Contingency Reserve line, at the bottom of the chart.

Fund Balance

Financial City policy states that "Other Budgeted Funds" shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. Special Alcohol Program Fund remains stable with the consistent support of liquor tax.

Tourism Tax Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	156,036	273,064	306,609	282,720	341,311	341,311
Revenues						
Taxes	221,561	206,669	168,713	214,000	170,000	175,000
Miscellaneous	28,518	19,882	173,348	130,112	127,232	85,400
Total:	250,079	226,551	342,060	344,112	297,232	260,400
Expenditures						
Personal Services	65,620	72,086	94,128	98,471	76,971	101,846
Contractual Services	47,967	68,245	158,466	172,957	169,167	174,100
Commodities	1,093	3,395	6,188	22,100	11,043	5,350
Capital Outlay	226	22,000	8,526	-	-	-
Debt Retirement	21,041	40,051	40,051	-	-	-
Transfers Out	-	-	-	40,051	40,051	40,051
Contingency Reserve	-	-	-	293,253	-	-
Total:	135,947	205,777	307,358	626,832	297,232	321,347
Surplus (Deficit)	114,132	20,774	34,702	(282,720)	-	(60,947)
Ending Fund Balance	270,168	293,838	341,311	-	341,311	280,364
Contingency Reserve	270,168	293,838	341,311	293,253	341,311	280,364
Reserve % of Expenditures	125%	136%	158%	136%	158%	130%

Tourism Tax Fund Summary

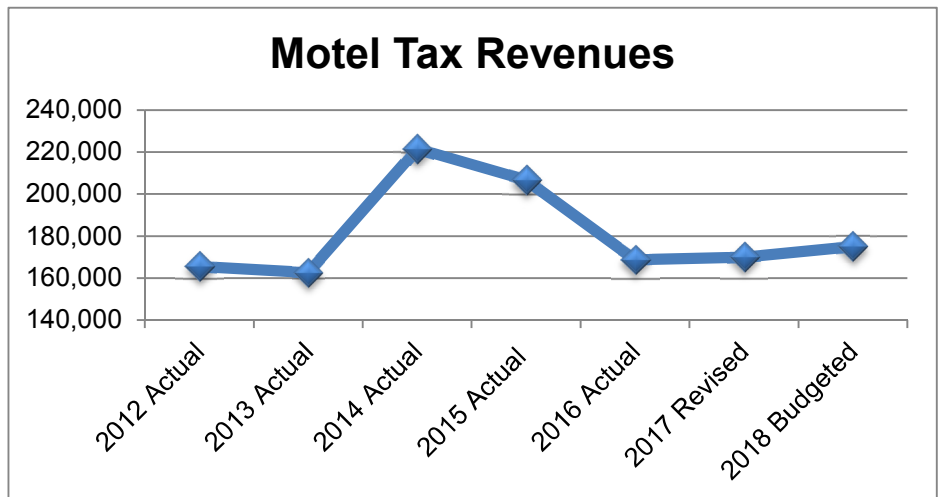
The Tourism Tax Fund (024) supports the Marketing Program of the City of El Dorado. Funds are used to provide a Convention and Visitors Bureau (CVB), which promotes the development and marketing of the City, focusing on convention sales, tourism marketing, and services.

Revenues

Tourism Tax Fund revenues are divided into two categories; Taxes and Miscellaneous. Revenues are projected to decrease \$39,000 under the prior budget year estimate at \$175,000.

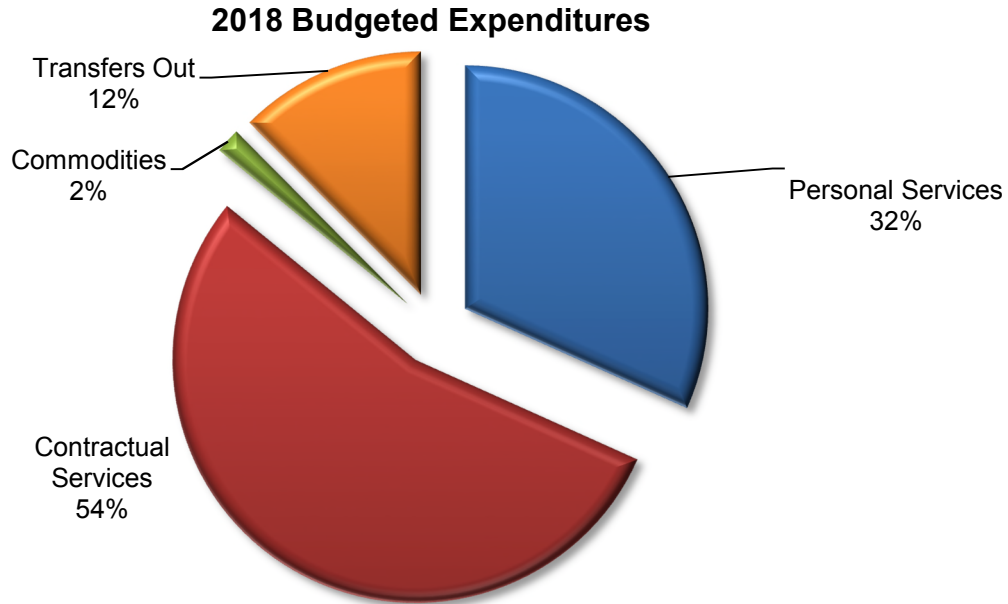
Taxes

A 5% transient guest tax is assessed on hotel and motel rooms to promote tourism in El Dorado. In 2014, there was an accounting error that resulted in the overstatement of the Motel Tax revenue. With the exception of 2014, there seems to be a constant upward trend. The Motel Tax (4141) is expected to remain consistent with the prior year's budget at \$175,000.



Miscellaneous

During 2016, responsibilities were shifted and the Tourism Fund took over the responsibility of three properties that the City rents to the public. Due to this change Miscellaneous revenue has increased. Rentals (4621) is budgeted at \$50,000 and Event Revenue is budgeted at \$30,000.



Expenditures

Expenditures for the Tourism Tax Fund are divided into seven categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, Transfers Out and Contingency Reserve. The 2018 Budget projects expenditures to decrease by \$12,323 to \$321,347, less than the prior budget year.

Personal Services

An increase of \$3,375 is expected in the current budget year, consistent with a 3% merit increase for current full time employees.

Contractual Services

A slight increase of \$1,143 is projected for the current budget year. This budget includes \$20,000 to support the El Dorado Broncos, a local non-profit summer league baseball program, \$7,000 support of the Municipal Band, and a \$29,000 contract to bring Drums Across Kansas to the BG stadium.

Commodities

The current budget has appropriated \$5,350 for internal commodity expenditures. This is an overall decrease of \$16,750 under prior budget year. The major difference is due to no Non-Capitalized Assets (5315) are budgeted for 2018.

Capital Outlay

This category is relatively insignificant to overall budget of the Tourism Tax Fund. The current budget does not include any Capital Outlay expenses.

Debt Retirement

Both, principal and interest for the 20-year BG Products Veterans Stadium Interfund Loan payment is expensed annually through Transfers Out (5224), however they are reclassified during the transfer process to show the debt payments in Debt Retirement for the prior year activity.

Transfers Out

The 2018 Budget appropriated \$40,051, which represents the debt payment on the 20-year interfund loan used to fund the City's contribution to BG Products Veterans Stadium. The expense will be reclassified to Interest Expense Joint Venture (7515) and Principal Expenses Joint Venture (7501) under the Debt Management category for the actual activity.

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Manager's approval. Therefore, this document will reflect the operating budget for all budgeted funds, without contingency reserve listed under expenses. The available contingency reserve can be found in the Tourism Fund Summary chart in the Contingency Reserve line, second to the bottom.

Fund Balance

The City's financial policy states that "Other Budgeted Funds" shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. The Tourism Fund remains stable with the consistent support of Bed Tax. As such, the City has established a 10% reserve balance for the fund. The Tourism Fund meets this requirement in the 2018 budget.

The reserves, currently projected at 130% of budgeted expenses, will be monitored by the City Manager and Parks and Recreation Director to ensure a healthy fund balance.

Ordinance Street Sales Tax Fund Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	315,251	1,016,335	1,016,335	1,016,335
Revenues				
Transfers In	713,227	600,000	600,000	600,000
Total:	713,227	600,000	600,000	600,000
Expenditures				
Commodities	12,143	-	600,000	600,000
Total:	12,143	-	600,000	600,000
Surplus (Deficit)	701,084	600,000	-	-
Ending Fund Balance	1,016,335	1,616,335	1,016,335	1,016,335
Contingency Reserve	1,016,335	1,616,335	1,016,335	1,016,335

Ordinance Street Sales Tax Fund Summary

The Ordinance Street Sales Tax Fund (026) houses the annual contribution from sales tax that is allocated for street rehabilitation and maintenance. This fund was created in 2016 for tracking and transparency purposes.

Revenues

Revenues in this fund come from a transfer from the General Fund. In 2016 the transfer included \$613,227 from the Construction Fund (030) and \$100,000 from the General Fund (001).

Transfers In

Transfers from Operations (4659) are received under this category. As set forth by Ordinance No. G-1323 this fund will receive \$600,000.

Expenditures

Ordinance G-1323 expresses the need for street rehabilitation and maintenance. These expenses are a direct result of this ordinance.

Commodities

Maintenance and Repair –Equipment (5307) is the only line item that is budgeted for the year 2018.

Contingency Reserve

In the past, these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Manager's approval. Therefore, this document will reflect the operating budget for all budgeted funds without contingency reserve listed under expenses. The available contingency reserve can be found in the Ordinance Street Sales Tax Fund Summary chart in the Contingency Reserve, line at the bottom of the chart.

Fund Balance

Financial City policy states that "Other Budgeted Funds" shall maintain a reserve balance as needed based on the volatility and reliability of the revenue mix for each fund. The Ordinance Street Sales Tax Fund remains stable with the consistent support of sales tax.

Excess Sales Tax Fund Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Beginning Fund Balance			1,171,501	997,996
Revenues				
Transfers In	1,224,501	-	450,000	500,000
Total:	1,224,501	-	450,000	500,000
Expenditures				
Transfers Out	53,000	-	623,505	288,277
Total:	53,000	-	623,505	288,277
Surplus (Deficit)	1,171,501	-	(173,505)	211,723
Ending Fund Balance	1,171,501	-	997,996	1,209,719
Contingency Reserve	1,171,501	-	997,996	1,209,719

Excess Sales Tax Fund Summary

The Excess Sales Tax Fund (028) is where excess sale tax project funds are held until they are allocated to projects that the Sales Tax Committee recommends. This fund was created in 2016, to increase transparency of the use of sales tax funds.

Revenues

Revenues in this fund come from a transfer from the General Fund. In 2016 the transfer included \$713,363 from the Construction Fund (030) and \$511,138 from the General Fund. The \$713,363 from the Construction Fund was the balance of the project number 801, where the funds for Excess Sales Tax were kept prior to 2016. The \$511,138 was from the 2016 sales tax collected in the General Fund to be transferred into the new Excess Sales Tax Fund.

Transfers In

Transfer from Operations (4659) are received under this category and \$500,000 is currently anticipated for the year 2018. As set forth by Ordinance No. G-1323, sales tax is divided as such; \$600,000 for annual street rehabilitation; \$1,350,000 for property tax reduction; \$50,000 for economic development and the balance will be distributed by Ordinance.

Expenditures

All expenses charged to this fund are presented by the Sale Tax Committee and approved by the City Commission. This fund encourages transparency to the public on how sales tax dollars are being appropriated.

Transfers Out

Transfers (5224) is budgeted at \$288,277. These funds represent additional property tax relief that was awarded by the 2016 Sales Tax Committee.

Contingency Reserve

Excess Sales tax projects that were approved by the Sales Tax Committee are budgeted in Contingency Reserve. The approved projects are as follows: Additional Property tax reduction \$288,277; Library Computers \$5,000; Main Street Façade Grant \$3,000; East Park Shelter \$25,000; Graham Park Restroom, Basketball Court and Shelter \$60,000; \$20,000; \$16,000; Riverview Park parking \$30,000; Summit Park Shelter \$20,000; and Library Playground \$40,000.

The available contingency reserve can be found in the Excess Sales Tax Fund Summary chart in the Contingency Reserve line at the bottom of the chart.

Fund Balance

Financial City policy states that “Other Budgeted Funds” shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. Excess Sales Tax Fund remains stable with the consistent support of sales tax.

Bond & Interest Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	586,238	83,035	29,135	1,961,265	(171,875)	-
Revenues						
Taxes	762,497	939,253	896,489	1,090,284	1,090,284	1,454,920
Miscellaneous	562,107	2,310,436	400,836	437,309	726,338	428,529
Transfers In	75,000	-	-	-	-	-
Total:	1,399,604	3,249,689	1,297,325	1,527,593	1,816,622	1,883,449
Expenditures						
Contractual Services	-	27,903	1,525	1,836,453	801	276,950
Debt Retirement	1,840,625	1,426,850	1,519,938	1,526,829	1,643,946	1,606,499
Transfers Out	56,381	3,297	(23,129)	-	-	-
Contingency Reserve	-	-	-	125,576	-	-
Total:	1,897,006	1,458,050	1,498,334	3,488,858	1,644,747	1,883,449
Surplus (Deficit)	(497,402)	1,791,639	(201,010)	(1,961,265)	171,875	-
Ending Fund Balance	88,836	1,874,674	(171,875)	-	-	-
Contingency Reserve	88,836	1,874,674	(171,875)	125,576	-	-
Reserve % of Expenditures	5%	129%	-11%	4%	0%	0%

Bond & Interest Fund Summary

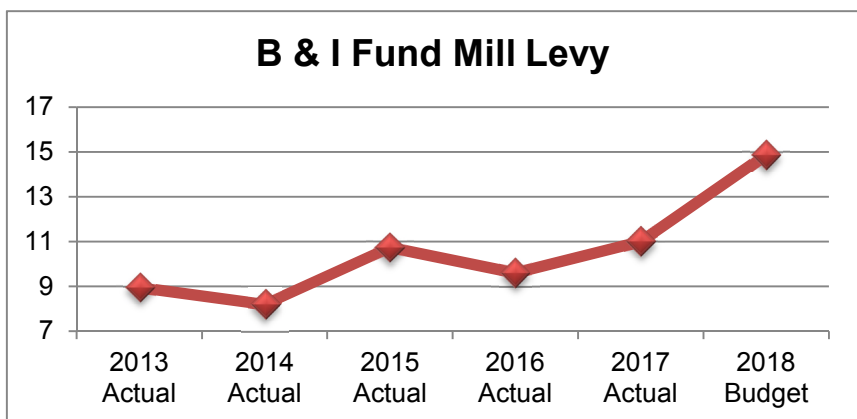
The Bond & Interest Fund (040) is used to service the debt of the City’s governmental funds. Debt accumulated by the enterprise funds (Water, Sewer, and Refuse) is paid directly from the appropriate fund. All debt scheduled to be repaid with special assessments is also accounted for in the Bond & Interest Fund.

Revenues

Bond & Interest Fund revenues are divided into three categories: Taxes, Miscellaneous, and Transfers In. Revenues are anticipated to increase by \$428,529, or 23%, over the prior budget year.

Taxes

The current budget has estimated total tax collections of \$1,454,920. Taxes account for over half of total revenues in this fund, with the largest being Ad Valorem Tax (4111) at \$1,289,170.



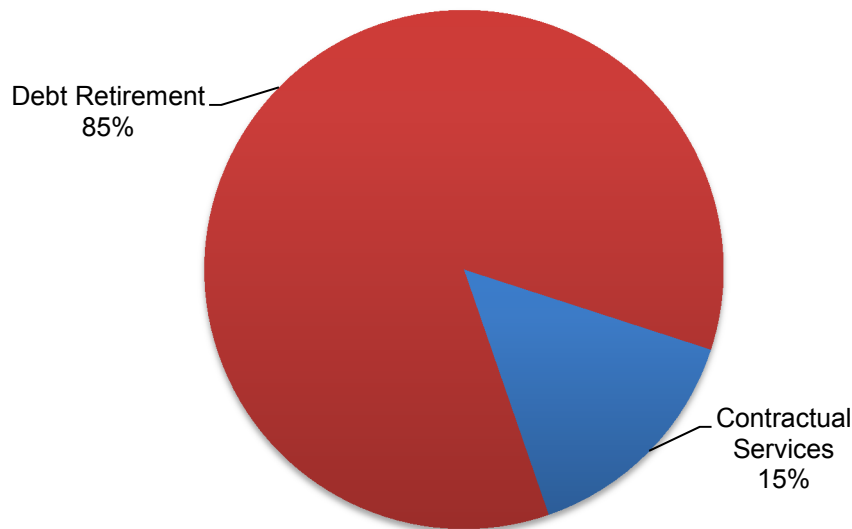
The graph, above, illustrates a decrease of 2.7 mills in the Bond & Interest Fund from 2013 to 2014. In 2015, this fund increased 2.532 to 10.734 and is projected to increase another 0.264 mills in 2016 Estimated Levy. These increases are due to the 2015 and 2016 Series General Obligation Bonds. The 2018 increase is due to assessments that have not been collected either because properties have not been assessed or non-payment.

Miscellaneous

Concessions and Leases (4622) and Special Assessments (4631) are the two primary sources of revenue in this category at \$120,763 and \$276,294, respectively. Concession and Leases (4622) receives monthly payments from Butler Community College for the Fire Science facility at the Fire Sub-Station. Special Assessments (4631) are charges levied on properties that are improved by the City. Typical improvements include new streets, sanitary sewer, storm sewer, and sidewalks.

Transfers In

There is not a scheduled transfer for this fund in 2018.

2018 Budgeted Expenditures**Expenditures**

Bond & Interest Fund expenditures are divided into three categories: Debt Retirement, Transfers Out, and Contingency Reserve. Total expenditures, less Contingency Reserve, are budgeted at \$1,883,449.

Debt Retirement

The 2018 Budget includes annual payments on five series of general obligation bonds: 2010, 2011, 2013, 2015 and 2016. Series 2006 was refunded (refinanced for a lower interest rate) and added into Series 2013. The final payment on the 2008 Series is scheduled for 2015. The new 2015 Series is scheduled for payments to begin in 2016. Bond issues are typically used to help keep the mill levy from increasing, which in-turn allows the City to keep property taxes down. Total debt payments for 2018 budget year are reflected in G.O. Bond Principal (7501) and Interest (7511) line items for a combined total of \$1,606,499.

Transfers Out

This category is not typically budgeted for. Although, if a transfer is needed to cover certain project expenditures, then a transfer is made.

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without the City Manager's approval. Therefore, this document will reflect the operating budget for all budgeted funds, without contingency reserve listed under expenses. The available

contingency reserve can be found in the Bond and Interest Fund Summary chart in the Contingency Reserve, line second to the bottom.

Fund Balance

Financial policy states that the Bond and Interest Fund shall maintain a reserve balance of 10% of the anticipated general obligation debt service payments. For the budget year of 2018, the fund balance is 0%, this will be managed by the City Manager and the Finance Director to ensure that the fund does not end with negative cash.

Water Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	1,818,822	1,018,103	286,210	593,797	593,797	593,797
Revenues						
Intergovernmental Revenue	784	768	682	1,000	1,000	1,000
Charges for Services	4,134,951	3,752,775	4,356,737	4,256,500	4,002,592	4,208,537
Miscellaneous	84,360	91,945	(176,068)	51,500	57,650	56,650
Investments		-	5,113	-	-	-
Total:	4,220,095	3,845,488	4,186,463	4,309,000	4,061,242	4,266,187
Expenditures						
Personal Services	1,187,374	1,246,480	1,268,729	1,366,939	1,322,184	1,362,627
Contractual Services	1,140,874	1,050,109	1,099,622	1,245,161	884,716	1,114,578
Commodities	439,310	292,636	457,523	532,375	327,732	396,200
Capital Outlay	182,781	50,684	71,656	160,000	148,832	
Debt Retirement	95,504	691,088	731,312	717,880	707,692	711,566
Transfers Out	652,852	662,661	250,035	670,086	670,086	670,086
Total:	3,698,695	3,993,658	3,878,877	4,692,441	4,061,242	4,255,057
Surplus (Deficit)	521,400	(148,170)	307,587	(383,441)	-	11,130
Ending Fund Balance	2,340,222	869,933	593,797	210,356	593,797	604,927
Contingency Reserve	2,340,222	869,933	593,797	210,356	593,797	604,927
Reserve % of Expenditures	61%	23%	15%	5%	15%	16%

Water Fund Summary

The Water Fund (060) is a self-supporting enterprise fund. It provides funding to the Administration, Water Treatment, and Maintenance and Distribution divisions of the Public Utilities Department.

Revenues

Water Fund revenues are divided into three categories: Intergovernmental Revenue, Charges for Services, and Miscellaneous. Total revenues are anticipated to remain relatively level in 2018 at a total of \$4,266,187

Intergovernmental Revenue

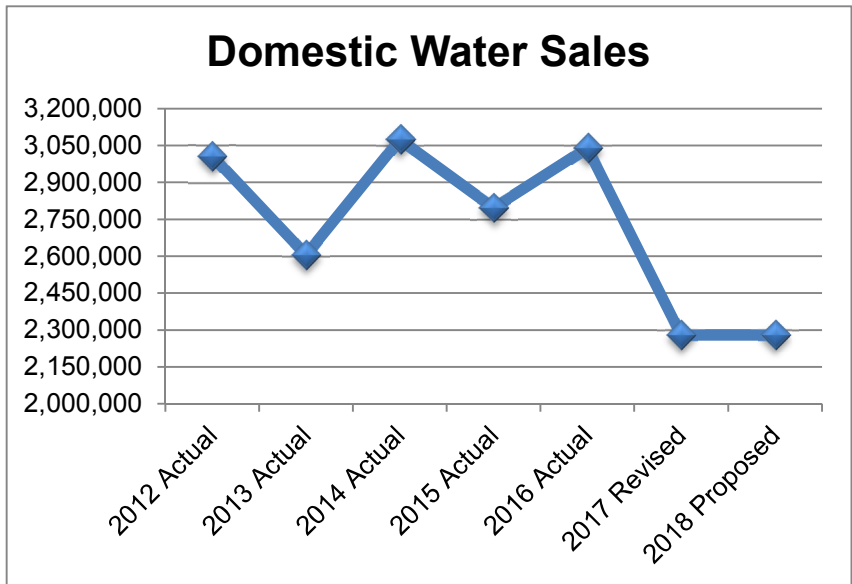
Gas Tax Refund-Non-Highway (4354) is the only budgeted revenue in this category. These are refunded to the City to compensate for taxes paid on off-road gasoline.

Charges for Services

Domestic Water Sales (4441) represents almost 54% of total revenues in the Water Fund. Collections of Domestic Water Sales are anticipated to remain consistent with the prior budget year, at \$2,280,000. This is a dramatic decrease from 2017 Budget, in order to track water rates and readiness-to-serve (RTS) (4438) fees with ease, there was an accounting change that separated the two fees. Domestic Water Sales (4441) only represents water sold, not fees and taxes associated with water sales.

The second largest revenue in the Water Fund is Raw Water Sales (4439), which is used to account for charges to the HollyFrontier Refinery, City of Augusta and other non-potable water customers. Raw Water Sales are budgeted based on a five year average, bringing in \$950,000.

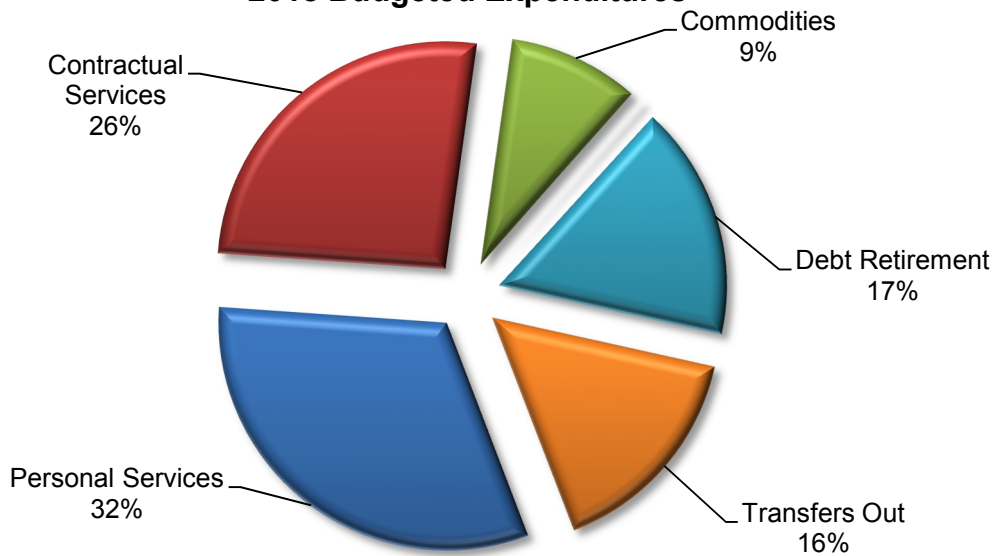
In 2013, there was error in accounting that created the drop in revenue that is illustrated in the Domestic Water Sales graph. Conversely, the error resulted in overstated revenue in 2014. The Domestic Water Sales chart also shows the accounting change made in 2017, to divide Domestic Sales and the fees and tax associated with purchasing potable water.



Miscellaneous

The largest revenues are Concessions and Leases (4622) at \$11,000, and Miscellaneous (4691) at \$43,000. The budget for Miscellaneous revenues has increased \$5,150, to \$56,650, from the prior budget year.

2018 Budgeted Expenditures



Expenditures

Water Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, and Transfers Out. Total expenditures are budgeted to decrease by 9% from the prior budget year to \$4,266,187.

Personal Services

Personal Services are budgeted to decrease by \$4,312 in the current budget year. An average 3% merit increase is budgeted with an offsetting decrease in FTE'S. There are a total of 17.42 FTE's paid out of the Water Fund, which is a decrease of .50 FTE's.

Contractual Services

This category has a budgeted decrease of \$130,583 totaling \$1,114,578. Which is more in line with the prior three years average. During the 2018 budget process, the City Manager's directive was to aim for a balanced budget, this decrease is a direct result of that directive.

The largest budgeted account is Data Processing Services (060-001-5217) at \$380,950. This is the Water Fund's portion of the total fee of \$940,000 assessed by the Data Processing Fund (072).

Commodities

Total expenditures under this category are projected to decrease by \$136,175 from the prior budget year. Maintenance and Repairs- Other Improvements in Maintenance and Distribution (060-003-5308) is forecasted to decrease \$75,000. Other primary expenses in the category include Maintenance & Repair-Equipment (5307) at \$10,000 and Chemicals/Lab Supplies (5304) at 90,000.

Capital Outlay

There is no capital outlay budgeted for 2018.

Debt Retirement

The Water Fund is scheduled to make payments on the 2013, 2015, 2016 Series General Obligation Bonds in the current budget year along with Lake Storage Space Principal and Interest. Total principal and interest payments for 2018 are budgeted at \$698,266. Additional \$13,300 has been budgeted as two Lease Purchase (7506) payments, \$6,500 for a Mini Excavator and \$6,500 Skid Steer.

Transfers Out

Transfers Out (5224) are included within the Contractual Services category in the expenditure detail budget report.

Transfers for 2017 are as follows:

- General Fund - \$370,000 for internal franchise fees
- Data Processing Fund - \$10,000 to fund the citywide computer replacement program
- Lake Debt Reserve Fund - \$225,000 to cover the interest on unused water storage spaces
- Lake Debt Reserve Fund - \$65,086 to repay the interfund loan for BG Products Veterans Stadium

Fund Balance

The Water Fund does not budget Contingency Reserve. Expenditures are monitored closely throughout the year and a determination is made in the last quarter on whether to amend the budget and authorize the use of fund balance.

The City's financial policy stipulates a cash balance ranging between 15%-25% of the prior three years average expenses. The cash balance for the Water Fund for the 2018 budget is projected at \$604,927, or 16% of expenses, which exceeds the minimum requirements. The rationale for this requirement is to ensure adequate cash reserves for the Water Fund given that expenses may fluctuate from year to year. In the event cash reserves fall below the minimum range, the City Manager is charged with developing a plan for review and approval by the governing body to return the cash balance for the Water Fund to at least the minimum amount. Cash reserves in excess of the minimum balance may be allocated by the governing body for one-time expenses.

Sewer Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	662,873	666,918	5,771,524	83,385	83,385	83,385
Revenues						
Intergovernmental Revenue	202	154	431	200	250	250
Charges for Services	2,091,029	1,965,051	2,002,617	2,399,500	2,160,117	2,471,539
Miscellaneous	136,477	170,958	1,470,550	57,300	56,300	56,300
Total:	2,227,708	2,136,163	3,473,598	2,457,000	2,216,667	2,528,089
Expenditures						
Personal Services	579,163	594,688	623,667	657,181	559,813	609,394
Contractual Services	669,221	531,217	579,315	622,860	439,744	593,224
Commodities	146,283	140,139	135,262	179,950	107,200	152,200
Capital Outlay	357,272	-	10,597	50,000	10,600	-
Debt Retirement	293,949	956,160	7,698,068	975,556	953,224	907,138
Transfers Out	93,447	116,000	114,829	146,086	146,086	146,086
Total:	2,139,335	2,338,204	9,161,738	2,631,633	2,216,667	2,408,042
Surplus (Deficit)	88,373	(202,041)	(5,688,139)	(174,633)	-	120,047
Ending Fund Balance	751,246	464,877	83,385	(91,248)	83,385	203,432
Contingency Reserve	751,246	464,877	83,385	(91,248)	83,385	203,432
Reserve % of Expenditures	17%	10%	2%	-2%	2%	4%

Sewer Fund Summary

The Sewer Fund (063) is a self-supporting enterprise fund. It provides funding to the Administration, Sewer Treatment, and Maintenance and Distribution divisions of the Public Utilities Department.

Revenues

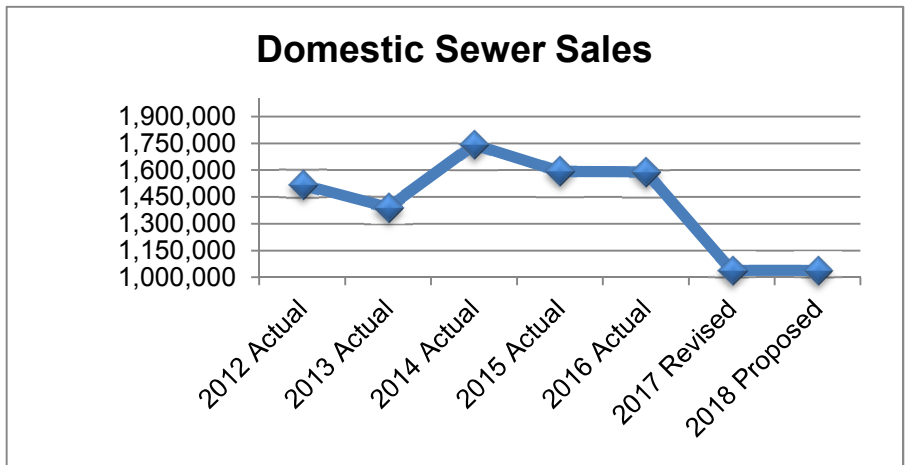
Sewer Fund revenues are divided into three categories: Intergovernmental Revenue, Charges for Services, and Miscellaneous. Total revenues are anticipated to increase \$71,089, to \$2,528,089 from the prior budget year.

Intergovernmental Revenue

Gas Tax Refund-Non-Highway (4354) is the only budgeted revenue in this category. These are refunded to the City to compensate for taxes paid on off-road gasoline.

Charges for Services

Domestic Sewer Sales (4441) represents over 42% of total revenues in the Sewer Fund. This is a dramatic decrease from 2017 Budget, in order to track sewer rates and readiness-to-serve (RTS) (4438) fees with ease, there was an accounting change that separated the two fees. Domestic Sewer



Sales (4441) only represents sewer sales, not fees associated with sewer sales. Readiness-to-serve fees (4438) are the second largest revenue generator for the Sewer Fund, projected to bring in \$1,034,710.

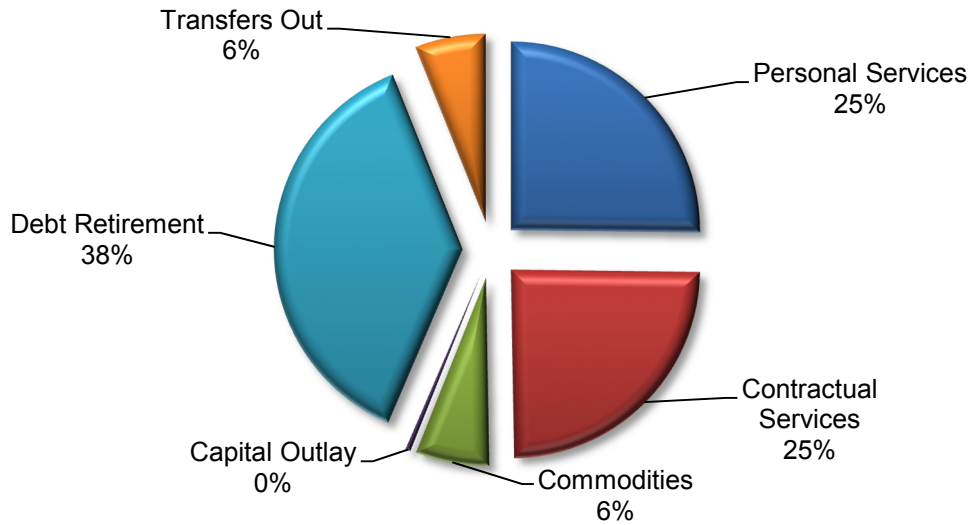
In 2013, there was an error in accounting that created the drop in revenue that is illustrated in the Domestic Sewer Sales graph, above. Conversely, the error resulted in overstated revenue in 2014.

The third largest revenue is Bulk Sales (4440), at \$360,000. This revenue accounts for sewer charges outside the city, including the El Dorado Correctional Facility, Butler County Prospect Sewer District, and the Kansas Turnpike Association.

Miscellaneous

The largest revenue account in this category is Concessions and Leases (4622) that has increased to \$40,000. These are derived from a cell phone tower lease and a farmland lease.

2018 Budgeted Expenditures



Expenditures

Sewer Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, and Transfers Out. Total expenditures are budgeted to decrease by 8% to \$2,418,642.

Personal Services

A decrease of \$47,787, or 7%, is expected for the 2018 budget year. Sewer routinely budgets for 13.66 FTE's. An average 3% merit increase is still budgeted for the department however, part time positions in Sewer Treatment and Maintenance and Distribution were removed. Sewer Administration division was lowered due to reallocation of a senior staff member.

Contractual Services

This category of expenditure has an overall budgeted decrease of \$29,636. During the 2018 budget process, the City Manager's directive was to aim for a balanced budget, this decrease is a direct result of that directive.

Commodities

The budget for commodities decreased by \$27,750 from the prior budget year. The largest difference was in Chemicals/ Lab supplies (5304) in the Maintenance and Distribution division, a reduction of \$10,000, bringing this line item to \$30,000.

Capital Outlay

There is no capital outlay budgeted for 2018.

Debt Retirement

The Sewer Fund is currently making payments for its share of the 2010, 2013 and 2016 Series General Obligation Bonds; and one revolving loans. Principal, interest, and service fee expenses for the current budget year total \$907,138.

Transfers Out

Transfers Out (5224) are included within the Contractual Services category in the expenditure detail budget report.

Transfers for 2016 are as follows:

- General Fund - \$71,000 for internal franchise fees
- Data Processing Fund - \$10,000 to fund the citywide computer replacement program
- Lake Debt Reserve Fund - \$65,086 to repay the interfund loan for BG Products Veterans Stadium

Fund Balance

The Sewer Fund does not budget Contingency Reserve. Expenditures are monitored closely throughout the year and a determination is made in the last quarter on whether to amend the budget and authorize the use of fund balance.

The City's financial policy stipulates a cash balance ranging between 15%-25% of the prior three years average expenses. The cash balance for the Sewer Fund for the 2018 budget is projected at \$203,432, or 4% of expenses, which exceeds the minimum requirements. The rationale for this requirement is to ensure adequate cash reserves for the Sewer Fund given that expenses may fluctuate from year to year. In the event cash reserves fall below the minimum range, the City Manager is charged with developing a plan for review and approval by the governing body to return the cash balance for the Sewer Fund to at least the minimum amount. Cash reserves in excess of the minimum balance may be allocated by the governing body for one-time expenses.

Refuse Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	186,048	126,404	236,692	400,616	378,306	567,382
Revenues						
Intergovernmental Revenue	1,311	1,845	1,534	1,000	1,000	2,500
Charges for Services	1,438,122	1,408,710	1,432,447	1,460,500	1,500,800	1,563,000
Miscellaneous	93,197	69,267	64,937	19,000	53,000	60,000
Total:	1,532,630	1,479,822	1,498,918	1,480,500	1,554,800	1,625,500
Expenditures						
Personal Services	537,768	584,417	594,676	558,735	493,852	574,635
Contractual Services	469,831	524,653	510,520	543,525	549,335	536,400
Commodities	406,589	186,931	123,105	139,750	122,000	125,750
Capital Outlay	37,026	-	7,378	35,000	42,500	180,000
Debt Retirement	10,527	20,037	20,037	-	-	-
Transfers Out	76,000	85,661	101,589	133,037	158,037	158,037
Total:	1,537,741	1,401,699	1,357,305	1,410,047	1,365,724	1,574,822
Surplus (Deficit)	(5,111)	78,123	141,614	70,453	189,076	50,678
Ending Fund Balance	180,937	204,527	378,306	471,069	567,382	618,060
Contingency Reserve	180,937	204,527	378,306	471,069	567,382	618,060
Reserve % of Expenditures	13%	14%	26%	33%	40%	43%

Refuse Fund Summary

The Refuse Fund (066) is a self-supporting enterprise fund. It provides financial resources to the Sanitation Division of the Public Works Department.

Revenues

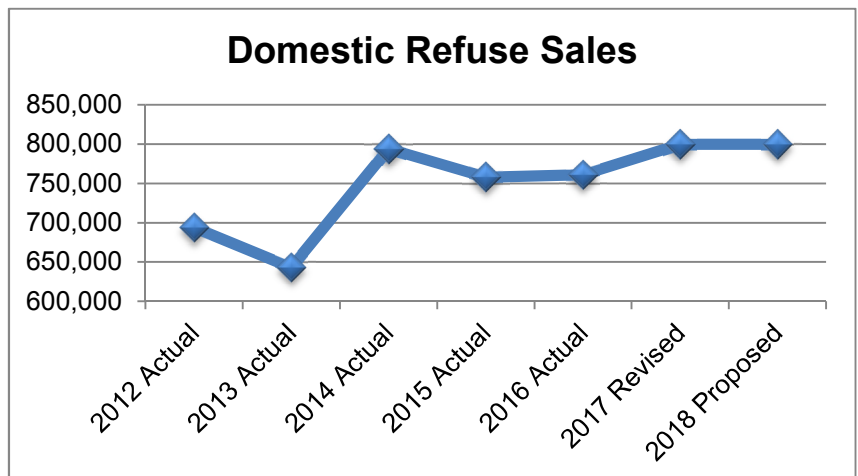
Refuse Fund revenues are divided into three categories: Intergovernmental Revenue, Charges for Services, and Miscellaneous. Total revenues are anticipated to increase by \$145,000 over the prior budget year to \$1,625,500.

Intergovernmental Revenue

Gas Tax Refund-Non-Highway (4354) is the only budgeted revenue in this category. These are refunded to the City to compensate for taxes paid on off-road gasoline.

Charges for Services

Collections are anticipated to increase by \$102,500, to \$1,563,000 over the prior budget year. The City Commission passed a rate increase of 2% starting January 2018. This is a \$0.25 increase for residential customers.

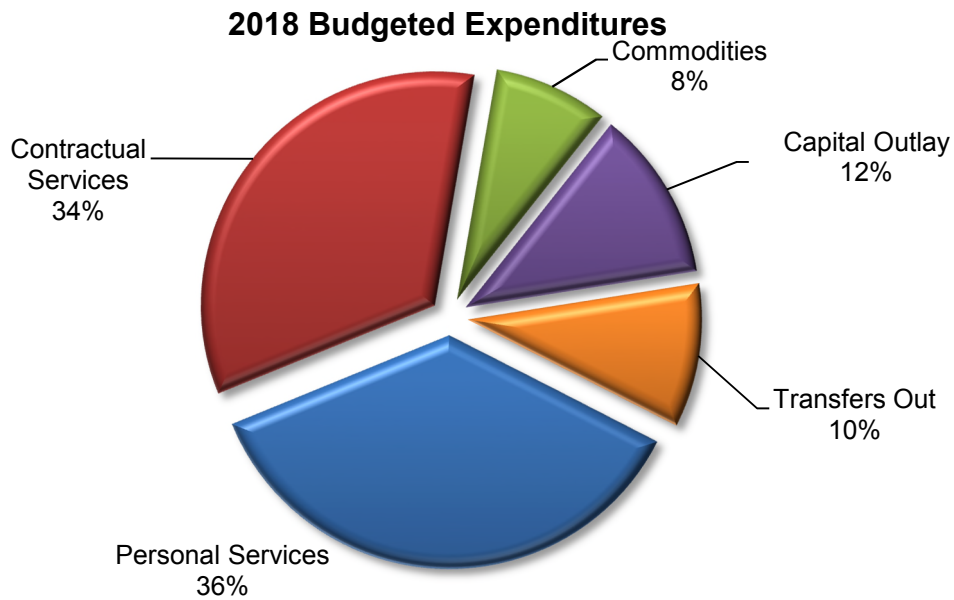


Domestic Refuse Sales (4441) represents over 50% of total revenues in this fund. The current projection remains cautiously consistent with the prior budgeted year, remaining neutral at \$800,000. The second largest revenue, Commercial Service Charges (4445), represents over 25% of total revenue. These are anticipated to increase \$26,735 over the 2016 actual year. The largest service anticipated to grow is Industrial Sales (4449), which are projected to increase \$90,000 over the prior budgeted year.

In 2013, there was an error in accounting that created the drop in revenue that is illustrated in the Domestic Refuse Sales graph above. Conversely, the error resulted in overstated revenue in 2014.

Miscellaneous

Recycling Center Income (4626) is the primary revenue in this category and is projected to increase \$41,000 over the prior budget year. This increase is reflective of the early 2017 market for recyclable material.



Expenditures

Refuse Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, and Transfers Out. Total expenditures are budgeted to increase by \$172,275 to \$1,410,047.

Personal Services

Personal Services are budgeted to decrease by \$15,900, or 3%, in the current budget year. This reduction is partially due to the efficiency of the recycling center.

Contractual Services

The Contractual Services category is used to account for costs related to legal agreements. Examples include contracts for professional services, insurance, utilities and maintenance. The current budget is projected to decrease by \$7,125, which is a 1% decrease over the prior year.

Commodities

This category is budgeted to decrease \$14,000, or 11%, over the prior budget year. Motor Fuels & Lubricants decreased by \$5,000, General Supplies (5310) decreased by \$2,000 and Non-Capitalized Assets (5315) decreased by \$5,000.

Capital Outlay

Capital Outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. The current budget includes \$180,000 for replacement of a city refuse collector.

Debt Retirement

The 2016 actual amount of \$20,037 is the principal and interest for the 20-year BG Products Veterans Stadium Interfund Loan payment. This annual expense is budgeted in Transfers Out (5224), because the funds are transferred to the Lake Debt Reserve Fund (012). During the year end process, the funds are transferred out, and then offset by the reduction of the liability account advances to other funds (1250). This modified accrual based process classifies the debt as Joint Venture Loan Principal (7507) and Interest (7517).

Transfers Out

Transfers Out (5224) are included within the Contractual Services category in the expenditure detail budget report.

Transfers for 2017 are as follows:

- General Fund - \$78,000 for internal franchise fees.
- Lake Debt Reserve Fund - \$20,037 to repay the interfund loan for BG Products Veterans Stadium.

Fund Balance

The Refuse Fund does not budget Contingency Reserve. Expenditures are monitored closely throughout the year and a determination is made in the last quarter on whether to amend the budget and authorize the use of fund balance.

The City's financial policy stipulates a cash balance ranging between 15%-25% of the prior three years average expenses. The cash balance for the Refuse Fund for the 2018 budget is projected at \$618,060, or 43% of expenses, which exceeds the minimum requirements. The rationale for this requirement is to ensure adequate cash reserves for the Refuse Fund given that expenses may fluctuate from year to year. In the event cash reserves fall below the minimum range, the City Manager is charged with developing a plan for review and approval by the governing body to return the cash balance for the Refuse Fund to at least the minimum amount. Cash reserves in excess of the minimum balance may be allocated by the governing body for one-time expenses.

Compressed Natural Gas Station Fund Summary						
	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	-	4,067	(5,024)	6,584	6,584	6,584
Revenues						
Charges for Services	57	16,373	17,757	25,000	16,580	17,500
Miscellaneous	-	149	-	-	-	-
Total:	57	16,522	17,757	25,000	16,580	17,500
Expenditures						
Contractual Services	-	9,838	6,149	16,580	16,580	17,500
Commodities	-	457	-	-	-	-
Total:	-	10,295	6,149	16,580	16,580	17,500
Surplus (Deficit)	57	6,227	11,608	8,420	-	-
Ending Fund Balance	57	10,294	6,584	15,004	6,584	6,584
Contingency Reserve	57	10,294	6,584	15,004	6,584	6,584
Reserve % of Expenditures	1%	188%	120%	274%	120%	120%

Compressed Natural Gas Stn Fund Summary

The Compressed Natural Gas Station (CNG) Fund (069) is a self-supporting enterprise fund. It was created at the end of the 2014 fiscal year.

Revenues

CNG Fund revenues are all located in the Charges for Services category. Total revenues are projected at \$17,500 for the current budget year.

Charges for Services

There are only two revenues budgeted in this category. External Fuel Sales (4476) is projected at \$57,500 and Internal Fuel Sales (4480) is projected at \$10,000.

Expenditures

CNG Fund expenditures are all located in the Contractual Services category. The current budget is projected at \$17,500.

Contractual Services

The Primary expense in the CNG fund is Utilities (5205). Utilities currently account for over 49% of expenses at \$8,500 for the current budget year.

Fund Balance

The CNG Fund does not budget Contingency Reserve. Expenditures are monitored closely throughout the year and a determination is made in the last quarter on whether to amend the budget and authorize the use of fund balance.

The City's financial policy stipulates a cash balance ranging between 15%-25% of the prior three years average expenses. The cash balance for the CNG Fund for the 2018 budget is projected at \$6,584, or 120% of expenses, which exceeds the minimum requirements. The rationale for this requirement is to ensure adequate cash reserves for the CNG Fund given that expenses may fluctuate from year to year. In the event cash reserves fall below the minimum range, the City Manager is charged with developing a plan for review and approval by the governing body to return the cash balance for the CNG Fund to at least the minimum amount. Cash reserves in excess of the minimum balance may be allocated by the governing body for one-time expenses.

External Stores Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	32,864	19,126	19,126	19,126
Revenues				
Miscellaneous	-	80,000	80,000	80,000
Total:	-	80,000	80,000	80,000
Expenditures				
Contractual Services	13,738	-	-	-
Commodities	-	80,000	80,000	80,000
Total:	13,738	80,000	80,000	80,000
Surplus (Deficit)	(13,738)	-	-	-
Ending Fund Balance	19,126	19,126	19,126	19,126
Contingency Reserve	19,126	19,126	19,126	19,126
Reserve % of Expenditures	N/A	24%	24%	24%

External Stores Fund Summary

The External Stores Fund (071) is used to procure materials which are placed in inventory and later allocated to the operating departments. An annual appropriation of \$80,000 is provided. The only budgeted category of expenditure is commodities, which consists primarily of motor fuel and lubricant purchases.

Data Processing Fund Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	191,841	139,819	219,776	163,081
Revenues				
Charges for Services	854,460	1,026,200	789,505	941,200
Miscellaneous	4,510	-	-	-
Transfers In	20,000	20,000	20,000	20,000
Total:	878,970	1,046,200	809,505	961,200
Expenditures				
Personal Services	650,252	832,628	652,303	734,722
Contractual Services	121,261	141,385	149,047	169,885
Commodities	71,958	57,350	57,350	47,600
Capital Outlay	7,564	7,500	7,500	8,993
Contingency Reserve	-	153,338	-	-
Total:	851,035	1,192,201	866,200	961,200
Surplus (Deficit)	27,935	(146,001)	(56,695)	-
Ending Fund Balance	219,776	(6,182)	163,081	163,081
Contingency Reserve	219,776	147,156	163,081	163,081
Reserve % of Expenditures	26%	14%	19%	17%

Data Processing Fund Summary

The Data Processing Fund (072) is an internal service fund which serves multiple departments. It supports the following administrative functions: financial management, utility billing, cash collections, customer service, human resources, payroll, and information technology.

Revenues

Data Processing Fund revenues are divided into three categories: Charges for Services, Miscellaneous, and Transfers In. Total revenues are anticipated to decrease by \$85,000, to \$961,000. This is partially due to the amount of reserves that the fund had at December 31, 2016. The transfers typically required to fund Data Processing have been lowered in effort to spend down the reserve balance.

Charges for Services

There are two revenues under this category used to account for data processing fees. The first account (4491) is used for fees charged to the non-budgeted Bradford Memorial Library Fund. The second account (4492) receives fees charged to the general, water, sewer, and refuse funds. An allocation formula is used to determine the charges for each fund. Total charges are scheduled to decrease by \$85,000

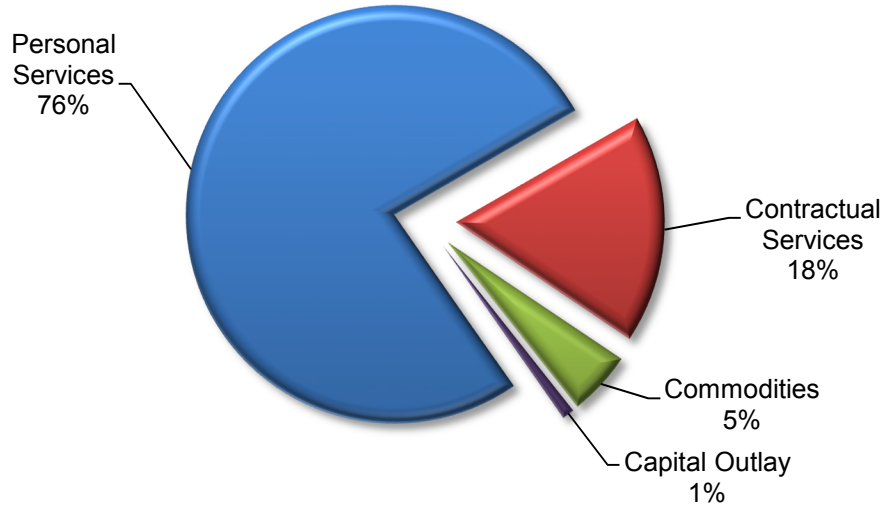
Miscellaneous

There are no revenues budgeted for the current budget year in this category.

Transfers In

The transfers include \$10,000 to fund the citywide computer and software replacement program from the Water and Sewer Funds each.

2018 Budgeted Expenditures



Expenditures

Data Processing Fund expenditures are divided into five categories: Personal Services, Contractual Services, Commodities, Capital Outlay, and Contingency Reserve. After deducting Contingency Reserve, expenditures are budgeted to decrease by \$77,663 from the prior budget year.

Personal Services

Personal services is budgeted to decrease \$97,906 over the prior budget year. The primary reason for the decrease is due to a reduction in full-time staff. The Administrative Intern position, the City Manager’s Administrative Assistant and the portion of the Assistant City Manager position included in the Data Processing budget were all eliminated in 2017 due to lack of funding. Staff will revisit the need for these positions in the future.

Contractual Services

An overall increase of \$28,500 from the prior budget year is projected. Professional Services (5201) was increased by \$18,000, in the Information Systems Department (072-019).

Commodities

This category of expenditures is projected to decrease by \$9,750 to \$47,600. This decrease is due to one-time expenditures that are no longer included in the current budget.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 5-year capital improvement plan. An overall increase of \$1,493 from the prior budget year is projected. The current budget includes \$7,500 for a server for rotation, redundancy, and terminal services.

Contingency Reserve

In the past these funds were used to finance unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend these funds without first approaching City Commission with a valid explanation of why the fund is spending more than budgeted.

Fund Balance

The City’s financial policy states that “Other Budgeted Funds” shall maintain a reserve balance as needed, based on the volatility and reliability of the revenue mix for each fund. The Data Processing Fund remains stable with the consistent support of Data Processing Fees. As such,

the City has established a 10% reserve balance for the fund. The Data Processing Fund meets this requirement in the 2018 budget. The reserves, currently projected at 17% of budgeted expenses, will be monitored by the City Manager and Finance Director to ensure a healthy fund balance.

Departmental Information

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2018 marks the 80th
year the Water
Treatment Plant
has been in production

Serving over 40,000
customers in
El Dorado and
surrounding
communities

The Water
Treatment Plant
was awarded "Best
Tasting Water in
Kansas " in 2016

Administration Department

The Administration Department is responsible for the overall management of the City of El Dorado. This includes oversight of all city departments, as well as direct management of the City Manager's Office and the Data Processing Division. The City provides money through this fund to El Dorado, Inc., a local not-for-profit organization, to manage the City's Industrial Park and Economic Development.

Sustainability Plan: The Administration Department provides leadership and direction in the implementation of City Commission policy objectives and administration of City services and programs, ensuring accountability, community responsiveness and excellent customer service.



Leadership

- Developing and implementing a higher level of internal and external customer service
- Moving bad debt collections in house in effort to lower the expense to the proprietary funds
- Working with proprietary funds to ensure rates for services are presented to commission with full impact on residents and commercial accounts

Department Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Division				
City Manager's Office	831,212	689,794	655,655	660,892
Economic Development	69,286	319,164	50,000	50,000
Industrial Development	111,217	557,616	98,857	153,751
Special Alcohol Program	-	-	-	12,242
Ordinance Street Sales Tax	-	-	600,000	600,000
Excess Sales Tax	-	-	6,355,405	288,277
Data Processing	691,775	917,043	583,715	681,289
Total:	1,703,490	2,483,617	8,343,632	2,446,451
Category				
Personal Services	723,264	788,139	588,696	680,109
Contractual Services	734,194	687,953	7,702,185	1,709,191
Commodities	21,955	25,407	12,250	17,100
Capital Outlay	66,953	-	-	-
Debt Retirement	40,051	-	-	-
Transfers Out	117,073	40,051	40,501	40,051

City Manager’s Office

The City Manager is responsible for implementing the policy direction of the City Commission in an efficient and responsive manner. In addition, the City Manager submits the annual budget, advises the City Commission on matters affecting the City, administers and oversees City operations, and appoints and removes City personnel.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	73,012	79,169	68,380	64,630
Contractual Services	677,684	590,568	580,375	588,762
Commodities	6,147	20,057	6,900	7,500
Capital Outlay	-	-	-	-
Transfers Out	74,368	-	-	-
Total:	831,212	689,794	655,655	660,892

Budget Highlights

- During the budget process the City Commission hears requests to fund community organizations, events and initiatives. The following requests have been budgeted for the 2018 budget year: Main Street (\$30,000), Youth Commission (\$9,600) and Crime Stoppers (\$3,000),

Sustainability Plan

With the arrival of a new City Manager come new and innovative ideas. Mr. Dillner is dedicated to increasing productivity while decreasing fluctuating costs. He plans to develop a systems that projects needs for the next five years in order to maintain a relatively consistent cost of business. Mr. Dillner is also working on different revenue sources that will fund an equipment replacement plan for the general government, and also increase revenue for economic development opportunities.

Leadership

- Guide all City employees to take initiative within their positions.
- Develop a budget system that projects costs for five years to ensure equipment needs can be met.
- Partner with our economic development team to attract employment opportunities and to increase tax base.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>001-011</u>					
City Manager	N/A	0.15	0.15	0.15	0.15
<i>Assistant City Manager</i>	89	0.00	0.15	0.00	0.00
Finance Director	88	0.15	0.15	0.15	0.15
City Clerk	79	0.10	0.10	0.10	0.10
Total:		0.40	0.55	0.40	0.40

Economic Development Program

The City of El Dorado contracts with El Dorado, Inc., a not-for-profit organization, to provide economic development services. As part of their contract, the organization is charged with marketing property owned by the City; developing and executing a business retention and expansion program; coordinating communications related to economic development; serving as the El Dorado representative on local, regional, and national boards; coordinating trade show activities; and providing the City Commission with an annual progress report.

An annual appropriation of \$50,000 is made available to fund economic development projects, such as business relocation incentives, workforce training, and spec building construction. Projects are approved by the City Commission as they present themselves. At the end of the year, any remaining funds are carried over as contingency reserve.

Program Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	15,839	-	50,000	50,000
Commodities	10,743	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	42,704	-	-	-
Contingency Reserve	-	319,164	-	-
Total:	69,286	319,164	50,000	50,000

Budget Highlights

- Budget process has changed from 2017 to 2018, only allowing funds to budget and spend what they bring in to provide a balanced budget.

Sustainability Plan

El Dorado Inc. continues to attract new business and encourage existing business to invest in El Dorado. Their efforts are reflected in 1,245 new jobs created over the past 12 years and a decrease in the low to moderate income households of 16.6%

Growth and opportunity

- Work with developers interested in housing and business development in El Dorado
- Promote spec housing incentive program to stimulate construction of new residential housing

Performance Measures			
Department Goal	2016	2017	2018
	Actual	Revised	Proposed
Goal			
Take a leadership role in initiatives that contribute to the growth of the El Dorado community & enhance the business climate			
Measure:			
Serve as the Ad Hoc representative	<i>served</i>	<i>serving</i>	<i>forecasted</i>

Industrial Mill Levy Development

The City of El Dorado contracts with El Dorado Inc., a not-for-profit organization, to market the City's industrial park. As part of their contract, the organization is charged with marketing industrial property owned by the City; developing and executing a business retention and expansion program; coordinating communications related to industrial development; serving as the El Dorado representative on local, regional and national boards; coordinating trade show activities; and providing the City Commission with an annual progress report.

Program Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	4,213	48,000	58,356	113,700
Commodities	-	-	-	-
Capital Outlay	66,953	-	-	-
Debt Retirement	40,051	-	-	-
Transfers Out	-	40,051	40,501	40,051
Contingency Reserve	-	469,565	-	-
Total:	111,217	557,616	98,857	153,751

Budget Highlights

- Contingency Reserve is no longer budgeted to be spend without proper approval from the City Manager.
- Transfers Out include the repayment of loan for the stadium, from the Lake Debt Reserve.

Sustainability Plan

This program is funded primarily by one mill of property tax. In 2018 the program is estimated to receive \$86,645, El Dorado Inc. supplements these funds with their membership dues.

Growth and opportunity

- Continue to invest in opportunities for commercial growth for the City of El Dorado
- Work as a liaison for developers and businesses interested in locating or expanding in El Dorado
- Increase the utilization for the Spec Housing Program to encourage families to live in El Dorado

Performance Measures			
Division Goal	2016	2017	2018
	Actual	Revised	Proposed
Goal			
Market City owned acreage that is available for commercial growth			
Measure:			
Increase activity on 360Eldorado.com by 2%	860,284	877,490	870,000

Special Alcohol Program Fund

Per state law, these funds are expended only for the development and maintenance of parks, recreational services programs, facilities, or toward the operation of domestic violence programs. This fund is dedicated to domestic violence support programs. For the 2018 budgeted year, an accounting change was made to be able to show these funds as a budgeted revenue and expense separately from the liquor tax that is dedicated to parks and recreational service programs.

Program Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Contractual Services			-	12,242
Total:	-	-	-	12,242

Ordinance Street Sales Tax Fund

The City of El Dorado is dedicated to maintaining and building streets. Per City Ordinance G-1323 \$600,000 of sales tax money is dedicated annually to fund rehabilitation and maintenance for the arterial and residential streets.

Program Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Contractual Services			600,000	600,000
Total:	-	-	600,000	600,000

Excess Sales Tax Fund

A Sales Tax Committee that is appointed by City Commission is charged with allocating annual excess sales tax. Per City Ordinance G-1323 the annual excess for Additional Property Tax is capped at 3.49 mills.

Program Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Contractual Services			6,355,405	288,277
Total:	-	-	6,355,405	288,277

Data Processing Division

The Data Processing Division is comprised of the finance, city clerk, utility billing, human resources, and utility cashiers, all focusing on customer service. All departments are served by Data Processing and provide an annual contribution to support the Division.



The following is an overview of the primary services each function provides:

Finance – Develops the annual budget; capital improvement plan and equipment replacement plan; facilitates relationship between Sales Tax Committee and City; prepares the comprehensive annual financial report; executes disbursement of liquor tax funds to local nonprofit organizations; monthly reconciliation of all bank accounts; processes accounts payable; and manages fixed assets.

City Clerk – Manages city records; updates the Municipal Code; tracks liability insurance policies; manages banking agreements; issues licenses; negotiates contracts; and receives bids.

Utility Billing – Produces over 5,200 monthly utility bills for residential and commercial accounts; bills and reconciles accounts receivable; reports bad debt to the State of Kansas Set Off Program and procures office supplies for all departments.

Utility Cashier – Manages the switchboard and directs calls to appropriate departments; processes utility bill payments over the phone and in-person; disseminates general information to the public; collections and starting new business and residential services.

Human Resources – Assists departments with recruitment and selection of new employees; manages the City’s benefit plans; actively seeks out insurance programs that benefit the city employees and the city equally; and processes bi-weekly payroll.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	650,252	708,970	520,316	615,479
Contractual Services	36,458	49,385	58,049	56,210
Commodities	5,065	5,350	5,350	9,600
Capital Outlay	-	-	-	-
Contingency Reserve	-	153,338	-	-
Total:	691,775	917,043	583,715	681,289

Budget Highlights

- Removal of the Assistant City Manager, Administrative Intern and Assistant to the City Manager has resulted in a decrease in Personal Services.
- The Data Processing Fund is now required to only carry a 10% reserve compared to the prior requirement of 15%.



Personal Services					
Position	Grade	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
<u>072-001</u>					
City Manager	N/A	0.10	0.10	0.10	0.10
<i>Assistant City Manager</i>	89	0.00	0.10	0.00	0.00
Finance Director	88	0.30	0.30	0.30	0.30
Assistant Finance Director	79	1.00	1.00	1.00	1.00
City Clerk	79	0.50	0.50	0.50	0.50
Human Resources Director	79	1.00	1.00	1.00	1.00
<i>Assistant to the City Manager</i>	43	1.00	1.00	1.00	0.00
Senior Accountant	43	1.00	1.00	1.00	1.00
<i>Administrative Intern</i>	37	0.00	1.00	0.00	0.00
Payroll & Benefit Clerk	37	1.00	1.00	1.00	1.00
City Manager's Office Admin Asst.	31	0.00	0.00	0.00	0.00
Utility Billing Clerk	31	1.00	1.00	1.00	1.00
Utility Cashier	19	3.00	3.00	3.00	3.00
Total:		9.90	11.00	9.90	8.90

Sustainability Plan

With a strong drive for excellence in customer service, data processing is taking the initiative to lower excess operating costs for the city. The finance function is currently working on cross training its employees in order to create more stability within the department. The City Clerk plans to decrease our environmental footprint while creating more functionality and transparency. Human Resources has transformed the evaluation process in order to provide more positive and constructive feedback to our employees, and has streamlined that process for leadership. Utility Billing and Cashier focus is on moving collections in house. This is making a difference for our proprietary funds, by lowering the cost of collecting bad debt and focusing on collecting from customers with other active services. A new process has been created for customers who disconnect services. This change produces a final bill within 7 days of disconnection, lowers the risk of customers not paying their final bill and is comparable with other utility companies in our area.

Improve the effectiveness of our services

- Elevate customer service by informing our customers of past due balances prior to shut off.
- Continue to enhance the final bill process.
- Scan documents from the current year and one previous year into Laserfiche to be shared on www.eldoks.com.
- Cross train all finance positions to better serve the City of El Dorado

Effective management of resources

- Monitor energy usage and lighting uses in buildings
- Monitor consumption of natural resources
- Closely monitor water usage in fixtures within all of our buildings
- Provide Outstanding Customer Service

Effective management of materials and equipment

- Appropriate and adequate training
- Utilize Incode to its fullest potential, including sister soft wares such as Executime.
- Implement the option for bank and credit card draft for third cycle billing customers

Performance Measures			
Division Goal	2016	2017	2018
	Actual	Revised	Proposed
Goal: Earn the Distinguished Budget Presentation Award			
Measure: Receive Award	<i>Achieved</i>	<i>Achieved</i>	<i>Goal</i>
Goal: Earn the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association			
Measure: Receive Certificate of Excellence	<i>Achieved</i>	<i>Achieved</i>	<i>Goal</i>
Goal: Design and produce the Popular Annual Finance Report in accordance with GFOA standards			
Measure: Receive Award	-	<i>Goal</i>	<i>Goal</i>
Goal: Lowering the cost of collections and lowering the overall bad debt by increasing the amount collected			
Measure: Lowering cost of collections	-	<i>Goal</i>	<i>Goal</i>
Decreasing the overall bad debt by 2%	7%	<i>Goal</i>	<i>Goal</i>
Goal: Implement annual review of revenues according to the new Financial Policies			
Measure: Publish internal process to be followed	-	<i>Goal</i>	-
Present findings to Commission	-	<i>Goal</i>	<i>Goal</i>

Engineering Department

The Engineering Department of the City of El Dorado provides multiple services that are vital to our communities past, present and future needs. It is broken down into two divisions and two programs that interact with each other to serve El Dorado:

- Engineering Division – Serves the infrastructure needs of the community.
- Building & Zoning Division – Serves the commercial, industrial, and residential construction and development needs of the community.
- Building Demolition Program – Provides resources to demolish condemned structures and promote infill development.
- Street Light Program – Provides resources for the management of street lights and traffic signals.

Department Budget Summary				
	2016	2017	2016	2018
	Actual	Budget	Revised	Proposed
Division				
Engineering	278,069	371,919	303,144	300,274
Building & Zoning	192,865	187,524	187,216	191,047
Building Demolition	16,589	16,000	-	-
Street Lights	185,242	197,000	197,000	198,000
Total:	672,766	772,443	687,360	689,321
Category				
Personal Services	408,498	477,223	423,842	427,473
Contractual Services	240,531	264,820	250,818	250,298
Commodities	8,406	14,400	12,700	11,550
Transfers Out	-	16,000	-	-
Capital Outlay	15,330	-	-	-
Total:	672,766	772,443	687,360	689,321

Sustainability Plan

The Engineering Department incorporates sustainability at all levels of operation; including maintaining a sustainable department budget, promoting efficient street network design, and supporting environmentally-conscious development policies. The Engineering Department accomplishes this by implementing a server-based document storage system to reduce printing, adopting renewable energy with the installation of a photovoltaic array, enforcing efficient street design standards, and continuously reviewing development regulations to identify new environmentally-friendly policies.

The Department strives to improve budget sustainability by optimizing digital communications and document storage and reducing energy costs with rooftop solar generation while also focusing on citywide sustainability measures, such as maintaining and expanding an efficient street pattern to reduce emissions and exploring new zoning and building code regulations for more efficient development.

It is the Engineering Department's responsibility and goal that all projects have a common requirement of taking a concept through construction. Growth and continued improvements are our future and we will strive to provide comprehensive and responsible services that are in the best interests of El Dorado.

Improve environmental stewardship and protection of natural resources

- Explore natural resources protection regulations, such as riparian buffers.
- Expand alternative fuel vehicle fleet
- Minimize waste generation through the increased use of server document storage and digital communications

Provide safe and efficient transportation system in El Dorado

- Continue to promote an efficient street pattern through the long-range planning process
- Enforce efficient street design standards
- Work to ensure an equitable tariff LED streetlight is in place
- Continue to complete mandatory sidewalk improvements

Promote redevelopment of blighted areas.

- Renew the Neighborhood Revitalization Program to provide financial incentives for redevelopment of blighted areas
- Continue to acquire dilapidated structures for Building Demolition Program
- Sell city-owned infill lots for residential redevelopment

Review and recommend updates to development regulations

- Review local and national development trends to maintain up-to-date and developer-friendly regulations
- Continue to identify and improve regulations to fulfill Comprehensive Plan goals

Assist developers through development process.

- Educate developers on development regulations and community needs
- Guide developers through platting, rezoning, and plan review processes

To invest in and recognize our most valuable assets by providing department employees at all levels with the type of training and career development opportunities needed to ensure their ability to success at their jobs.

- Provide career path and succession planning for all levels of employment
- Offer employee training opportunities and utilize outside resources

Performance Measures			
Department Goal	2015 Actual	2016 Revised	2017 Proposed
Goal: Partnering with the Stormwater Division to continue updating the GIS system for managing stormwater infrastructure.			
Measure:			
Percentage of City documented	20%	20%	20%
Percentage of City updated	20%	20%	20%
Goal: Attend training to stay current with new products and software			
Measure:			
CAD training- biennial minimum of eight hours	8	-	8
Asphalt Mixed Design training	8	8	8
GSI Mapping training- 16 hours minimum	16	16	16

Engineering Division

The Engineering Division is responsible for the planning, design, contract administration and oversight of construction projects. This includes traffic signals, sewers, water mains, storm drains, drainage projects, park, railway projects, and other infrastructure.



Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	247,927	315,999	261,224	261,524
Contractual Services	22,309	46,520	32,520	30,500
Commodities	7,834	9,400	9,400	8,250
Transfers Out		-	-	-
Total:	278,069	371,919	303,144	300,274

Budget Highlights

- Promotion of Assistant City Engineer to City Engineer is the only change to personal services. This change was made at the beginning of 2017, thus the increase is already calculated for 2018.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>001-012</u>					
City Engineer	88	0.00	0.00	0.75	0.75
Assistant City Engineer	82	0.75	0.75	0.00	0.00
Engineering Technician	61	1.75	1.75	1.75	1.75
Administrative Assistant	31	0.76	0.76	0.76	0.75
Total:		3.26	3.26	3.26	3.25

Building and Zoning Division

The Building and Zoning Division supports the safety and quality of life for the residents and visitors of the City of El Dorado through the enforcement of the building codes and zoning ordinance. The permitting, inspection, zoning and engineering process ensures proper land use, promotes high quality design standards as well as rehabilitation and reuse of existing City buildings.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	160,571	161,224	162,618	165,949
Contractual Services	31,721	21,300	21,298	21,798
Commodities	573	5,000	3,300	3,300
Transfers Out	-	-	-	-
Total:	192,865	187,524	187,216	191,047

Budget Highlights

- No significant changes in the budget from 2017-2018.

2016 Accomplishments

- Served the City of El Dorado by enforcing the adopted building codes
- Worked with Code Review Board to review and analyze current building codes.
- Worked with Planning Commission to recommend and adopt updates to the Zoning Ordinance.
- Provided over 700 inspections for new construction, remodels, and repairs.
- Facilitated replatting and rezoning of American Legion property for new commercial and recreational development.
- Permitted 27 new structures, including 11 residential units.

2017 - 2018 Goals

- Assist developers with the process of platting and zoning new development.
- Review and recommend updates to the zoning ordinance.
- Facilitate the development of a low-income housing project.
- Renew the Neighborhood Revitalization Program.
- Review latest building codes and contractor’s licensing for possible adoption.
- Continue to acquire dilapidated structures for Building Demolition Program.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>001-026</u>					
Building Official	70	1.00	1.00	1.00	1.00
Planning & Zoning Coord.	70	1.00	1.00	1.00	1.00
Engineering Admin Asst.	31	0.24	0.24	0.24	0.24
Total:		2.24	2.24	2.24	2.24

Building Demolition Program

This program provides for the costs associated with the demolition of certain structures, and the acquisition of blighted properties, throughout the City of El Dorado. The City Commission establishes the authority in the removal of such structures. City staff has been instructed to continue to seek properties that are in need of demolition. They are also researching the need for a Land Bank that would encourage redevelopment.

Program Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	1,259	-	-	-
Transfers	-	16,000	-	-
Capital Outlay	15,330	-	-	-
Total:	16,589	16,000	-	-

Budget Highlights

- Building Demolition is budgeted to come from reserves in 2018.

2017-2018 Goals

- Continue to seek properties that are in need of demolition
- Open up lots for redevelopment
- Rezoning Griller Addition development

Street Light Program

This program provides street lighting throughout El Dorado, which increases the safety for nighttime driving and pedestrians. Typically streetlights are installed at intersections and at intervals of 400' along the roadway. Most of the streetlights are owned and maintained by Westar; the City of El Dorado pays a monthly fee per streetlight.

Program Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	185,242	197,000	197,000	198,000
Total:	185,242	197,000	197,000	198,000

Budget Highlights

- There are no significant changes from the prior budget year.

2017-2018 Goals

- Work to ensure an equitable tariff on LED streetlighting is in place.

Police Department

The Police Department provides services through two divisions, the Police and Judicial division: The Police Division is responsible for maintaining public order, safety, enforcing the law, and investigating criminal activities. The Police Department is often entrusted with various licensing and regulatory activities, along with acting as a resource to the community by taking on the responsibility of educating the community of current crime trends and safety awareness.

The Legal/Judicial Division (Municipal Court) is a lower, standalone court of limited jurisdiction that is responsible for criminal misdemeanors, traffic offenses, and City ordinance offenses and for the fair and just disposition of those offenses.

Department Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Division				
Police	2,261,839	2,541,900	2,266,541	2,293,105
Legal/Judicial	184,713	213,909	249,102	263,643
Total:	2,446,552	2,755,809	2,515,643	2,556,748
Category				
Personal Services	2,079,144	2,261,364	2,037,418	2,133,497
Contractual Services	193,788	247,445	284,725	298,951
Commodities	110,553	177,000	123,500	124,300
Capital Outlay	63,068	70,000	70,000	-
Transfers Out	-	-	-	-
Total:	2,446,552	2,755,809	2,515,643	2,556,748

Sustainability Plan

The El Dorado Police Department exists to deliver efficient and cost effective police services to the citizens, businesses and visitors of our community. The Department’s law enforcement professionals believe in safeguarding El Dorado’s high quality of life by using community policing principles, modern crime fighting and innovative investigative procedures to perform their assigned duties. Our goal is to protect and serve our community, with integrity, fortitude, and virtue.

Provide and protect

- Participate in the community to educate citizens and project the devotion of our officers.
- Utilizing resources and relationships within the community to further the efforts of the department.
- Promote the use of modern citations in order to reduce the carbon footprint.

El Dorado’s law enforcement officers embrace a commitment to professional and individual integrity and strive to always put their ethics into practice. They build their careers on the cornerstones of good standards and progressive policies that are set in place. They resolve to provide unbiased protection and safety for everyone in the community by using community policing principles, modern crime fighting, and innovative investigative procedures to perform their assigned duties.

“Virtus Integritas Fortitudo”

Police Division

The El Dorado Police Department (EPD) takes great pride in enhancing the quality of life for its citizens, businesses and visitors, in the effective delivery of police service to the community. The men and women of the EPD take their responsibility very seriously and constantly strive to project a professional and unbiased approach to community problem solving, effective crime prevention and dedication to fact finding in all investigative matters. The EPD staff and officers know that integrity and fairness are key components in everything we do and hold each other and those we deal with to the highest standards of our profession.



Division Budget Summary				
	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
Category				
Personal Services	1,988,308	2,148,690	1,969,241	2,066,992
Contractual Services	134,236	184,710	145,800	144,313
Commodities	76,228	138,500	81,500	81,800
Capital Outlay	63,068	70,000	70,000	-
Transfers Out	-	-	-	-
Total:	2,261,839	2,541,900	2,266,541	2,293,105

Budget Highlights

- Master Patrol Officer assigned as Public Relations Officer. Coordinates all community events that the Police are involved in and promoted Patrol Officers to Master Patrol Officers
- Received AAA Platinum Community Traffic Safety Award.

Personal Services					
Position	Grade	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
<u>001-021</u>					
Police Chief	88	1.00	1.00	1.00	1.00
Police Captain	82	1.00	1.00	1.00	1.00
Detective/Patrol Lieutenant	76	5.00	5.00	5.00	5.00
Detective/Patrol Sergeant	67	4.00	5.00	5.00	5.00
Detective III	64	2.00	1.00	1.00	1.00
Master Patrol Officer	64	1.00	2.00	2.00	3.00
Detective I	43	2.00	2.00	2.00	2.00
Patrol Officer	43	11.00	10.00	10.00	10.00
Police Office Administrator	43	0.00	0.00	0.00	1.00
Assistant Court Clerk	25	0.50	0.50	0.50	0.50
Total:		27.50	27.50	27.50	29.50

Sustainability Plan

The blueprint for sustainability takes on a whole new look for the Police Division. Police Officers of all ranks have a value based system that is required for the extreme situations that officers are catapulted into. These same values are what drives this profession to rally together for the greater good. El Dorado's officers are no different, Senior Staff spend their time coaching and developing new professionals in these values. Maximizing the combination between experience and eagerness drives new officers to El Dorado.

One of the resources the El Dorado Police Division has is their in house Polygraph Instrument and Technician. El Dorado has made this resource accessible for the surrounding law enforcement agencies.

Provide and protect

- Elevate supervisory staff by investing in leadership training that shares the value system the City of El Dorado has embraced.
- Participate in local events in order to increase trust in local law enforcement.
- Contribute polygraph resources to the surrounding law enforcement with the intent to break cases early and charge criminals.

Effective management of resources

- Monitor energy usage and lighting uses in buildings
- Monitor consumption of natural resources
- Closely monitor water usage in fixtures within all of our buildings
- Provide Outstanding Customer Service

Performance Measures			
Division Goal	2016 Actual	2017 Revised	2018 Proposed
Goal Obtain the AAA Gold Community Traffic Safety Award			
Measure: Award received	<i>Platinum</i>	<i>Gold</i>	<i>Gold</i>
Goal Execute three annual STEP programs with the intent of receiving the equipment incentive			
Measure: Click It Or Ticket	<i>Awarded</i>	<i>Awarded</i>	<i>Goal</i>
You Drink, You Drive, You Lose	<i>Awarded</i>	<i>Awarded</i>	<i>Goal</i>
Thanksgiving Safe Arrival	<i>Awarded</i>	<i>Goal</i>	<i>Goal</i>
Goal Exceed training requirements for certification for officers that have graduated from academy			
Measure: Minimum training hours required for entire department are 1120	<i>2045</i>	<i>1567</i>	<i>1400</i>

Legal/Judicial Division

The Legal/Judicial Division provides the citizens with a professional judicial venue for violations of city traffic and city ordinance violations. The Court Clerk processes the requisite reporting and recording of the court's decisions on the local, district and state jurisdictions. Fines, fees and restitution are collected and processed in furtherance of the municipal court's administration of justice. Every effort is made to provide the client with professional service and information about their case by objective, unbiased staff.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	90,836	112,674	68,177	66,505
Contractual Services	59,552	62,735	138,925	154,638
Commodities	34,325	38,500	42,000	42,500
Total:	184,713	213,909	249,102	263,643

Budget Highlights

- Personal Services decreased due to new City Attorney contract negotiations.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>001-013</u>					
City Attorney	N/A	0.40	0.40	0.00	0.40
Municipal Court Clerk	31	1.00	1.00	1.00	1.00
Assistant Court/Records Clerk	31	0.50	0.50	0.50	0.50
Total:		1.90	1.90	1.50	1.90

Sustainability Plan

The Municipal Court system is working towards reducing the carbon footprint. With electronic citations and a migration planned to upgrade the fines and forfeitures system along with investigating the avenue of paying citations online, the Court system is playing their part.

Provide and protect

- Decrease excess costs associated with citations
- Research possibility for citizens to pay fines and fees online

Performance Measures			
Division Goal	2016	2017	2018
	Actual	Revised	Proposed
Goal			
Utilize contracted collection company to increase total bad debt collected			
Measure:			
Increase amount collected by 3% annually	\$ 17,326.63	\$ 17,846.43	\$ 18,381.82



Fire Department

The El Dorado Fire Department provides fire protection for the City of El Dorado as well as the El Dorado and Prospect Townships with a mill levy fee of \$549,445 and \$42,560, respectively.

The department is staffed with 17 full-time and up to 30 volunteers composed of Volunteer Reserve and Student Volunteer fire fighters. This includes three rotating shifts of five personnel per shift, one full-time Fire Marshal and a Fire Chief. Station

1, located at 220 E First Street, serves locations East of High Street. Station 2, located at 2600 W Sixth Ave, serves locations West of High Street.

The El Dorado Fire Department remains active throughout the year. The Department responds to approximately 1,300 calls for service, offers programs in fire education and prevention, and conducts occupancy inspections of businesses, schools, day care centers and other facilities. Members of the Fire Department also follow a strict regimen. This includes daily physical fitness, maintenance of apparatus and equipment, inspections, and training in areas such as fire prevention, fire codes, fire suppression and medical emergencies.

Through a contract with Butler County, the Department provides hazardous materials response for the entire County. The team is comprised of paid and volunteer members of the El Dorado Fire Department, and is trained to mitigate virtually any type of hazmat emergency. Butler County supports this team by providing funding in the amount of \$16,000 annually to assist with equipment and training needs.

A partnership with Butler Community College provides student residents who are pursuing an education in the fire service a unique experience. These student residents are integrated with the full-time fire fighters and provide additional manpower during emergency events.

Department Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	1,267,698	1,575,475	1,252,915	1,279,428
Contractual Services	106,672	136,145	110,534	117,718
Commodities	85,885	138,125	77,375	88,625
Capital Outlay	34,038	-	-	-
Transfers Out	-	-	-	-
Debt Retirement	225,924	225,924	225,924	225,925
Total:	1,720,217	2,075,669	1,666,748	1,711,696

Budget Highlights

- Debt Retirement includes lease purchase payments for a Class A Pumper and Aerial Platform Apparatus.
- Bunker gear replacement plan (4 sets) included in commodities.

Personal Services					
Position	Grade	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
Fire Chief	88	1.00	1.00	1.00	1.00
Fire Marshal	79	1.00	1.00	1.00	1.00
Fire Captain	73*	3.00	3.00	3.00	3.00
Fire Lieutenant	67*	3.00	3.00	3.00	3.00
Fire Driver/Operator	58*	3.00	3.00	3.00	3.00
Firefighter	46*	6.00	6.00	6.00	6.00
Total:		17.00	17.00	17.00	17.00

Sustainability Plan

We are committed to utilizing, and maximizing the efficiency and effectiveness of the resources provided by the citizens of El Dorado and all the applicable innovations at our disposal. The El Dorado Fire Department protects lives and conserve property by minimizing the frequency and effect of fires, hazardous material incidents, disasters and other like occurrences through the use of prevention, control, training, and public education.

Increasing the efficiency of the Fire Department is and has always been the top priority of the fire fighters. Efficiency equates to a large variety of responsibilities that the Fire Department shoulders. This is relayed to the general public in the form of an Insurance Service Office (ISO) rating. El Dorado’s rating is currently a 3, which is one of the highest in Butler County. This bench mark rating comes from proactive efforts made by the City of El Dorado Fire Department in training, fire hydrant flow testing, inspections, staffing, fire stations and apparatus. It also reflects on the working relationship between the fire department and others such as water and engineering to increase water line sizes and flow.

Provide and Protect

- Continue Partnership with Butler County Fire Science Resident Program to invest in the future of fire science and instill the value system that is required for this profession
- Utilize technology to increase proficiency of department
- Increase residents savings on fire insurance by improving our ISO rating

Performance Measures			
Department Goal	2016 Actual	2017 Revised	2018 Proposed
Goal Inspecting all City of El Dorado Business			
Measure: 763 business available for inspection	682	680	763
Goal Exceed training requirements for Certification for officers that have graduated the academy			
Measure: Minimum hours required 1116 for entire department	2045	2694	1300

Public Works Department



Veterans Flags set up by the Public Works Department

The Public Works team of professional and technical staff is a very diverse and experienced group dedicated to providing essential services and support to the City and community. Services provided by the department include: snow removal, solid waste collection, recycling, street maintenance and repairs, storm water management, building maintenance, traffic signs and signals, environmental services, animal control and operation of the municipal airport. Additionally, the Department offers technical and operational support for many community events, including the annual Celebration of Freedom, El Dorado Fall Festival, Frontier Western Celebration, Holiday Visions, and Trick-or-Treat on Main Street.

Public Works Department Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Division				
Public Works	853,787	1,164,890	546,193	735,888
Animal Control	119,675	135,749	140,639	129,630
Airport	224,328	340,484	299,640	298,157
Stormwater	199,695	579,111	255,360	320,125
Sanitation	1,357,304	1,410,047	1,354,449	1,582,322
Environmental Services	60,928	83,994	51,637	51,137
Major Street	929,586	1,120,523	628,050	648,030
Compressed Natural Gas Stn	6,149	16,580	16,580	17,500
Central Maintenance Garage	13,738	80,000	80,000	80,000
Information Technology	159,260	275,158	282,485	279,911
Total:	3,924,451	5,206,536	3,655,033	4,142,700
Category				
Personal Services	1,784,205	2,128,487	1,701,305	2,077,603
Contractual Services	850,144	954,004	836,175	844,225
Commodities	571,473	709,400	637,700	617,941
Capital Outlay	62,336	300,500	83,035	196,493
Debt Retirement	65,487	44,846	44,846	46,736
Transfers Out	590,807	693,038	351,972	359,702
Contingency Reserve	-	376,261	-	-
Total:	3,924,451	5,206,536	3,655,033	4,142,700

Sustainability Plan

In public works, the term sustainability encompasses all aspects of investing in the long-term good of the community. That means making decisions that are beneficial for the environment, residents, development, community character, overall quality of life and more. It is almost certain that funding will

never be adequate to meet the public works departments' needs. Compensating for the shortfall makes it even more imperative that the department depend more on sustainable planning, encourage cooperation across divisions and departments, and consider the significance of each project on the community.

Provide superior project delivery

- Develop policies for communicating with property owners.
- Develop priority list for future project needs.
- Ensure capital projects are managed effectively and efficiently.

Provide safe and efficient transportation systems in El Dorado

- Look for improvements to the road and highway system and traffic flow.
- Manage a proactive road maintenance and preservation program to avoid higher costs in the future and maintain older infrastructure.
- Promote public safety through better maintenance practices.
- Create and maintain a walkable city with a network of sidewalks and linear trails.

Improve the effectiveness of our services

- Continue to develop an annual street maintenance work plan.
- Implement traffic signal timing evaluation and adjustment plan.
- Implement systems to improve the visibility of signage.
- Establish annual funding optimization for Stormwater Utility.
- Develop written policy and procedure manual for each division.
- Implement annual after action review for this strategic plan.

To invest in and recognize our most valuable assets by providing department employees at all levels with the type of training and career development opportunities needed to ensure their ability to succeed at their jobs.

- Provide career path and succession planning for all levels of employment.
- Offer employee training opportunities and utilize outside resources such as APWA webinars and workshops.

Improve environmental stewardship and protection of natural resources

- Continue to build our alternative fuel vehicle fleet.
- Reduce CO² emissions to preserve air quality.
- Create plan to reduce fuel consumption in vehicles.
- Minimize the amount of waste generated; reuse and recycle whenever possible.
- Partner with other agencies to improve environmental related projects.

Increase partnerships and foster an engaged, informed community

- Improve communication with other departments and local agencies.
- Search for new opportunities to work with community stakeholders and enhance existing cooperation.
- Maintain consistent communication with City Commission, Advisory Boards and Committees.
- Improve intra-department communication; eliminate unnecessary meetings.

Provide safe and reliable public transportation in El Dorado

- Ensure that proper pre-trips and safety checks are performed on all vehicles
- Continually train and evaluate the operational performance of all our staff

Improve both verbal and nonverbal communication with residents and employees

- Implement technologies to better communicate with employees on jobsites and projects
- Improve signage
- Continue to provide great customer service in the community
- Provide better working relations with other city departments
- Continually train and evaluate the customer service performance of all of our staff

Improve the effectiveness of our services

- Implement technologies that improve data collection
- Use improved data collection to spot trends and better target service opportunities
- Maintain current manuals and policies
- Provide the tools necessary to accomplish goals and objectives

Maintain and preserve our resources

- Improve vehicle efficiencies through emerging technology
- Meet or exceed environmental regulations to protect natural resources
- Standardize maintenance practices
- Continue to find ways to conserve vehicle fuel and facility utilities

Public Works Division

The Public Works Division is responsible for the oversight and administration of all divisions under the Public Works Department. These include: Animal Control, Airport, Streets, Stormwater, Sanitation, Environment Services and the Central Maintenance Garage.

A number of services are also provided directly through this division, such as street sweeping and building maintenance. In addition, special construction projects are frequently coordinated or carried out through the Public Works Division.



Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	219,979	326,590	297,923	480,388
Contractual Services	86,791	68,300	76,500	75,500
Commodities	58,850	75,000	67,800	66,300
Capital Outlay	-	195,000	-	-
Transfers Out	488,166	500,000	103,970	113,700
Debt Retirement	-	-	-	-
Total:	853,787	1,164,890	546,193	735,888

Budget Highlights

- 2018 Transfers Out category includes a reduction of over \$300,000 to Major Street (Fund 007)
- Personal Services increased offsetting the reduction in Transfers Out, this is due in effort to streamline process.

Personal Services					
Position	Grade	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
<u>001-031</u>					
Public Works Director	88	0.50	0.50	0.50	0.50
Superintendent	76	0.00	0.00	0.00	0.00
Mechanic	64	0.60	0.60	0.60	0.60
Building Maintenance Worker	37	1.00	1.00	1.00	1.00
Technician	31	0.00	0.00	0.00	1.00
Equipment Operator I-III	25-61	1.65	1.65	1.65	3.00
Administrative Assistant	31	0.50	0.50	0.50	0.00
Maintenance Worker I-III	10-22	1.00	1.00	1.00	1.00
Total:		5.25	5.25	5.25	7.10

Sustainability Plan

The implementation of LED and retro-reflective signs has significantly reduced maintenance needs. It consequently cut a considerable amount of greenhouse gases produced from vehicle emissions and decreased the amount of fuel used in our maintenance and repair program. Additionally, when retro-reflective signs do require replacement, they are fully recyclable and therefore benefit the environment with less waste going to landfills.

Develop a list of intersection improvement needs

- Use benefit/cost analysis to rank intersection needs due to capacity or safety problems.
- Use lists to help prioritize future capital projects.

Develop a GIS based system for traffic related concerns

- Develop a way for customer concerns and complaints to be displayed graphically.
- Allow system to accept citizen traffic complaints received by Public Works and Police Departments.
- Share output with Police Department to improve efficient response to community.

Implement traffic signal timing evaluation and adjustment plan

- Develop and implement traffic signal observation form.
- Develop and implement downtown signal coordination.
- Provide consistent yellow, red, pedestrian countdown times.
- Document travel times and estimate CO² emissions and fuel consumption before and after major signal adjustments.

Implement system to improve visibility of lane delineation

- Develop a lane striping policy.
- Coordinate with Traffic Operations to maximize pavement marking resources.
- Initiate annual night inspection to plan pavement marking maintenance
- Initiate annual night inspection to street sign replacement and maintenance

Performance Measures			
Department Goal	2016	2017	2018
	Actual	Revised	Proposed
Goal: Attend training events to generate new ideas for sustainable projects that the Public Works Department could complete			
Measure: 5-10 training events per year	5	5	5
Goal: Continue to educate the public on municipal codes and storm water ordinances			
Measure: Increase followers on Social Media sites by 2%	833	925	943
Increase the information shown on public television Channel 7, in order to reach the demographic that doesn't use Social Media (number of slides)	20	30	40
Goal: Interconnect traffic signals so that maintance can be completed at a remote location			
Measure: Interconnected traffic lights	13	1	0
Installation of control unit for maintance	-	-	0

Animal Control Division

The Animal Control Division is committed to the enhancement of responsible pet ownership for all animals. Staff responds to requests for service regarding dogs and cats running at large, animal neglect and abuse, injured animals and wild animals inside the living areas of a home; investigates livestock complaints inside El Dorado City limits; rescues domestic animals caught in life threatening conditions; and maintains a "lost and found" canine and feline list of animals reported to the division. Additionally, the Animal Control Division operates the animal shelter, a temporary housing facility for dogs and cats available for rescue and adoption.



Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	90,681	94,899	102,939	98,730
Contractual Services	22,315	28,950	29,050	23,800
Commodities	6,679	11,900	8,650	7,100
Debt Retirement	-	-	-	-
Total:	119,675	135,749	140,639	129,630

Budget Highlights

- There are no significant changes from the prior budget year.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>001-041</u>					
Animal Shelter Attendant	19	1.00	1.00	1.00	1.00
Animal Control Officer	13	1.00	1.00	1.00	1.00
Total:		2.00	2.00	2.00	2.00

Sustainability Plan

The sustainability plan for animal control and the animal shelter is a guide for the city to establish humane, efficient, and effective solutions to animal issues. The plan will provide the city with a framework to enhance community quality of life for animals and people, including improved public health, additional social and recreational opportunities, reduction in human-animal and human-human conflicts, and additional civic pride.

Provide animal services to the community

- Providing necessary care for impounded animals.
- Providing honest and professional animal control services.

Animal licensing/permitting

- Implement a sustainable plan to review and increase animal licensing sales annually.
- Provide a detailed plan for spay/neuter program. This plan must have a sustainable funding source for the long term.

Provide great emergency response

- Assure equipment is always maintained, fueled and in operable condition for after-hours use.
- Train staff to prepare for emergencies both during working hours and after hours.
- Respond quickly to assist with natural disasters within the city and a buffer area around the city.
- Prepare equipment and personnel for upcoming weather events of all types.

Provide sustainable practices

- Utilize products that are environmentally friendly.
- Support good housekeeping measures at our facility to reduce the spread of diseases and potential zoonotic illnesses.

Provide professional service

- Develop and maintain a professional animal shelter
- Develop professional working environment
- Provide outstanding customer service while working within the confines of an ever shrinking budget.

Performance Measures			
Division Goal	2016	2017	2018
	Actual	Revised	Proposed
Goals			
Increase animal license sales, working toward a safe return of wayward animals.			
Measure:			
number of licenses sold by 2%	1751	1263	1821
Increase total adoptions	56	89	97
Decrease total of euthanization	344	288	200
Animals moved to rescue shelters	156	237	206

Airport Division

The Airport Division operates the El Dorado/Captain Jack Thomas Memorial Airport which is classified as a general aviation airport by the National Plan for Integrated Airport Systems. The Division maintains two intersecting runways, each in excess of 4,200 feet in length with a load rating of 12,500 pounds. It also has an Automated Weather Observation System (AWOS) for the pilots and community to have accurate weather information. Services located at the airport include aviation fuel, hangar rental, plane rental,



flight instruction, and mechanic services.

El Dorado Municipal Airport offers many amenities for its size and market. It boasts a comfortable and modern terminal, private pilot lounge, wireless internet, flight planning station, courtesy car, refreshments and vending. Full service fueling is also available free of charge during business hours.

There are, on average, over 40 single engine airplanes based at this airport.

Budget transparency, while not new for the airport will be more evident in budgets to come. This will aid citizens being able to access information about airport revenues, allocations, and expenditures. The budget is a key document that lays out the airports priorities in terms of policies and programs.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	79,539	80,727	80,727	81,480
Contractual Services	39,006	39,750	43,317	39,400
Commodities	79,160	88,750	88,750	90,541
Transfers Out	(18,828)	42,000	42,000	40,000
Contingency Reserve	-	44,411	-	-
Debt Retirement	45,450	44,846	44,846	46,736
Total:	224,328	340,484	299,640	298,157

Budget Highlights

- Runway 15-33 is budgeted to be rehabilitated including joint seal, repairs, and new markings. This project will be 90% funded by a FAA Airport Improvement Program grant and 10% will be the city's share.
- In the 2018, budget bond and interest payments will be reflected in the airport fund, instead of the Bond and Interest Fund (040) as in the past. This bond and interest payment has been paid in the past from mill levy funds but never shown in the actual fund where the expense occurred. This was done to give a more transparent view of the airport expenses.

Personal Services					
Position	Grade	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
<u>003-011</u>					
Airport Manager	61	1.00	1.00	1.00	1.00
Total:		1.00	1.00	1.00	1.00

Performance Measures			
Division Goal	2016 Actual	2017 Revised	2018 Proposed
Goal: Hold Customer Apprciation Fly-in			
Measure: Increase number of attendess	300	310	320
Goal: Increase fuel sales			
Measure: Total gallons sold	31,214	33,566	35,244
Goal: To obtain a contingency reserve of 15%			
Measure: Percentage of contingency reserve from CAFR	8%	8%	8%

Sustainability Plan

Airport Sustainability is a relatively new approach to managing an airport that includes the economic viability, operational efficiency, natural resource conservation, and Social responsibility.

Sustainable development in our airport has helped to define the core values and norms for measuring organizational success. By Identifying the organization’s core values and behavioral norms it helps capture the need to consider economic, ecological, and social aspects in planning and development decisions. The core values and behavioral norms simply underscore the need to develop initiatives based on their economic, environmental, and social impacts.



As indicated by aviation industry research and sources, airports across the country are already implementing energy-based initiatives that weigh environmental, economic, and social considerations in response to financial challenges, public expectations, and regulatory mandates on the aviation/airport industry.

Airport sustainability as a business strategy has both immediate and long-term benefits that can be measured and when persistently managed, offers rewards. The City of El Dorado continues to work towards the goals set forward in the Airport Master Plan and business plan that were completed a few years ago.

Some noticeable benefits that sustainability, values and norms initiatives have contributed to in the past include:

- Potential reductions in development and/or operations & maintenance costs
- Greater utilization of assets
- Facilitating environmental approvals/permitting
- Improving relationships with community and agencies
- Enhancing benefits to the community
- Encouraging integrated design as a way of doing business
- Incentivizing creation of new businesses and technologies



It is important to note, however, that managing an airport in a sustainable manner may also have intangible benefits such as increased quality of life for airport employees and the local community, and an enhanced understanding and acceptance of airport operations and future airport development by the community.

What is the Study process?

The sustainability planning process used after the business plan and master plans were created included a couple of phases. The first phase involved, getting an understanding of airport activities, resource usage, and financial records, and the establishment of goals and objectives. The second phase included establishing sustainability targets including developing and implementing of goals. It is critical that any sustainability plan is tailored to the El Dorado Municipal airport and its unique situation and ability to meet its goals and track its progress. Currently, city staff is completing the baseline assessment and starting to establish the plan's goals and objectives.

Sustainability Baseline Assessment

Currently, city staff is completing the sustainability baseline assessment. Some examples of information collected during this task include:

- Energy use
- Groundwater and surface water quality
- Quantity of waste generated by the Airport
- Threatened and endangered species in the airport vicinity
- Transportation connectivity to the airport
- Description of educational programs and partnerships with the local community

Economic sustainability

- Expanding current general aviation operations
- Attracting new businesses

Education and community involvement

- Outreach Sustainability
- Plan Public Visioning meeting
- Airport Authority Meetings/Presentations
- Website

Green space management

- In-house landscaping services
- Conservation areas Natural Resource Protection and Conservation

Surface water quality

- Use of pervious pavement for terminal parking areas
- Enhanced training on stormwater management

Low impact development / sustainable growth

- Design and construction projects minimize environmental impact
- Low Impact Hangar Development project
- Greenspace and vegetation management

Waste reduction

- Airport uses electronic filing wherever possible
- Recycling

Establish goals & objectives / identify sustainability initiatives

City staff anticipates that the following will be a great start in building out this sustainability management plan

- Economic Vitality
- Airport Connectivity
- Socioeconomic Benefits &Community Involvement
- Buildings and Facilities
- Noise
- Land Use
- Water Quality and Conservation
- Materials Use and Solid Waste



Stormwater Division

The Stormwater Division was established in 2009 to comply with federal and state mandates. It provides ongoing stormwater system construction and maintenance services. Smaller projects, such as debris removal, are performed by the Stormwater Division. The Division also has the ability to borrow employees from the Major Street or Public Works divisions to complete projects in a timely manner. Larger projects are performed and managed by contract with oversight from the Engineering Department.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	155,625	284,810	205,360	277,625
Contractual Services	7,376	57,250	4,750	4,000
Commodities	18,695	45,250	27,250	20,500
Capital Outlay	-	-	-	-
Transfers Out	18,000	18,000	18,000	18,000
Contingency Reserve	-	173,801	-	
Total:	199,695	579,111	255,360	320,125

Budget Highlights

- Yearly transfer for utility franchise owed to the General Fund.
- No Capital Outlay purchases are scheduled for 2017 or 2018. This is keeping the division's fund balance within the City's financial policy.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
009-011					
City Manager	N/A	0.05	0.05	0.05	0.05
Public Works Director	88	0.15	0.15	0.15	0.15
City Engineer	88	0.00	0.00	0.25	0.25
<i>Assistant City Engineer</i>	82	0.25	0.25	0.00	0.00
Engineering Technician	61	0.25	0.25	0.25	0.25
Equipment Operator I-III	25-49	2.00	2.00	2.00	2.00
Maintenance Worker I-III	10-22	2.00	2.00	2.00	2.00
Total:		4.70	4.75	4.70	4.70

Sustainability Plan

Strategies for sustainable stormwater management are needed at different decision levels (political, regional or local scale, for instance) but all of them need information and a clear understanding of the possibilities that are at stake as well as the main consequences of each decision. A sound approach to stormwater management should be flexible, based on local characteristics and a clear understanding of economic or technical constraints will define different decision and options available. Best Management Practices should always be seen as an opportunity for development and improvement of social, educational and environmental conditions in surrounding areas.

Further develop Stormwater program

- Identify and reduce public and private contamination sources.
- Continue working towards positive BMP
- Satisfy requirements of SWMP.

Improve financial standing of Stormwater Utility

- Perform audit of commercial stormwater utility customer’s impervious surface charges every 5 years to improve billing accuracy.
- Develop and implement new funding sources to fully fund stormwater utility.

Provide environmentally safe opportunities

- Look for improvements for customer service
- Manage resources in an efficient and safe manor
- Promote safety through training

Provide superior capital improvement project (CIP) delivery for stormwater utility.

- Effectively utilize CIP budget process to develop an accurate CIP list that meets the infrastructure needs of the stormwater utility.
- Ensure CIPs are properly managed so that projects are completed on schedule and within projected budget.
- Ensure capital projects are properly coordinated with other City departments.

Performance Measures			
Division Goal	2016 Actual	2017 Revised	2018 Proposed
Goal			
Partner with the Engineering department to continue updating the GIS system for managing stormwater infrastructure.			
Measure:			
Percentage of City documented	20%	20%	20%
Percentage of City updated	20%	20%	20%

Sanitation Division

The Sanitation Division of the Public Works Department is charged with providing comprehensive trash and recycling services. The Sanitation Division demonstrates their commitment to keeping El Dorado clean but running semi-annual cleanup efforts allowing citizens to get rid of excess trash with no extra cost.

Residential – Curbside trash and recycling services are available to residents for \$14.75 per month. Service includes two 64 gallon cart for trash and recycling. Pick up is scheduled weekly on Monday, Tuesday, Thursday and Friday.

Commercial – Trash and recycling services are available up to 5 days per week. The cost of service is dependent on the number of weekly pick-ups and container size. Currently, the division offers containers ranging from 2-8 cubic yards.



Additional services include bag sales (trash, recycling, and volume); roll-off containers for construction or remodeling projects; and dump truck service for the clean-up of unwanted materials. A compost site is also open 7 days a week and free for residents to dispose of yard waste, as well as pick up compost and mulch. The recycle center is open to the public during normal working hours for drop off of excess recycle materials.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	594,676	558,735	493,882	574,635
Contractual Services	510,520	543,524	538,030	536,400
Commodities	123,105	139,750	122,000	125,750
Capital Outlay	7,378	35,000	42,500	180,000
Transfers Out	101,589	133,038	158,037	158,037
Debt Retirement	20,037	-	-	-
Total:	1,357,304	1,410,047	1,354,449	1,574,822

Budget Highlights

- Transfers include \$78,000 for franchise fees, \$20,037 for Lake Debt inter-fund loan, and \$35,000 for new Automatic Refuse and Refuse vehicle inter-fund loan.
- The Sanitation Division has been able to manage their debt with such stewardship that they are budgeted for 28% reserve for 2016 and 42% for 2017.

Personal Services					
Position	Grade	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
<u>066-001</u>					
City Manager	N/A	0.10	0.10	0.10	0.10
Finance Director	88	0.10	0.10	0.10	0.10
Public Works Director	88	0.10	0.10	0.10	0.10
City Clerk	79	0.10	0.10	0.10	0.10
Mechanic	64	0.20	0.20	0.20	0.20
Solid Waste Coordinator	61	0.50	0.50	0.00	0.00
Administrative Assistant	31	0.50	0.50	0.50	1.00
Rolloff Driver	31	0.00	0.00	0.00	0.00
Sanitation Leadperson	31	3.00	3.00	3.00	3.00
Refuse Collector	13	2.00	2.00	2.00	2.00
Subtotal:		6.60	6.70	6.10	6.60
<u>066-020</u>					
Solid Waste Coordinator	61	0.50	0.50	0.00	0.00
Recycle Leadperson	31	3.00	3.00	3.00	3.00
Recycle Collector	13	1.00	1.00	1.00	1.00
Recycle Laborer	13	3.00	3.00	3.00	3.00
Subtotal:		7.50	7.50	7.00	7.00
Total:		14.10	14.20	13.10	13.60

Sustainability Plan

The focus to creating and maintaining sustainable strategies and initiatives in solid waste are obviously to reduce waste and divert material from landfills. Included are a mix of “upstream” activities that identify ways to keep materials out of the waste stream entirely and “downstream” activities that sustainably manage materials that are currently going to landfills. Another critical strategy involves outreach and education related to creating a sustainable waste management future. This also includes strategies that provide practices and goals to measure the results of the programs, services, facility, infrastructure improvements, and outreach and education opportunities.

Provide professional service

- Develop professional atmosphere
- Develop professional working environment
- Provide outstanding customer service
- Practice what we preach

Provide environmentally safe opportunities

- Continually improving collection and disposal methods
- Look for improvements for customer service
- Manage resources in an efficient and safe manor
- Promote safety through training

Practice sustainability

- Develop alternatives to waste generation
- Select purchases based on impact to environment
- Design programs around sustainability
- Create plan to reduce fuel consumption in vehicles and equipment
- Improve routing using GPS

Offer cradle to grave services

- Minimize the amount of waste generated; reuse and recycle whenever possible
- Partner with other agencies to improve environmental related projects

Increase partnerships and foster an engaged, informed community

- Expand volunteer opportunities in composting, recycling, reuse, and reduction areas
- Search for new opportunities to work with community stakeholders and enhance existing cooperation
- Expand opportunities for citizen feedback

Performance Measures			
Division Goal	2015 Actual	2016 Revised	2017 Proposed
Goal Automating commercial collection			
Measure: Strategic plan for automation in the next five years			<i>Present to commission</i>
Goal Automating residential collection			
Measure: Purchase of fully automatic multi storage refuse and recycle vehicle	<i>economized funds</i>	<i>purchased</i>	-
Goal Streamline all aspects of operations			
Measure: Hire a Solid Waste Coordinator to manage day to day activity	-	<i>hired</i>	<i>maintain</i>
Implement better use of current software to track sales of commercial accounts	<i>identify obstacle</i>	<i>disentangle issue</i>	<i>evolve practices</i>

Major Street Division

The Streets Division is charged with street maintenance of approximately 90 lane miles. Maintenance activities include the repair and replacement of traffic signs and signals; painting street markings, using paint and thermoplastic material; winter snow plowing; and maintaining the City's signalized intersections and crosswalks. Barricade setup for community events is coordinated through this division as well.



Several years ago, an annual seal coating and crack filling program was implemented. This program receives a budget of approximately \$100,000 per year in sales tax funds and serves to extend the useful life of city streets.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	597,396	587,574	348,850	405,865
Contractual Services	78,516	107,650	36,950	32,450
Commodities	204,401	204,250	179,250	179,750
Capital Outlay	47,394	63,000	33,035	-
Transfers Out	1,879	-	29,965	29,965
Contingency Reserve	-	158,049	-	-
Total:	929,586	1,120,523	628,050	648,030

Budget Highlights

- The 2018 budget reflects changes a reduction in personal; these positions have been reallocated to the Public Works Division.
- 2018 includes a \$29,965 transfer for lease payment for a Front-end Loader

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
007-034					
Public Works Director	88	0.25	0.25	0.25	0.25
Superintendent	76	1.00	1.00	1.00	0.00
Equipment Operator I-III	25-61	6.35	6.35	6.35	3.00
Maintenance Worker I-III	10-22	4.00	4.00	4.00	4.00
Total:		11.60	11.60	11.60	7.25

Sustainability Plan

The key in any sustainability plan is to ensure that the department incorporates the appropriate practices in all its activities. The plan serve as a guide for decision-making, in major streets and ensures that our citizens are able to travel safely today and in the future.

Provide excellent vegetation controls in the right of way

- Utilize weed inhibitors.
- Trim brush off right of way on unimproved roadways.

Provide an annual street maintenance plan

- Implement plan to review major roads throughout the year.
- Provide detailed plan for shared road projects.
- Utilize latest technology in maintenance and repairs.

Provide great emergency response

- Assure equipment is always maintained, fueled and in operable condition.
- Train staff to prepare for after-hours emergencies.
- Respond quickly to assist with natural disasters.
- Prepare equipment and personnel for up and coming snow events.

Provide sustainable practices

- Utilize products that are environmentally friendly.
- Support good housekeeping measures at our facilities.
- Utilize crew vehicles on large jobs for fuel consumption.
- Develop practices to utilize storm water run-off.

Performance Measures			
Division Goal	2016 Actual	2017 Revised	2018 Proposed
Goal: Conversion of vehicles to CNG			
Measure: Number of vehicles	1	1	1
Goal: Partner with Public Works Division to interconnect traffic signals so that maintenance can be completed at a remote location			
Measure: Total interconnected traffic lights	13	1	1
Installation of control unit for maintenance	-	-	1

Compressed Natural Gas Station

The City of El Dorado is committed to providing the highest quality of services to its residents and businesses, while continuing to plan for tomorrow’s generation as a green and sustainable community. This CNG station will reduce carbon emissions by as much as 90 percent. It is estimated the initial infusion of 20 CNG vehicles will be equivalent to taking more than 90 cars off the road.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	6,149	16,580	16,580	17,500
Commodities	-	-	-	-
Total:	6,149	16,580	16,580	17,500

Sustainability Plan

Prior to creating this sustainability plan, the department identified potential opportunities for savings in vehicle fuel consumption, most notably an idle reduction plan for the Public Works Department. The City has begun to transition over to a more sustainable government by purchasing and converting several Compressed Natural Gas (CNG) vehicles. However, there is potential for much greater savings through the continuation of CNG vehicle purchasing, building upgrades, idle reduction policies, vehicle usage, and education. Facilities Management plays an integral role in helping the city to meet several goals. In addition, Facilities Management is committed to a number of sustainable practices and programs in an effort to do our part in making the city a better place to live and work.

All activities will be performed in the safest possible conditions; Safety First!

- Enhance communication with employees creating a conducive environment for reporting safety concerns and suggesting new ideas and solutions.
- Promote safety by incorporating best management practices in shop and maintenance operations.
- Ensure state of the art personal protective equipment is provided to employees, and that they are trained in its use.

Provide all services, supplies and materials at economical rates that are equal to or less expensive than comparable commercial sources.

- Track commercial vendor cost factors as benchmarks to ensure fleet ops rates are less.
- Aggressively seek lowest cost services, supplies and materials through competition.
- Fully trouble-shoot and diagnose all problems before ordering parts.
- Complete repairs in three days or less.
- Complete preventive maintenance services in one day or less.

Provide Fleet Operations personnel with the necessary tools and training.

- Incorporate training, special tools, and recommended inventory parts into specifications for new vehicles and equipment.
- Evaluate personnel to determine training requirements.
- Seek cost effective training opportunities.
- Repair or replace special tools prior to the tool breaking or wearing out to eliminate down time.

- Work to fabricate parts and solutions in house as needed when issues arise.
- Seek out technological advances and incorporate into organization.

Maintain full accountability of all facilities, tools, fuel and parts.

- Maintain physical security of facility and grounds.
- Maintain 100% accountability of all tools and equipment.
- Follow City procedures for adding new equipment and for recording and disposing of old.

Maintain facilities and ensure all practices are environmentally sound and compliant with established standards.

- Maintain an up to date Spill Prevention, Control and Countermeasure plan.
- Ensure 100% of all assigned personnel have been trained on proper spill control and remediation procedures.
- Maintain current Material Safety Data Sheets (MSDS) on any chemicals or products use in each facility.

Improve energy efficiency

- Reduce natural gas consumption by installing and managing a centralized heat control system.
- Reduce electricity use by replacing outdated energy inefficient lights and other electrical appliances and controls with more efficient lights, appliances and controls.
- Pursue alternative fuels for vehicles and equipment.
- Ensure fuel efficiency is incorporated into vehicle and equipment procurement criteria.

Energy management

- Develop and maintain building systems that monitor energy uses
- Develop and maintain annual accounting of energy consumption
- Continue to evaluate building maintenance operations to ensure the most energy efficient processes related to HVAC operation, lighting systems, etc.
- Provide Outstanding Customer Service
- Appropriate and adequate application and use of sustainability tools for decision-making, measurement, and certification, including but not limited to: Leadership in Energy and Environment Design (LEED), Green Globes, Energy Star, Whole Building Design Guidelines, energy modeling, and cost-analysis tools.

Effective management of facilities and staff

- Appropriate and adequate training and credentialing of facility project managers and operational staff.
- Continue partnering with local utility providers to conduct energy audits to assist in planning energy savings projects

Environmental Services

In an effort to maintain a higher quality of cleanliness, Environmental Services were brought in-house. Staffed with one full time employee and up to four part time employees the City buildings are being attended to with a much higher quality of care. This is evident in our daily operations and in the buildings the City has available to rent. This has also offered a cost saving benefit for the City.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	46,309	71,494	39,637	39,637
Contractual Services	930	-	-	1,500
Commodities	13,690	12,500	12,000	10,000
Capital Outlay	-	-	-	-
Total:	60,928	83,994	51,637	51,137

Budget Highlights

- Environmental Services moved in house in 2016, estimated savings are 50% compared to a contracted company.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>001-014</u>					
Building Custodian	13	0.00	0.00	1.00	1.00
Part Time Staff	10	0.00	0.00	4.00	2.00
Total:		0.00	0.00	5.00	3.00

Sustainability Plan

It is our responsibility to safeguard the environment and public health within our facilities. We will conserve energy, water, and other resources while providing high quality service. We will use products and procedures which allow for the systematic reuse of materials and the reduction of waste.

Effective management of resources

- Monitor energy usage and lighting uses in buildings
- Monitor consumption of natural resources
- Closely monitor water usage in fixtures within all of our buildings
- Provide outstanding customer service

Effective management of materials and equipment

- Appropriate and adequate training for custodial staff.
- Utilize Green Seal certified cleaning products throughout facilities.
- Replace worn out vacuum cleaners with HEPA filter upright vacuums.
- Utilize microfiber cloths that can be laundered as needed.

Information Technology Division

The Information Technology Division is responsible for the entire city’s technology advancement; maintenance of equipment; telecommunications systems; updates for both operating systems and software used for business purposes. Our nationally recognized IT Manager has lead the city in innovation, pushing forward with upgrades for our SCADA Systems and building a citywide WIFI Network for utility workers to capitalize on during working hours.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	-	123,658	131,987	119,243
Contractual Services	84,803	92,000	90,998	113,675
Commodities	66,893	52,000	52,000	38,000
Capital Outlay	7,564	7,500	7,500	8,993
Total:	159,260	275,158	282,485	279,911

Budget Highlights

- Information Technology was divided from Data Processing in order to show the true cost of each service

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>072-019</u>					
Information Technology Mgr	79	1.00	1.00	1.00	1.00
Part Time Staff	10	0.00	0.50	0.50	0.50
Total:		1.00	1.50	1.50	1.50

Sustainability Plan

Sustainability in IT can mean small adjustments or a major reorientation. Information technology (IT) is not part of the problem, but a big part of the solution. In the city’s case the creation of a state of the art datacenter and other operational changes have helped facilitate sustainable initiatives across the city including fleet management, and facility management, among others.

Challenges include initial costs, and in some cases a longer period of time before seeing a return on investment. Other challenges include keeping up with technology and re-educating employees whether these be the department heads or rank and file workers about the benefits of sustainability.

The rewards of a good sustainability plan can be and should be significant, measured in lower fuel and energy costs, a more productive workforce.

Effective management of resources

- Provide outstanding customer service.
- Identifying areas of technical weakness with the goal of finding attainable solutions for City employees.
- Replace standard PCs with Virtual Desktop Interface, in order to enhancing the accessibility of software to employees.

Performance Measures			
Division Goal	2016	2017	2018
	Actual	Revised	Proposed
Goal			
Intergrated IT Help Desk to increase Customer Service			
Measure			
Process intergrated through out the city number of tickets answered	451	150	170
Goal			
To create and install a WIFI backbone system that all off site city employees can utilitze.			
Measure			
Meet with all deparments to understand the need for WIFI in the field and then design wifi system	<i>finished</i>	-	-
Install 5 units per year unit project is complete	-	5	5



Parks and Recreation Department

The El Dorado Parks and Recreation Department oversees the 14 parks and maintain 66 acres, adult and youth recreation activities, a swimming pool, recreation concessions, the forestry division and the three cemeteries.

This Department relies on the talents of nine full-time staff members and over 100 part-time and seasonal workers to meet all of their responsibilities. These individuals perform tasks that range from lifeguarding to mowing, coaching to planting flowers, and installing playgrounds to running a fashion show.

The department leaders and staff work to make the City of El Dorado a better place to live and play. They develop new ideas each year to involve residents from the smallest of children to our elderly population. They diligently work to beautify our city while also building relationships with partnering agencies to provide even more opportunities for our citizens.

Department Budget Summary				
	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
Division				
Recreation	945,538	923,146	938,184	892,638
Swimming Pool	136,624	151,474	149,385	153,987
Recreation Concessions	51,680	52,204	51,956	50,720
Forestry	86,316	83,075	116,439	126,501
Parks	232,682	378,978	236,079	241,256
Cemetery	186,433	202,968	176,084	181,800
Prairie Trails	544,077	776,225	695,620	620,312
CVB	307,359	626,832	297,232	321,347
Total:	2,490,710	3,194,902	2,660,979	2,588,561
Category				
Personal Services	1,235,709	1,246,707	1,366,663	1,484,009
Contractual Services	473,840	608,805	403,744	408,309
Commodities	321,406	347,050	306,150	309,075
Capital Outlay	13,726	137,500	127,100	-
Transfers Out	405,979	355,307	457,322	377,168
Contingency Reserve	-	499,533	-	-
Debt Retirement	40,051	-	-	10,000
Total:	2,490,710	3,194,902	2,660,979	2,588,561

Sustainability Plan

Sustainability comes in the form of the Master Plan, Connect 2025. This plan outlines the needs and wants of the city residents and provides direction to the City Commission and Parks and Recreation Board. Staff continue to manage the current facilities and strive to do so in a cost effective manner.

Discussion continues regarding a funding source for the Parks and Recreation Master Plan in realization that the plan cannot be developed within current budget constraints. While the plan has the support of the citizens, it is estimated that it will several sources to fund the master plan in its entirety. With the citizens ready and willing to push forward, the City Commission, Parks and Recreation Board and staff are anxious to develop El Dorado's parks and recreational facilities. The Parks and Recreation Department strives to enhance and compliment the lives of the residents of El Dorado through our resources, which provide a safe environment, creative programming, leisure, and educational opportunities that enrich the quality of life.

Increase partnerships and foster an engaged, informed community

- Maintain a proactive approach with the youth of El Dorado, instilling proficiency and competency skills for their future.
- Partnering with YMCA and Butler County Department on Aging to develop more activities for little to no cost for participants.
- Partner with Butler County Community College and local high school coaches and athletes to offer additional skills development clinics.

Provide safe and reliable parks

- Make our parks more environmentally friendly, by placing recycle containers at park shelters
- Encourage utilization of the swimming pool as a wholesome environment for young people
- Look for cost effective ways to increase lighting in parks.

Improve the effectiveness of our services

- Utilize more perennial plants on order to save money and reduce labor required to plant and replant each year
- Provide and enhance existing services with no additional budget impact
- Continue to improve maintenance in order to maximize equipment life.

Recreation Division

The Recreation Division promotes quality of life in El Dorado by providing youth and adult sports, special events, and a variety of recreation programs. Staff also works with the National Alliance for Youth Sports (NAYS) to ensure that administrators, coaches, and game officials are trained in their roles and responsibilities. Staff maintains all 12 baseball/softball fields, the soccer/flag football facility and assists with other public areas. Staff often serve as coaches for various rec league sports due to a shortage of volunteers. The Recreation Division provides other activities such as Kite Flying, Diva Night, and Mother/Son bowling.



Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	366,373	401,590	395,804	443,296
Contractual Services	109,535	117,750	97,225	99,275
Commodities	63,652	60,050	54,950	54,950
Capital Outlay	-	28,500	20,000	-
Transfers Out	405,979	315,256	370,205	295,117
Total:	945,538	923,146	938,184	892,638

Budget Highlights

- Transfers Out provides supplemental funding to Prairie Trails Golf Course. This budget continues to move operations toward self-sufficiency.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>001-051</u>					
Parks & Rec Director	88	0.75	0.75	0.75	0.75
Recreation Foreman	64	0.00	0.00	0.00	0.00
Administrative Assistant	31	1.00	1.00	1.00	1.00
Recreation Leader	31	1.00	1.00	1.00	1.00
Recreation Assistant	25	0.00	0.00	0.00	1.00
Recreation & Marketing Asst	25	0.50	0.50	0.50	0.00
Seasonal Personal	10	60.00	60.00	60.00	60.00
Total:		63.25	63.25	63.25	63.75

Swimming Pool Division

The Swimming Pool Division operates both the Municipal Pool. The pool offers daily swim opportunities for the citizens of El Dorado and the surrounding area, in addition to offering pool rental for private parties. The pool staff also offers two sessions of American Red Cross swim lessons in conjunction with the YMCA. The pool facility hosts a local youth swim league, including their tournament as well as several twilight swims and one free swim on the 4th of July.



Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	84,311	92,724	95,757	98,087
Contractual Services	9,776	13,550	11,300	12,800
Commodities	42,537	45,200	42,328	43,100
Transfers Out	-	-	-	-
Total:	136,624	151,474	149,385	153,987

Budget Highlights

- This budget has remained consistent from year to year. A new aquatic center facility continues to be contemplated depending on available funding.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>001-052</u>					
Parks & Rec Director	88	0.25	0.25	0.25	0.25
Seasonal Personal	10	22.00	25.00	22.00	25.00
Total:		22.25	25.25	22.25	25.25

Performance Measures			
Division Goal	2016 Actual	2017 Revised	2018 Proposed
Goal Increase pool attendance by 3% annually			
Measure: Totals paid passes	12,892	12,000	12,634
Goal Increase swim lesson participation by 5% annually			
Measure: Total paid lessons	113	117	121

Recreation Concessions Division

The City of El Dorado has provided hundreds of first time jobs for the youth of El Dorado. Creating a safe environment that is in the heart of the activity makes this a coveted position for applicants. The City takes pride in developing the skill base that will expand future opportunity for these seasonal employees. There are 25 seasonal staff members who provide services at Central Park and East Park ball diamonds, the Walnut River Complex, and the Municipal Pool house concession stands.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	31,449	23,804	25,995	25,995
Contractual Services	3,022	4,950	3,786	3,400
Commodities	17,209	23,450	22,175	21,325
Trasnfers Out	-	-	-	-
Total:	51,680	52,204	51,956	50,720

Budget Highlights

- The overall budget has remained consistent due to staff efficiency and special commodity pricing.
- In 2018 revised forward Recreation Concessions 001-055) will merge with Recreation (001-051)

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>001-055</u>					
Seasonal Personal	10	25.00	25.00	25.00	25.00
Total:		25.00	25.00	25.00	25.00

Performance Measures			
Division Goal	2016	2017	2018
	Actual	Revised	Proposed
Goal			
Increase concession revenue 3%			
Measure:			
Total revenue for concessions	\$ 29,889.00	\$ 22,000.00	\$ 22,680.00



Forestry Division

The City of El Dorado Forestry Division provides the beautification of our City. The efforts start early spring, most of the flowers and plants used throughout the city are grown from seedlings. The Forestry staff has two greenhouses that are overflowing with flowers and plants that provide the color throughout the city. The tree planting program, as well as any chemicals or equipment for spraying, is also from this division. Staff from the Forestry Division work annually with local schools to educate them on Arbor Day as well as hold a poster contest from which the winner is sent to a regional contest sponsored by the Arbor Day Foundation.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	56,665	48,175	86,189	97,201
Contractual Services	2,608	8,650	4,350	4,400
Commodities	27,043	26,250	25,900	24,900
Transfers Out	-	-	-	-
Total:	86,316	83,075	116,439	126,501

Budget Highlights

- Reallocation of staff has increased the Personal Services budget
- Budget includes planting trees and other landscaping on City owned property
- Budget includes purchase of more perennials to lower the long term cost of plants and labor.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>001-032</u>					
Horticulture Foreman	64	0.00	0.00	0.00	0.00
Landscape Specialist	61	0.00	0.00	0.50	1.00
Maintenance Worker I	10	0.00	1.00	1.00	1.00
Seasonal Personal	10	2.00	2.00	2.00	2.00
Total:		2.00	3.00	3.50	4.00



Parks Division

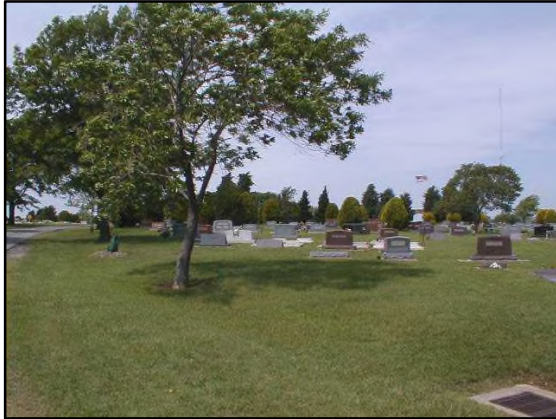
The Parks Division is primarily responsible for the maintenance and upkeep of all city owned park facilities. There are 13 parks and maintain 66 acres within the city as well as a linear bike trail that is 3.6 miles long, all maintained by the Parks staff. They are also responsible for two splash parks, all playgrounds, mowing of most city-owned property and pay lots, and some snow removal. While they only have two full time staff members, they utilize several part time employees and inmates through the Department of Corrections' work program to assist with mowing and park upkeep.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	179,989	162,560	174,393	184,572
Contractual Services	49,146	129,359	53,416	48,184
Commodities	3,548	8,500	3,204	8,500
Capital Outlay	-	-	-	-
Transfers Out	-	-	5,066	-
Contingency Reserve	-	78,559	-	-
Total:	232,682	378,978	236,079	241,256

Budget Highlights

- No capital expenditures are budgeted in 2018.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>001-033</u>					
Superintendent	76	1.00	1.00	1.00	1.00
Technician	31	1.00	1.00	1.00	1.00
Seasonal Personal	10	10.00	10.00	10.00	10.00
Total:		12.00	12.00	12.00	12.00



Cemetery Division

The Cemetery Division is responsible for managing the City’s cemeteries. Services provided include tent setting, plot sales and recording. Staff also provides general maintenance, such as mowing, trimming and weeding.

There are three active cemeteries owned and operated by the City of El Dorado:

Belle Vista – Belle Vista features 12 acres and is located in the northeast part of town. Established in 1887, the City of El Dorado began maintaining the facility in 1987.

Sunset Lawns – The cemetery contains 38 acres and borders the Southwest Traffic Way. The south side was established in 1872, and the north side in 1939. Cemetery Division offices are located in this cemetery and may be accessed from Haverhill Road.

Walnut Valley – Consists of 15 acres, the cemetery features above grade headstones and a paved loop drive. Currently 5 acres are maintained. The cemetery was established in 1955; however, the City did not take over maintenance duties until 1993.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	124,093	111,144	116,284	128,600
Contractual Services	17,988	22,550	20,650	21,150
Commodities	39,152	33,800	32,050	32,050
Capital Outlay	5,200	9,000	7,100	-
Transfers Out	-	-	-	-
Contingency Reserve	-	26,474	-	-
Total:	186,433	202,968	176,084	181,800

Budget Highlights

- No Capital outlay is planned in 2018. An increase of 16% is proposed for additional seasonal maintenance staff.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
<u>008-042</u>					
Cemetery Sexton	64	1.00	1.00	1.00	1.00
Operator I	25	1.00	1.00	1.00	1.00
Seasonal Personal	10	4.00	4.00	4.00	4.00
Total:		6.00	6.00	6.00	6.00

Prairie Trails Division

The Prairie Trails Division is responsible for the operation and maintenance of an 18-hole golf course, driving range, pro shop and restaurant. Golf lessons and clinics are scheduled throughout the year, and by request at the Pro Shop. The excellent turf conditions and friendly atmosphere provide enjoyment for players of all ages and golfing abilities.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Division				
Restaurant	130,643	179,577	131,108	132,546
Golf Course	285,663	477,454	418,780	339,032
Pro Shop	127,772	119,194	145,732	148,734
Total:	544,077	776,225	695,620	620,312
Category				
Personal Services	298,701	308,239	395,270	404,412
Contractual Services	123,300	139,039	85,850	87,000
Commodities	122,076	127,700	114,500	118,900
Capital Outlay	-	100,000	100,000	-
Contingency Reserve	-	101,247	-	-
Debt Retirement	-	-	-	10,000
Total:	544,077	776,225	695,620	610,312

Budget Highlights

- No capital outlay is planned for 2018.
- Consideration of a lease agreement for golf carts has created the small increase in contractual services when comparing 2017 Revised to 2018 Proposed.

Personal Services					
Position	Grade	2016	2017	2017	2018
		Actual	Budget	Revised	Proposed
Golf Course Superintendent	76	1.00	1.00	1.00	1.00
General Manager	61	1.00	1.00	1.00	1.00
Golf Course Technician	31	0.00	0.00	0.00	0.00
Greens Keeper	31	1.00	1.00	1.00	1.00
Maintenance Worker I	10	0.00	0.00	1.00	1.00
Total:		3.00	3.00	4.00	4.00

Sustainability Plan

Prairie Trails Golf Course has developed into a unique and challenging facility. Construction was completed in mid-2016 on the front nine greens. This has given Prairie Trails the edge when it comes to surrounding courses. With these improvements Prairie Trails will be able to market the course for large tournaments and as a destination for events that would bring revenue to the course that wouldn't normally be available. In doing this, Prairie Trails will be a self-sufficient branch of the City, carrying their own weight and increasing the quality of life in El Dorado.

Effective management of resources

- Monitor energy usage and lighting uses in buildings.
- Monitor consumption of natural resources
- Closely monitor water usage in fixtures within all of our buildings and in our irrigation system
- Provide Outstanding Customer Service

Increase partnerships and foster an engaged, informed community

- Improve intra-department relationships
- Develop the concept of a family friendly eatery and golf course
- Search for new opportunities to work with community stakeholders and enhance existing cooperation.

Performance Measures			
Division Goal	2016	2017	2018
	Actual	Revised	Proposed
Goal			
Promote and host a successful Junior Golf Program			
Measure:			
Increase number of Junior Golfers	0	12	20
Goal			
Promote and Advertise Prairie Trails			
Measure:			
Increase number of tournaments held	10	25	30
Increase number of rounds of golf	10,171	11,124	13,000
Goal			
Reduce the amount of Transfer needed from General Fund			
Measure:			
Transfer amount	\$ 231,220	\$ 323,120	\$ 258,952

Marketing Program

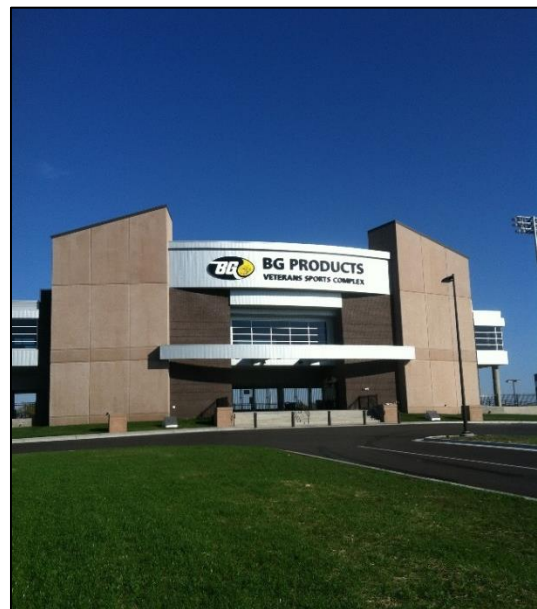
The Community Marketing Manager position with the City of El Dorado is charged with: developing and implementing a program to market the community; disseminating marketing materials; coordinating communications related to tourism development; serving as the El Dorado representative on local, regional and national boards; coordinating trade show activities; and providing the City Commission with an annual progress report. The role of the manager involves all aforementioned duties but will also reflect a vision for tourism and event promotion in El Dorado. The Community Marketing Manager serves as the primary contact and marketing administrator for all small meeting and sports association activities, solicits new events, and facilitates usage of city meeting and recreational facilities by outside groups.

This program is funded by transient guest taxes (hotel and motel taxes), which are estimated at \$175,000 for 2018. These funds are expended through programing in consultation with the Convention and Tourism Committee.

Program Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	94,128	98,471	76,971	101,846
Contractual Services	158,466	172,957	127,167	132,100
Commodities	6,189	22,100	11,043	5,350
Capital Outlay	8,526	-	-	-
Debt Retirement	40,051	-	-	-
Transfers Out	-	40,051	82,051	82,051
Contingency Reserve	-	293,253	-	-
Total:	307,359	626,832	297,232	321,347

Budget Highlights

- The Convention and Visitors Bureau decreased by one full time employee and sustained one part time position in 2017.
- Maintained individual departments for the Civic Center, Train Depot, and Community Market to better track expenses, and to keep a revenue neutral approach.
- Continued to bring new events, conventions and sporting tournaments that create bed tax and sales tax spending from those visiting our community.
- Anticipate an increase in bed tax revenues from many large events and from a large turnaround at the refinery coming to El Dorado in 2018.
- Working with El Dorado Inc., Main Street, and the Chamber of Commerce on collaborative marketing to promote local businesses and events within the community.



Personal Services					
Position	Grade	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
<u>024-011</u>					
Community Marketing Mgr	76	1.00	1.00	1.00	1.00
Community Marketing Asst	25	0.00	1.00	1.00	0.00
Part Time Staff	10	0.00	0.50	0.50	0.50
Total:		1.00	2.50	2.50	1.50

Sustainability Plan

Effective management of resources

- Monitor energy usage and lighting uses in buildings
- Monitor utilization of city resources to ensure reimbursements when out of the ordinary.
- Provide outstanding customer service

Performance Measures			
Division Goal	2016 Actual	2017 Revised	2018 Proposed
Goal			
Increase rentals for Train Depot and Civic Center			
Measure:			
Train Depot	\$ 8,395	\$ 7,155	\$ 8,000
Civic Center	\$ 42,050	\$ 41,400	\$ 46,000
Goal			
Win the Hosting Bids for Regional/State/National events.			
Measure:			
AAU Track & Field Regional Qualifier	<i>Hosted</i>	<i>Hosted</i>	-
Lantern Festival	<i>Hosted</i>	<i>Hosted</i>	-
Drums Across Kansas	-	<i>Hosted</i>	-
NJCAA Div. 1 Cross Country Championships	-	<i>Hosted</i>	-
Kansas Shrine Bowl	-	<i>Hosted</i>	-
Dam Music Festival	-	<i>Hosted</i>	<i>Hosting</i>
NJCAA Div. 1 Track and Field Championships	-	<i>Hosted</i>	<i>Hosting</i>

Public Utilities Department

The Public Utilities Department provides the citizens of El Dorado with potable water and wastewater services. Service is provided directly through four divisions: Administration, Water Treatment, Sewer Treatment and Water Distribution/Sewer Maintenance. Our highly trained team of professional and technical staff operate water and wastewater laboratories, a potable water production facility, a wetlands and water reclamation facility, a 300-acre agriculture production operation, water distribution system, sewer collection system and 8,400 surface acres of water storage in El Dorado Lake.



Department Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Division				
Administration	9,512,292	3,211,371	2,930,663	3,014,718
Water Treatment	1,701,319	1,793,347	1,611,234	1,785,538
Sewer Treatment	770,730	915,831	665,300	836,878
Maintenance & Distribution	1,056,272	1,403,526	1,070,712	1,025,965
Total:	13,040,614	7,324,075	6,277,909	6,663,099
Category				
Personal Services	1,892,396	2,024,121	1,881,997	1,972,021
Contractual Services	1,678,937	1,868,021	1,324,460	1,707,802
Commodities	592,785	712,325	434,932	548,400
Capital Outlay	82,253	210,000	159,432	-
Debt Retirement	8,429,380	1,693,436	1,660,916	1,618,704
Transfers Out	364,864	816,172	816,172	816,172
Total:	13,040,614	7,324,075	6,277,909	6,663,099

Sustainability Plan

To provide the citizens of El Dorado with a broad spectrum of utility services, including: a well maintained and fiscally sound water production facility; proactive maintenance and enhancement of the water distribution and sewer collection systems; and a wastewater treatment facility that meets all State and Federal regulations and operates as efficiently as possible by incorporation of green technology. We will manage, utilize and protect El Dorado’s renewable resources to benefit the citizens of El Dorado, as well as future generations of El Dorado citizens.

Increase partnerships and foster an engaged, informed community

- Improve communication with other departments and local agencies
- Search for new opportunities to work with community stakeholders and enhance existing cooperation.

Administration Division



The Administration Division provides general management of the Water Treatment, Sewer Treatment and Water Distribution/Sewer Maintenance divisions. This division also handles monthly meter reading for over 5,000 inside and outside city customers.

This division also acts as an advocate for the El Dorado Lake, working closely with the Corp of Engineers to insure that the water quality is maintained. This division acts as an advocate for the El Dorado Lake, working closely with the Corp of Engineers to ensure that water quality is maintained. In conjunction with this, the department director serves on the Kansas Water Office's

Equus-Walnut Regional Advisory Committee. The goal of this water resource leadership team is to promote good stewardship, conservation, improved efficiency, balanced with economic growth. Because the region contains a wide array of water resources, seven goals were developed to cover all areas. The two most important goals to El Dorado are, first: Implement and maintain watershed protection activities to maintain regional reservoir storage capacity for an additional 100 years beyond the design life. Second, Maintain or reduce the rate of sedimentation and nutrient loading through the encouragement of best management practices (BMP's) on 50% of the high priority acres in the watershed above water supply reservoirs.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	566,799	591,172	553,961	565,973
Contractual Services	825,306	887,859	649,710	750,158
Commodities	7,289	14,175	8,450	8,450
Capital Outlay	21,724	-	21,730	-
Debt Retirement	7,956,947	1,192,079	1,170,726	1,164,051
Transfers Out	134,228	526,086	526,086	526,086
Total:	9,512,292	3,211,371	2,930,663	3,014,718

Budget Highlights

- No capital Outlay scheduled for 2018.
- Budgeted transfers for 2018 total \$526,086. The three largest are annual transfers; \$370,000 to the general fund; \$71,000 for Franchise Fees and \$65,086 for an interfund loan payment for BG Stadium
- Debt Retirement has decreased by \$28,028 due to reduction of leased equipment.

Personal Services					
Position	Grade	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
<u>060-001</u>					
City Manager	N/A	0.50	0.50	0.50	0.50
City Attorney	N/A	0.50	0.50	0.50	0.50
Finance Director	88	0.35	0.35	0.35	0.35
Public Utilities Director	85	0.67	0.67	0.67	0.67
City Clerk	70	0.20	0.20	0.20	0.20
Mechanic	64	0.10	0.10	0.10	0.10
Administrative Assistant	31	0.50	0.50	0.50	0.50
Meter Reader	22	2.00	2.00	2.00	2.00
	Subtotal:	4.82	5.42	4.82	4.82
<u>063-001</u>					
City Manager	N/A	0.10	0.10	0.10	0.10
City Attorney	N/A	0.10	0.10	0.10	0.10
Finance Director	88	0.10	0.10	0.10	0.10
Public Utilities Director	88	0.33	0.33	0.33	0.33
City Clerk	70	0.10	0.10	0.10	0.10
Mechanic	64	0.10	0.10	0.10	0.10
Administrative Assistant	31	0.50	0.50	0.50	0.50
	Subtotal:	1.33	1.33	1.33	1.33
	Total:	6.15	6.75	6.15	6.15

Sustainability Plan

Public Utilities Administration Division has taken on the challenge of selling water to new customers, while working to keep operating costs down. This process demands patience, extensive planning and determination. A key aspect to a successful plan is networking. The Regional Economic Area Partnership, or REAP, is a vehicle for us to develop relationships with people in other communities. These relationships are important in developing a long-term regional water supply system to better utilize El Dorado’s renewable resource.

While Public Utilities is working to supply great water for the surrounding areas, they are also working at keeping costs down for residents. El Dorado received a grant in 2014 to complete a Tributary Water Quality Assessment study on El Dorado Lake. El Dorado’s water treatment operators collected samples and flow estimates during rain events and the Kansas Water Office will use these along with lab results of suspended solids, nitrogen, and phosphorus in the samples to calculate the amount of sediment and nutrients entering the lake over time. This will also assist in identifying sources of sediment which will help us target our efforts to decrease sedimentation rates. The Community Development Block Grant is another avenue that stretches resources to maximize their full potential. “Southwest Sewer Improvements”, completed in 2015, replaced over 6,700 feet of undersized and deteriorated clay tile sewer pipe, utilizing pipe bursting to minimize the impact to above ground infrastructure.

Sustainable practice

- Evaluate the Water Quality Study conducted by Black & Veatch and the Kansas Water Office yearly.
- Build a potable water transmission line to Sedgwick County. The next severe drought will put many of Wichita MSA customers at risk of running out of water, especially outside-city customers. El Dorado Lake has the ability to serve about 250,000 people, but currently serves less than 40,000 and certainly has the resources to provide drought resiliency to outlying populations around Wichita. Water planning efforts for the next drought event must start well in advance of the drought due to infrastructure required to treat and transmit the water to areas in need.
- Expand water treatment plant to accommodate predicted increases in water demand. If a pipeline is built to serve additional customers to the west, a water treatment plant expansion will be required when peak demand exceeds 7.5 MGD. This is within 1 MGD of our plant capacity and should trigger discussions with an engineering consultant to expand the existing treatment plant's capacity.

Maintain and preserve our resources

- Set up a user based funding mechanism (a water protection fee) to preserve and extend the life of El Dorado Lake through the implementation of conservation practices in the watershed above the lake. The El Dorado Lake Water Quality Study, as well as the Watershed Restoration and Protection Strategies (WRAPS), will guide our spending to the most impactful projects.
- Continued involvement in REAP. REAP is a vehicle for us to develop relationships with people in other communities. These relationships are important in developing a long-term regional water supply system to better utilize El Dorado's renewable resource.

Increase partnerships and foster an engaged, informed community

- Improve communication with other departments and local agencies
- Search for new opportunities to work with community stakeholders and enhance existing cooperation.
- Maintain consistent communication with the City Commission.
- Improve intra-department communication.

Performance Measures			
Department Goal	2016 Actual	2017 Revised	2018 Proposed
Goal: Create a user based funding mechanism for preserve El Dorado Lake			
Measure:			
Researching areas of weakness in current matrix	-	<i>Completed</i>	
Create draft for implementation	-	30%	80%
Implementation of funding mechanism	-	-	100%
Goal: Attend REAP meetings yearly for continued information on the regional water solutions			
Measure:			
Attend REAP meetings yearly	<i>attended</i>	<i>attended</i>	<i>goal</i>

Water Treatment Division

Water treatment staff members are responsible for operating and maintaining the El Dorado Water Treatment Plant, water towers, the west distribution booster pump station, Walnut River emergency water supply pump station, and the Prairie Trails pump station.

The water plant produces an average of 3.6 million gallons per day (MGD), with summer peak flows of 7.0 MGD and a peak capacity of 8.5 MGD. Although more than 75 years old, the facility is in remarkable condition as a result of meticulous care given by staff. According to the Kansas Department of Health and Environment inspectors, it is one of the best run and maintained facilities in the state.

Over 80 water quality tests are performed daily to insure quality control in the treatment process. These results are reported annually in the Consumer Confidence Report (CCR), which is posted on the City's website, www.eldoks.com. This brochure also provides additional information to familiarize customers with the supply and production of El Dorado water.



Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	389,591	416,400	397,687	417,499
Contractual Services	463,973	452,208	327,208	471,700
Commodities	181,022	193,300	154,900	164,900
Capital Outlay	-	-	-	-
Transfers Out	225,000	290,086	290,086	290,086
Debt Retirement	441,733	441,353	441,353	441,353
Total:	1,701,319	1,793,347	1,611,234	1,785,538

Budget Highlights

- There is no capital outlay scheduled for the current budget year.
- Transfers out include a \$65,086 interfund loan repayment for BG stadium and \$225,000 for the Lake Debt Reserve payment.
- Debt Retirement remains consistent with the two loan payments that represent the 1993 and 2003 activation of lake storage space.
- Overall division decrease of \$7,809 or 0.4%, shows the effort of the Water Treatment Division to remain steady in the process of treating water.

Personal Services					
Position	Grade	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
<u>060-002</u>					
Superintendent	76	1.00	1.00	1.00	1.00
Chief Operator	61	0.00	0.00	0.00	1.00
Plant Operator I-IV	28-43	4.00	4.00	4.00	3.00
Total:		5.00	5.00	5.00	5.00

Sustainability Plan

Provide superior product delivery

- Complete 5 year maintenance cleaning of McCollum and Industrial Water towers, Water Treatment Plant clear well, and wet well at El Dorado Reservoir.
- Complete El Dorado Lake Tributary Water Quality Assessment to determine the rate of sedimentation in El Dorado Lake.
- Respond to any water quality complaints as soon as possible, but no later than the same day.
- Develop policies for communicating with the citizens of El Dorado.

To invest in and recognize our most valuable assets by providing department employees at all levels with the type of training and career development opportunities needed to ensure their ability to succeed at their jobs.

- Provide career path and succession planning for all levels of employment.
- Offer employee training opportunities and utilize outside resources such as Kansas Rural Water Association seminars and workshops.

Performance Measures			
Department Goal	2016 Actual	2017 Revised	2018 Proposed
Goal: Complete EPA required maintenance five year review of the Chlorine Risk Management Plan (CRMP)			
Measure: record all O&M and testing results for CRMP in preparation for the EPA audit			
	<i>completed</i>	<i>goal</i>	<i>goal</i>
properly submit and pass audit of the CRMP			
	-	<i>submitted</i>	-
Goal: Upgrade water treatment equipment			
Measure: Install 500lbs. Post chlorine feeder			
	-	<i>installed</i>	-
Install new Chemtrac chlorine system			
	-	<i>installed</i>	-
Install 500lbs. Pre-chlorine injector			
	-	<i>installed</i>	-

Sewer Treatment Division

Treatment of the City’s sanitary sewer takes place at the El Dorado Wetlands and Reclamation Facility. The facility includes several components: an activated sludge facility rated at a peak flow of 6 MGD; 25 acres of constructed wetlands capable of capturing and treating 30 million gallons of influent flow; an influent pump station with a rated pumping capacity of 13 MGD; an extraneous flow basin capable of storing 4 million gallons of influent; and about 300 acres of farmland for growing and fertilizing row crops with bio-solids produced through the treatment process.

We experience average daily flows of two MGD. Upon entering the head-works of the plant, trash and grit are the first things removed from the raw influent. Flow is then introduced to Biological Nutrient Removal (BNR) in the bio-basin. Continuing through the plant, solids settle in two circular clarifiers before sending portions of the solids back to the start of the bio-basin or wasted to our aerobic digesters. The clean water or “supernatant” from the clarifiers is sent through our UV disinfection process before entering our effluent pond. The effluent works its way through the pond and is discharged to the Walnut River.

The “Activated Sludge” facility discharges clean, disinfected effluent into the effluent pond and subsequently into the Walnut River. The solids from the treatment process are mixed with wood chips and composted into Class A bio-solids, which are used as a soil amendment and fertilizer on city owned farmland, city parks, flower beds and other gardens. Staff also maintains a certified laboratory, which saves additional money by running all effluent compliance samples in-house.

The plant has been awarded the 2008 National APWA Project of the Year, 2009, 2010, 2012, 2013, 2015 and 2016 Plant of the Year awards, 2011, 2014 and 2016 Top Bio-solids awards, 2015 and 2016 NACWA Platinum Peak Performance Award, and 2015 George W. Burke Safety Award.



Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	373,171	388,902	349,103	386,558
Contractual Services	298,419	377,100	230,818	357,220
Commodities	93,140	103,550	69,100	93,100
Debt Retirement	6,000	16,279	16,279	-
Transfers Out	-	-	-	-
Capital Outlay	-	30,000	-	-
Total:	770,730	915,831	665,300	836,878

Budget Highlights

- Due to constraints in the Sewer Fund, all capital outlay has been suspended for 2018.

Personal Services					
Position	Grade	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
<u>063-002</u>					
Superintendent	76	1.00	1.00	1.00	1.00
Chief Operator	61	1.00	1.00	1.00	1.00
Plant Operator I-IV	28-43	3.00	3.00	3.00	3.00
Total:		5.00	5.00	5.00	5.00

Sustainability Plan

Provide superior project delivery

- Develop a priority list for future project’s needs.
- Ensure capital projects are managed effectively and efficiently.
- Continue to investigate areas of improvement

To invest in and recognize our most valuable assets by providing department employees at all levels with the type of training and career development opportunities needed to ensure their ability to succeed at their jobs.

- Provide career path and succession planning for all levels of employment.
- Offer employee training opportunities and utilize outside resources such as Kansas Water Environment Association webinars and workshops.

Performance Measures			
Division Goal	2016 Actual	2017 Revised	2018 Proposed
Goal			
Obtain the KWEA Plant of the year Award (<i>can only be recieved for two consecutive years</i>)			
Measure:			
Apply and be granted award	<i>Awarded</i>	<i>Awarded</i>	<i>bi-year</i>
Goal			
Meet or exceed all federal and state regulations			
Measure:			
Maintain Certification Training - 80 hours minimum	<i>112</i>	<i>80</i>	<i>90</i>
Pass blind lab accreditation testing for NELAC license	<i>passed</i>	<i>passed</i>	<i>goal</i>
Goal			
Develop a test plot of Alfalfa to monitor phosphorus removal rates when fertilized with bio-solids			
Measure:			
Plot Designation- number of plots	-	3	3
Total acreas planted	-	5	5
Collect data to determin removal rates	-	<i>Collection</i>	<i>Evaluating</i>

Water Distribution and Sewer Maintenance Division

The Water Distribution Division is responsible for ensuring a healthy and adequate water distribution system. Their work includes installing new lines, repairing broken lines, installing and replacing meters and routine maintenance. The Division is managed by the Water Distribution/Sewer Maintenance Superintendent, who oversees eleven full-time employees.



Water distribution staff maintains over 678,216 feet of water mains, including 5,277 water meters, 679 fire hydrants and 2,919 valves. The water distribution operators have the daunting task of keeping up with the continuous deterioration of a system that is largely over 100 years old. There are many undersized mains in need of replacement, broken valves, old meters and hydrants that need to be exchanged. Much of this work has been accelerated in recent years, due in part to the procurement of new equipment. Water distribution staff also cross-train in sewer maintenance, giving the City on-call staff to cover emergencies.

Sewer maintenance staff are responsible for servicing over 485,760 feet of sewer pipe, 1,872 manholes and 12 lift stations. Aggressive maintenance has dramatically reduced the number of sewer blockages in recent years; however, much more is needed to bring this aging infrastructure back to a reliable condition. Approximately 70% of the sewer collection system is clay tile pipe, a material that is corrosion resistant, but tends to fracture and crack over time. This allows tree roots to penetrate into the pipe causing further deterioration. Tree roots also cause sewer blockages, and consequently, back-ups into homes.

Division Budget Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Category				
Personal Services	562,836	627,647	581,246	601,991
Contractual Services	91,238	150,854	116,724	128,724
Commodities	311,333	401,300	202,482	281,950
Capital Outlay	60,529	180,000	137,702	-
Debt Retirement	24,700	43,725	32,558	13,300
Transfers Out	5,636	-	-	-
Total:	1,056,272	1,403,526	1,070,712	1,025,965

Budget Highlights

- No change in staffing levels.
- No Capital Outlay for 2018
- Equipment lease includes a tracked skid-steer and mini excavator \$13,300.
- In Commodities, the primary change is a reduction in water distribution and sewer collection system infrastructure maintenance, in order to replenish fund balances to meet debt policy.

Personal Services					
Position	Grade	2016 Actual	2017 Budget	2017 Revised	2018 Proposed
<u>060-003</u>					
Superintendent	76	0.60	0.60	0.60	0.60
Equipment Operator I-III	25-61	4.00	4.00	4.00	4.00
Maintenance Worker I-III	10-22	3.00	3.00	3.00	3.00
	Subtotal:	7.60	7.60	7.60	7.60
<u>063-003</u>					
Superintendent	76	0.40	0.40	0.40	0.40
Equipment Operator I-III	25-61	1.00	1.00	1.00	1.00
Maintenance Worker I-III	10-22	1.00	1.00	1.00	1.00
	Subtotal:	2.40	2.40	2.40	2.40
	Total:	10.00	10.00	10.00	10.00

Sustainability Plan

The Flint Michigan tragedy pushed the sustainability of water and wastewater infrastructure to the forefront of the public’s mind. It has prompted cities across the United States to take a closer look at this so often ignored, critical, but obscure infrastructure. Flint was a wake-up call that water and sewer infrastructure needs, if ignored, can have dire consequences. When either stops working, the interruption is usually absolute, and essential services are shut down. Much of El Dorado’s underground infrastructure is more than 75 years old and has reached its life expectancy with little reinvestment over the last 75-100 years. Strategies for continued investment in water and sewer infrastructure are needed to ensure future reliability.

Over the past 10 years, with financial assistance from the State Revolving Loan Fund (SRLF), American Reinvestment and Recover Act (ARRA) and Community Development Block Grants (CDBG), the City has made great strides in battling aging and neglected infrastructure. The City of El Dorado has completed two CDBG grants for sewer improvements utilizing \$1 million in grant money and \$1.33 million in city sewer funds.

Infrastructure investment plan

- Water and Sewer rate reviews to ensure adequate funding is available for infrastructure projects.
- CDBG Grant application as often as possible.
- Sewer collection system assessment through sewer televising, smoke testing, manhole evaluations and sewer blockage records.
- Abandon and replace any community sewer lines (a non-city line serving a group of homes).
- Water distribution system assessment through inspection of mains during leak repairs.
- Replacement of all galvanized water mains, typically two inch or less in size.
- Replacement of all leaking or frozen valves in the water distribution system.
- Replacement of all undersized lines resulting in low flow fire hydrants.
- Looping of all dead end water lines to increase water quality.
- Expansion of Water Treatment Facility when within 1 MGD of peak capacity.

Improve environmental stewardship and protection of our natural resources

- Develop and implement a Water Protection Fee added to every bill at a cost per 1000 gallons to be used on projects that improve water quality and preserve and extend the life of water supply reservoir, El Dorado Lake.
- Create a showcase of “Best Management Practices” (BMP’s) at our farming operation to demonstrate the effectiveness of BMP’s in reducing erosion, sediment run-off and improving the water quality in downstream water bodies.
- Use renewable energy where financially feasible.
- Increase environmental education opportunities to create community support for environmental stewardship.

Performance Measures			
Department Goal	2016 Actual	2017 Revised	2018 Proposed
Goal: Updating GIS mapping of water and sewer line, fire hydrants, water meters, valves and manholes			
Measure: Percentage of completion	10%	10%	10%
Goal: Elimination of low flow fire hydrants			
Measure: Total percentage of hydrants replaced	20%	20%	20%

Non-Departmental Budgets

The following programs, transfers, or reserves are excluded from the department budgets. These provide resources for activities that are not directly related to the day-to-day operations of the departments.

- Debt Service – The Debt Service budget includes the annual principle and interest payments for the City’s outstanding general obligation bonds.
- Special Street Program – This program receives an annual \$600,000 sales tax allocation for the rehabilitation and maintenance of city streets, curbs and gutters.
- Municipal Band – This allocation funds the Municipal Band operation through an annual agreement. The budget has been moved to marketing in the Convention and Visitors Bureau Fund (024).
- Excess Sales Tax – The City provides an annual sales tax allocation for property tax reduction (\$1,350,000), street maintenance (\$600,000) and economic development (\$50,000). Any remaining funds are transferred to an excess account in the Construction Fund and are allocated in the following year by the Sales Tax Committee.
- General Fund Cemetery Transfer – The Cemetery Division does not collect enough revenues to be self-supporting. An annual transfer is made to cover the deficit. In 2018 revised 2019 budget this will be moved into the General Fund (001).
- Contingency Reserve – In the past these projected funds were budgeted as reserve to cover operating deficits that may occur due to unforeseen expenditures or an unanticipated decline in revenues. The revised fund structure recognizes these available funds, but does not give authority to spend such funds without City Commission approval.

Non-Departmental Summary				
	2016	2017	2017	2018
	Actual	Budget	Revised	Proposed
Program				
Debt Service	1,498,334	3,488,858	1,644,747	1,883,449
Special Street Program	600,000	600,000	600,000	600,000
Municipal Band	7,000	7,000	-	-
Excess Sales Tax	511,138	1,038,345	450,000	500,000
Gen Fd Cemetery Transfer	133,996	115,286	117,234	121,200
Contingency Reserve	511,138	1,038,345	450,000	500,000
Total:	3,261,605	6,287,834	3,261,981	3,604,649
Category				
Contractual Services	8,525	7,000	801	1,600
Transfers Out	1,733,142	1,715,286	1,617,234	1,721,200
Debt Retirement	1,519,938	1,526,829	1,643,946	1,606,499
Contingency Reserve	-	3,038,719	-	275,350
Total:	3,261,605	6,287,834	3,261,981	3,604,649

Capital & Debt

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EFD started in 1885 with formation of the El Dorado Hook & Ladder Co.

Helmet belongs to Captain Max Brown, a retiree with 30+ years of service

#dedicatedtoeducate
25 dedicated years to future firefighters

Capital Budget Summary

The City's capital budget is currently comprised of the Capital Improvement Plan (CIP) and Equipment Replacement Plan (ERP), which provide an orderly means of budgeting for the City's future capital needs. Both are informed and developed by the Comprehensive Plan, and reviewed at Planning Commission and City Commission meetings. In 2019 the CIP and ERP plan will be combined to enhance the level of transparency to the general public.

The CIP and ERP are a five-year plan designed to improve and enhance the City's physical infrastructure, which includes buildings, land, and equipment, as well as any services related to such public improvements. All CIP requests are required to meet the following criteria:

- Expenditure of at least \$5,000 and expected life of fifteen (15) years
- Substantial conformance with the Comprehensive Plan
- Capital investment projects which preserve existing infrastructure and maintain basic public services;
- Projects that advance governing body goals and priorities;
- Projects which specifically replace or renovate an essential, but obsolete, facility;
- Projects which are funded, in whole or in part, by leveraged or partnership funding, including grants, private funds, or other outside funding sources;

Capital Improvement Plan Funding Sources, 2018-2022						
Source/Fund	2018	2019	2020	2021	2022	Total
General	90,000	80,000	700,000	-	-	870,000
Airport	40,000	15,000	-	-	-	55,000
Major Street	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-
Prairie Trails	195,000	200,000	-	-	-	395,000
Tourism	-	-	-	-	-	-
Water	195,000	-	-	-	-	195,000
Sewer	-	45,000	-	-	30,000	75,000
Refuse	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-
Sales Tax	556,000	1,507,000	500,000	500,000	-	3,063,000
Exc.Sales Tax	-	-	-	-	-	-
G.O. Bonds	427,000	123,736	4,673,960	-	500,000	5,724,696
Spec. Assess.	615,000	-	4,045,200	-	-	4,660,200
Grants	560,000	829,944	3,250,000	-	500,000	5,139,944
Loans/Bonds	19,079,932	-	15,500,000	-	-	34,579,932
Other	2,300,000	3,703,000	-	-	-	6,003,000
Budget Mill Levy	325,000	295,000	700,000	-	-	1,320,000
Future Mill Levy	427,000	123,736	4,673,960	-	500,000	5,724,696
Non-Mill Levy	23,305,932	6,084,944	23,295,200	500,000	530,000	53,716,076
Total	24,057,932	6,503,680	28,669,160	500,000	1,030,000	60,760,772



Capital Improvement Plan

The 2018-2022 Capital Improvement Plan totals \$60,760,722 with \$24,126,932 of this planned for the current budget year.

Some of the major projects included in the plan for the current budget year include; Water Distribution Transmission System to south and west of El Dorado \$19,079,932; Park renovations such as: Municipal pool design \$200,000; River Park improvements \$ 40,000; Gordy Park renovation \$2,000,000 and Graham Park \$60,000. These are contingent on a positive cost-benefit analysis and a dedicated revenue source. If reasonable cost recovery is unlikely, the projects will not move forward.

The majority of the Capital Improvement Plan is scheduled for the 2020 fiscal year, at \$28,669,160. The Water Treatment expansion project, totaling \$11,200,000 makes up over 39% of the projected 2020 expenses. This project is to make improvements to treat and pump up to 40 MGD of potable water to populations west of El Dorado. This projects is contingent on contracted potable water sales, providing the City of El Dorado a dedicated revenue source outside of taxes and utilities for residents. These projects will not move forward without a contracted purchaser of the scale that would provide a positive return on investment for the City.

2018 Capital Improvement Plan Expenditures		
Department	Description	Est. Cost
Airport	Parking Lot and Driveway Replacement	\$ 400,000
Engineering	Paving Norris Dr (3rd Ave to 6th Ave)	\$ 934,000
Engineering	Residential Street Program & KLINK	\$ 756,000
Fire	Overhead Door Replacement	\$ 90,000
Parks/Recreation	Municipal Pool Design	\$ 200,000
Parks/Recreation	Park Improvements-Riverview Park	\$ 40,000
Parks/Recreation	Restroom Facility at Graham Park	\$ 60,000
Parks/Recreation	Gordy Park Renovation	\$ 2,000,000
Prairie Trails	New Maintenance Building	\$ 170,000
Prairie Trails	New Bathroom	\$ 25,000
Public Utilities	Water Distribution Building Expansion	\$ 195,000
Public Utilities	Northeast Sewer Improvements	\$ 177,000
Public Utilities	Wtr Distribution Transmission System to S&W of El Dorado	\$ 19,079,932
Total:		\$ 24,126,932

Capital Improvement Plan, 2018-2022			
Department	Title	Year	Project Cost
Airport	Parking Lot and Driveway Replacement	2018	\$ 400,000
Airport	Runway 4-22 PAPI Lighting	2019	\$ 150,000
Engineering	Paving Norris Dr (3rd Ave to 6th Ave)	2018	\$ 865,000
Engineering	Residential Street Program & KLINK	2018	\$ 756,000
Engineering	Pedestrian/Bicycle Path Phase III (Part 3)	2019	\$ 618,680
Engineering	Residential Street Program & KLINK	2019	\$ 732,000
Engineering	Intersection Improvements 6th Ave and Haverhill Rd	2020	\$ 429,960
Engineering	Residential Street Program & KLINK	2020	\$ 500,000
Engineering	El Dorado Industrial Park Expansion	2020	\$ 5,244,000
Engineering	El Dorado Industrial Park Expansion	2020	\$ 4,295,200
Engineering	Residential Street Program & KLINK	2021	\$ 500,000
Fire	Overhead Door Replacement	2018	\$ 90,000
Fire	Apparatus-Squad #3 Replacement	2019	\$ 80,000
Fire	Apparatus-Engine Replacement	2020	\$ 1,700,000
Parks/Recreation	Municipal Pool Design	2018	\$ 200,000
Parks/Recreation	Park Improvements-Riverview Park	2018	\$ 40,000
Parks/Recreation	Restroom Facility at Graham Park	2018	\$ 60,000
Parks/Recreation	Gordy Park Renovation	2018	\$ 2,000,000
Parks/Recreation	Municipal Pool Construction	2019	\$ 2,500,000
Parks/Recreation	East Park Expansion	2019	\$ 228,000
Parks/Recreation	Activity Center Expansion	2019	\$ 1,950,000
Prairie Trails	New Maintenance Building	2018	\$ 170,000
Prairie Trails	New Bathroom	2018	\$ 25,000
Prairie Trails	Install Zoysia Grass into the Fairways at Prairie Trails	2019	\$ 200,000
Public Utilities	Water Distribution Building Expansion	2018	\$ 195,000
Public Utilities	Northeast Sewer Improvements	2018	\$ 177,000
Public Utilities	Wtr Distribution Transmission System to S&W of El Dorado	2018	\$ 19,079,932
Public Utilities	6th Street Lift Station	2019	\$ 45,000
Public Utilities	Northeast Pressure Zone	2020	\$ 4,000,000
Public Utilities	Water Treatment Plant Expansion	2020	\$ 11,200,000
Public Utilities	Sewer Improvements - Citywide	2020	\$ 1,000,000
Public Utilities	Zebra Mussel Infrastructure Protection	2020	\$ 300,000
Public Utilities	Fixed Base Meter Reading System	2022	\$ 30,000
Public Utilities	Sewer Improvements - Citywide	2022	\$ 1,000,000

Each CIP item is tied back to the 2030 Comprehensive plan, which was adopted by City Commission in July of 2009 (City of El Dorado Ordinance No. 1076). Through the efforts of devoted citizens and city staff, this plan was created and has been the guide for development the past seven years. Our goal in developing this plan was to provide a clear blue print for the citizens to recognize what is needed for their city to run efficiently.

The following are the objectives that are reference for the next five years of CIP's:

Objective 1.3

Provide sufficient public utilities for the long-term growth needs of El Dorado.

Strategy 1.3.1: Investigate opportunities to increase revenue for infrastructure maintenance and improvements to existing infrastructure that facilitate system expansion.

Strategy 1.3.2: Develop or update utility master plans that identify opportunities for logical system expansion and revenue growth.

Objective 2.1

Facilitate safe and efficient movement of traffic within and throughout El Dorado.

Objective 5.1:

Improve public safety services and response times, which in turn will improve the City's Insurance Services Office (ISO) rating.

Strategy 5.1.2: Identify opportunities for new substations, including potential locations and funding streams.

Strategy 5.1.4: Plan for apparatus/equipment acquisition and replacement on a scheduled basis.

Objective 8.1

Strategy 8.1.2: Improve existing park and recreation facilities to keep up with citizen demand and industry trends.

Objective 8.2

Strategy 8.2.1: Continually evaluate programming expenses to identify opportunities to improve operational margins while preserving opportunities for low income families.

Current Impact

All projects that are planned for 2018 are subject to change due to funding at any time. Our staff consistently looks for grant opportunities to help offset costs. The airport has lead the city in receiving grants to complete projects that help draw new customers. This has allowed their operating budget to stay relatively revenue neutral. The City of El Dorado's Municipal Airport is able to provide extraordinary services at little cost to the citizens, which helps to attract large business to our community.

Most of the grants received pay 90% of the project cost, leaving the Airport to cover the remainder. The Airport receives up to one mill of Ad Valorem Tax. In 2018, they are budgeted to receive .776 mills or \$67,237. The impact of the Airport needing the entire mill decreases the amount of revenue received by the General Fund (001), creating more stress for the divisions that solely rely on those funds.

Engineering is funded by the General Fund. They are responsible for overseeing large projects such as new roads, sidewalks, and housing development, as well as researching grant opportunities to help offset the cost of these items to the City of El Dorado and the citizens of El Dorado. For the budget year 2018, the Engineering department has \$1,690,000 planned. The two projects are as follows; paving Norris Dr 3rd-6th Avenue and Residential Street Program and Klink for \$756,000. Through the CIP process the City has been able plan for these projects and will be able to receive \$200,000 of the overall cost in Federal and State grants. Engineering is also awarded \$600,000 a year for street rehabilitation. This revenue is allocated from a sales tax that was passed by the City Commission (City of El Dorado Ordinance No. 1323) which sunsets every five years. This allocation of funds covers 74% of the projected Klink project for 2018. A large number of these projects are streets in residential areas, and our citizens have agreed to 73% (\$684,000) in Special Assessments that will be repaid over a 20 year period. The remaining 27% or \$250,000 will be covered by a General Obligation Bond (GO Bond) and paid out over a 20 year period. These funds will be expensed by the Bond & Interest Fund (040). Currently, the City of El Dorado stands at a 7.21% Statutory Debt limit which is well below the legal debt limit of 30%.

The \$250,000 is only 15% of Engineering's overall projects, but this 15% will increase the annual debt payments for the next 20 years. Currently the Bond and Interest Fund (040) receives 14.879 of 53 mills that the City Commission has awarded. Projects like street rehabilitation are a necessity for the City of El Dorado, but places a continuous strain on annual funds available. For every mill increase the Bond and Interest Fund needs to pay debt, it takes approximately \$86,000 from the General Fund.

The planning commission approved the request of new overhead doors for Fire Station No.1 for the 2018 budget year. However, due to budget constraints this project was removed. The Fire Department is

funded by the General Fund (001), and in an effort to present a balanced budget to City Commission most capital outlay projects were placed on hold.

The Parks and Recreation Projects that are listed in the previous table are part of the Parks and Recreation Master Plan. In order to pursue an increased quality of life for citizens of El Dorado, the City Commission, Parks and Recreation board and staff are working to develop a long term funding solution.

Prairie Trails' new maintenance building (\$170,000) and new bathroom (\$25,000) are listed on the 2018 CIP schedule. However, since Prairie Trails is under new management, these projects have been postponed. Prairie Trails is focusing all their resources on the 18-hole golf course. In 2016 the front nine greens received a complete overhaul, which is drawing new golfers to the course creating a larger customer base. The golf course General Manager has been charged with developing a successful business plan in order to make the course an attractive feature of El Dorado.

The Public Utilities CIP's that are scheduled for 2018 are directly dependent on contracts that would be obtained for water purchases prior to the completion of these projects. The Public Utilities Director has been actively researching income opportunities that do not tax the local community. The Public Utilities Director engages in preplanning in order to meet the demands of these proposed contracts in a timely manner. The expansion of the Water Distribution Transmission system would be a direct result of this process. This project would cost \$19,079,932, and would allow the plant to provide 12 million gallons per day (MGD). Currently, the City can serve 8.5 MGD, but once we reach 7 MGD, a plant expansion discussion would be necessary to ensure that water treatment plant maintains current service levels. This project would only be completed if contracts with outside water sources were obtained. The Water Fund has forecasted they would pay for the expansion with a revolving loan and use the new revenue source to repay this loan. Two operating projects listed on the 2018 CIP are the Water Distribution building expansion (\$195,000) and the Northeast Sewer Improvement (\$177,000). Due to budget constraints, neither project will be completed in 2018.

CIP Project Request Form

2018

Title: Overhead Door Replacement

Details:

Department	<u>Fire</u>	Companion Project	<u>None</u>
Division	<u>Fire</u>	Contact Person	<u>Steve Moody</u>
Comp Plan Objective	<u>5.1.4</u>	Original CIP Year	<u>2017</u>

Description:

Overhead door replacement of 5 doors.

Justification:

The five overhead doors at fire station #1 are 50 plus years old and in poor shape. As the show piece to city hall it should show better. Quality overhead glass doors like those at fire station #2 is what would be the replacement.

Project Cost Breakdown:

Administration	_____
Legal	_____
Right-of-Way	_____
Construction	_____
Site Development	_____
Design/Engineering	_____
Utility Relocation	_____
Equipment	\$ 90,000
Contingencies	_____
Other (specify)	_____
Total:	\$ 90,000

Funding Sources:

General Fund (01-023)	\$ 90,000
Water Fund	_____
Sewer Fund	_____
Refuse Fund	_____
Sales Tax	_____
Excess Sales Tax	_____
G.O. Bonds	_____
Special Assessments	_____
Federal/State Grants	_____
Other	_____
Total:	\$ 90,000

City Manager Comments:

Approved by CM

Approved by CC

CIP Project Request Form

2018

Title: Municipal Pool Design

Details:

Department	<u>Parks and Recreation</u>	Companion Project	<u>Municipal Pool Const.</u>
Division	<u>Recreation</u>	Contact Person	<u>Kevin Wishart</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2018</u>

Description:

Design work for a new aquatic center.

Justification:

As a concept developed in the recently completed Parks and Recreation Master Plan, the construction of a new pool/aquatic center has generated positive community support. This request funds the design work for a new facility.

Project Cost Breakdown:

Administration	_____
Legal	_____
Right-of-Way	_____
Construction	_____
Site Development	_____
Design/Engineering	\$ 200,000
Utility Relocation	_____
Equipment	_____
Contingencies	_____
Other (specify)	_____
Total:	\$ 200,000

Funding Sources:

General Fund	_____
Water Fund	_____
Sewer Fund	_____
Refuse Fund	_____
Ordinance Sales Tax	_____
Excess Sales Tax	_____
G.O. Bonds	_____
Special Assessments	_____
Federal/State Grants	_____
Other Rec Sales Tax	\$ 200,000
Total:	\$ 200,000

City Manager Comments:

Approved by CM

Approved by CC

CIP Project Request Form

2018

Title: Restroom Facility at Graham Park

Details:

Department	<u>Parks and Recreation</u>	Companion Project	
Division	<u>Parks</u>	Contact Person	<u>Kevin Wishart</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2012</u>

Description:

Construct an ADA accessible restroom facility in Graham Park. This facility would be available for public use throughout the spring, summer, and fall months.

Justification:

With the addition of the spray park in 2004, park equipment in 2005 and the Tornado Memorial in 2008, Graham Park has seen an increase in usage. This increase has made the demand for a restroom facility necessary, especially during the summer months when the spray park is in operation. We receive numerous requests for a restroom facility in this park; this addition will enhance the park experience for our citizens. A separate request for improvements to this park, if approved, will further increase traffic at this location.

Project Cost Breakdown:

Administration	_____
Legal	_____
Right-of-Way	_____
Construction	\$ 60,000
Site Development	_____
Design/Engineering	_____
Utility Relocation	_____
Equipment	_____
Contingencies	_____
Other (specify)	_____
Total:	\$ 60,000

Funding Sources:

General Fund	_____
Water Fund	_____
Sewer Fund	_____
Refuse Fund	_____
Ordinance Sales Tax	_____
Excess Sales Tax	_____
G.O. Bonds	_____
Special Assessments	_____
Federal/State Grants	_____
Other	_____
Park Sales Tax	\$ 60,000
Total:	\$ 60,000

City Manager Comments:

Approved by CM

Approved by CC

CIP Project Request Form

2018

Title: Gordy Park Renovation

Details:

Department	<u>Parks and Recreation</u>	Companion Project	<u>Gordy Park Design</u>
Division	<u>Parks</u>	Contact Person	<u>Kevin Wishart</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2018</u>

Description:

Renovation of Gordy park as a result of the concept outlined in the recently completed Park and Recreation Master Plan.

Justification:

As a concept developed in the recently completed Parks and Recreation Master Plan, the renovation of Gordy Park has generated positive community support.

Project Cost Breakdown:

Administration	_____
Legal	_____
Right-of-Way	_____
Construction	<u>\$ 2,000,000</u>
Site Development	_____
Design/Engineering	_____
Utility Relocation	_____
Equipment	_____
Contingencies	_____
Other (specify)	_____
Total:	<u>\$ 2,000,000</u>

Funding Sources:

General Fund	_____
Water Fund	_____
Sewer Fund	_____
Refuse Fund	_____
Ordinance Sales Tax	_____
Excess Sales Tax	_____
G.O. Bonds	_____
Special Assessments	_____
Federal/State Grants	_____
Other <u>Park Sales Tax</u>	<u>\$ 2,000,000</u>
Total:	<u>\$ 2,000,000</u>

City Manager Comments:

Approved by CM

Approved by CC

CIP Project Request Form

2018

Title: New Maintenance Building

Details:

Department	<u>Administration</u>	Companion Project	<u>N/A</u>
Division	<u>Prairie Trails</u>	Contact Person	<u>Jason Hughey</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2014</u>

Description:

Tear down the existing maintenance building and the two tin storage buildings at the north end of the property. Build a new maintenance building north by the existing cart barn. The new building would be 30x125 same size as the cart barn with a 6" heated floor, two 16' overhead doors, and 2 walk through doors.

Justification:

The current building is one of the original buildings that is out dated and not energy efficient. There is an old gas heater hanging in the corner that does not heat the building very well. The floor is cracked and uneven and we are running out of room quickly with the addition of the new equipment. We could get rid of the old eye sores helping beatify the property and have all the room we needed as well as a good work space for future equipment.

Project Cost Breakdown:

Administration	_____
Legal	_____
Right-of-Way	_____
Construction	<u>\$ 170,000</u>
Site Development	_____
Design/Engineering	_____
Utility Relocation	_____
Equipment	_____
Contingencies	_____
Other (specify)	_____
Total:	<u>\$ 170,000</u>

Funding Sources:

General Fund	_____	_____
Water Fund	_____	_____
Sewer Fund	_____	_____
Refuse Fund	_____	_____
Sales Tax	_____	_____
Excess Sales Tax	_____	_____
G.O. Bonds	_____	_____
Special Assessments	_____	_____
Federal/State Grants	_____	_____
Other <u>Prairie Trails Fd</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>
Total:	<u>\$ 170,000</u>	<u>\$ 170,000</u>

City Manager Comments:

Approved by CM

Approved by CC

CIP Project Request Form

2018

Title: New Bathroom

Details:

Department	<u>Administration</u>	Companion Project	<u>N/A</u>
Division	<u>Prairie Trails</u>	Contact Person	<u>Jason Hughey</u>
Comp Plan Objective	<u>8.2.1</u>	Original CIP Year	<u>2016</u>

Description:

Build brand new Bathroom on the back side at Prairie Trails Golf Course

Justification:

We currently have a port-o-let for a bathroom on the back 9 holes that we pay for monthly. We would like to build a more permanent restroom and not make the monthly payment. The current location of the port-o-let is by #13 green on the south east part of the property. We want to build the new structure by #16 tee box between the Railroad and the tee box. Hole #16 tee box is located close to the end of Glennview Drive. We feel that would be a better location because this area is usually congested during a busy golf day. This location works well because the utilities would be within 50 yards of the new structure.

Project Cost Breakdown:

Administration	_____
Legal	_____
Right-of-Way	_____
Construction	<u>\$ 25,000</u>
Site Development	_____
Design/Engineering	_____
Utility Relocation	_____
Equipment	_____
Contingencies	_____
Other (specify)	_____
Total:	<u>\$ 25,000</u>

Funding Sources:

General Fund	_____
Water Fund	_____
Sewer Fund	_____
Refuse Fund	_____
Sales Tax	_____
Excess Sales Tax	_____
G.O. Bonds	_____
Special Assessments	_____
Federal/State Grants	_____
Other <u>Prairie Trails Fd</u>	<u>\$ 25,000</u>
Total:	<u>\$ 25,000</u>

City Manager Comments:

Approved by CM

Approved by CC

CIP Project Request Form

2018

Title: Water Distribution Transmission System to South & West of El Dorado

Details:

Department	<u>Public Utilities</u>	Companion Project	<u>WTP Expansion</u>
Division	<u>Water Treatment</u>	Contact Person	<u>Kurt Bookout</u>
Comp Plan Objective	<u>1.3</u>	Original CIP Year	<u>2010</u>

Description:

30" potable water transmission line and pump station to deliver water to populations in western Butler County.

Justification:

As water rates from Wichita continue to increase and are predicted by Wichita to increase 3-5% each year over the next 10 years, El Dorado's underutilized resource of good quality water becomes more marketable to western Butler County. This project would likely not be built if El Dorado decides to sell potable water directly to the City of Wichita. The City of Augusta partnership in this new waterline to El Dorado is under consideration. If this line is built, it may allow for the sale of additional potable water to Augusta and act as a trunk line to other communities to the south and west.

Project Cost Breakdown:

Administration	\$	<u>360,918</u>
Legal		<u> </u>
Right-of-Way	\$	<u>240,000</u>
Construction	\$	<u>14,436,729</u>
Site Development		<u> </u>
Design/Engineering	\$	<u>1,876,776</u>
Utility Relocation		<u> </u>
Equipment		<u> </u>
Contingencies	\$	<u>2,165,509</u>
Other (specify)		<u> </u>
Total:	\$	<u>19,079,932</u>

Funding Sources:

General Fund	<u> </u>	<u> </u>
Water Fund	<u> </u>	<u> </u>
Sewer Fund	<u> </u>	<u> </u>
Refuse Fund	<u> </u>	<u> </u>
Ordinance Sales Tax	<u> </u>	<u> </u>
Excess Sales Tax	<u> </u>	<u> </u>
G.O. Bonds	<u> </u>	<u> </u>
Special Assessments	<u> </u>	<u> </u>
Federal/State Grants	<u> </u>	<u> </u>
Other Revenue Bonds	\$	<u>19,079,932</u>
Total:	\$	<u>19,079,932</u>

City Manager Comments:

Approved by CM

Approved by CC

Equipment Replacement Plan

The 2018-2022 Equipment Replacement Plan (ERP) consists only of three items for the 2018 year. The current ERP plan will be exhausted at the end of 2017. During preparation for the 2019 budget a new system will be developed by senior staff.

Purchases on schedule for 2018 include a Sanitation Collection Vehicle (\$180,000) and three year leases for a Skid Steer (\$6,650 annually) and Mini Excavator (\$6,650).

Current Impact

The Equipment Replacement Plan gives individuals in our Executive and Professional Leadership positions the opportunity to predict and protect their fund balances. These leaders track hours on equipment and the data is used to understand the depreciated cost. This practice has allowed leadership to develop projections for each type of equipment and thus build the current Equipment Replace Plan.

Due to replacement of the ERP plan and the directive to deliver a balanced budget, the 2018 budget only allowed proprietary funds to purchase or lease equipment.

2018 Equipment Replacement Plan Expenditures		
Department	Description	Est. Cost
Refuse	Sanitation Collection Vehicle	180,000
Water	Lease Purchase Skid Steer	6,650
Water	Lease Purchase Mini Excavator	6,650
Total:		\$ 193,300

Debt Management Overview

The City of El Dorado issues debt in accordance with its debt management policy (for a full copy, see the Appendix section: City of El Dorado Debt Management Policy). The policy was designed to enhance creditworthiness and prudent financial management by requiring systematic capital planning through the adoption of the six-year capital improvement plan. Implementation of this document is used as the core assumption in developing revenue, expenditure and fund balance projections for the funds used to finance capital improvements.

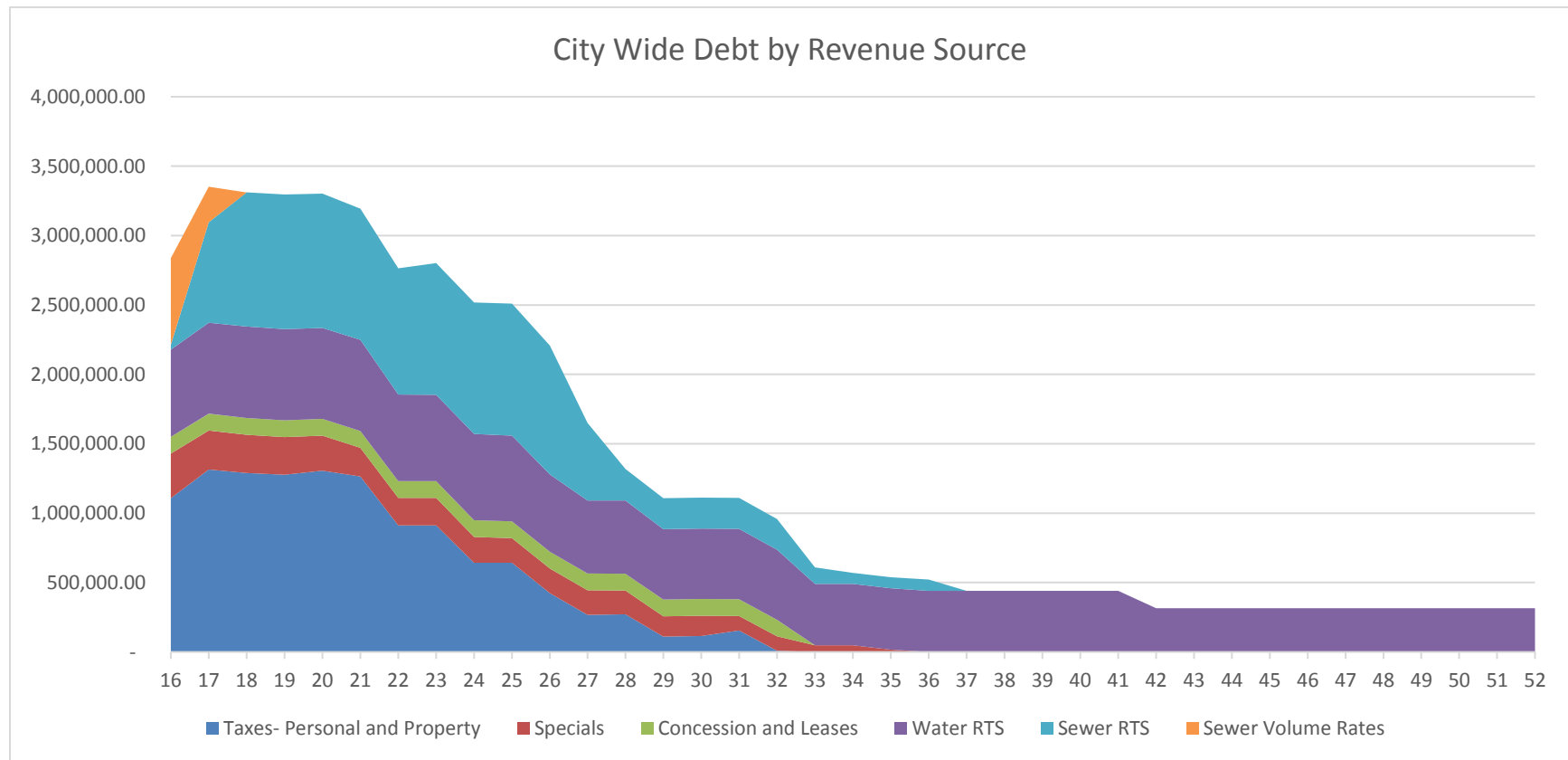
The four funds that are used to finance capital improvements: Bond & Interest, Airport, Water, and Sewer. Due to its primary revenue source of property taxes, the Bond & Interest Fund is tracked more closely than the others. When the debt service in the Bond & Interest Fund increases the only real option is to levy a commensurate mill increase. On the other hand, repayment for new debt in the water and sewer funds affects user fees and volume charges.

According to Kansas law (KSA 10-308 and 10-309), cities of the second class may not issue long-term debt in excess of 30% of the total assessed valuation. This requirement does not apply, however, to projects such as: water lines, intersection improvements, and sanitary sewer. These are exempted from the debt capacity requirement because repayment secured by dedicated revenues such as user fees and volume charges. The most recent legal debt limit calculation available from December 31, 2016, is shown below:

Legal Debt Limit	
Property Assessed Valuation	84,417,270
Motor Vehicle Assessed Valuation	12,446,756
Total Assessed Valuation	\$ 96,864,026
Bonded Indebtedness	23,080,000
Temporary Notes	2,548,000
Total Debt	\$ 25,628,000
Less:	
Assets in Debt Service Fund	1,679,465
Exempt G.O. Bonds	15,499,604
Exempt Temporary Notes	1,462,042
Total Deductions	\$ 18,641,111
Statutory Debt (\$)	\$ 6,986,889
Legal Debt Limit (\$)	\$ 29,059,208
(1) Total Debt (%)	26.46%
(2) Statutory Debt (%)	7.21%
(3) Legal Debt Limit (%)	30.00%
Notes:	
(1) Total debt is calculated total debt divided by total assessed valuation	
(2) Statutory debt in percentage is calculated Total Assessed Valuation divided by Statutory Debt in Dollars	
(3) The legal debt limit is equal to 30% of the total assessed valuation.	

Existing Debt

The chart below represents the aggregate debt payments for the City of El Dorado. The types of debt reflected; General Obligation Bonds; Joint Venture Loans; Kansas Department of Health and Environment loans; and State Revolving Loans. To understand how debt is affecting operations, we must first begin with existing commitments. City staff has started developing a multi-year financial plan, a portion of this plan will address debt and the range of acceptable debt for the current revenue sources.



		City Wide Existing Debt Payments								
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021-2025</u>	<u>2026-2030</u>	<u>2031-2052</u>	
2010 G.O.	Principal	175,000.00	170,000.00	95,000.00	100,000.00	105,000.00	510,000.00	-	-	
	Interest	29,102.50	26,302.50	23,072.50	20,982.50	18,582.50	49,620.00	-	-	
2011 G.O.	Principal	250,000.00	245,000.00	260,000.00	255,000.00	270,000.00	1,390,000.00	1,635,000.00	585,000.00	
	Interest	137,350.00	132,350.00	127,450.00	122,250.00	116,512.52	483,325.02	266,062.50	28,125.00	
2013A G.O.	Principal	165,000.00	165,000.00	170,000.00	170,000.00	170,000.00	905,000.00	595,000.00	-	
	Interest	43,315.00	41,665.00	40,015.00	38,230.00	36,105.00	135,317.56	31,830.04	-	
2006 G.O	Principal	375,000.00	375,000.00	385,000.00	385,000.00	395,000.00	400,000.00	-	-	
Refinance	Interest	28,682.50	24,932.50	21,182.50	17,139.98	12,327.50	6,600.00	-	-	
KDHE- Trt Plt	Principal	267,767.39								
Refinance	Interest	170,676.13								
2015 G.O.	Principal	187,000.00	200,000.00	215,000.00	215,000.00	215,000.00	1,183,710.66	-	-	
	Interest	77,568.04	61,050.00	57,050.00	50,600.00	44,150.00	104,264.39	-	-	
2008 G.O	Principal	215,000.00	225,000.00	230,000.00	235,000.00	245,000.00	790,000.00	-	-	
Refinance	Interest	65,667.64	54,850.00	50,350.00	43,450.00	36,400.00	61,450.00	-	-	
2016 G.O.	Principal	-	735,000.00	775,000.00	790,000.00	795,000.00	4,200,000.00	1,220,000.00	-	
	Interest	-	169,598.68	135,837.50	126,150.00	116,275.00	373,150.00	30,900.00	-	
Wtr Spc 2	Principal	51,297.00	53,093.42	54,952.75	56,877.19	58,869.03	326,751.47	388,115.73	1,129,917.86	
	Interest	74,238.00	72,441.58	70,582.25	68,657.81	66,665.97	300,923.53	239,559.27	251,013.37	
Wtr Spc 3	Principal	88,375.70	91,470.61	94,673.92	97,989.40	101,420.98	562,935.28	775,038.32	4,789,107.61	
	Interest	227,441.89	224,346.98	221,143.67	217,828.19	214,396.61	1,016,152.67	804,049.63	2,158,843.53	
Joint Venture	Principal	66,826.68	69,499.74	72,279.72	75,170.92	78,177.76	402,373.38	535,781.26	240,509.56	
	Interest	63,345.04	60,671.96	57,891.98	55,000.80	51,993.96	213,485.16	115,077.00	14,827.24	
KDHE-CDBG	Principal	-	52,015.41	53,166.04	54,342.13	55,544.22	296,704.22	331,005.58	448,099.40	
	Interest	-	24,919.91	23,900.03	22,857.59	21,792.10	92,134.55	61,731.07	28,967.69	
KDHE- Turbine	Principal	52,844.44	54,136.36	55,459.86	56,815.73	58,204.74	313,076.86	353,264.29	193,289.45	
	Interest	24,502.34	23,343.33	22,155.99	20,939.62	19,693.51	78,683.22	42,630.31	6,371.46	
Total Prin & Int:		2,836,000.29	3,351,687.98	3,311,163.71	3,295,281.86	3,302,111.40	14,195,657.97	7,425,045.00	9,874,072.17	

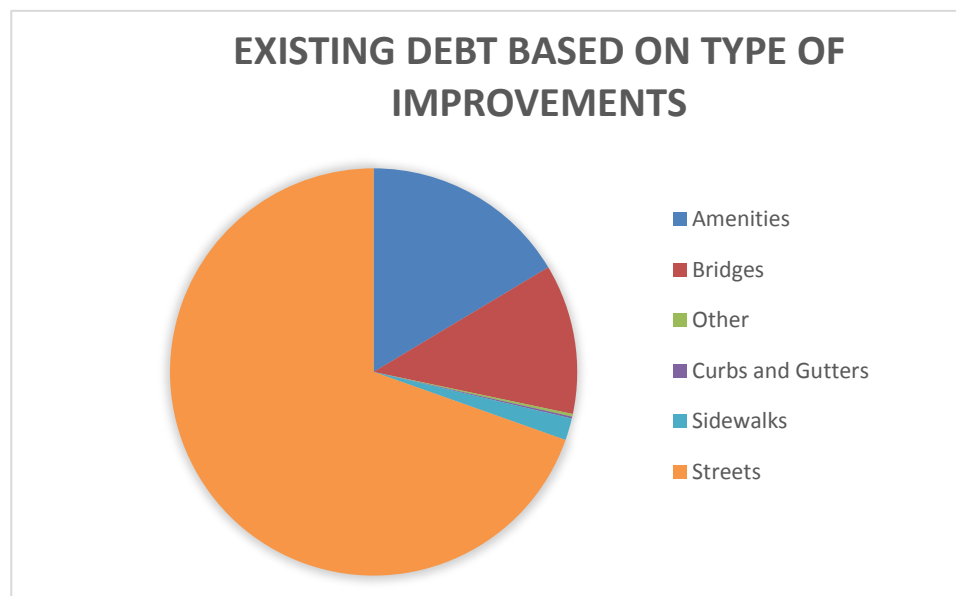
Bond and Interest Fund (040)

Existing Debt

The City of El Dorado dedication to maintaining and improving our arterial and residential streets directly impacts the Bond and Interest (040) fund balance. This medium led to closing the 2016 year with a negative cash balance that will be covered by the General Fund (001). City staff has recognized the method of budgeting the Bond and Interest Fund (040) must change. Also, the way Bonds are structured, will have to be reviewed. The City of El Dorado was looking to save interest and was advised to take ten-year bonds compared to 20-year bonds. At first glance, this seems reasonable, but this methodology has depleted cash reserves.

The graph below represents the type of improvements that were bonded from 2006-2016. Streets represent 70% of the improvements bonded, totaling approximately 17.7 million. Large improvements include: project 310, Paving Boyer and 6th street, which is included in the 2011 bond for approximately 2.8 million; project 295, paving Towanda Avenue, which was bonded in 2016 for approximately 1.7 million; Improving Central Avenue, which encompassed projects 212, 266, 333, and 434, totaled 6.7 million; business and residential area improvements were captured in projects 248, 287, 289, 356, 373 and 387 totaling 2.7 million; and project 285, intersection improvements for 6th and Main Street, totaled \$971,163.

Amenities represent the second largest category. During the time span of 2006-2016, the City has invested in a second fire station in partnership with Butler County Community College. Project 339 or Station #2, as referred to by local firefighters, has multiple functions: houses two firefighters on a 24 hour rotating shift; serves as a training facility for the community college and their fire science program; and most recently Station #2 has acquired an outdoor training facility for our staff and volunteer firefighters to sharpen their skill set. Project 339 went to bond for 4.085 million.



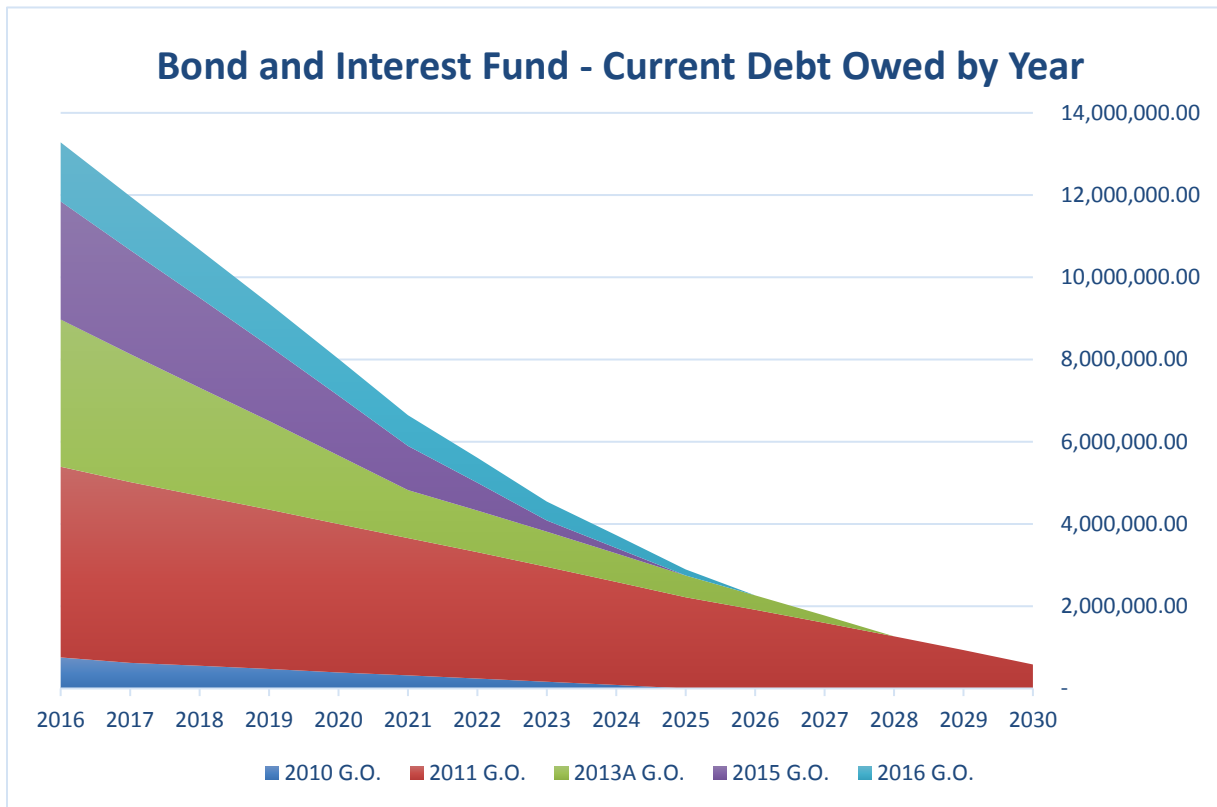
The chart below displays the amount of debt payments per year for the Bond and Interest Fund (040). These payments are repaid by personal and property taxes, lease income(s) and special assessments.

		Existing Bond and Interest Debt Payments								
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021-2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	
2010 G.O.	Principal	134,382.50	130,543.00	72,950.50	76,790.00	80,629.50	391,629.00	-	-	
	Interest	22,347.80	20,197.68	17,717.38	16,112.46	14,269.50	38,103.22	-	-	
2011 G.O.	Principal	250,000.00	245,000.00	260,000.00	255,000.00	270,000.00	1,390,000.00	1,635,000.00	585,000.00	
	Interest	137,350.00	132,350.00	127,450.00	122,250.00	116,512.52	483,325.02	266,062.50	28,125.00	
2013A G.O.	Principal	145,200.00	145,200.00	149,600.00	149,600.00	149,600.00	796,400.00	523,600.00	-	
	Interest	38,117.20	36,665.20	35,213.20	33,642.40	31,772.40	119,079.40	28,010.40	-	
2006 G.O Refinance	Principal	322,950.00	322,950.00	331,562.00	331,562.00	340,174.00	344,480.00	-	-	
	Interest	24,701.36	21,471.86	18,242.36	14,760.96	10,616.44	5,683.92	-	-	
2015 G.O.	Principal	137,967.45	147,558.77	158,625.68	158,625.68	158,625.68	874,307.41	-	-	
	Interest	57,229.22	45,042.32	42,091.14	37,332.36	32,573.60	75,952.67	-	-	
2008 G.O Refinance	Principal	215,000.00	225,000.00	230,000.00	235,000.00	245,000.00	790,000.00	-	-	
	Interest	65,667.64	54,850.00	50,350.00	43,450.00	36,400.00	61,450.00	-	-	
2016 G.O.	Principal		155,000.00	165,000.00	170,000.00	170,000.00	885,000.00	185,000.00	-	
	Interest		34,177.02	27,287.50	25,225.00	23,100.00	71,450.00	3,700.00	-	
Total Prin & Int:		1,550,913.17	1,716,005.85	1,686,089.76	1,669,350.86	1,679,273.64	6,326,860.64	2,641,372.90	613,125.00	

Chart is illustrating principal and interest for all existing bonds owed by Bond and Interest Fund (040), Library (006) and Airport (003)

The 2006 and 2008 Bond were refinance with the 2013 and 2015 Bonds.

The Bond and Interest Fund (040) projected General Obligation (GO) debt balance by year are listed below. In 2016, the Bond and Interest Fund closed the year owing \$13,283,427; in the 2018 budget year the Bond and Interest Fund (040) is expected to owe \$10,670,730 by year-end. Budgeting to spend \$1,604,704 in principal and interest. The Bond and Interest Fund (040) has been allocated 12.745 mills to cover debt payments. The number of debt payments requiring a high-level of dedicated mills has put a strain on General Fund (001) operations. City staff is working to develop a plan to manage debt and reduce the negative effect on the general government responsibilities.



Budget Impact

The chart below represents the fluctuation in a number of mills the General Fund (001) receives. As stated in the Financial Structure, Policy and Process section, the Bond and Interest Fund (040) receives its revenue from several sources, one source being property tax. Since debt must be paid before general government services are provided, the amount of debt directly affects the General Fund (001) operating structure. The increased debt that doesn't have a dedicated revenue source, hinders this structure significantly.

Summary of Tax Levies					
Fund	2014 Actual	2015 Actual	2016 Actual	2017 Revised	2018 Proposed
General	31.354	32.905	30.306	30.722	31.478
Airport	1.127	0.206	-	0.848	0.776
Library	4.724	4.951	4.992	4.894	4.867
Industrial Mill Levy	1.000	0.973	1.018	0.979	1.000
Bond & Interest	8.958	8.202	10.734	9.603	14.879
Total All Funds	47.163	47.237	47.050	47.046	53.000
Assessed Valuation*	82,287,668	81,690,778	79,584,768	81,547,189	84,417,270

*Assessed Valuation is listed at face value, without retracting the Neighborhood Revitalization Program.

The increase in mills was a direct result of the increase in responsibility. The Senior Center board could no longer afford the Director’s salary and asked the Commission to take on the responsibility of the employee. The City Commissioners agreed to give the City’s General Fund a one mill increase to cover the cost of the employee. The first time mill increase in nine years. However, as you can see from the chart above the mill had to be absorbed in the Bond and Interest Fund (040) because of increase in debt. Thus, leaving the General Fund (001) with more responsibilities, but less cash flow.

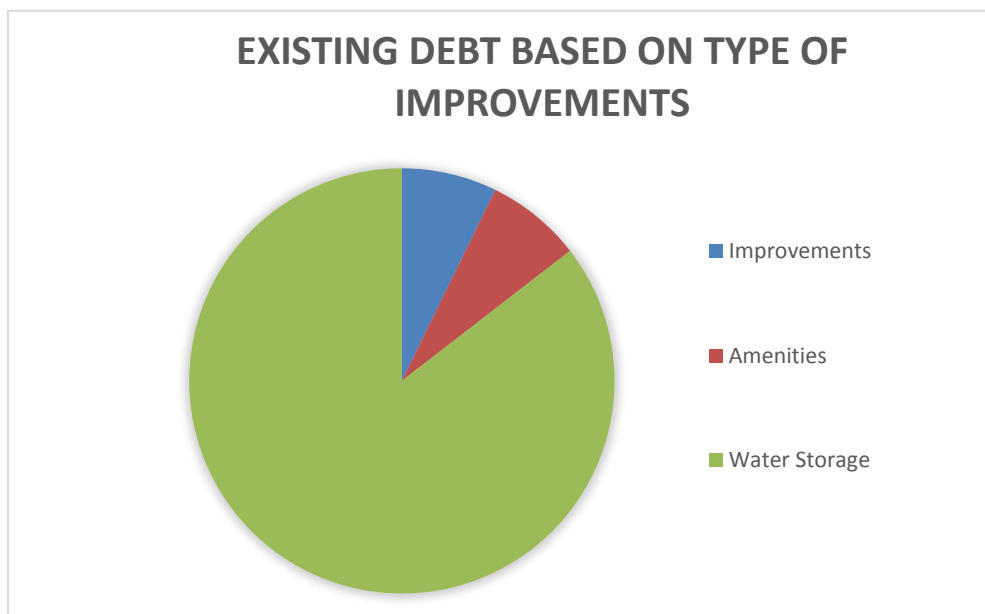
Debt is projected to increase due to the 2015 Temporary Note and several other construction projects that will be bonded in 2019. The 2019 Bond is approximated to reach \$5.5 million dollars with the City-at-Large portion totaling \$1.8 million. The annual City-at-Large payment for these projects is estimated to require 1.15 mills or \$92,300 annually for the principal portion alone. Special Assessments for benefiting property owners will cover the cost of the remaining balance.

Now that the debt level is increasing and requiring more mills the General Fund is struggling to provide services that the public has come to expect. In 2017, cuts included mosquito spraying, reduction in pool hours and operating only one of the two pools, two police cars, tree removal program and a hiring freeze. These services will remain suspended until debt meets a manageable level or the mill levy is raised to meet the requirements to operate the City.

Water Fund (060)

Existing Debt

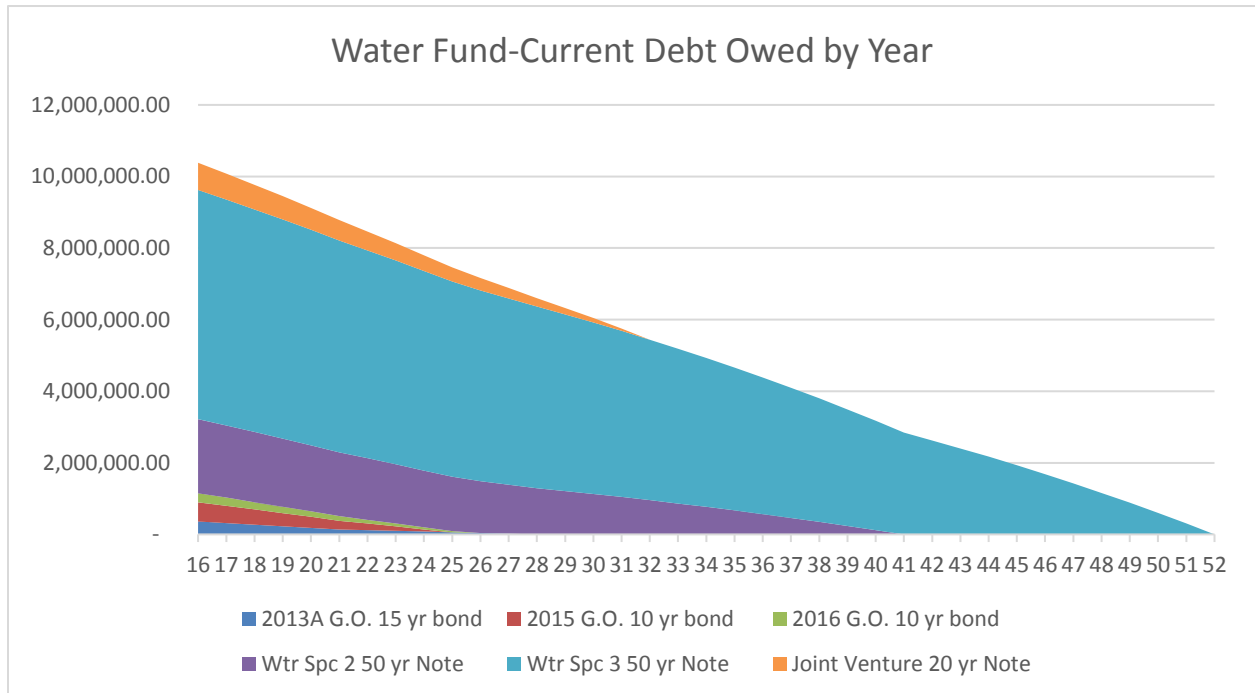
The Water Fund (060) is the largest of the proprietary funds. The Utilities Department maintains 124.1 miles of water mains, an 80 year old Water Treatment Plant, and three water towers holding 1.25 million gallons above ground. Water storage space loans are responsible for 82% of the Water Fund (060) debt.



The Water Fund (060) repays their debt through charges-for-service. All types of services are described in detail in the Financial Summaries pages. However, there has been an accounting change implemented in 2017 to separate revenue accounts to better track services. The largest change was to Domestic Water sales (4441), readiness-to-serve fees seemed to be hidden in this large revenue source, so in an effort to better track the fees, the Finance Department created a new revenue account, Readiness-to-Serve Fee (4438). A methodology that is vital to the success of the Water Fund (060) because this fee is structured to cover a majority of the debt payments. This accounting change allows a much clearer picture of the intricate structure.

Existing Water Fund Debt Payments									
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021-2025</u>	<u>2026-2030</u>	<u>2031-2052</u>
2013A G.O.	Principal	16,500.00	16,500.00	17,000.00	17,000.00	17,000.00	90,500.00	59,500.00	-
	Interest	4,331.50	4,166.50	4,001.50	3,823.00	3,610.50	13,531.78	3,183.02	-
2006 G.O	Principal	28,350.00	28,350.00	29,106.00	29,106.00	29,862.00	30,240.00	-	-
Refinance	Interest	2,168.40	1,884.90	1,601.40	1,295.78	931.96	498.96	-	-
2015 G.O.	Principal	49,032.55	52,441.23	56,374.32	56,374.32	56,374.32	309,403.25	-	-
	Interest	20,338.82	16,007.68	14,958.86	13,267.64	11,576.40	28,311.72	-	-
2016 G.O.	Principal	-	25,000.00	25,000.00	25,000.00	25,000.00	125,000.00	30,000.00	-
	Interest	-	5,013.99	3,975.00	3,662.50	3,350.00	10,375.00	600.00	-
Wtr Spc 2	Principal	51,297.00	53,093.42	54,952.75	56,877.19	58,869.03	326,751.47	388,115.73	1,129,917.86
	Interest	74,238.00	72,441.58	70,582.25	68,657.81	66,665.97	300,923.53	239,559.27	251,013.37
Wtr Spc 3	Principal	88,375.70	91,470.61	94,673.92	97,989.40	101,420.98	562,935.28	775,038.32	4,789,107.61
	Interest	227,441.89	224,346.98	221,143.67	217,828.19	214,396.61	1,016,152.67	804,049.63	2,158,843.53
Joint Venture	Principal	33,413.34	34,749.87	36,139.86	37,585.46	39,088.88	220,186.69	267,890.48	120,254.78
	Interest	31,672.52	30,335.98	28,945.99	27,500.40	25,996.98	105,242.58	57,538.50	7,413.62
Total Prin & Int:		627,159.72	655,802.74	658,455.52	655,967.69	654,143.63	3,140,052.93	2,625,474.95	8,456,550.77

Chart is illustrating principal and interest for all existing debt owed by the Water Fund (060)



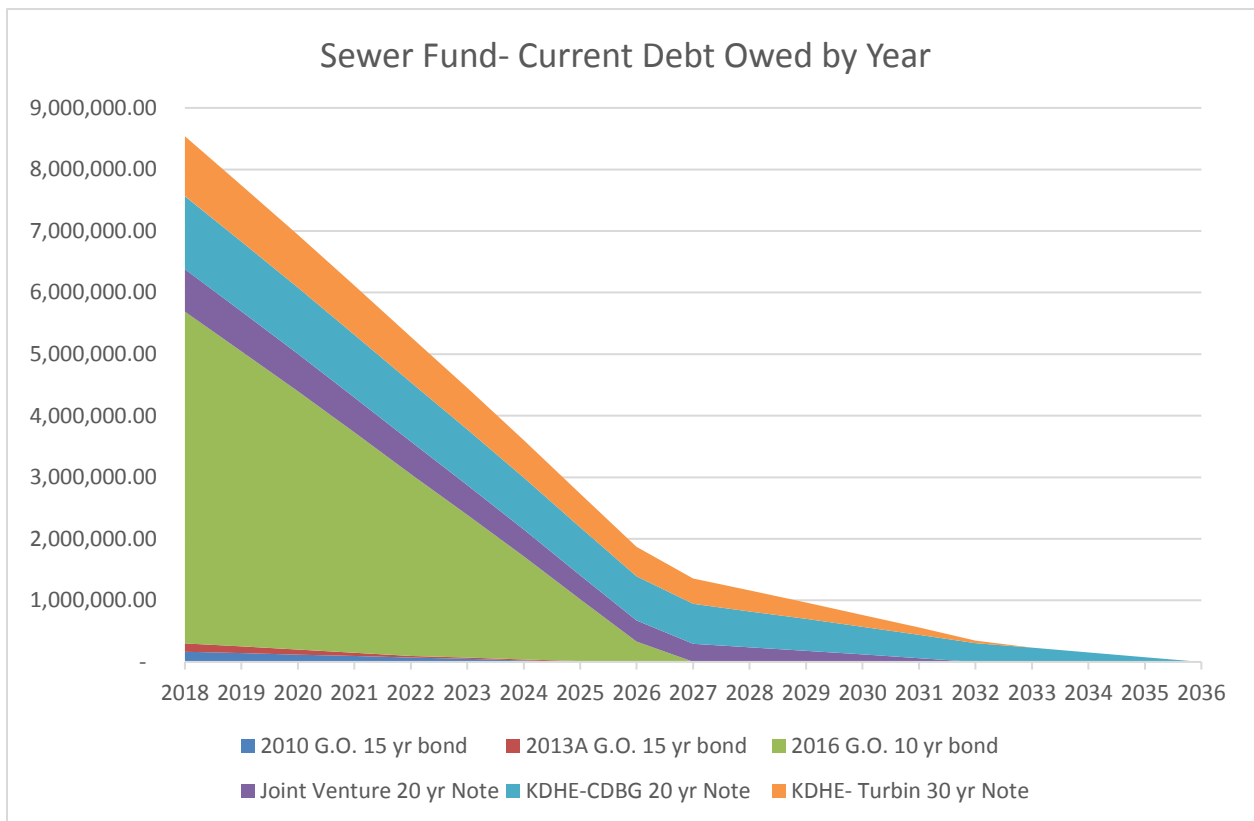
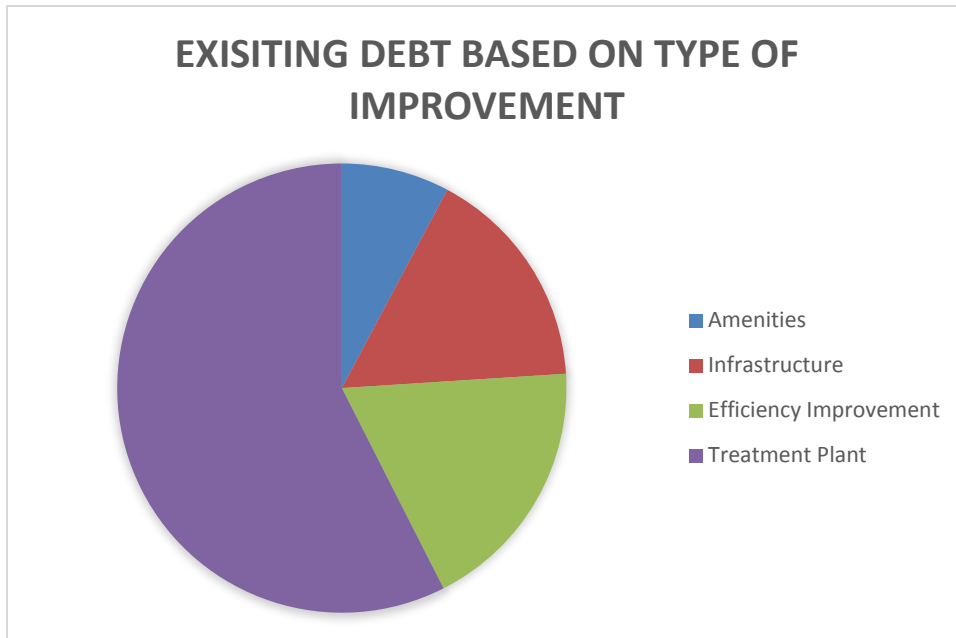
Budget Impact

Debt payments are projected to remain over \$600,000 annually until 2025, with over \$300,000 going to interest. The City Commission has raised the Readiness-To-Serve fee in order to help cover the debt payments. The increase will raise an additional \$310,000, bringing the total to \$924,000. The Readiness-To-Serve fee that is generated over the existing debt totals will help offset the investments that the Water Fund (060) is required to make. Currently, a \$225,000 investment is budgeted annually with the idea that these investments will lower the budget impact of the balloon payment that will have to be made in 2081 to the Corp of Engineers. The new financial policies has been passed requiring staff to review revenues, debt and expenses yearly. Management of this long-term debt will be key in the success of the Water Fund (060).

Sewer Fund (063)

Existing Debt

Project 392, 2015 CDBG Sanitary Sewer Improvement, was completed in 2016. The City-at-Large portion of this project was approximate \$1.1 million, this project along with project 478, Sewer Rehabilitation for Taylor Street, costing close to \$250,000, make up the KDHE-CDBG loan. These payments are just over \$75,000 a year, beginning in 2017, and last for 20-years. Also in 2016, KDHE Loan 1639 was refinanced into a ten-year bond. For a potential savings of \$300,000. The City Commission and staff decided the savings was an attractive benefit and took action to refinance.



Budget Impact

Debt payments are projected to stay above \$900,000 until 2026, due to refinancing KDHE Loan 1639 in 2016. The City Commission elected to repay this bond in 10 years creating a 32% increase in the debt payments. This increase was countered by staff with a request for a restructuring of the Readiness-to-serve (RTS) fees. Before 2017, the RTS fees were a flat rate. In January 2017 the model was changed to mirror the tiered approach that the Water Fund (060) utilized. The increase generated \$ 574,000 in additional revenue. However, the sewer fund has been depleting their reserves due to the increase in debt and no offsetting revenue source for years, leading staff to believe this increase was not enough. To bring the sewer fund back to a balance budget staff approached City Commission during the 2018 Budget process requesting another increase. After much debate, the RTS fees were raised again in September 2017, this increase is projected to supply the sewer fund with an additional \$433,000. This increase supplies the Sewer Fund (063) with the funds necessary to pay the debt payments they have acquired, and built their reserves according to the new debt policy that was adopted August 14th, 2017.

		Existing Sewer Fund Debt Payments								
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021-2025</u>	<u>2026-2030</u>	<u>2031-2034</u>	
2010 G.O.	Principal	40,617.50	39,457.00	22,049.50	23,210.00	24,370.50	118,371.00	-	-	
	Interest	6,754.70	6,104.82	5,355.12	4,870.04	4,313.00	11,516.78	-	-	
2013A G.O.	Principal	3,300.00	3,300.00	3,400.00	3,400.00	3,400.00	18,100.00	11,900.00	-	
	Interest	866.30	833.30	800.30	764.60	722.10	2,706.38	636.62	-	
2006 G.O	Principal	23,700.00	23,700.00	24,332.00	24,332.00	24,964.00	25,280.00			
Refinance	Interest	1,812.74	1,575.74	1,338.74	1,083.24	779.10	417.12			
2016 G.O.	Principal	-	555,000.00	585,000.00	595,000.00	600,000.00	3,190,000.00	1,005,000.00	-	
	Interest	-	130,407.67	104,575.00	97,262.50	89,825.00	291,325.00	26,600.00	-	
KDHE- Trt Plt	Principal	267,767.39	-	-	-	-	-	-	-	
Refinance	Interest	170,676.13	-	-	-	-	-	-	-	
Joint Venture	Principal	33,413.34	34,749.87	36,139.86	37,585.46	39,088.88	182,186.69	267,890.78	120,254.78	
	Interest	31,672.52	30,335.98	28,945.99	27,500.40	25,996.98	108,242.58	57,538.50	7,413.62	
KDHE-CDBG	Principal	-	52,015.41	53,166.04	54,342.13	55,544.22	296,704.22	331,005.58	448,099.40	
	Interest	-	24,919.91	23,900.03	22,857.59	21,792.10	92,134.55	61,731.07	28,967.69	
KDHE- Turbine	Principal	52,844.44	54,136.36	55,459.86	56,815.73	58,204.74	313,076.86	353,264.29	193,289.45	
	Interest	24,502.34	23,343.33	22,155.99	20,939.62	19,693.51	78,683.22	42,630.31	6,371.46	
Total Prin & Int:		657,927.40	979,879.39	966,618.43	969,963.31	968,694.13	4,728,744.40	2,158,197.15	804,396.40	
Chart is illustrating principal and interest for all existing debt owed by the Sewer Fund (063)										

Appendix

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2017 marked the 100th Anniversary of the formation of the EDPD

Night Marshal Charles Schram was honored on the National Law Enforcement Officers Memorial in Washington D.C

EDPD has 276 years of combined police experience



	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 001 - GENERAL FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	2,345,875.54	2,559,535.00	2,559,535.00	2,727,379.00
4112 - DELINQUENT AD VALOREM	117,321.89	135,000.00	135,000.00	117,322.00
4113 - MOTOR VEHICLE PROPERTY TAX	359,046.39	365,658.00	365,658.00	336,414.00
4114 - RECREATIONAL VEHICLE TAX	3,426.30	3,426.00	3,426.00	20,041.00
4131 - WATERCRAFT TAX	0.00	2,445.00	2,445.00	0.00
4132 - LOCAL SALES TAX	2,462,159.22	2,500,000.00	2,450,000.00	2,500,000.00
4161 - TELEPHONE FRANCHISE	26,684.54	28,083.00	25,350.00	23,812.00
4162 - GAS SERVICE FRANCHISE	187,133.76	245,883.00	205,548.00	187,134.00
4163 - WESTAR FRANCHISE	934,235.16	927,000.00	927,000.00	934,235.00
4164 - CATV FRANCHISE	140,756.86	145,958.00	140,000.00	140,757.00
4165 - UTILITY FRANCHISE	537,000.00	537,000.00	537,000.00	537,000.00
Object : 41 - TAXES Total:	7,113,639.66	7,449,988.00	7,350,962.00	7,524,094.00
Object : 42 - LICENSES & PERMITS				
4211 - CEREAL MALT BEVERAGE	1,400.00	1,775.00	1,775.00	1,400.00
4212 - LIQUOR OCCUPATION (LIQUOR STORE)	2,700.00	1,200.00	1,200.00	2,700.00
4214 - CLASS "A" AND "B" CLUBS	3,525.00	3,275.00	2,750.00	2,775.00
4215 - ANIMAL LICENSE	12,584.00	16,175.00	12,500.00	12,584.00
4217 - MERCHANT LICENSE	27,385.00	24,125.00	24,125.00	24,000.00
4221 - BUILDING	62,069.83	45,381.00	45,381.00	40,000.00
4222 - PLUMBING	6,175.21	4,750.00	4,750.00	4,750.00
4223 - ELECTRICAL	7,353.34	10,396.00	7,300.00	7,353.00
4224 - MECHANICAL	6,182.75	5,778.00	5,778.00	5,761.00
4226 - PLANNING BOARD & ZONING APPEALS	1,264.00	1,210.00	1,210.00	1,264.00
4228 - SIGN PERMITS	1,516.65	1,374.00	1,374.00	1,517.00
Object : 42 - LICENSES & PERMITS Total:	132,155.78	115,439.00	108,143.00	104,104.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	-159,535.59	143,367.00	9,559.00	9,559.00
4341 - GENERAL GOVERNMENT (STATE)	-14,361.41	0.00	0.00	0.00
4353 - LIQUOR TAX	36,724.94	37,905.00	37,905.00	36,725.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	921.08	1,169.00	1,169.00	1,000.00
4382 - COUNTY SHARE - HAZMAT	16,000.00	16,000.00	16,000.00	16,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	-120,250.98	198,441.00	64,633.00	63,284.00
Object : 44 - CHARGES FOR SERVICES				
4408 - RECREATION YMCA FEES	2,042.86	0.00	7,500.00	7,500.00
4412 - ENGINEERING REFUNDS & ADMIN FEES	12,052.08	48,000.00	48,000.00	40,000.00
4422 - FIRE PROTECTION (EL DORADO TWSP)	551,312.66	504,852.00	504,852.00	551,313.00
4423 - FIRE PROTECTION (PROSPECT TWSP)	39,898.59	39,899.00	39,899.00	39,899.00
4431 - TREE SPRAYING, REMOVAL, & TRIMMING	0.00	500.00	500.00	0.00
4451 - ANIMAL CONTROL AND SHELTER	12,607.89	10,791.00	10,791.00	12,608.00
4469 - RECREATION CONCESSIONS	29,889.99	26,295.00	26,295.00	25,000.00
4470 - RECREATION FEES	41,894.50	44,389.00	44,389.00	41,895.00
4471 - SWIMMING POOL ADMISSIONS	23,688.37	20,450.00	20,450.00	23,688.00
4474 - RECREATION RENTALS	2,005.00	2,525.00	2,525.00	2,005.00
4477 - SWIMMING POOL RENTALS	3,235.00	2,995.00	2,995.00	3,235.00
4478 - ACTIVITY CENTER RENTALS	2,617.50	4,613.00	4,613.00	2,618.00
4479 - SWIMMING LESSONS	3,362.50	3,068.00	3,068.00	3,363.00
Object : 44 - CHARGES FOR SERVICES Total:	724,606.94	708,377.00	715,877.00	753,124.00
Object : 45 - FINES, FORFEITURES, & PENALTIES				
4511 - FINES & FORFEITURES	263,897.94	255,923.00	255,923.00	263,898.00
4512 - LAW ENFORCEMENT COSTS	109,900.72	70,861.00	70,861.00	109,000.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
4513 - COURT COSTS	17,273.73	17,506.00	17,506.00	17,274.00
4514 - DIVERSIONS FEES	26,494.00	26,983.00	26,983.00	26,494.00
4520 - PHOTOSTATS	2,230.00	2,731.00	2,731.00	2,230.00
Object : 45 - FINES, FORFEITURES, & PENALTIES Total:	419,796.39	374,004.00	374,004.00	418,896.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	1,271.59	1,000.00	1,000.00	1,272.00
4620 - PARK RENTAL FEES	3,080.00	3,770.00	3,770.00	3,080.00
4622 - CONCESSIONS AND LEASES	16,705.86	21,833.00	12,833.00	12,000.00
4651 - FROM CONSTRUCTION FUND	119,001.68	278,589.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	34,870.03	0.00	320,307.00	330,277.00
4671 - OTHER CONTRIBUTIONS	12,151.37	1,795.00	1,795.00	1,000.00
4690 - BAD DEBT COLLECTION	4,490.55	1,574.00	1,574.00	4,491.00
4691 - MISCELLANEOUS	20,392.37	1,260.00	15,220.00	20,000.00
4694 - REIMBURSEMENTS	30,251.16	25,380.00	25,380.00	2,000.00
Object : 46 - MISCELLANEOUS Total:	242,214.61	335,201.00	381,879.00	374,120.00
Department: 000 - REVENUES Total:	8,512,162.40	9,181,450.00	8,995,498.00	9,237,622.00
Revenue Total:	8,512,162.40	9,181,450.00	8,995,498.00	9,237,622.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	45,777.10	37,226.00	41,404.00	36,976.00
5102 - LONGEVITY	167.87	168.00	103.00	114.00
5105 - SOCIAL SECURITY	2,910.54	3,529.00	2,914.00	2,645.00
5106 - RETIREMENT	3,623.97	3,872.00	3,626.00	2,926.00
5107 - 457(b) PLAN FRINGE	2,795.85	3,886.00	1,931.00	1,783.00
5108 - WORKERS COMPENSATION	30.39	46.00	100.00	37.00
5109 - UNEMPLOYMENT INSURANCE	93.62	200.00	57.00	94.00
5110 - BENEFIT INSURANCE	17,446.64	29,744.00	18,050.00	19,878.00
5113 - YMCA	55.43	358.00	75.00	57.00
5114 - SAFETY INCENTIVES	110.89	140.00	120.00	120.00
Object : 51 - PERSONAL SERVICES Total:	73,012.30	79,169.00	68,380.00	64,630.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	132,218.43	24,997.00	74,290.00	166,892.00
5204 - INSURANCE & BONDS	7,358.84	8,316.00	7,800.00	8,100.00
5205 - UTILITIES	27,388.15	34,650.00	28,900.00	31,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	918.55	2,300.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	707.50	2,750.00	1,000.00	1,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	92.27	2,725.00	0.00	0.00
5210 - RENTALS	2,967.65	3,000.00	3,000.00	3,100.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	13,949.53	10,005.00	12,000.00	12,000.00
5212 - PUBLICATION AND PRINTING	7,545.24	4,500.00	6,000.00	6,000.00
5213 - OTHER CHARGES	188,168.11	156,000.00	165,000.00	46,650.00
5217 - DATA PROCESSING SERVICES	296,370.00	341,325.00	281,385.00	313,020.00
5224 - TRANSFERS	74,368.47	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	752,052.74	590,568.00	580,375.00	588,762.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,750.74	2,500.00	1,800.00	2,000.00
5302 - SMALL TOOLS	0.00	100.00	0.00	0.00
5305 - CLOTHING	336.99	500.00	100.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,941.78	2,657.00	2,000.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	318.43	1,500.00	500.00	500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	150.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	4.97	150.00	0.00	0.00
5310 - GENERAL SUPPLIES	1,239.09	2,500.00	1,500.00	1,500.00
5315 - NON-CAPITALIZED ASSETS	554.94	10,000.00	1,000.00	1,000.00
Object : 53 - COMMODITIES Total:	6,146.94	20,057.00	6,900.00	7,500.00
Department: 011 - ADMINISTRATION Total:	831,211.98	689,794.00	655,655.00	660,892.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 012 - ENGINEERING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	157,081.16	213,760.00	169,912.00	169,912.00
5102 - LONGEVITY	2,455.69	2,629.00	2,739.00	2,739.00
5103 - OVERTIME	4,695.23	4,780.00	3,063.00	3,063.00
5104 - TEMPORARY & PART-TIME SALARIES	375.80	0.00	8.00	8.00
5105 - SOCIAL SECURITY	14,073.16	14,463.00	13,501.00	13,501.00
5106 - RETIREMENT	18,290.56	20,199.00	17,765.00	17,765.00
5107 - 457(b) PLAN FRINGE	10,655.68	11,013.00	10,423.00	10,423.00
5108 - WORKERS COMPENSATION	7,160.83	5,549.00	9,340.00	9,640.00
5109 - UNEMPLOYMENT INSURANCE	466.41	686.00	573.00	573.00
5110 - BENEFIT INSURANCE	29,198.37	40,875.00	32,399.00	32,399.00
5112 - SICK LEAVE	1,947.34	0.00	0.00	0.00
5113 - YMCA	572.04	767.00	526.00	526.00
5114 - SAFETY INCENTIVES	954.96	1,278.00	975.00	975.00
Object : 51 - PERSONAL SERVICES Total:	247,927.23	315,999.00	261,224.00	261,524.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,723.83	6,000.00	6,000.00	8,000.00
5204 - INSURANCE & BONDS	4,607.03	5,920.00	5,920.00	6,000.00
5205 - UTILITIES	4,812.03	5,000.00	5,000.00	5,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	430.09	1,000.00	1,000.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	57.73	2,500.00	2,500.00	500.00
5210 - RENTALS	1,398.00	1,500.00	1,500.00	1,500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	5,512.08	7,000.00	7,000.00	5,500.00
5212 - PUBLICATION AND PRINTING	247.50	600.00	600.00	500.00
5213 - OTHER CHARGES	2,520.39	3,000.00	3,000.00	3,000.00
5216 - JANITORIAL SERVICES	0.00	14,000.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	22,308.68	46,520.00	32,520.00	30,500.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,468.10	700.00	700.00	1,000.00
5302 - SMALL TOOLS	33.98	500.00	500.00	100.00
5303 - MOTOR FUELS & LUBRICANTS	2,078.08	3,500.00	3,500.00	3,000.00
5305 - CLOTHING	1,629.75	800.00	800.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	325.62	1,500.00	1,500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	23.26	1,000.00	1,000.00	150.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	200.00	200.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	200.00	200.00	200.00
5310 - GENERAL SUPPLIES	1,330.80	1,000.00	1,000.00	1,300.00
5315 - NON-CAPITALIZED ASSETS	943.91	0.00	0.00	1,000.00
Object : 53 - COMMODITIES Total:	7,833.50	9,400.00	9,400.00	8,250.00
Department: 012 - ENGINEERING Total:	278,069.41	371,919.00	303,144.00	300,274.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 013 - LEGAL/JUDICIAL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	66,421.82	76,684.00	52,250.00	51,148.00
5102 - LONGEVITY	592.22	630.00	408.00	450.00
5103 - OVERTIME	802.44	1,500.00	1,500.00	1,108.00
5105 - SOCIAL SECURITY	5,336.10	4,344.00	4,278.00	4,078.00
5106 - RETIREMENT	6,904.89	6,055.00	5,289.00	5,069.00
5107 - 457(b) PLAN FRINGE	3,935.80	3,235.00	3,011.00	2,931.00
5108 - WORKERS COMPENSATION	92.06	174.00	58.00	75.00
5109 - UNEMPLOYMENT INSURANCE	180.97	240.00	68.00	164.00
5110 - BENEFIT INSURANCE	5,170.73	18,900.00	865.00	1,032.00
5112 - SICK LEAVE	788.72	0.00	0.00	0.00
5113 - YMCA	60.21	342.00	0.00	0.00
5114 - SAFETY INCENTIVES	550.18	570.00	450.00	450.00
Object : 51 - PERSONAL SERVICES Total:	90,836.14	112,674.00	68,177.00	66,505.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	52,680.50	50,500.00	131,000.00	145,888.00
5203 - BANK SERVICE CHARGES	1,942.05	1,400.00	1,400.00	2,000.00
5204 - INSURANCE & BONDS	901.15	735.00	925.00	1,000.00
5205 - UTILITIES	481.11	1,100.00	600.00	650.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	0.00	100.00
5210 - RENTALS	1,650.00	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	520.48	2,000.00	1,000.00	1,000.00
5212 - PUBLICATION AND PRINTING	707.18	2,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	669.84	3,000.00	1,000.00	1,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	59,552.31	62,735.00	138,925.00	154,638.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	850.50	2,000.00	1,000.00	1,000.00
5305 - CLOTHING	0.00	0.00	0.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	0.00	3,000.00	500.00	500.00
5311 - PRISONER CARE	33,474.35	28,000.00	35,000.00	38,000.00
5315 - NON-CAPITALIZED ASSETS	0.00	5,000.00	5,000.00	2,000.00
Object : 53 - COMMODITIES Total:	34,324.85	38,500.00	42,000.00	42,500.00
Department: 013 - LEGAL/JUDICIAL Total:	184,713.30	213,909.00	249,102.00	263,643.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 014 - ENVIRONMENTAL SERVICES				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	24,395.41	25,286.00	25,413.00	25,413.00
5103 - OVERTIME	584.61	0.00	338.00	338.00
5104 - TEMPORARY & PART-TIME SALARIES	12,176.06	36,600.00	4,903.00	4,903.00
5105 - SOCIAL SECURITY	3,064.02	1,957.00	2,422.00	2,422.00
5106 - RETIREMENT	2,763.96	2,785.00	2,607.00	2,607.00
5107 - 457(b) PLAN FRINGE	1,449.88	1,451.00	1,437.00	1,437.00
5108 - WORKERS COMPENSATION	0.00	1,340.00	1,340.00	1,340.00
5109 - UNEMPLOYMENT INSURANCE	102.02	95.00	97.00	97.00
5110 - BENEFIT INSURANCE	330.38	0.00	315.00	315.00
5112 - SICK LEAVE	94.00	0.00	0.00	0.00
5113 - YMCA	180.54	180.00	165.00	165.00
5114 - SAFETY INCENTIVES	1,167.86	1,800.00	600.00	600.00
Object : 51 - PERSONAL SERVICES Total:	46,308.74	71,494.00	39,637.00	39,637.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	210.00	0.00	0.00	1,500.00
5204 - INSURANCE & BONDS	510.43	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	0.00	0.00
5213 - OTHER CHARGES	209.13	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	929.56	0.00	0.00	1,500.00
Object : 53 - COMMODITIES				
5310 - GENERAL SUPPLIES	11,829.00	7,500.00	12,000.00	7,500.00
5315 - NON-CAPITALIZED ASSETS	1,860.72	5,000.00	0.00	2,500.00
Object : 53 - COMMODITIES Total:	13,689.72	12,500.00	12,000.00	10,000.00
Department: 014 - ENVIRONMENTAL SERVICES Total:	60,928.02	83,994.00	51,637.00	51,137.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 021 - POLICE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	1,254,777.21	1,394,280.00	1,266,735.00	1,303,813.00
5102 - LONGEVITY	8,646.94	10,086.00	10,102.00	10,102.00
5103 - OVERTIME	76,095.15	80,000.00	80,000.00	84,500.00
5105 - SOCIAL SECURITY	97,696.25	106,116.00	96,498.00	96,498.00
5106 - RETIREMENT	271,508.01	278,395.00	238,212.00	265,940.00
5107 - 457(b) PLAN FRINGE	6,085.78	5,205.00	5,361.00	5,361.00
5108 - WORKERS COMPENSATION	15,125.04	36,281.00	17,834.00	17,834.00
5109 - UNEMPLOYMENT INSURANCE	3,538.66	4,552.00	4,334.00	4,334.00
5110 - BENEFIT INSURANCE	222,060.19	220,605.00	237,345.00	265,740.00
5112 - SICK LEAVE	20,515.16	0.00	0.00	0.00
5113 - YMCA	3,561.96	4,320.00	3,720.00	3,720.00
5114 - SAFETY INCENTIVES	8,697.32	8,850.00	9,100.00	9,150.00
Object : 51 - PERSONAL SERVICES Total:	1,988,307.67	2,148,690.00	1,969,241.00	2,066,992.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	22,329.08	35,000.00	30,000.00	27,513.00
5203 - BANK SERVICE CHARGES	2,884.11	2,000.00	2,000.00	3,000.00
5204 - INSURANCE & BONDS	39,183.95	47,110.00	40,000.00	40,000.00
5205 - UTILITIES	18,603.29	23,000.00	21,000.00	21,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	721.79	4,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	13,618.97	18,000.00	18,000.00	18,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	0.00	0.00
5210 - RENTALS	1,650.00	2,000.00	1,800.00	1,800.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	14,444.43	15,000.00	15,000.00	15,000.00
5212 - PUBLICATION AND PRINTING	2,221.71	2,000.00	2,000.00	2,000.00
5213 - OTHER CHARGES	18,578.52	15,000.00	15,000.00	15,000.00
5216 - JANITORIAL SERVICES	0.00	20,600.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	134,235.85	184,710.00	145,800.00	144,313.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	3,296.32	2,500.00	3,000.00	3,000.00
5302 - SMALL TOOLS	140.02	0.00	0.00	300.00
5303 - MOTOR FUELS & LUBRICANTS	33,095.26	40,000.00	35,000.00	35,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,089.00	2,000.00	2,000.00	2,000.00
5305 - CLOTHING	10,403.87	15,000.00	11,000.00	11,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	929.14	2,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	9,292.86	6,000.00	6,000.00	6,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	7.49	6,000.00	500.00	500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	500.00	0.00	0.00
5310 - GENERAL SUPPLIES	11,133.99	12,000.00	12,000.00	12,000.00
5312 - SAFETY MATERIALS & SUPPLIES	257.80	2,000.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	6,582.10	50,000.00	10,000.00	10,000.00
Object : 53 - COMMODITIES Total:	76,227.85	138,500.00	81,500.00	81,800.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	63,067.75	70,000.00	70,000.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	63,067.75	70,000.00	70,000.00	0.00
Department: 021 - POLICE Total:	2,261,839.12	2,541,900.00	2,266,541.00	2,293,105.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 022 - HAZ MAT				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	991.00	5,000.00	4,000.00	4,000.00
5204 - INSURANCE & BONDS	107.53	750.00	150.00	150.00
5207 - MAINT & REPAIR - EQUIPMENT	633.00	1,750.00	1,500.00	0.00
5210 - RENTALS	633.00	2,600.00	1,000.00	2,532.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	65.44	4,800.00	1,000.00	1,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	2,429.97	14,900.00	7,650.00	7,682.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	604.19	1,000.00	1,000.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	903.87	2,750.00	1,500.00	1,500.00
5304 - CHEMICALS / LAB SUPPLIES	135.35	0.00	0.00	0.00
5305 - CLOTHING	5,977.10	8,300.00	6,000.00	6,000.00
5307 - MAINT & REPAIR - EQUIPMENT	721.72	1,000.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	-1,817.32	1,000.00	1,000.00	2,000.00
Object : 53 - COMMODITIES Total:	6,524.91	14,050.00	10,500.00	11,500.00
Department: 022 - HAZ MAT Total:	8,954.88	28,950.00	18,150.00	19,182.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 023 - FIRE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	733,586.62	916,000.00	735,797.00	753,882.00
5102 - LONGEVITY	6,028.59	6,268.00	6,936.00	6,936.00
5103 - OVERTIME	84,721.64	106,679.00	81,757.00	87,185.00
5104 - TEMPORARY & PART-TIME SALARIES	5,580.63	23,850.00	10,000.00	13,000.00
5105 - SOCIAL SECURITY	59,985.79	61,000.00	59,404.00	59,404.00
5106 - RETIREMENT	160,704.24	201,387.00	153,797.00	153,797.00
5107 - 457(b) PLAN FRINGE	5,343.06	5,000.00	5,819.00	5,819.00
5108 - WORKERS COMPENSATION	22,850.30	39,678.00	24,547.00	24,547.00
5109 - UNEMPLOYMENT INSURANCE	2,173.87	3,699.00	2,661.00	2,661.00
5110 - BENEFIT INSURANCE	168,446.04	194,754.00	159,437.00	159,437.00
5112 - SICK LEAVE	7,143.94	0.00	0.00	0.00
5113 - YMCA	3,009.11	3,060.00	2,760.00	2,760.00
5114 - SAFETY INCENTIVES	8,123.93	14,100.00	10,000.00	10,000.00
Object : 51 - PERSONAL SERVICES Total:	1,267,697.76	1,575,475.00	1,252,915.00	1,279,428.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	12,689.93	19,650.00	16,424.00	16,426.00
5204 - INSURANCE & BONDS	20,529.97	19,840.00	20,600.00	20,600.00
5205 - UTILITIES	10,714.89	12,300.00	12,000.00	12,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,049.66	2,500.00	2,500.00	2,500.00
5207 - MAINT & REPAIR - EQUIPMENT	13,727.84	10,000.00	10,000.00	14,000.00
5210 - RENTALS	3,519.40	3,150.00	3,150.00	3,500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	13,535.70	10,000.00	10,000.00	13,000.00
5212 - PUBLICATION AND PRINTING	729.54	2,100.00	1,500.00	1,500.00
5213 - OTHER CHARGES	9,565.14	12,700.00	10,000.00	10,000.00
5216 - JANITORIAL SERVICES	0.00	5,005.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	87,062.07	97,245.00	86,174.00	93,526.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	596.84	1,000.00	775.00	775.00
5302 - SMALL TOOLS	1,560.84	1,000.00	1,000.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	12,515.88	15,000.00	13,000.00	13,000.00
5304 - CHEMICALS / LAB SUPPLIES	3,491.88	1,800.00	1,800.00	1,800.00
5305 - CLOTHING	26,956.00	17,000.00	17,000.00	27,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,910.11	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	11,520.32	14,000.00	11,500.00	11,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	24.73	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	441.83	1,700.00	500.00	500.00
5310 - GENERAL SUPPLIES	5,355.32	6,050.00	5,400.00	5,400.00
5312 - SAFETY MATERIALS & SUPPLIES	563.47	1,500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	11,018.20	52,500.00	10,000.00	10,000.00
Object : 53 - COMMODITIES Total:	75,955.42	113,050.00	62,975.00	72,975.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	34,038.06	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	34,038.06	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	181,743.31	201,231.00	201,231.00	205,867.00
7516 - LEASE PURCHASE INTEREST	44,180.21	24,693.00	24,693.00	20,058.00
Object : 75 - DEBT RETIREMENT Total:	225,923.52	225,924.00	225,924.00	225,925.00
Department: 023 - FIRE Total:	1,690,676.83	2,011,694.00	1,627,988.00	1,671,854.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 024 - FIRE SUB-STATION				
Object : 52 - CONTRACTUAL SERVICES				
5204 - INSURANCE & BONDS	179.09	2,000.00	200.00	200.00
5205 - UTILITIES	14,334.22	19,500.00	15,000.00	15,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	169.76	1,500.00	750.00	750.00
5207 - MAINT & REPAIR - EQUIPMENT	123.75	1,000.00	200.00	200.00
5210 - RENTALS	360.00	0.00	560.00	360.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,974.40	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	15.00	0.00	0.00	0.00
5216 - JANITORIAL SERVICES	24.02	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	17,180.24	24,000.00	16,710.00	16,510.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	84.50	675.00	200.00	200.00
5302 - SMALL TOOLS	897.65	750.00	750.00	750.00
5303 - MOTOR FUELS & LUBRICANTS	22.96	0.00	0.00	0.00
5304 - CHEMICALS / LAB SUPPLIES	220.00	1,000.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	756.79	1,500.00	750.00	750.00
5307 - MAINT & REPAIR - EQUIPMENT	122.22	0.00	0.00	250.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	774.87	3,000.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	327.65	2,600.00	500.00	500.00
5312 - SAFETY MATERIALS & SUPPLIES	197.91	1,500.00	200.00	200.00
Object : 53 - COMMODITIES Total:	3,404.55	11,025.00	3,900.00	4,150.00
Department: 024 - FIRE SUB-STATION Total:	20,584.79	35,025.00	20,610.00	20,660.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 026 - BUILDING/ZONING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	103,141.96	111,949.00	103,125.00	106,456.00
5102 - LONGEVITY	211.52	226.00	235.00	235.00
5103 - OVERTIME	1,977.21	900.00	2,916.00	2,916.00
5105 - SOCIAL SECURITY	8,015.87	8,134.00	7,877.00	7,877.00
5106 - RETIREMENT	10,759.37	11,400.00	10,582.00	10,582.00
5107 - 457(b) PLAN FRINGE	6,400.94	7,000.00	6,106.00	6,106.00
5108 - WORKERS COMPENSATION	261.15	1,590.00	5,518.00	5,518.00
5109 - UNEMPLOYMENT INSURANCE	278.34	450.00	341.00	341.00
5110 - BENEFIT INSURANCE	26,535.62	18,500.00	25,037.00	25,037.00
5112 - SICK LEAVE	2,076.48	0.00	0.00	0.00
5113 - YMCA	225.54	403.00	206.00	206.00
5114 - SAFETY INCENTIVES	687.00	672.00	675.00	675.00
Object : 51 - PERSONAL SERVICES Total:	160,571.00	161,224.00	162,618.00	165,949.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	19,818.78	4,500.00	4,500.00	5,000.00
5203 - BANK SERVICE CHARGES	1,417.92	3,200.00	3,200.00	3,200.00
5204 - INSURANCE & BONDS	1,391.14	1,500.00	1,500.00	1,500.00
5205 - UTILITIES	3,926.66	4,100.00	4,100.00	4,100.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	200.00	200.00	200.00
5207 - MAINT & REPAIR - EQUIPMENT	55.92	500.00	200.00	200.00
5210 - RENTALS	1,398.00	1,300.00	1,398.00	1,398.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,496.95	4,000.00	4,000.00	4,000.00
5212 - PUBLICATION AND PRINTING	1,162.95	1,000.00	1,200.00	1,200.00
5213 - OTHER CHARGES	1,052.93	1,000.00	1,000.00	1,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	31,721.25	21,300.00	21,298.00	21,798.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	94.29	500.00	200.00	200.00
5302 - SMALL TOOLS	0.00	500.00	100.00	100.00
5303 - MOTOR FUELS & LUBRICANTS	0.00	500.00	1,500.00	1,500.00
5305 - CLOTHING	284.70	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	14.28	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	179.40	1,000.00	500.00	500.00
5313 - PRINT MATERIALS	0.00	500.00	0.00	0.00
Object : 53 - COMMODITIES Total:	572.67	5,000.00	3,300.00	3,300.00
Department: 026 - BUILDING/ZONING Total:	192,864.92	187,524.00	187,216.00	191,047.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 027 - BUILDING DEMOLITION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	865.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	227.88	0.00	0.00	0.00
5213 - OTHER CHARGES	166.56	0.00	0.00	0.00
5224 - TRANSFERS	0.00	16,000.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	1,259.44	16,000.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY				
7405 - LAND	15,330.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	15,330.00	0.00	0.00	0.00
Department: 027 - BUILDING DEMOLITION Total:	16,589.44	16,000.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 031 - PUBLIC WORKS				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	137,987.16	192,000.00	175,000.00	274,166.00
5102 - LONGEVITY	1,561.65	1,500.00	2,100.00	2,455.00
5103 - OVERTIME	2,412.04	5,300.00	5,300.00	11,769.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	12,000.00	12,000.00	12,500.00
5105 - SOCIAL SECURITY	10,889.39	11,000.00	11,000.00	24,308.00
5106 - RETIREMENT	14,655.84	15,500.00	15,500.00	25,195.00
5107 - 457(b) PLAN FRINGE	8,530.84	8,300.00	8,300.00	14,734.00
5108 - WORKERS COMPENSATION	4,762.43	11,202.00	6,000.00	12,878.00
5109 - UNEMPLOYMENT INSURANCE	380.04	615.00	275.00	927.00
5110 - BENEFIT INSURANCE	32,864.03	66,725.00	60,000.00	98,048.00
5112 - SICK LEAVE	4,637.94	0.00	0.00	0.00
5113 - YMCA	346.56	918.00	918.00	1,278.00
5114 - SAFETY INCENTIVES	951.16	1,530.00	1,530.00	2,130.00
Object : 51 - PERSONAL SERVICES Total:	219,979.08	326,590.00	297,923.00	480,388.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	8,214.58	7,500.00	7,500.00	7,500.00
5204 - INSURANCE & BONDS	23,041.77	12,500.00	23,500.00	23,500.00
5205 - UTILITIES	21,924.25	19,000.00	22,000.00	21,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	310.69	1,000.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	5,030.80	10,000.00	10,000.00	10,000.00
5210 - RENTALS	2,038.57	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	9,864.65	3,500.00	3,500.00	3,500.00
5212 - PUBLICATION AND PRINTING	270.38	1,000.00	500.00	500.00
5213 - OTHER CHARGES	16,095.55	8,000.00	8,000.00	8,000.00
5216 - JANITORIAL SERVICES	0.00	4,800.00	0.00	0.00
5224 - TRANSFERS	488,166.40	500,000.00	103,970.00	113,700.00
Object : 52 - CONTRACTUAL SERVICES Total:	574,957.64	568,300.00	180,470.00	189,200.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	103.91	500.00	500.00	500.00
5302 - SMALL TOOLS	3,167.69	5,000.00	3,000.00	3,000.00
5303 - MOTOR FUELS & LUBRICANTS	11,735.54	15,000.00	15,000.00	15,000.00
5304 - CHEMICALS / LAB SUPPLIES	5,841.30	4,000.00	4,000.00	4,000.00
5305 - CLOTHING	1,097.91	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	3,664.48	2,000.00	3,500.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	10,200.07	20,000.00	17,000.00	17,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	289.99	1,000.00	300.00	300.00
5310 - GENERAL SUPPLIES	8,339.38	13,000.00	10,000.00	10,000.00
5312 - SAFETY MATERIALS & SUPPLIES	530.28	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	13,879.55	12,000.00	12,000.00	12,000.00
Object : 53 - COMMODITIES Total:	58,850.10	75,000.00	67,800.00	66,300.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	195,000.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	195,000.00	0.00	0.00
Department: 031 - PUBLIC WORKS Total:	853,786.82	1,164,890.00	546,193.00	735,888.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 032 - FORESTRY				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	22,769.05	22,277.00	51,000.00	49,661.00
5102 - LONGEVITY	283.95	286.00	656.00	656.00
5103 - OVERTIME	1,774.05	0.00	2,737.00	2,738.00
5104 - TEMPORARY & PART-TIME SALARIES	20,926.63	20,650.00	15,000.00	5,000.00
5105 - SOCIAL SECURITY	3,704.32	1,840.00	5,410.00	6,500.00
5106 - RETIREMENT	3,585.63	1,232.00	6,695.00	10,263.00
5107 - 457(b) PLAN FRINGE	1,406.52	671.00	2,902.00	5,905.00
5108 - WORKERS COMPENSATION	511.29	843.00	640.00	1,863.00
5109 - UNEMPLOYMENT INSURANCE	123.66	136.00	219.00	385.00
5110 - BENEFIT INSURANCE	0.00	0.00	0.00	13,300.00
5112 - SICK LEAVE	932.96	0.00	0.00	0.00
5113 - YMCA	0.00	90.00	180.00	330.00
5114 - SAFETY INCENTIVES	646.96	150.00	750.00	600.00
Object : 51 - PERSONAL SERVICES Total:	56,665.02	48,175.00	86,189.00	97,201.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	600.00	5,000.00	2,000.00	2,000.00
5204 - INSURANCE & BONDS	959.86	850.00	1,000.00	1,050.00
5207 - MAINT & REPAIR - EQUIPMENT	416.55	500.00	500.00	500.00
5208 - MAINT & REPAIR - OTHER IMPRVMENTS	0.00	250.00	0.00	0.00
5210 - RENTALS	165.00	0.00	200.00	200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	24.00	750.00	50.00	50.00
5212 - PUBLICATION AND PRINTING	85.00	300.00	100.00	100.00
5213 - OTHER CHARGES	357.72	1,000.00	500.00	500.00
Object : 52 - CONTRACTUAL SERVICES Total:	2,608.13	8,650.00	4,350.00	4,400.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	100.00	0.00	0.00
5302 - SMALL TOOLS	199.42	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	892.66	1,500.00	1,200.00	1,200.00
5304 - CHEMICALS / LAB SUPPLIES	233.95	350.00	300.00	300.00
5305 - CLOTHING	647.41	300.00	100.00	100.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,530.04	0.00	250.00	250.00
5307 - MAINT & REPAIR - EQUIPMENT	2,513.90	2,500.00	2,500.00	2,500.00
5310 - GENERAL SUPPLIES	20,400.70	20,000.00	20,000.00	20,000.00
5312 - SAFETY MATERIALS & SUPPLIES	23.97	0.00	50.00	50.00
5315 - NON-CAPITALIZED ASSETS	600.88	1,000.00	1,000.00	0.00
Object : 53 - COMMODITIES Total:	27,042.93	26,250.00	25,900.00	24,900.00
Department: 032 - FORESTRY Total:	86,316.08	83,075.00	116,439.00	126,501.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 033 - PARK MAINTENANCE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	96,796.14	94,370.00	97,344.00	100,414.00
5102 - LONGEVITY	1,334.00	1,344.00	1,400.00	1,400.00
5103 - OVERTIME	6,835.16	0.00	3,875.00	3,875.00
5104 - TEMPORARY & PART-TIME SALARIES	29,589.66	26,350.00	29,700.00	32,400.00
5105 - SOCIAL SECURITY	10,643.07	7,094.00	9,398.00	12,000.00
5106 - RETIREMENT	10,903.02	10,575.00	10,263.00	10,263.00
5107 - 457(b) PLAN FRINGE	6,253.99	5,607.00	5,905.00	5,905.00
5108 - WORKERS COMPENSATION	1,499.95	2,376.00	1,863.00	3,500.00
5109 - UNEMPLOYMENT INSURANCE	354.82	384.00	385.00	385.00
5110 - BENEFIT INSURANCE	13,294.07	13,500.00	13,300.00	13,500.00
5112 - SICK LEAVE	1,015.84	0.00	0.00	0.00
5113 - YMCA	361.07	360.00	360.00	330.00
5114 - SAFETY INCENTIVES	1,107.71	600.00	600.00	600.00
Object : 51 - PERSONAL SERVICES Total:	179,988.50	162,560.00	174,393.00	184,572.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,725.00	4,000.00	3,000.00	3,000.00
5204 - INSURANCE & BONDS	6,902.86	11,000.00	7,200.00	7,600.00
5205 - UTILITIES	15,326.46	13,000.00	15,500.00	15,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,746.00	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	884.41	4,000.00	2,000.00	2,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMNTS	21.00	500.00	250.00	250.00
5210 - RENTALS	17.50	250.00	50.00	50.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	350.00	350.00	50.00
5212 - PUBLICATION AND PRINTING	0.00	200.00	0.00	0.00
5213 - OTHER CHARGES	1,739.73	1,500.00	1,500.00	1,500.00
Object : 52 - CONTRACTUAL SERVICES Total:	29,362.96	35,300.00	30,350.00	30,450.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	37.53	200.00	50.00	50.00
5302 - SMALL TOOLS	645.01	1,000.00	1,000.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	10,196.02	11,500.00	11,000.00	11,000.00
5304 - CHEMICALS / LAB SUPPLIES	670.46	1,000.00	750.00	750.00
5305 - CLOTHING	127.96	500.00	250.00	250.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	4,396.49	2,500.00	2,500.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	10,480.33	15,000.00	10,500.00	10,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	7,979.51	3,750.00	3,750.00	3,750.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,995.02	2,000.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	2,644.17	5,000.00	2,500.00	2,500.00
5312 - SAFETY MATERIALS & SUPPLIES	433.25	600.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	8,329.04	3,000.00	2,000.00	2,000.00
Object : 53 - COMMODITIES Total:	47,934.79	46,050.00	36,800.00	36,800.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	79,000.00	67,064.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	79,000.00	67,064.00	0.00
Department: 033 - PARK MAINTENANCE Total:	257,286.25	322,910.00	308,607.00	251,822.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 034 - SPECIAL STREET PROJECT				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	600,000.00	600,000.00	600,000.00	600,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	600,000.00	600,000.00	600,000.00	600,000.00
Department: 034 - SPECIAL STREET PROJECT Total:	600,000.00	600,000.00	600,000.00	600,000.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 035 - STREET LIGHTS				
Object : 52 - CONTRACTUAL SERVICES				
5205 - UTILITIES	185,242.12	197,000.00	197,000.00	198,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	185,242.12	197,000.00	197,000.00	198,000.00
Department: 035 - STREET LIGHTS Total:	185,242.12	197,000.00	197,000.00	198,000.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 041 - ANIMAL CONTROL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	56,059.89	61,100.00	61,100.00	62,221.00
5102 - LONGEVITY	680.94	380.00	380.00	860.00
5103 - OVERTIME	4,516.27	5,200.00	5,200.00	4,500.00
5105 - SOCIAL SECURITY	4,907.95	5,300.00	5,300.00	4,850.00
5106 - RETIREMENT	6,417.77	7,245.00	7,245.00	6,479.00
5107 - 457(b) PLAN FRINGE	3,688.81	3,830.00	3,830.00	3,746.00
5108 - WORKERS COMPENSATION	499.03	677.00	677.00	590.00
5109 - UNEMPLOYMENT INSURANCE	165.00	207.00	207.00	209.00
5110 - BENEFIT INSURANCE	10,056.77	10,000.00	18,500.00	14,675.00
5112 - SICK LEAVE	3,078.01	0.00	0.00	0.00
5113 - YMCA	0.00	360.00	0.00	0.00
5114 - SAFETY INCENTIVES	610.71	600.00	500.00	600.00
Object : 51 - PERSONAL SERVICES Total:	90,681.15	94,899.00	102,939.00	98,730.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	9,986.62	8,500.00	8,500.00	10,000.00
5204 - INSURANCE & BONDS	1,800.70	1,700.00	1,800.00	1,800.00
5205 - UTILITIES	8,776.07	12,000.00	8,000.00	9,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	139.80	250.00	250.00	250.00
5207 - MAINT & REPAIR - EQUIPMENT	165.50	500.00	8,000.00	250.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	1,000.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	169.00	2,500.00	0.00	0.00
5213 - OTHER CHARGES	1,277.11	2,500.00	2,500.00	2,500.00
Object : 52 - CONTRACTUAL SERVICES Total:	22,314.80	28,950.00	29,050.00	23,800.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	60.65	150.00	150.00	100.00
5302 - SMALL TOOLS	0.00	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	1,447.74	1,500.00	1,500.00	1,500.00
5304 - CHEMICALS / LAB SUPPLIES	1,149.66	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	0.00	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	688.52	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	592.36	1,000.00	1,000.00	500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	1,500.00	0.00	0.00
5310 - GENERAL SUPPLIES	2,580.83	2,500.00	2,500.00	2,500.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	250.00	0.00	0.00
5315 - NON-CAPITALIZED ASSETS	159.00	2,500.00	1,000.00	0.00
Object : 53 - COMMODITIES Total:	6,678.76	11,900.00	8,650.00	7,100.00
Department: 041 - ANIMAL CONTROL Total:	119,674.71	135,749.00	140,639.00	129,630.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 042 - CEMETERY				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	133,996.19	115,286.00	117,234.00	121,200.00
Object : 52 - CONTRACTUAL SERVICES Total:	133,996.19	115,286.00	117,234.00	121,200.00
Department: 042 - CEMETERY Total:	133,996.19	115,286.00	117,234.00	121,200.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 051 - RECREATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	156,453.99	177,715.00	154,894.00	206,000.00
5102 - LONGEVITY	287.38	670.00	830.00	534.00
5103 - OVERTIME	13,256.40	5,650.00	7,000.00	9,300.00
5104 - TEMPORARY & PART-TIME SALARIES	102,497.70	115,588.00	112,600.00	112,600.00
5105 - SOCIAL SECURITY	21,012.85	11,880.00	25,000.00	25,010.00
5106 - RETIREMENT	17,571.31	17,656.00	19,500.00	17,068.00
5107 - 457(b) PLAN FRINGE	10,266.29	9,369.00	11,500.00	9,650.00
5108 - WORKERS COMPENSATION	3,252.41	5,737.00	5,500.00	4,063.00
5109 - UNEMPLOYMENT INSURANCE	732.55	930.00	325.00	817.00
5110 - BENEFIT INSURANCE	34,782.35	53,875.00	55,625.00	55,625.00
5112 - SICK LEAVE	1,355.34	0.00	0.00	0.00
5113 - YMCA	411.41	945.00	855.00	454.00
5114 - SAFETY INCENTIVES	4,492.77	1,575.00	2,175.00	2,175.00
Object : 51 - PERSONAL SERVICES Total:	366,372.75	401,590.00	395,804.00	443,296.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	7,672.50	8,000.00	8,000.00	8,000.00
5203 - BANK SERVICE CHARGES	762.11	750.00	775.00	775.00
5204 - INSURANCE & BONDS	8,355.42	8,500.00	8,500.00	8,500.00
5205 - UTILITIES	38,931.53	48,000.00	40,950.00	43,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,523.18	10,000.00	2,000.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	635.50	2,000.00	1,000.00	1,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	20,200.00	2,000.00	3,000.00	3,000.00
5210 - RENTALS	10,385.50	10,000.00	10,000.00	10,000.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	1,867.71	2,500.00	2,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	989.38	1,200.00	1,000.00	1,000.00
5213 - OTHER CHARGES	18,211.71	20,000.00	20,000.00	20,000.00
5216 - JANITORIAL SERVICES	0.00	4,800.00	0.00	0.00
5224 - TRANSFERS	405,979.28	315,256.00	370,205.00	295,117.00
Object : 52 - CONTRACTUAL SERVICES Total:	515,513.82	433,006.00	467,430.00	394,392.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	846.09	1,100.00	1,100.00	1,100.00
5302 - SMALL TOOLS	172.91	750.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	2,755.20	5,000.00	3,000.00	3,000.00
5304 - CHEMICALS / LAB SUPPLIES	378.72	3,500.00	1,000.00	1,000.00
5305 - CLOTHING	748.32	1,000.00	750.00	750.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	10,425.33	1,750.00	1,750.00	1,750.00
5307 - MAINT & REPAIR - EQUIPMENT	3,130.18	3,500.00	3,500.00	3,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	4,816.04	2,500.00	4,000.00	4,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	2,017.52	2,250.00	2,250.00	2,250.00
5310 - GENERAL SUPPLIES	7,582.37	9,000.00	9,000.00	9,000.00
5312 - SAFETY MATERIALS & SUPPLIES	52.23	700.00	100.00	100.00
5315 - NON-CAPITALIZED ASSETS	3,686.11	5,000.00	4,000.00	4,000.00
5330 - T-SHIRTS & AWARDS	15,059.55	16,000.00	16,000.00	16,000.00
5331 - ATHLETIC SUPPLIES	11,981.30	8,000.00	8,000.00	8,000.00
Object : 53 - COMMODITIES Total:	63,651.87	60,050.00	54,950.00	54,950.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	28,500.00	20,000.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	28,500.00	20,000.00	0.00
Department: 051 - RECREATION Total:	945,538.44	923,146.00	938,184.00	892,638.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 052 - SWIMMING POOL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	16,907.54	15,579.00	17,529.00	18,387.00
5102 - LONGEVITY	568.00	142.00	156.00	156.00
5103 - OVERTIME	1,310.29	1,000.00	0.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	51,456.41	65,711.00	67,200.00	67,200.00
5105 - SOCIAL SECURITY	5,430.41	4,325.00	5,600.00	5,600.00
5106 - RETIREMENT	1,732.54	420.00	455.00	1,691.00
5107 - 457(b) PLAN FRINGE	1,043.93	231.00	350.00	355.00
5108 - WORKERS COMPENSATION	967.64	1,567.00	750.00	1,205.00
5109 - UNEMPLOYMENT INSURANCE	182.21	254.00	40.00	40.00
5110 - BENEFIT INSURANCE	3,391.37	3,375.00	3,375.00	3,333.00
5113 - YMCA	40.22	45.00	45.00	45.00
5114 - SAFETY INCENTIVES	1,280.36	75.00	75.00	75.00
Object : 51 - PERSONAL SERVICES Total:	84,310.92	92,724.00	95,575.00	98,087.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	400.00	0.00	0.00
5204 - INSURANCE & BONDS	1,530.66	1,500.00	1,600.00	1,700.00
5205 - UTILITIES	7,358.26	8,000.00	7,800.00	8,200.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	500.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	123.25	1,000.00	500.00	1,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	800.00	0.00	0.00
5210 - RENTALS	0.00	200.00	100.00	100.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	450.00	250.00	450.00	450.00
5212 - PUBLICATION AND PRINTING	177.33	200.00	200.00	200.00
5213 - OTHER CHARGES	137.30	200.00	150.00	150.00
Object : 52 - CONTRACTUAL SERVICES Total:	9,776.80	13,550.00	11,300.00	12,800.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	112.39	200.00	150.00	150.00
5302 - SMALL TOOLS	135.58	200.00	150.00	150.00
5303 - MOTOR FUELS & LUBRICANTS	33.88	100.00	50.00	50.00
5304 - CHEMICALS / LAB SUPPLIES	31,289.36	32,500.00	32,500.00	32,500.00
5305 - CLOTHING	622.02	1,200.00	728.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,940.78	2,500.00	2,000.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	115.15	1,000.00	500.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	247.21	1,000.00	500.00	500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,675.61	1,000.00	1,750.00	1,750.00
5310 - GENERAL SUPPLIES	1,432.67	2,500.00	1,500.00	1,500.00
5312 - SAFETY MATERIALS & SUPPLIES	1,177.79	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	3,754.42	2,500.00	2,000.00	2,000.00
Object : 53 - COMMODITIES Total:	42,536.86	45,200.00	42,328.00	43,100.00
Department: 052 - SWIMMING POOL Total:	136,624.58	151,474.00	149,203.00	153,987.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 054 - BAND				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	7,000.00	7,000.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	7,000.00	7,000.00	0.00	0.00
Department: 054 - BAND Total:	7,000.00	7,000.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 055 - RECREATION CONCESSIONS				
Object : 51 - PERSONAL SERVICES				
5103 - OVERTIME	8.80	0.00	0.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	27,607.14	21,954.00	24,000.00	24,000.00
5105 - SOCIAL SECURITY	2,210.30	1,361.00	1,900.00	1,900.00
5108 - WORKERS COMPENSATION	273.46	421.00	90.00	90.00
5109 - UNEMPLOYMENT INSURANCE	74.42	68.00	5.00	5.00
5114 - SAFETY INCENTIVES	1,275.36	0.00	0.00	0.00
Object : 51 - PERSONAL SERVICES Total:	31,449.48	23,804.00	25,995.00	25,995.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	225.00	0.00	225.00
5204 - INSURANCE & BONDS	664.60	625.00	686.00	725.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	750.00	750.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	64.00	750.00	0.00	100.00
5209 - TAX PAYMENTS	2,129.06	1,900.00	2,150.00	2,150.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	0.00	200.00	0.00	0.00
5213 - OTHER CHARGES	164.18	500.00	200.00	200.00
Object : 52 - CONTRACTUAL SERVICES Total:	3,021.84	4,950.00	3,786.00	3,400.00
Object : 53 - COMMODITIES				
5305 - CLOTHING	0.00	250.00	0.00	0.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	955.00	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	500.00	500.00	100.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	250.00	250.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	400.00	200.00	0.00
5310 - GENERAL SUPPLIES	205.73	300.00	225.00	225.00
5315 - NON-CAPITALIZED ASSETS	0.00	750.00	0.00	0.00
5327 - CONCESSION SUPPLIES	16,047.81	20,000.00	20,000.00	20,000.00
Object : 53 - COMMODITIES Total:	17,208.54	23,450.00	22,175.00	21,325.00
Department: 055 - RECREATION CONCESSIONS Total:	51,679.86	52,204.00	51,956.00	50,720.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 058 - SPECIAL PROJECT				
Object : 52 - CONTRACTUAL SERVICES				
5218 - CONTINGENCY RESERVE	0.00	538,345.00	0.00	0.00
5224 - TRANSFERS	511,137.54	500,000.00	450,000.00	500,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	511,137.54	1,038,345.00	450,000.00	500,000.00
Department: 058 - SPECIAL PROJECT Total:	511,137.54	1,038,345.00	450,000.00	500,000.00
Expense Total:	9,434,715.28	10,971,788.00	8,995,498.00	9,232,180.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	-922,552.88	-1,790,338.00	0.00	5,442.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 003 - AIRPORT FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	64,757.48	71,480.00	71,480.00	67,237.00
4112 - DELINQUENT AD VALOREM	1,559.21	2,500.00	2,500.00	2,490.00
4113 - MOTOR VEHICLE PROPERTY TAX	88.28	10,089.00	7,373.00	9,395.00
4114 - RECREATIONAL VEHICLE TAX	0.84	95.00	95.00	560.00
4131 - WATERCRAFT TAX	0.00	67.00	67.00	0.00
Object : 41 - TAXES Total:	66,405.81	84,231.00	81,515.00	79,682.00
Object : 44 - CHARGES FOR SERVICES				
4475 - HANGAR RENTALS	62,228.41	65,000.00	65,000.00	65,000.00
4476 - EXTERNAL FUEL SALES	102,386.44	150,000.00	145,000.00	145,000.00
Object : 44 - CHARGES FOR SERVICES Total:	164,614.85	215,000.00	210,000.00	210,000.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	17.87	0.00	0.00	0.00
4621 - RENTALS	2,250.00	2,500.00	2,500.00	2,500.00
4622 - CONCESSIONS AND LEASES	3,510.00	3,500.00	5,475.00	5,475.00
4691 - MISCELLANEOUS	200.97	0.00	0.00	250.00
4694 - REIMBURSEMENTS	560.27	150.00	150.00	250.00
4695 - PREMIUMS ON BONDS SOLD	-18,827.85	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	-12,288.74	6,150.00	8,125.00	8,475.00
Department: 000 - REVENUES Total:	218,731.92	305,381.00	299,640.00	298,157.00
Revenue Total:	218,731.92	305,381.00	299,640.00	298,157.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	51,097.12	51,000.00	51,000.00	53,000.00
5102 - LONGEVITY	309.96	284.00	284.00	350.00
5103 - OVERTIME	1,148.17	1,000.00	1,000.00	1,000.00
5105 - SOCIAL SECURITY	3,983.52	4,100.00	4,100.00	4,000.00
5106 - RETIREMENT	5,287.08	5,685.00	5,685.00	5,300.00
5107 - 457(b) PLAN FRINGE	3,032.78	3,015.00	3,015.00	3,000.00
5108 - WORKERS COMPENSATION	561.07	1,500.00	1,500.00	600.00
5109 - UNEMPLOYMENT INSURANCE	136.89	163.00	163.00	250.00
5110 - BENEFIT INSURANCE	13,211.13	13,500.00	13,500.00	13,500.00
5112 - SICK LEAVE	285.57	0.00	0.00	0.00
5113 - YMCA	180.54	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	305.36	300.00	300.00	300.00
Object : 51 - PERSONAL SERVICES Total:	79,539.19	80,727.00	80,727.00	81,480.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	840.76	1,500.00	1,500.00	1,000.00
5203 - BANK SERVICE CHARGES	2,682.50	0.00	2,800.00	2,700.00
5204 - INSURANCE & BONDS	11,825.79	12,000.00	12,000.00	12,000.00
5205 - UTILITIES	12,075.33	12,000.00	12,000.00	12,075.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	86.09	500.00	500.00	100.00
5207 - MAINT & REPAIR - EQUIPMENT	2,574.63	2,000.00	2,500.00	2,800.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	1,000.00	0.00
5209 - TAX PAYMENTS	6,776.72	8,500.00	7,000.00	6,300.00
5210 - RENTALS	0.00	0.00	0.00	250.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	675.06	1,000.00	1,000.00	675.00
5212 - PUBLICATION AND PRINTING	418.67	250.00	500.00	500.00
5213 - OTHER CHARGES	1,050.61	1,000.00	2,517.00	1,000.00
5218 - CONTINGENCY RESERVE	0.00	44,411.00	0.00	0.00
5224 - TRANSFERS	-18,827.85	42,000.00	42,000.00	40,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	20,178.31	126,161.00	85,317.00	79,400.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	0.00	0.00	0.00	0.00
5303 - MOTOR FUELS & LUBRICANTS	75,034.42	85,000.00	85,000.00	85,000.00
5304 - CHEMICALS / LAB SUPPLIES	14.99	0.00	0.00	0.00
5305 - CLOTHING	0.00	250.00	250.00	250.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,400.96	0.00	0.00	2,791.00
5307 - MAINT & REPAIR - EQUIPMENT	1,004.94	1,000.00	1,000.00	1,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,361.13	1,500.00	1,500.00	0.00
5310 - GENERAL SUPPLIES	343.76	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	0.00	500.00	500.00	500.00
Object : 53 - COMMODITIES Total:	79,160.20	88,750.00	88,750.00	90,541.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	32,124.77	34,358.00	34,358.00	36,935.00
7511 - G.O. BOND INTEREST	13,325.43	10,488.00	10,488.00	9,801.00
Object : 75 - DEBT RETIREMENT Total:	45,450.20	44,846.00	44,846.00	46,736.00
Department: 011 - ADMINISTRATION Total:	224,327.90	340,484.00	299,640.00	298,157.00
Expense Total:	224,327.90	340,484.00	299,640.00	298,157.00
Fund: 003 - AIRPORT FUND Surplus (Deficit):	-5,595.98	-35,103.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 005 - EL DORADO SENIOR CENTER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	47,180.00	47,180.00	47,180.00	47,180.00
Object : 41 - TAXES Total:	47,180.00	47,180.00	47,180.00	47,180.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4341 - GENERAL GOVERNMENT (STATE)	0.00	6,087.00	0.00	0.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	0.00	6,087.00	0.00	0.00
Object : 46 - MISCELLANEOUS				
4621 - RENTALS	0.00	2,995.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	18,000.00	41,742.00	47,085.00	36,165.00
4671 - OTHER CONTRIBUTIONS	0.00	5,531.00	0.00	0.00
4694 - REIMBURSEMENTS	29,204.50	600.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	47,204.50	50,868.00	47,085.00	36,165.00
Department: 000 - REVENUES Total:	94,384.50	104,135.00	94,265.00	83,345.00
Revenue Total:	94,384.50	104,135.00	94,265.00	83,345.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	29,134.89	30,347.00	32,000.00	34,000.00
5102 - LONGEVITY	0.00	0.00	300.00	350.00
5103 - OVERTIME	517.17	0.00	0.00	0.00
5105 - SOCIAL SECURITY	2,083.43	2,345.00	2,800.00	2,900.00
5106 - RETIREMENT	3,079.42	3,297.00	3,400.00	3,400.00
5107 - 457(b) PLAN FRINGE	1,783.46	1,742.00	2,000.00	2,020.00
5108 - WORKERS COMPENSATION	244.00	37.00	65.00	65.00
5109 - UNEMPLOYMENT INSURANCE	79.28	94.00	50.00	50.00
5110 - BENEFIT INSURANCE	13,294.07	13,500.00	13,500.00	13,500.00
5112 - SICK LEAVE	1,113.62	0.00	0.00	0.00
5113 - YMCA	0.00	0.00	180.00	180.00
5114 - SAFETY INCENTIVES	305.36	300.00	300.00	300.00
Object : 51 - PERSONAL SERVICES Total:	51,634.70	51,662.00	54,595.00	56,765.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	902.63	1,520.00	1,520.00	1,030.00
5204 - INSURANCE & BONDS	3,735.00	4,149.00	3,900.00	4,100.00
5205 - UTILITIES	11,831.54	11,663.00	12,500.00	13,100.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	8,561.00	5,000.00	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	325.26	0.00	12,300.00	500.00
5210 - RENTALS	1,497.14	1,320.00	1,500.00	1,500.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	0.00	0.00
5213 - OTHER CHARGES	253.85	0.00	250.00	250.00
5218 - CONTINGENCY RESERVE	0.00	13,583.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	18,545.42	40,796.00	36,970.00	25,480.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	24.29	2,565.00	100.00	100.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	374.06	0.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	70.95	0.00	100.00	100.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	391.10	9,112.00	2,000.00	400.00
Object : 53 - COMMODITIES Total:	860.40	11,677.00	2,700.00	1,100.00
Department: 011 - ADMINISTRATION Total:	71,040.52	104,135.00	94,265.00	83,345.00
Expense Total:	71,040.52	104,135.00	94,265.00	83,345.00
Fund: 005 - EL DORADO SENIOR CENTER FUND Surplus (Deficit):	23,343.98	0.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 006 - LIBRARY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	373,695.51	412,518.00	412,518.00	421,710.00
4112 - DELINQUENT AD VALOREM	18,445.63	0.00	0.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	58,940.93	58,253.00	58,253.00	54,219.00
4114 - RECREATIONAL VEHICLE TAX	562.49	546.00	546.00	3,230.00
4131 - WATERCRAFT TAX	0.00	390.00	390.00	0.00
Object : 41 - TAXES Total:	451,644.56	471,707.00	471,707.00	479,159.00
Department: 000 - REVENUES Total:	451,644.56	471,707.00	471,707.00	479,159.00
Revenue Total:	451,644.56	471,707.00	471,707.00	479,159.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	451,644.56	471,707.00	471,707.00	479,159.00
Object : 52 - CONTRACTUAL SERVICES Total:	451,644.56	471,707.00	471,707.00	479,159.00
Department: 011 - ADMINISTRATION Total:	451,644.56	471,707.00	471,707.00	479,159.00
Expense Total:	451,644.56	471,707.00	471,707.00	479,159.00
Fund: 006 - LIBRARY FUND Surplus (Deficit):	0.00	0.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 007 - MAJOR STREET FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4225 - PAVING CUTS	10,194.23	0.00	10,000.00	10,000.00
4227 - SPECIAL EVENT FEES	750.00	0.00	1,000.00	1,500.00
Object : 42 - LICENSES & PERMITS Total:	10,944.23	0.00	11,000.00	11,500.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4351 - GAS TAX - SPEC CITY/COUNTY HWY	413,409.58	400,000.00	420,000.00	425,000.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	1,047.52	500.00	500.00	1,000.00
4359 - STATE HIGHWAY MAINTENANCE	92,579.98	92,580.00	92,580.00	92,580.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	507,037.08	493,080.00	513,080.00	518,580.00
Object : 46 - MISCELLANEOUS				
4644 - SALE OF EQUIPMENT	30,000.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	486,287.71	500,000.00	103,970.00	113,700.00
4691 - MISCELLANEOUS	132.28	0.00	0.00	250.00
4694 - REIMBURSEMENTS	6,652.18	0.00	0.00	4,000.00
Object : 46 - MISCELLANEOUS Total:	523,072.17	500,000.00	103,970.00	117,950.00
Department: 000 - REVENUES Total:	1,041,053.48	993,080.00	628,050.00	648,030.00
Revenue Total:	1,041,053.48	993,080.00	628,050.00	648,030.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 034 - SPECIAL STREET PROJECT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	373,586.74	375,000.00	225,000.00	254,116.00
5102 - LONGEVITY	3,472.98	3,200.00	1,700.00	2,080.00
5103 - OVERTIME	8,511.25	12,000.00	7,500.00	8,037.00
5104 - TEMPORARY & PART-TIME SALARIES	18,725.93	12,500.00	1,500.00	5,000.00
5105 - SOCIAL SECURITY	31,414.79	27,000.00	19,000.00	21,854.00
5106 - RETIREMENT	39,164.12	38,000.00	24,000.00	24,681.00
5107 - 457(b) PLAN FRINGE	20,902.33	20,500.00	14,000.00	14,269.00
5108 - WORKERS COMPENSATION	9,549.52	20,274.00	7,500.00	11,466.00
5109 - UNEMPLOYMENT INSURANCE	1,074.67	1,200.00	500.00	847.00
5110 - BENEFIT INSURANCE	77,433.91	74,000.00	45,500.00	60,755.00
5112 - SICK LEAVE	9,359.28	0.00	0.00	0.00
5113 - YMCA	692.12	900.00	550.00	585.00
5114 - SAFETY INCENTIVES	3,508.82	3,000.00	2,100.00	2,175.00
Object : 51 - PERSONAL SERVICES Total:	597,396.46	587,574.00	348,850.00	405,865.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,474.56	3,500.00	2,500.00	2,500.00
5204 - INSURANCE & BONDS	14,779.44	13,900.00	13,900.00	13,900.00
5205 - UTILITIES	239.50	0.00	300.00	300.00
5207 - MAINT & REPAIR - EQUIPMENT	9,322.51	30,000.00	10,000.00	10,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	45,227.82	50,000.00	0.00	0.00
5210 - RENTALS	294.50	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	161.34	1,500.00	1,500.00	1,500.00
5212 - PUBLICATION AND PRINTING	0.00	250.00	250.00	250.00
5213 - OTHER CHARGES	6,016.30	7,500.00	7,500.00	3,000.00
5218 - CONTINGENCY RESERVE	0.00	158,049.00	0.00	0.00
5224 - TRANSFERS	1,878.69	0.00	29,965.00	29,965.00
Object : 52 - CONTRACTUAL SERVICES Total:	80,394.66	265,699.00	66,915.00	62,415.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	4,380.76	4,500.00	4,500.00	4,500.00
5303 - MOTOR FUELS & LUBRICANTS	27,879.64	30,000.00	30,000.00	30,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,736.04	1,500.00	1,500.00	1,500.00
5305 - CLOTHING	3,316.16	1,500.00	1,500.00	3,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	682.97	1,500.00	1,500.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	33,840.34	30,000.00	30,000.00	30,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	62,708.46	75,000.00	60,000.00	60,000.00
5310 - GENERAL SUPPLIES	16,023.05	15,000.00	15,000.00	15,000.00
5312 - SAFETY MATERIALS & SUPPLIES	286.43	250.00	250.00	250.00
5315 - NON-CAPITALIZED ASSETS	11,088.39	5,000.00	5,000.00	5,000.00
5325 - TRAFFIC SIGNS, SIGNALS, & MARKINGS	42,459.14	40,000.00	30,000.00	30,000.00
Object : 53 - COMMODITIES Total:	204,401.38	204,250.00	179,250.00	179,750.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	47,393.84	63,000.00	33,035.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	47,393.84	63,000.00	33,035.00	0.00
Department: 034 - SPECIAL STREET PROJECT Total:	929,586.34	1,120,523.00	628,050.00	648,030.00
Expense Total:	929,586.34	1,120,523.00	628,050.00	648,030.00
Fund: 007 - MAJOR STREET FUND Surplus (Deficit):	111,467.14	-127,443.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 008 - CEMETERY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	865.80	650.00	650.00	650.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	865.80	650.00	650.00	650.00
Object : 44 - CHARGES FOR SERVICES				
4461 - INTERMENTS	38,675.00	39,500.00	39,500.00	39,500.00
4462 - LOT SALES	13,050.00	17,500.00	17,500.00	17,500.00
4464 - VAULT SALES	0.00	1,200.00	1,200.00	1,200.00
4465 - RECORDING DEED FEES	795.00	0.00	0.00	750.00
4466 - FOUNDATION/MONUMENT PERMITS	2,080.00	0.00	0.00	1,000.00
Object : 44 - CHARGES FOR SERVICES Total:	54,600.00	58,200.00	58,200.00	59,950.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	133,996.19	115,286.00	117,234.00	121,200.00
4694 - REIMBURSEMENTS	602.35	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	134,598.54	115,286.00	117,234.00	121,200.00
Department: 000 - REVENUES Total:	190,064.34	174,136.00	176,084.00	181,800.00
Revenue Total:	190,064.34	174,136.00	176,084.00	181,800.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 042 - CEMETERY				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	64,768.82	63,918.00	65,633.00	75,000.00
5102 - LONGEVITY	0.00	0.00	260.00	310.00
5103 - OVERTIME	11,557.82	4,844.00	5,000.00	5,200.00
5104 - TEMPORARY & PART-TIME SALARIES	20,099.96	17,400.00	17,000.00	17,000.00
5105 - SOCIAL SECURITY	7,706.82	5,173.00	7,600.00	7,850.00
5106 - RETIREMENT	7,637.02	7,180.00	7,700.00	8,070.00
5107 - 457(b) PLAN FRINGE	4,420.89	3,796.00	4,500.00	4,710.00
5108 - WORKERS COMPENSATION	767.45	2,614.00	2,371.00	4,230.00
5109 - UNEMPLOYMENT INSURANCE	257.18	259.00	110.00	120.00
5110 - BENEFIT INSURANCE	5,083.68	5,000.00	5,000.00	5,000.00
5112 - SICK LEAVE	692.25	0.00	0.00	0.00
5113 - YMCA	0.00	360.00	360.00	360.00
5114 - SAFETY INCENTIVES	1,101.29	600.00	750.00	750.00
Object : 51 - PERSONAL SERVICES Total:	124,093.18	111,144.00	116,284.00	128,600.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,923.33	2,500.00	2,000.00	2,100.00
5204 - INSURANCE & BONDS	3,254.69	3,500.00	3,400.00	3,400.00
5205 - UTILITIES	6,803.39	9,000.00	7,200.00	7,600.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	322.80	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	736.80	2,500.00	2,500.00	2,500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	500.00	500.00
5210 - RENTALS	864.65	500.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	365.81	300.00	300.00	300.00
5212 - PUBLICATION AND PRINTING	210.38	250.00	250.00	250.00
5213 - OTHER CHARGES	3,505.66	3,000.00	3,000.00	3,000.00
5218 - CONTINGENCY RESERVE	0.00	26,474.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	17,987.51	49,024.00	20,650.00	21,150.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	153.93	400.00	400.00	400.00
5302 - SMALL TOOLS	467.22	850.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	10,597.14	12,000.00	12,000.00	12,000.00
5304 - CHEMICALS / LAB SUPPLIES	47.97	600.00	100.00	100.00
5305 - CLOTHING	446.59	600.00	300.00	300.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	158.43	1,000.00	250.00	250.00
5307 - MAINT & REPAIR - EQUIPMENT	8,878.11	6,500.00	6,500.00	6,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	3,037.28	4,000.00	4,000.00	4,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	705.25	600.00	750.00	750.00
5310 - GENERAL SUPPLIES	11,021.49	4,000.00	4,000.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	629.55	750.00	750.00	750.00
5315 - NON-CAPITALIZED ASSETS	2,995.76	2,500.00	2,500.00	2,500.00
Object : 53 - COMMODITIES Total:	39,138.72	33,800.00	32,050.00	32,050.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	5,200.00	9,000.00	7,100.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	5,200.00	9,000.00	7,100.00	0.00
Department: 042 - CEMETERY Total:	186,419.41	202,968.00	176,084.00	181,800.00
Expense Total:	186,419.41	202,968.00	176,084.00	181,800.00
Fund: 008 - CEMETERY FUND Surplus (Deficit):	3,644.93	-28,832.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 009 - STORMWATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	197.79	150.00	150.00	300.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	197.79	150.00	150.00	300.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	79.24	0.00	0.00	0.00
4631 - SPECIAL ASSESSMENTS	219,074.15	401,850.00	242,210.00	309,825.00
4632 - DELINQUENT SPECIAL ASSESMENTS	12,597.32	23,000.00	13,000.00	10,000.00
4691 - MISCELLANEOUS	189.99	0.00	0.00	0.00
4694 - REIMBURSEMENTS	1,177.80	1,500.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	233,118.50	426,350.00	255,210.00	319,825.00
Department: 000 - REVENUES Total:	233,316.29	426,500.00	255,360.00	320,125.00
Revenue Total:	233,316.29	426,500.00	255,360.00	320,125.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	104,666.36	180,000.00	137,000.00	172,000.00
5102 - LONGEVITY	1,509.38	1,500.00	1,800.00	1,800.00
5103 - OVERTIME	3,341.05	3,000.00	3,000.00	3,000.00
5105 - SOCIAL SECURITY	8,760.17	11,000.00	9,500.00	12,900.00
5106 - RETIREMENT	11,228.67	15,000.00	11,500.00	16,000.00
5107 - 457(b) PLAN FRINGE	6,682.15	6,800.00	6,500.00	9,000.00
5108 - WORKERS COMPENSATION	3,788.54	12,000.00	8,500.00	10,500.00
5109 - UNEMPLOYMENT INSURANCE	289.47	600.00	250.00	250.00
5110 - BENEFIT INSURANCE	14,297.83	53,000.00	26,000.00	50,000.00
5112 - SICK LEAVE	368.16	0.00	0.00	0.00
5113 - YMCA	139.91	500.00	500.00	800.00
5114 - SAFETY INCENTIVES	552.86	1,410.00	810.00	1,375.00
Object : 51 - PERSONAL SERVICES Total:	155,624.55	284,810.00	205,360.00	277,625.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,960.00	50,000.00	0.00	0.00
5204 - INSURANCE & BONDS	2,027.61	2,000.00	2,000.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	202.33	2,000.00	250.00	0.00
5210 - RENTALS	36.00	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	67.50	1,000.00	250.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	250.00	250.00	0.00
5213 - OTHER CHARGES	2,082.16	2,000.00	2,000.00	2,000.00
5218 - CONTINGENCY RESERVE	0.00	173,801.00	0.00	0.00
5224 - TRANSFERS	18,000.00	18,000.00	18,000.00	18,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	25,375.60	249,051.00	22,750.00	22,000.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	564.05	2,500.00	1,500.00	1,500.00
5303 - MOTOR FUELS & LUBRICANTS	3,017.50	10,000.00	4,500.00	4,500.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	250.00	250.00	0.00
5305 - CLOTHING	0.00	1,500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	1,944.16	10,000.00	5,000.00	5,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	9,698.00	8,500.00	5,000.00	5,000.00
5310 - GENERAL SUPPLIES	236.55	7,000.00	5,000.00	2,500.00
5312 - SAFETY MATERIALS & SUPPLIES	74.88	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	3,159.69	5,000.00	5,000.00	1,000.00
Object : 53 - COMMODITIES Total:	18,694.83	45,250.00	27,250.00	20,500.00
Department: 011 - ADMINISTRATION Total:	199,694.98	579,111.00	255,360.00	320,125.00
Expense Total:	199,694.98	579,111.00	255,360.00	320,125.00
Fund: 009 - STORMWATER FUND Surplus (Deficit):	33,621.31	-152,611.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4132 - LOCAL SALES TAX	50,000.00	50,000.00	50,000.00	50,000.00
Object : 41 - TAXES Total:	50,000.00	50,000.00	50,000.00	50,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4341 - GENERAL GOVERNMENT (STATE)	8,111.24	0.00	0.00	0.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	8,111.24	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS				
4651 - FROM CONSTRUCTION FUND	14,960.00	0.00	0.00	0.00
4694 - REIMBURSEMENTS	0.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	14,960.00	0.00	0.00	0.00
Department: 000 - REVENUES Total:	73,071.24	50,000.00	50,000.00	50,000.00
Revenue Total:	73,071.24	50,000.00	50,000.00	50,000.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	0.00	0.00
5213 - OTHER CHARGES	15,839.41	0.00	50,000.00	50,000.00
5218 - CONTINGENCY RESERVE	0.00	319,164.00	0.00	0.00
5224 - TRANSFERS	42,704.03	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	58,543.44	319,164.00	50,000.00	50,000.00
Object : 53 - COMMODITIES				
5315 - NON-CAPITALIZED ASSETS	10,743.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	10,743.00	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	69,286.44	319,164.00	50,000.00	50,000.00
Expense Total:	69,286.44	319,164.00	50,000.00	50,000.00
Fund: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND Surplus (Deficit..)	3,784.80	-269,164.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 012 - LAKE DEBT RESERVE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	251.20	200.00	200.00	200.00
4612 - JOINT VENTURE LOAN INTEREST	112,075.43	112,077.00	107,346.00	102,427.00
4659 - TRANSFER FROM OPERATIONS	225,000.00	343,235.00	347,965.00	352,884.00
Object : 46 - MISCELLANEOUS Total:	337,326.63	455,512.00	455,511.00	455,511.00
Object : 48 - INVESTMENTS				
4815 - UNREALIZED GAIN/LOSS ON INVESTMENTS	145,545.80	0.00	0.00	0.00
Object : 48 - INVESTMENTS Total:	145,545.80	0.00	0.00	0.00
Department: 000 - REVENUES Total:	482,872.43	455,512.00	455,511.00	455,511.00
Revenue Total:	482,872.43	455,512.00	455,511.00	455,511.00
Fund: 012 - LAKE DEBT RESERVE FUND Total:	482,872.43	455,512.00	455,511.00	455,511.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 013 - PRAIRIE TRAILS RESTAURANT/GOLF				
Revenue				
Department: 000 - REVENUES				
Object : 44 - CHARGES FOR SERVICES				
4409 - GOLF MERCHANDISE SALES	25,766.14	7,000.00	14,000.00	15,000.00
4413 - GIFT CARDS	0.00	3,000.00	0.00	3,000.00
4468 - CONCESSION, FOOD, & BEVERAGE SALES	68,166.24	130,000.00	68,000.00	50,000.00
4472 - GOLF FEES	200,166.17	265,000.00	290,000.00	290,000.00
Object : 44 - CHARGES FOR SERVICES Total:	294,098.55	405,000.00	372,000.00	358,000.00
Object : 46 - MISCELLANEOUS				
4621 - RENTALS	-125.00	0.00	0.00	360.00
4624 - PT RESERVATIONS	1,162.50	0.00	500.00	3,000.00
4643 - SALE OF REAL ESTATE	600.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	231,219.78	273,514.00	323,120.00	258,952.00
4691 - MISCELLANEOUS	53.36	6,000.00	0.00	0.00
4694 - REIMBURSEMENTS	1,561.28	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	234,471.92	279,514.00	323,620.00	262,312.00
Department: 000 - REVENUES Total:	528,570.47	684,514.00	695,620.00	620,312.00
Revenue Total:	528,570.47	684,514.00	695,620.00	620,312.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 053 - PRAIRIE TRAILS, RESTAURANT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	0.00	0.00	21,235.00	21,872.00
5102 - LONGEVITY	0.00	0.00	325.00	325.00
5103 - OVERTIME	923.31	0.00	0.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	13,511.69	11,000.00	13,292.00	13,292.00
5105 - SOCIAL SECURITY	1,133.19	2,300.00	1,641.00	1,690.00
5106 - RETIREMENT	358.83	0.00	1,485.00	1,530.00
5107 - 457(b) PLAN FRINGE	0.00	0.00	514.00	529.00
5108 - WORKERS COMPENSATION	144.24	192.00	1,398.00	1,439.00
5109 - UNEMPLOYMENT INSURANCE	36.71	241.00	49.00	50.00
5110 - BENEFIT INSURANCE	0.00	0.00	4,509.00	4,509.00
5113 - YMCA	0.00	0.00	60.00	60.00
5114 - SAFETY INCENTIVES	378.03	500.00	850.00	850.00
Object : 51 - PERSONAL SERVICES Total:	16,486.00	14,233.00	45,358.00	46,146.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	25,523.93	49,500.00	2,000.00	2,000.00
5203 - BANK SERVICE CHARGES	3,149.46	4,544.00	3,150.00	3,100.00
5204 - INSURANCE & BONDS	1,091.53	1,000.00	1,000.00	1,200.00
5205 - UTILITIES	20,953.68	27,000.00	25,500.00	25,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,268.00	500.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	820.31	3,500.00	2,000.00	2,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	200.00	0.00	0.00
5209 - TAX PAYMENTS	10,718.36	7,000.00	0.00	0.00
5210 - RENTALS	1,009.68	1,500.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	860.85	500.00	1,700.00	1,700.00
5212 - PUBLICATION AND PRINTING	1,540.40	500.00	500.00	1,000.00
5213 - OTHER CHARGES	8,563.52	3,000.00	100.00	100.00
5216 - JANITORIAL SERVICES	33.63	1,000.00	100.00	100.00
Object : 52 - CONTRACTUAL SERVICES Total:	75,533.35	99,744.00	37,050.00	37,700.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	41.31	100.00	100.00	100.00
5302 - SMALL TOOLS	52.85	0.00	100.00	100.00
5305 - CLOTHING	213.13	500.00	300.00	300.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	935.00	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	1,168.45	1,000.00	1,000.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	26.92	500.00	100.00	100.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	2,386.38	1,000.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	2,098.99	3,000.00	0.00	0.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	1,000.00	100.00	100.00
5315 - NON-CAPITALIZED ASSETS	2,328.39	500.00	0.00	0.00
5328 - FOOD - PRAIRIE TRAILS	9,469.14	7,000.00	20,000.00	20,000.00
5332 - BEVERAGE - PRAIRIE TRAILS	19,902.62	50,000.00	25,000.00	25,000.00
Object : 53 - COMMODITIES Total:	38,623.18	65,600.00	48,700.00	48,700.00
Department: 053 - PRAIRIE TRAILS, RESTAURANT Total:	130,642.53	179,577.00	131,108.00	132,546.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 056 - PRAIRIE TRAILS, GOLF COURSE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	134,162.66	125,629.00	148,920.00	153,388.00
5102 - LONGEVITY	491.44	0.00	1,340.00	1,340.00
5103 - OVERTIME	4,395.64	1,000.00	4,473.00	4,607.00
5104 - TEMPORARY & PART-TIME SALARIES	11,191.20	25,000.00	18,843.00	18,843.00
5105 - SOCIAL SECURITY	11,722.14	9,277.00	12,886.00	13,272.00
5106 - RETIREMENT	14,009.29	13,118.00	14,138.00	14,562.00
5107 - 457(b) PLAN FRINGE	8,375.25	6,943.00	8,608.00	8,866.00
5108 - WORKERS COMPENSATION	967.52	1,751.00	2,493.00	2,568.00
5109 - UNEMPLOYMENT INSURANCE	396.37	375.00	243.00	250.00
5110 - BENEFIT INSURANCE	21,164.50	18,500.00	22,996.00	22,996.00
5112 - SICK LEAVE	0.00	0.00	0.00	0.00
5113 - YMCA	180.54	270.00	240.00	240.00
5114 - SAFETY INCENTIVES	1,074.21	900.00	1,000.00	1,000.00
Object : 51 - PERSONAL SERVICES Total:	208,130.76	202,763.00	236,180.00	241,932.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	142.50	500.00	200.00	200.00
5203 - BANK SERVICE CHARGES	1,824.78	4,544.00	2,000.00	2,000.00
5204 - INSURANCE & BONDS	4,550.11	4,700.00	4,700.00	4,700.00
5205 - UTILITIES	18,880.47	5,000.00	20,000.00	20,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	200.00	200.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	1,000.00	500.00	500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	0.00	0.00
5210 - RENTALS	894.78	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	1,993.08	2,000.00	2,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	0.00	100.00	0.00	0.00
5213 - OTHER CHARGES	2,103.00	5,000.00	1,500.00	1,500.00
5218 - CONTINGENCY RESERVE	0.00	101,247.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	30,388.72	126,591.00	32,100.00	32,100.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	90.01	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	9,197.68	4,000.00	8,000.00	8,000.00
5304 - CHEMICALS / LAB SUPPLIES	23,817.01	22,000.00	22,000.00	24,000.00
5305 - CLOTHING	229.42	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	9,126.22	7,000.00	7,000.00	10,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	2,668.47	10,000.00	10,000.00	10,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	100.00	0.00	0.00
5310 - GENERAL SUPPLIES	1,117.10	1,000.00	1,000.00	1,000.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	500.00	0.00	0.00
5315 - NON-CAPITALIZED ASSETS	897.83	1,500.00	1,500.00	1,000.00
Object : 53 - COMMODITIES Total:	47,143.74	48,100.00	50,500.00	55,000.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	100,000.00	100,000.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	100,000.00	100,000.00	0.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	0.00	0.00	0.00	10,000.00
Object : 75 - DEBT RETIREMENT Total:	0.00	0.00	0.00	10,000.00
Department: 056 - PRAIRIE TRAILS, GOLF COURSE Total:	285,663.22	477,454.00	418,780.00	339,032.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 059 - PRAIRIE TRAILS, PRO SHOP				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	36,592.18	50,094.00	68,429.00	70,482.00
5102 - LONGEVITY	0.00	0.00	324.00	324.00
5103 - OVERTIME	2,141.58	0.00	2,306.00	2,375.00
5104 - TEMPORARY & PART-TIME SALARIES	14,581.05	14,500.00	7,250.00	7,250.00
5105 - SOCIAL SECURITY	4,111.32	3,744.00	5,207.00	5,364.00
5106 - RETIREMENT	3,377.79	5,266.00	5,683.00	5,853.00
5107 - 457(b) PLAN FRINGE	2,338.46	2,792.00	3,356.00	3,456.00
5108 - WORKERS COMPENSATION	368.41	716.00	1,681.00	1,731.00
5109 - UNEMPLOYMENT INSURANCE	131.35	151.00	110.00	113.00
5110 - BENEFIT INSURANCE	9,398.04	13,500.00	17,996.00	17,996.00
5113 - YMCA	67.50	180.00	240.00	240.00
5114 - SAFETY INCENTIVES	976.94	300.00	1,150.00	1,150.00
Object : 51 - PERSONAL SERVICES Total:	74,084.62	91,243.00	113,732.00	116,334.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,338.00	1,000.00	1,000.00	2,000.00
5204 - INSURANCE & BONDS	1,617.03	951.00	1,700.00	1,700.00
5205 - UTILITIES	7,263.97	1,000.00	7,500.00	7,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,800.00	500.00	1,000.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	2,000.00	500.00	0.00
5209 - TAX PAYMENTS	0.00	1,000.00	0.00	0.00
5210 - RENTALS	1,464.00	3,300.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	2,106.20	2,000.00	2,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	361.90	2,000.00	2,000.00	2,500.00
5213 - OTHER CHARGES	426.62	100.00	1,000.00	1,000.00
5216 - JANITORIAL SERVICES	0.00	100.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	17,377.72	13,951.00	16,700.00	17,200.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	205.25	100.00	500.00	500.00
5305 - CLOTHING	102.31	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	76.73	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	2,038.63	2,000.00	2,000.00	2,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	92.12	100.00	100.00	100.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	200.00	200.00	100.00
5310 - GENERAL SUPPLIES	728.96	100.00	0.00	0.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	500.00	0.00	0.00
5315 - NON-CAPITALIZED ASSETS	0.00	0.00	1,500.00	1,500.00
5333 - GOLF SUPPLIES/APPAREL	33,065.28	10,000.00	10,000.00	10,000.00
Object : 53 - COMMODITIES Total:	36,309.28	14,000.00	15,300.00	15,200.00
Department: 059 - PRAIRIE TRAILS, PRO SHOP Total:	127,771.62	119,194.00	145,732.00	148,734.00
Expense Total:	544,077.37	776,225.00	695,620.00	620,312.00
Fund: 013 - PRAIRIE TRAILS RESTAURANT/GOLF Surplus (Deficit):	-15,506.90	-91,711.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 014 - INDUSTRIAL MILL LEVY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	74,754.19	82,669.00	82,669.00	86,645.00
4112 - DELINQUENT AD VALOREM	3,692.47	3,900.00	3,900.00	3,693.00
4113 - MOTOR VEHICLE PROPERTY TAX	12,004.04	11,651.00	11,651.00	10,866.00
4114 - RECREATIONAL VEHICLE TAX	114.54	109.00	109.00	647.00
4131 - WATERCRAFT TAX	0.00	78.00	78.00	0.00
Object : 41 - TAXES Total:	90,565.24	98,407.00	98,407.00	101,851.00
Object : 46 - MISCELLANEOUS				
4622 - CONCESSIONS AND LEASES	2,860.00	0.00	0.00	2,860.00
Object : 46 - MISCELLANEOUS Total:	2,860.00	0.00	0.00	2,860.00
Department: 000 - REVENUES Total:	93,425.24	98,407.00	98,407.00	104,711.00
Revenue Total:	93,425.24	98,407.00	98,407.00	104,711.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 061 - INDUSTRIAL MILL LEVY				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,496.35	48,000.00	48,000.00	113,700.00
5204 - INSURANCE & BONDS	282.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	0.00	0.00
5213 - OTHER CHARGES	1,434.40	0.00	10,356.00	0.00
5218 - CONTINGENCY RESERVE	0.00	469,565.00	0.00	388,425.00
5224 - TRANSFERS	0.00	40,051.00	40,051.00	40,051.00
Object : 52 - CONTRACTUAL SERVICES Total:	4,212.75	557,616.00	98,407.00	542,176.00
Object : 74 - CAPITAL OUTLAY				
7405 - LAND	66,953.60	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	66,953.60	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	20,561.14	0.00	0.00	0.00
7517 - JOINT VENTURE LOAN INTEREST	19,489.92	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	40,051.06	0.00	0.00	0.00
Department: 061 - INDUSTRIAL MILL LEVY Total:	111,217.41	557,616.00	98,407.00	542,176.00
Expense Total:	111,217.41	557,616.00	98,407.00	542,176.00
Fund: 014 - INDUSTRIAL MILL LEVY FUND Surplus (Deficit):	-17,792.17	-459,209.00	0.00	-437,465.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 016 - SPECIAL PARKS & RECREATION FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4230 - PARKLAND DEVELOPMENT FEE	1,560.00	1,900.00	1,000.00	1,750.00
Object : 42 - LICENSES & PERMITS Total:	1,560.00	1,900.00	1,000.00	1,750.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4353 - LIQUOR TAX	36,724.95	37,905.00	25,270.00	24,484.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	36,724.95	37,905.00	25,270.00	24,484.00
Department: 000 - REVENUES Total:	38,284.95	39,805.00	26,270.00	26,234.00
Revenue Total:	38,284.95	39,805.00	26,270.00	26,234.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 051 - RECREATION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	11,500.00	13,000.00	15,500.00	15,234.00
5208 - MAINT & REPAIR - OTHER IMPRVMENTS	8,282.98	2,500.00	2,500.00	2,500.00
5218 - CONTINGENCY RESERVE	0.00	78,559.00	0.00	0.00
5224 - TRANSFERS	0.00	0.00	5,066.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	19,782.98	94,059.00	23,066.00	17,734.00
Object : 53 - COMMODITIES				
5315 - NON-CAPITALIZED ASSETS	3,548.00	8,500.00	3,204.00	8,500.00
Object : 53 - COMMODITIES Total:	3,548.00	8,500.00	3,204.00	8,500.00
Department: 051 - RECREATION Total:	23,330.98	102,559.00	26,270.00	26,234.00
Expense Total:	23,330.98	102,559.00	26,270.00	26,234.00
Fund: 016 - SPECIAL PARKS & RECREATION FUND Surplus (Deficit):	14,953.97	-62,754.00	0.00	0.00

	Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 017 - SPECIAL ALCOHOL PROGRAM FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4353 - LIQUOR TAX	0.00	0.00	12,635.00	12,242.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	0.00	0.00	12,635.00	12,242.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	0.00	0.00	5,066.00	0.00
Object : 46 - MISCELLANEOUS Total:	0.00	0.00	5,066.00	0.00
Department: 000 - REVENUES Total:	0.00	0.00	17,701.00	12,242.00
Revenue Total:	0.00	0.00	17,701.00	12,242.00

	Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 043 - LIQUOR TAX				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	0.00	0.00	12,242.00
5218 - CONTINGENCY RESERVE	0.00	0.00	0.00	17,701.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	0.00	0.00	29,943.00
Department: 043 - LIQUOR TAX Total:	0.00	0.00	0.00	29,943.00
Expense Total:	0.00	0.00	0.00	29,943.00
Fund: 017 - SPECIAL ALCOHOL PROGRAM FUND Surplus (Deficit):	0.00	0.00	17,701.00	-17,701.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 024 - TOURISM TAX FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4141 - MOTEL TAX	168,712.52	214,000.00	170,000.00	175,000.00
Object : 41 - TAXES Total:	168,712.52	214,000.00	170,000.00	175,000.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	115.99	0.00	0.00	0.00
4621 - RENTALS	50,272.40	54,100.00	54,100.00	50,000.00
4622 - CONCESSIONS AND LEASES	73,062.00	73,512.00	45,132.00	5,400.00
4628 - EVENT REVENUES	49,055.86	2,500.00	28,000.00	30,000.00
4694 - REIMBURSEMENTS	841.66	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	173,347.91	130,112.00	127,232.00	85,400.00
Department: 000 - REVENUES Total:	342,060.43	344,112.00	297,232.00	260,400.00
Revenue Total:	342,060.43	344,112.00	297,232.00	260,400.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	66,816.75	72,383.00	50,763.00	72,779.00
5103 - OVERTIME	547.35	0.00	0.00	1,575.00
5104 - TEMPORARY & PART-TIME SALARIES	4,365.90	6,696.00	6,696.00	9,462.00
5105 - SOCIAL SECURITY	6,029.96	5,173.00	5,173.00	5,745.00
5106 - RETIREMENT	7,127.55	8,251.00	8,251.00	6,800.00
5107 - 457(b) PLAN FRINGE	4,357.49	4,651.00	4,651.00	4,225.00
5108 - WORKERS COMPENSATION	56.24	100.00	100.00	70.00
5109 - UNEMPLOYMENT INSURANCE	194.45	257.00	257.00	110.00
5110 - BENEFIT INSURANCE	133.77	0.00	0.00	0.00
5112 - SICK LEAVE	3,304.23	0.00	0.00	0.00
5113 - YMCA	360.80	360.00	180.00	180.00
5114 - SAFETY INCENTIVES	833.04	600.00	900.00	900.00
Object : 51 - PERSONAL SERVICES Total:	94,127.53	98,471.00	76,971.00	101,846.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	80,079.75	38,089.00	50,089.00	56,000.00
5204 - INSURANCE & BONDS	3,324.45	1,350.00	1,350.00	0.00
5205 - UTILITIES	1,732.07	0.00	0.00	1,500.00
5208 - MAINT & REPAIR - OTHER IMPRVMENTS	2,483.25	0.00	0.00	0.00
5210 - RENTALS	0.00	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	7,762.31	18,000.00	7,000.00	5,000.00
5212 - PUBLICATION AND PRINTING	11,940.80	8,000.00	8,000.00	7,000.00
5213 - OTHER CHARGES	363.91	2,000.00	2,000.00	15,000.00
5218 - CONTINGENCY RESERVE	0.00	293,253.00	0.00	0.00
5224 - TRANSFERS	0.00	40,051.00	40,051.00	40,051.00
Object : 52 - CONTRACTUAL SERVICES Total:	107,686.54	400,743.00	108,490.00	124,551.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	938.54	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	358.78	0.00	0.00	0.00
5305 - CLOTHING	229.00	400.00	400.00	0.00
5310 - GENERAL SUPPLIES	741.96	0.00	0.00	500.00
5315 - NON-CAPITALIZED ASSETS	47.72	500.00	500.00	0.00
Object : 53 - COMMODITIES Total:	2,316.00	1,400.00	1,400.00	1,000.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	20,561.14	0.00	0.00	0.00
7517 - JOINT VENTURE LOAN INTEREST	19,489.92	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	40,051.06	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	244,181.13	500,614.00	186,861.00	227,397.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 016 - TRAIN DEPOT				
Object : 52 - CONTRACTUAL SERVICES				
5204 - INSURANCE & BONDS	1,378.47	0.00	0.00	0.00
5205 - UTILITIES	4,035.48	6,180.00	5,000.00	4,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	86.70	1,500.00	1,500.00	2,300.00
5210 - RENTALS	200.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	59.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	5,759.65	7,680.00	6,500.00	6,300.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	257.32	1,000.00	1,000.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	95.05	1,000.00	1,000.00	0.00
5310 - GENERAL SUPPLIES	7.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	359.37	2,000.00	2,000.00	0.00
Department: 016 - TRAIN DEPOT Total:	6,119.02	9,680.00	8,500.00	6,300.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 017 - COMMUNITY MARKET				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	255.00	0.00	0.00	0.00
5204 - INSURANCE & BONDS	442.99	0.00	0.00	0.00
5205 - UTILITIES	426.61	1,500.00	600.00	600.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	2,500.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	264.30	0.00	0.00	0.00
5213 - OTHER CHARGES	657.31	0.00	0.00	500.00
Object : 52 - CONTRACTUAL SERVICES Total:	2,046.21	4,000.00	600.00	1,100.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	227.49	2,500.00	943.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	48.00	1,000.00	1,000.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	32.38	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	0.00	0.00	0.00	250.00
Object : 53 - COMMODITIES Total:	307.87	3,500.00	1,943.00	250.00
Department: 017 - COMMUNITY MARKET Total:	2,354.08	7,500.00	2,543.00	1,350.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 018 - CIVIC CENTER				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	341.52	1,500.00	1,500.00	500.00
5204 - INSURANCE & BONDS	3,683.73	4,428.00	4,428.00	0.00
5205 - UTILITIES	13,343.58	17,410.00	15,000.00	13,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	467.10	2,500.00	2,500.00	500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	2,500.00	2,500.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	500.00	500.00	500.00
5213 - OTHER CHARGES	25,137.56	23,000.00	25,200.00	25,200.00
5216 - JANITORIAL SERVICES	0.00	42,000.00	0.00	0.00
5224 - TRANSFERS	0.00	0.00	42,000.00	42,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	42,973.49	93,838.00	93,628.00	82,200.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	243.33	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	1,672.21	2,000.00	2,000.00	1,700.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,092.24	1,000.00	1,000.00	1,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	200.00	200.00	0.00
5310 - GENERAL SUPPLIES	154.90	1,000.00	1,000.00	400.00
5315 - NON-CAPITALIZED ASSETS	42.96	10,000.00	500.00	0.00
Object : 53 - COMMODITIES Total:	3,205.64	15,200.00	5,700.00	4,100.00
Object : 74 - CAPITAL OUTLAY				
7404 - OTHER IMPROVEMENTS	8,526.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	8,526.00	0.00	0.00	0.00
Department: 018 - CIVIC CENTER Total:	54,705.13	109,038.00	99,328.00	86,300.00
Expense Total:	307,359.36	626,832.00	297,232.00	321,347.00
Fund: 024 - TOURISM TAX FUND Surplus (Deficit):	34,701.07	-282,720.00	0.00	-60,947.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 026 - ORDINANCE STREET SALES TAX				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4651 - FROM CONSTRUCTION FUND	613,227.38	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	613,227.38	0.00	0.00	0.00
Department: 000 - REVENUES Total:	613,227.38	0.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 006 - STREET REHABILITATION				
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	315,250.91	0.00	500,000.00	500,000.00
Object : 46 - MISCELLANEOUS Total:	315,250.91	0.00	500,000.00	500,000.00
Department: 006 - STREET REHABILITATION Total:	315,250.91	0.00	500,000.00	500,000.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 007 - STREET MAINTENANCE				
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	100,000.00	0.00	100,000.00	100,000.00
Object : 46 - MISCELLANEOUS Total:	100,000.00	0.00	100,000.00	100,000.00
Department: 007 - STREET MAINTENANCE Total:	100,000.00	0.00	100,000.00	100,000.00
Revenue Total:	1,028,478.29	0.00	600,000.00	600,000.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 006 - STREET REHABILITATION				
Object : 52 - CONTRACTUAL SERVICES				
5208 - MAINT & REPAIR - OTHER IMPRVMENTS	0.00	0.00	500,000.00	500,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	0.00	500,000.00	500,000.00
Department: 006 - STREET REHABILITATION Total:	0.00	0.00	500,000.00	500,000.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 007 - STREET MAINTENANCE				
Object : 52 - CONTRACTUAL SERVICES				
5218 - CONTINGENCY RESERVE	0.00	0.00	0.00	1,016,335.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	0.00	0.00	1,016,335.00
Object : 53 - COMMODITIES				
5307 - MAINT & REPAIR - EQUIPMENT	12,142.77	0.00	100,000.00	100,000.00
Object : 53 - COMMODITIES Total:	12,142.77	0.00	100,000.00	100,000.00
Department: 007 - STREET MAINTENANCE Total:	12,142.77	0.00	100,000.00	1,116,335.00
Expense Total:	12,142.77	0.00	600,000.00	1,616,335.00
Fund: 026 - ORDINANCE STREET SALES TAX Surplus (Deficit):	1,016,335.52	0.00	0.00	-1,016,335.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 028 - EXCESS SALES TAX				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4651 - FROM CONSTRUCTION FUND	713,363.04	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	511,137.54	0.00	450,000.00	500,000.00
Object : 46 - MISCELLANEOUS Total:	1,224,500.58	0.00	450,000.00	500,000.00
Department: 000 - REVENUES Total:	1,224,500.58	0.00	450,000.00	500,000.00
Revenue Total:	1,224,500.58	0.00	450,000.00	500,000.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5218 - CONTINGENCY RESERVE	0.00	0.00	0.00	1,209,719.00
5224 - TRANSFERS	53,000.00	0.00	623,505.00	288,277.00
Object : 52 - CONTRACTUAL SERVICES Total:	53,000.00	0.00	623,505.00	1,497,996.00
Department: 011 - ADMINISTRATION Total:	53,000.00	0.00	623,505.00	1,497,996.00
Expense Total:	53,000.00	0.00	623,505.00	1,497,996.00
Fund: 028 - EXCESS SALES TAX Surplus (Deficit):	1,171,500.58	0.00	-173,505.00	-997,996.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 040 - BOND & INTEREST FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	733,255.21	929,200.00	929,200.00	1,289,170.00
4112 - DELINQUENT AD VALOREM	36,344.49	44,955.00	44,955.00	36,345.00
4113 - MOTOR VEHICLE PROPERTY TAX	125,689.63	114,294.00	114,294.00	122,130.00
4114 - RECREATIONAL VEHICLE TAX	1,199.52	1,071.00	1,071.00	7,275.00
4131 - WATERCRAFT TAX	0.00	764.00	764.00	0.00
Object : 41 - TAXES Total:	896,488.85	1,090,284.00	1,090,284.00	1,454,920.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	9,999.56	400.00	400.00	212.00
4622 - CONCESSIONS AND LEASES	122,363.96	123,965.00	120,763.00	120,763.00
4631 - SPECIAL ASSESSMENTS	304,960.18	279,294.00	296,174.00	276,294.00
4632 - DELINQUENT SPECIAL ASSESMENTS	38,604.08	33,650.00	33,650.00	31,260.00
4651 - FROM CONSTRUCTION FUND	3,755.27	0.00	0.00	0.00
4694 - REIMBURSEMENTS	37,064.70	0.00	275,351.00	0.00
4695 - PREMIUMS ON BONDS SOLD	-106,124.87	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	410,622.88	437,309.00	726,338.00	428,529.00
Department: 000 - REVENUES Total:	1,307,111.73	1,527,593.00	1,816,622.00	1,883,449.00
Revenue Total:	1,307,111.73	1,527,593.00	1,816,622.00	1,883,449.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 071 - DEBT SERVICE				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	518.00	0.00	0.00	600.00
5212 - PUBLICATION AND PRINTING	206.60	0.00	0.00	1,000.00
5213 - OTHER CHARGES	800.50	0.00	801.00	0.00
5218 - CONTINGENCY RESERVE	0.00	1,962,029.00	0.00	275,350.00
5224 - TRANSFERS	-23,128.78	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	-21,603.68	1,962,029.00	801.00	276,950.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	1,173,375.18	1,181,894.00	1,311,894.00	1,300,804.00
7511 - G.O. BOND INTEREST	346,562.65	300,090.00	328,464.00	303,901.00
7515 - TEMPORARY NOTE INTEREST	0.00	44,845.00	3,588.00	1,794.00
Object : 75 - DEBT RETIREMENT Total:	1,519,937.83	1,526,829.00	1,643,946.00	1,606,499.00
Department: 071 - DEBT SERVICE Total:	1,498,334.15	3,488,858.00	1,644,747.00	1,883,449.00
Expense Total:	1,498,334.15	3,488,858.00	1,644,747.00	1,883,449.00
Fund: 040 - BOND & INTEREST FUND Surplus (Deficit):	-191,222.42	-1,961,265.00	171,875.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 060 - WATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	681.50	1,000.00	1,000.00	1,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	681.50	1,000.00	1,000.00	1,000.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	17,070.08	25,000.00	16,000.00	16,000.00
4438 - READINESS TO SERVE FEE	156.78	0.00	718,092.00	924,037.00
4439 - RAW WATER SALES	1,248,173.30	1,100,000.00	950,000.00	950,000.00
4440 - BULK SALES	8,989.19	3,000.00	9,000.00	9,000.00
4441 - DOMESTIC SALES	3,040,328.66	3,100,000.00	2,280,000.00	2,280,000.00
4444 - SALES OF MATERIALS - NEW SVCS	16,314.88	5,000.00	5,000.00	5,000.00
4446 - CONNECT FEE	12,290.00	11,500.00	11,500.00	11,500.00
4447 - PENALTIES	13,413.75	12,000.00	13,000.00	13,000.00
Object : 44 - CHARGES FOR SERVICES Total:	4,356,736.64	4,256,500.00	4,002,592.00	4,208,537.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	393.50	500.00	650.00	650.00
4622 - CONCESSIONS AND LEASES	11,604.96	11,000.00	12,000.00	11,000.00
4642 - SALE OF SCRAP MATERIALS	3,198.25	5,000.00	0.00	0.00
4651 - FROM CONSTRUCTION FUND	-244,868.53	0.00	0.00	0.00
4690 - BAD DEBT COLLECTION	470.77	1,000.00	1,000.00	1,000.00
4691 - MISCELLANEOUS	61,077.96	12,000.00	43,000.00	43,000.00
4694 - REIMBURSEMENTS	-9,319.88	22,000.00	1,000.00	1,000.00
Object : 46 - MISCELLANEOUS Total:	-177,442.97	51,500.00	57,650.00	56,650.00
Object : 48 - INVESTMENTS				
4816 - GAIN ON FIXED ASSETS	5,113.07	0.00	0.00	0.00
Object : 48 - INVESTMENTS Total:	5,113.07	0.00	0.00	0.00
Department: 000 - REVENUES Total:	4,185,088.24	4,309,000.00	4,061,242.00	4,266,187.00
Revenue Total:	4,185,088.24	4,309,000.00	4,061,242.00	4,266,187.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	306,376.14	286,055.00	300,725.00	312,700.00
5102 - LONGEVITY	2,939.10	2,952.00	2,952.00	2,640.00
5103 - OVERTIME	1,294.05	4,000.00	4,000.00	2,183.00
5104 - TEMPORARY & PART-TIME SALARIES	9,009.05	10,000.00	10,000.00	9,075.00
5105 - SOCIAL SECURITY	22,277.42	23,192.00	23,192.00	25,234.00
5106 - RETIREMENT	27,548.77	33,092.00	33,092.00	30,320.00
5107 - 457(b) PLAN FRINGE	18,221.95	19,202.00	19,202.00	17,846.00
5108 - WORKERS COMPENSATION	4,099.26	6,231.00	6,231.00	4,586.00
5109 - UNEMPLOYMENT INSURANCE	748.14	2,200.00	1,000.00	787.00
5110 - BENEFIT INSURANCE	50,904.93	67,200.00	53,450.00	53,922.00
5112 - SICK LEAVE	3,559.29	0.00	0.00	0.00
5113 - YMCA	547.42	800.00	800.00	904.00
5114 - SAFETY INCENTIVES	1,326.53	3,370.00	1,600.00	1,506.00
Object : 51 - PERSONAL SERVICES Total:	448,852.05	458,294.00	456,244.00	461,703.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	25,065.59	40,000.00	25,000.00	25,000.00
5203 - BANK SERVICE CHARGES	30,394.63	30,000.00	30,000.00	30,000.00
5204 - INSURANCE & BONDS	8,730.55	8,998.00	8,998.00	9,178.00
5205 - UTILITIES	7,425.85	11,500.00	8,500.00	8,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	200.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	3,637.20	4,000.00	4,000.00	4,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	0.00	0.00
5209 - TAX PAYMENTS	67,513.45	140,000.00	70,000.00	70,000.00
5210 - RENTALS	1,886.56	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSHP, MAGAZINE	11,766.58	26,000.00	11,000.00	20,000.00
5212 - PUBLICATION AND PRINTING	1,284.63	4,000.00	2,000.00	2,000.00
5213 - OTHER CHARGES	79,916.65	35,000.00	24,000.00	24,000.00
5216 - JANITORIAL SERVICES	0.00	1,000.00	0.00	0.00
5217 - DATA PROCESSING SERVICES	356,890.00	411,025.00	304,760.00	380,950.00
5224 - TRANSFERS	25,034.97	380,000.00	380,000.00	380,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	619,546.66	1,094,223.00	870,258.00	955,628.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	811.36	1,000.00	1,000.00	1,000.00
5302 - SMALL TOOLS	229.96	200.00	200.00	200.00
5303 - MOTOR FUELS & LUBRICANTS	2,692.06	5,000.00	3,000.00	3,000.00
5305 - CLOTHING	533.66	975.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	200.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	34.28	1,200.00	500.00	500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	100.00	0.00	0.00
5310 - GENERAL SUPPLIES	316.36	1,200.00	750.00	750.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	200.00	100.00	100.00
5315 - NON-CAPITALIZED ASSETS	2,543.10	2,000.00	2,000.00	2,000.00
Object : 53 - COMMODITIES Total:	7,160.78	12,575.00	8,050.00	8,050.00
Object : 74 - CAPITAL OUTLAY				
7425 - BAD DEBT EXPENSE	11,127.05	0.00	11,130.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	11,127.05	0.00	11,130.00	0.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	173,882.55	202,291.00	202,291.00	212,480.00
7507 - JOINT VENTURE LOAN PRINCIPAL	33,413.34	0.00	0.00	0.00
7511 - G.O. BOND INTEREST	31,910.10	46,790.00	47,769.00	44,433.00
7517 - JOINT VENTURE LOAN INTEREST	31,672.51	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	270,878.50	249,081.00	250,060.00	256,913.00
Department: 001 - ADMINISTRATION Total:	1,357,565.04	1,814,173.00	1,595,742.00	1,682,294.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	228,651.13	241,109.00	241,109.00	245,410.00
5102 - LONGEVITY	2,338.19	2,400.00	2,400.00	2,592.00
5103 - OVERTIME	12,914.99	16,500.00	12,000.00	12,000.00
5104 - TEMPORARY & PART-TIME SALARIES	25,985.24	40,000.00	22,000.00	22,000.00
5105 - SOCIAL SECURITY	20,647.81	20,400.00	20,400.00	20,400.00
5106 - RETIREMENT	26,387.54	29,634.00	28,540.00	28,540.00
5107 - 457(b) PLAN FRINGE	14,333.91	13,500.00	13,500.00	14,370.00
5108 - WORKERS COMPENSATION	4,076.28	6,200.00	4,320.00	4,580.00
5109 - UNEMPLOYMENT INSURANCE	705.12	1,200.00	900.00	852.00
5110 - BENEFIT INSURANCE	49,969.91	42,967.00	50,028.00	64,310.00
5112 - SICK LEAVE	1,539.09	0.00	0.00	0.00
5113 - YMCA	541.61	540.00	540.00	495.00
5114 - SAFETY INCENTIVES	1,500.00	1,950.00	1,950.00	1,950.00
Object : 51 - PERSONAL SERVICES Total:	389,590.82	416,400.00	397,687.00	417,499.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	20,573.49	20,000.00	20,000.00	20,000.00
5204 - INSURANCE & BONDS	29,239.06	30,000.00	30,000.00	30,000.00
5205 - UTILITIES	126,701.10	165,000.00	115,000.00	165,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	11,705.20	5,000.00	3,000.00	10,000.00
5207 - MAINT & REPAIR - EQUIPMENT	49,869.38	75,000.00	25,000.00	32,700.00
5208 - MAINT & REPAIR - OTHER IMPRVMNTS	2,035.00	15,000.00	2,000.00	2,000.00
5210 - RENTALS	571.00	500.00	500.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	12,392.39	2,000.00	2,000.00	4,000.00
5212 - PUBLICATION AND PRINTING	1,485.91	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	3,768.56	16,000.00	6,000.00	6,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	258,341.09	330,000.00	205,000.00	271,700.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	140.97	600.00	200.00	200.00
5302 - SMALL TOOLS	933.02	2,200.00	2,200.00	2,200.00
5303 - MOTOR FUELS & LUBRICANTS	1,370.71	5,500.00	3,000.00	3,000.00
5304 - CHEMICALS / LAB SUPPLIES	124,772.95	90,000.00	80,000.00	90,000.00
5305 - CLOTHING	1,534.15	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	4,865.82	7,000.00	5,000.00	5,000.00
5307 - MAINT & REPAIR - EQUIPMENT	35,374.59	45,000.00	35,000.00	35,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	3,483.15	12,000.00	6,000.00	6,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,623.31	3,000.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	4,113.38	5,000.00	4,000.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	233.72	1,500.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	2,576.71	20,000.00	15,000.00	15,000.00
Object : 53 - COMMODITIES Total:	181,022.48	193,300.00	154,900.00	164,900.00
Department: 002 - TREATMENT Total:	828,954.39	939,700.00	757,587.00	854,099.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	255,721.96	278,437.00	271,064.00	285,937.00
5102 - LONGEVITY	2,012.53	2,588.00	2,588.00	2,125.00
5103 - OVERTIME	19,016.89	31,686.00	23,000.00	23,000.00
5104 - TEMPORARY & PART-TIME SALARIES	19,593.95	24,806.00	22,000.00	22,000.00
5105 - SOCIAL SECURITY	22,833.37	24,873.00	23,974.00	24,210.00
5106 - RETIREMENT	27,883.48	33,878.00	30,000.00	28,657.00
5107 - 457(b) PLAN FRINGE	16,185.34	16,951.00	16,951.00	17,000.00
5108 - WORKERS COMPENSATION	4,522.86	6,685.00	6,685.00	5,224.00
5109 - UNEMPLOYMENT INSURANCE	779.77	1,088.00	1,088.00	1,109.00
5110 - BENEFIT INSURANCE	53,984.03	67,035.00	67,035.00	70,475.00
5112 - SICK LEAVE	4,908.72	0.00	0.00	0.00
5113 - YMCA	943.50	1,368.00	1,368.00	1,188.00
5114 - SAFETY INCENTIVES	1,900.00	2,850.00	2,500.00	2,500.00
Object : 51 - PERSONAL SERVICES Total:	430,286.40	492,245.00	468,253.00	483,425.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,617.50	13,000.00	8,000.00	8,000.00
5204 - INSURANCE & BONDS	16,776.72	17,980.00	17,000.00	17,000.00
5205 - UTILITIES	3,750.37	5,000.00	4,000.00	4,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	815.00	2,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	6,026.45	20,000.00	20,000.00	20,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	1,864.00	8,000.00	8,000.00	8,000.00
5210 - RENTALS	705.86	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	4,822.42	5,000.00	3,500.00	3,500.00
5212 - PUBLICATION AND PRINTING	203.60	750.00	750.00	750.00
5213 - OTHER CHARGES	3,555.43	6,000.00	4,000.00	4,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	41,137.35	78,730.00	67,250.00	67,250.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	168.15	250.00	250.00	250.00
5302 - SMALL TOOLS	2,109.74	7,000.00	4,000.00	4,000.00
5303 - MOTOR FUELS & LUBRICANTS	14,855.97	28,000.00	15,000.00	15,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,151.37	1,500.00	1,500.00	1,500.00
5305 - CLOTHING	2,219.77	3,000.00	2,500.00	2,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	84.50	1,500.00	750.00	750.00
5307 - MAINT & REPAIR - EQUIPMENT	9,668.05	10,000.00	10,000.00	10,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	224,179.73	250,000.00	121,532.00	175,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	3,806.79	3,000.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	3,315.79	6,500.00	3,500.00	3,500.00
5312 - SAFETY MATERIALS & SUPPLIES	3,966.64	3,750.00	3,750.00	3,750.00
5315 - NON-CAPITALIZED ASSETS	3,812.89	12,000.00	0.00	5,000.00
Object : 53 - COMMODITIES Total:	269,339.39	326,500.00	164,782.00	223,250.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	60,529.00	160,000.00	137,702.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	60,529.00	160,000.00	137,702.00	0.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	18,351.08	27,446.00	16,021.00	13,000.00
7516 - LEASE PURCHASE INTEREST	348.92	0.00	258.00	300.00
Object : 75 - DEBT RETIREMENT Total:	18,700.00	27,446.00	16,279.00	13,300.00
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	819,992.14	1,084,921.00	854,266.00	787,225.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 004 - SUPPLY				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	205,631.79	122,208.00	122,208.00	200,000.00
5224 - TRANSFERS	225,000.00	290,086.00	290,086.00	290,086.00
Object : 52 - CONTRACTUAL SERVICES Total:	430,631.79	412,294.00	412,294.00	490,086.00
Object : 75 - DEBT RETIREMENT				
7504 - LAKE STORAGE SPACE PRINCIPAL	139,673.60	144,564.00	144,564.00	149,627.00
7514 - LAKE STORAGE SPACE INTEREST	302,059.62	296,789.00	296,789.00	291,726.00
Object : 75 - DEBT RETIREMENT Total:	441,733.22	441,353.00	441,353.00	441,353.00
Department: 004 - SUPPLY Total:	872,365.01	853,647.00	853,647.00	931,439.00
Expense Total:	3,878,876.58	4,692,441.00	4,061,242.00	4,255,057.00
Fund: 060 - WATER FUND Surplus (Deficit):	306,211.66	-383,441.00	0.00	11,130.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 063 - SEWER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	430.50	200.00	250.00	250.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	430.50	200.00	250.00	250.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	17,070.08	20,000.00	16,500.00	16,500.00
4438 - READINESS TO SERVE FEE	125.23	0.00	723,288.00	1,034,710.00
4440 - BULK SALES	373,109.91	204,000.00	360,000.00	360,000.00
4441 - DOMESTIC SALES	1,590,127.40	1,990,000.00	1,038,629.00	1,038,629.00
4444 - SALES OF MATERIALS - NEW SVCS	1,141.04	165,000.00	1,200.00	1,200.00
4446 - CONNECT FEE	3,685.50	3,500.00	3,500.00	3,500.00
4447 - PENALTIES	17,358.19	17,000.00	17,000.00	17,000.00
Object : 44 - CHARGES FOR SERVICES Total:	2,002,617.35	2,399,500.00	2,160,117.00	2,471,539.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	295.71	300.00	300.00	300.00
4621 - RENTALS	1,850.00	3,000.00	2,000.00	2,000.00
4622 - CONCESSIONS AND LEASES	46,982.15	32,000.00	40,000.00	40,000.00
4651 - FROM CONSTRUCTION FUND	1,286,698.79	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	-76,503.00	0.00	0.00	0.00
4671 - OTHER CONTRIBUTIONS	6,272.28	10,000.00	4,500.00	4,500.00
4690 - BAD DEBT COLLECTION	59.34	0.00	0.00	0.00
4691 - MISCELLANEOUS	2,649.50	5,000.00	3,500.00	3,500.00
4694 - REIMBURSEMENTS	3,443.86	7,000.00	6,000.00	6,000.00
4695 - PREMIUMS ON BONDS SOLD	198,801.65	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	1,470,550.28	57,300.00	56,300.00	56,300.00
Department: 000 - REVENUES Total:	3,473,598.13	2,457,000.00	2,216,667.00	2,528,089.00
Revenue Total:	3,473,598.13	2,457,000.00	2,216,667.00	2,528,089.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	78,471.40	86,136.00	67,365.00	67,363.00
5102 - LONGEVITY	963.32	990.00	969.00	969.00
5103 - OVERTIME	207.99	1,000.00	341.00	1,000.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	1,000.00	0.00	0.00
5105 - SOCIAL SECURITY	6,115.19	7,007.00	4,867.00	6,867.00
5106 - RETIREMENT	8,219.85	10,940.00	5,809.00	6,448.00
5107 - 457(b) PLAN FRINGE	5,256.18	5,602.00	3,853.00	5,300.00
5108 - WORKERS COMPENSATION	907.54	1,187.00	949.00	1,187.00
5109 - UNEMPLOYMENT INSURANCE	212.69	500.00	96.00	207.00
5110 - BENEFIT INSURANCE	15,975.37	17,401.00	12,944.00	14,405.00
5112 - SICK LEAVE	1,115.79	0.00	0.00	0.00
5113 - YMCA	175.08	265.00	185.00	185.00
5114 - SAFETY INCENTIVES	326.20	850.00	339.00	339.00
Object : 51 - PERSONAL SERVICES Total:	117,946.60	132,878.00	97,717.00	104,270.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	144,738.36	13,000.00	40,500.00	30,000.00
5203 - BANK SERVICE CHARGES	0.00	0.00	0.00	0.00
5204 - INSURANCE & BONDS	5,878.27	4,411.00	6,172.00	6,480.00
5205 - UTILITIES	1,929.96	3,000.00	2,000.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	200.00	0.00	0.00
5210 - RENTALS	110.15	200.00	200.00	200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	437.12	1,000.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	1,191.30	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	-23,490.57	14,000.00	8,000.00	8,000.00
5217 - DATA PROCESSING SERVICES	100,000.00	136,325.00	101,080.00	126,350.00
5224 - TRANSFERS	109,192.76	146,086.00	146,086.00	146,086.00
Object : 52 - CONTRACTUAL SERVICES Total:	339,987.35	319,722.00	305,538.00	320,616.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	128.28	400.00	400.00	400.00
5305 - CLOTHING	0.00	200.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	200.00	0.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	200.00	0.00	0.00
5310 - GENERAL SUPPLIES	0.00	300.00	0.00	0.00
5315 - NON-CAPITALIZED ASSETS	0.00	300.00	0.00	0.00
Object : 53 - COMMODITIES Total:	128.28	1,600.00	400.00	400.00
Object : 74 - CAPITAL OUTLAY				
7425 - BAD DEBT EXPENSE	10,596.81	0.00	10,600.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	10,596.81	0.00	10,600.00	0.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	67,617.50	651,457.00	621,457.00	634,782.00
7503 - STATE REVOLVING LOAN PRINCIPAL	7,210,437.13	106,151.00	106,152.00	108,626.00
7507 - JOINT VENTURE LOAN PRINCIPAL	33,413.34	0.00	0.00	0.00
7511 - G.O. BOND INTEREST	9,433.74	115,053.00	138,922.00	112,069.00
7513 - STATE REVOLVING LOAN INTEREST	211,583.62	48,263.00	48,263.00	46,056.00
7517 - JOINT VENTURE LOAN INTEREST	31,672.51	0.00	0.00	0.00
7521 - COST OF ISSUANCE	101,541.16	0.00	0.00	0.00
7522 - COMMISSION AND POSTAGE	20,369.17	22,074.00	5,872.00	5,605.00
Object : 75 - DEBT RETIREMENT Total:	7,686,068.17	942,998.00	920,666.00	907,138.00
Department: 001 - ADMINISTRATION Total:	8,154,727.21	1,397,198.00	1,334,921.00	1,332,424.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	234,646.18	233,711.00	228,821.00	247,739.00
5102 - LONGEVITY	2,239.24	2,337.00	2,512.00	2,512.00
5103 - OVERTIME	6,674.87	8,000.00	5,636.00	7,000.00
5104 - TEMPORARY & PART-TIME SALARIES	7,489.59	11,668.00	0.00	0.00
5105 - SOCIAL SECURITY	18,446.10	18,237.00	17,906.00	19,094.00
5106 - RETIREMENT	24,281.61	29,812.00	21,381.00	24,472.00
5107 - 457(b) PLAN FRINGE	14,159.49	13,940.00	13,924.00	15,524.00
5108 - WORKERS COMPENSATION	2,589.59	3,499.00	2,714.00	2,746.00
5109 - UNEMPLOYMENT INSURANCE	638.38	850.00	334.00	850.00
5110 - BENEFIT INSURANCE	58,523.99	64,738.00	53,880.00	64,521.00
5112 - SICK LEAVE	1,800.17	0.00	0.00	0.00
5113 - YMCA	556.61	460.00	495.00	600.00
5114 - SAFETY INCENTIVES	1,125.00	1,650.00	1,500.00	1,500.00
Object : 51 - PERSONAL SERVICES Total:	373,170.82	388,902.00	349,103.00	386,558.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	14,784.75	13,000.00	8,000.00	15,000.00
5204 - INSURANCE & BONDS	17,740.33	19,100.00	18,272.00	18,820.00
5205 - UTILITIES	217,041.91	257,500.00	159,346.00	250,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,528.42	8,000.00	3,000.00	3,000.00
5207 - MAINT & REPAIR - EQUIPMENT	30,351.29	60,000.00	25,000.00	55,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	1,195.42	6,000.00	4,000.00	2,200.00
5210 - RENTALS	140.00	500.00	200.00	200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	8,052.85	5,500.00	5,500.00	5,500.00
5212 - PUBLICATION AND PRINTING	417.28	500.00	500.00	500.00
5213 - OTHER CHARGES	7,167.18	7,000.00	7,000.00	7,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	298,419.43	377,100.00	230,818.00	357,220.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	48.81	250.00	100.00	100.00
5302 - SMALL TOOLS	153.44	800.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	4,859.50	8,000.00	5,000.00	5,000.00
5304 - CHEMICALS / LAB SUPPLIES	48,490.88	36,000.00	36,000.00	36,000.00
5305 - CLOTHING	1,247.27	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	5,824.90	4,000.00	4,000.00	4,000.00
5307 - MAINT & REPAIR - EQUIPMENT	22,079.78	35,000.00	12,000.00	35,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	2,400.45	6,000.00	2,500.00	2,500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,444.99	2,000.00	1,500.00	1,500.00
5310 - GENERAL SUPPLIES	3,445.39	4,000.00	2,500.00	3,500.00
5312 - SAFETY MATERIALS & SUPPLIES	327.60	1,000.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	2,817.00	5,000.00	3,000.00	3,000.00
Object : 53 - COMMODITIES Total:	93,140.01	103,550.00	69,100.00	93,100.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	30,000.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	30,000.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	5,651.09	16,279.00	16,021.00	0.00
7516 - LEASE PURCHASE INTEREST	348.91	0.00	258.00	0.00
Object : 75 - DEBT RETIREMENT Total:	6,000.00	16,279.00	16,279.00	0.00
Department: 002 - TREATMENT Total:	770,730.26	915,831.00	665,300.00	836,878.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	84,055.96	82,983.00	77,249.00	69,474.00
5102 - LONGEVITY	1,364.93	1,344.00	1,344.00	1,344.00
5103 - OVERTIME	5,829.78	6,000.00	3,000.00	6,000.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	1,500.00	0.00	0.00
5105 - SOCIAL SECURITY	7,058.95	6,993.00	5,282.00	6,000.00
5106 - RETIREMENT	9,128.08	10,231.00	6,178.00	10,231.00
5107 - 457(b) PLAN FRINGE	4,392.22	4,994.00	4,052.00	4,503.00
5108 - WORKERS COMPENSATION	1,157.62	1,478.00	1,216.00	1,520.00
5109 - UNEMPLOYMENT INSURANCE	243.28	317.00	98.00	221.00
5110 - BENEFIT INSURANCE	17,381.53	18,781.00	14,088.00	18,781.00
5112 - SICK LEAVE	1,474.99	0.00	0.00	0.00
5113 - YMCA	72.21	180.00	66.00	72.00
5114 - SAFETY INCENTIVES	390.00	600.00	420.00	420.00
Object : 51 - PERSONAL SERVICES Total:	132,549.55	135,401.00	112,993.00	118,566.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,953.67	5,000.00	2,000.00	2,000.00
5204 - INSURANCE & BONDS	6,189.39	6,824.00	6,824.00	6,824.00
5205 - UTILITIES	17,100.58	20,000.00	18,000.00	20,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	300.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	18,465.29	20,000.00	15,000.00	20,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	5,084.18	10,000.00	5,000.00	10,000.00
5210 - RENTALS	0.00	5,000.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	574.50	500.00	500.00	500.00
5212 - PUBLICATION AND PRINTING	0.00	2,500.00	150.00	150.00
5213 - OTHER CHARGES	732.99	2,000.00	2,000.00	2,000.00
5224 - TRANSFERS	5,636.06	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	55,736.66	72,124.00	49,474.00	61,474.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	500.00	0.00	500.00
5302 - SMALL TOOLS	109.22	1,500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	6,544.80	6,000.00	6,000.00	6,000.00
5304 - CHEMICALS / LAB SUPPLIES	22,621.32	40,000.00	10,000.00	30,000.00
5305 - CLOTHING	258.20	700.00	700.00	700.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	7,270.96	8,000.00	8,000.00	8,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	417.73	11,000.00	9,000.00	9,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	100.00	0.00	0.00
5310 - GENERAL SUPPLIES	78.72	1,500.00	500.00	500.00
5312 - SAFETY MATERIALS & SUPPLIES	447.99	1,000.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	4,245.00	3,500.00	1,500.00	1,500.00
Object : 53 - COMMODITIES Total:	41,993.94	74,800.00	37,700.00	58,700.00
Object : 74 - CAPITAL OUTLAY				
7404 - OTHER IMPROVEMENTS	0.00	20,000.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	20,000.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	5,651.08	16,279.00	16,021.00	0.00
7516 - LEASE PURCHASE INTEREST	348.92	0.00	258.00	0.00
Object : 75 - DEBT RETIREMENT Total:	6,000.00	16,279.00	16,279.00	0.00
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	236,280.15	318,604.00	216,446.00	238,740.00
Expense Total:	9,161,737.62	2,631,633.00	2,216,667.00	2,408,042.00
Fund: 063 - SEWER FUND Surplus (Deficit):	-5,688,139.49	-174,633.00	0.00	120,047.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 066 - REFUSE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	1,534.42	1,000.00	1,000.00	2,500.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	1,534.42	1,000.00	1,000.00	2,500.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	8,535.04	11,500.00	8,500.00	8,000.00
4441 - DOMESTIC SALES	760,971.42	800,000.00	800,000.00	800,000.00
4442 - RECYCLE BAG SALES	6,960.00	6,500.00	6,900.00	7,000.00
4443 - BLACK REFUSE BAG SALES	13,692.00	12,000.00	13,900.00	15,000.00
4445 - COMMERCIAL SERVICE CHARGES	413,265.04	430,000.00	430,000.00	440,000.00
4446 - CONNECT FEE	2,819.58	2,500.00	2,500.00	2,800.00
4447 - PENALTIES	11,247.33	10,000.00	11,000.00	12,000.00
4448 - VOLUME BAG SALES	3,072.00	3,000.00	3,000.00	3,200.00
4449 - INDUSTRIAL SALES	211,884.49	185,000.00	225,000.00	275,000.00
Object : 44 - CHARGES FOR SERVICES Total:	1,432,446.90	1,460,500.00	1,500,800.00	1,563,000.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	117.68	0.00	0.00	0.00
4626 - RECYCLING CENTER INCOME	43,055.56	12,000.00	45,000.00	45,000.00
4642 - SALE OF SCRAP MATERIALS	1,341.10	0.00	1,500.00	1,500.00
4644 - SALE OF EQUIPMENT	7,200.00	0.00	0.00	1,000.00
4690 - BAD DEBT COLLECTION	1,007.25	0.00	0.00	0.00
4691 - MISCELLANEOUS	2,175.66	3,000.00	2,500.00	2,500.00
4694 - REIMBURSEMENTS	10,039.54	4,000.00	4,000.00	10,000.00
Object : 46 - MISCELLANEOUS Total:	64,936.79	19,000.00	53,000.00	60,000.00
Department: 000 - REVENUES Total:	1,498,918.11	1,480,500.00	1,554,800.00	1,625,500.00
Revenue Total:	1,498,918.11	1,480,500.00	1,554,800.00	1,625,500.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	244,862.37	239,000.00	224,000.00	261,485.00
5102 - LONGEVITY	2,241.92	1,700.00	2,300.00	2,938.00
5103 - OVERTIME	16,996.81	5,200.00	5,200.00	4,504.00
5105 - SOCIAL SECURITY	19,327.16	14,700.00	15,000.00	21,721.00
5106 - RETIREMENT	25,856.54	20,000.00	18,500.00	22,195.00
5107 - 457(b) PLAN FRINGE	14,281.27	12,000.00	10,600.00	12,872.00
5108 - WORKERS COMPENSATION	7,706.71	16,800.00	7,900.00	9,153.00
5109 - UNEMPLOYMENT INSURANCE	667.71	760.00	350.00	861.00
5110 - BENEFIT INSURANCE	58,425.76	60,000.00	59,500.00	84,944.00
5112 - SICK LEAVE	3,734.36	0.00	0.00	0.00
5113 - YMCA	834.85	800.00	720.00	882.00
5114 - SAFETY INCENTIVES	2,007.86	2,000.00	1,850.00	2,130.00
Object : 51 - PERSONAL SERVICES Total:	396,943.32	372,960.00	345,920.00	423,685.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	342,541.37	315,000.00	350,000.00	350,000.00
5203 - BANK SERVICE CHARGES	0.00	0.00	0.00	0.00
5204 - INSURANCE & BONDS	10,724.81	8,500.00	8,500.00	11,000.00
5205 - UTILITIES	10,905.66	8,500.00	8,500.00	11,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	341.00	500.00	250.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	17,159.82	10,000.00	39,000.00	9,000.00
5209 - TAX PAYMENTS	1,646.82	1,700.00	1,700.00	1,600.00
5210 - RENTALS	72.15	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,166.15	2,500.00	2,500.00	2,500.00
5212 - PUBLICATION AND PRINTING	772.74	1,300.00	1,000.00	750.00
5213 - OTHER CHARGES	9,684.99	13,000.00	10,000.00	10,000.00
5217 - DATA PROCESSING SERVICES	100,000.00	136,325.00	101,080.00	126,350.00
5224 - TRANSFERS	96,072.39	133,037.00	158,037.00	158,037.00
Object : 52 - CONTRACTUAL SERVICES Total:	591,087.90	630,362.00	680,567.00	680,237.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	500.00	0.00	500.00
5302 - SMALL TOOLS	34.93	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	26,439.85	30,000.00	25,000.00	25,000.00
5304 - CHEMICALS / LAB SUPPLIES	986.10	500.00	500.00	500.00
5305 - CLOTHING	350.54	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	55.24	0.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	30,781.55	20,000.00	19,000.00	19,000.00
5310 - GENERAL SUPPLIES	16,798.75	20,000.00	20,000.00	18,000.00
5312 - SAFETY MATERIALS & SUPPLIES	70.20	500.00	250.00	0.00
5315 - NON-CAPITALIZED ASSETS	21,110.67	40,000.00	35,000.00	35,000.00
Object : 53 - COMMODITIES Total:	96,627.83	113,500.00	101,750.00	100,000.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	35,000.00	35,000.00	180,000.00
7425 - BAD DEBT EXPENSE	7,377.94	0.00	7,500.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	7,377.94	35,000.00	42,500.00	180,000.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	10,286.48	0.00	0.00	0.00
7517 - JOINT VENTURE LOAN INTEREST	9,750.57	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	20,037.05	0.00	0.00	0.00
Department: 001 - ADMINISTRATION Total:	1,112,074.04	1,151,822.00	1,170,737.00	1,383,922.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 020 - RECYCLING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	118,532.38	115,000.00	93,000.00	96,000.00
5102 - LONGEVITY	978.37	960.00	960.00	960.00
5103 - OVERTIME	11,233.26	4,000.00	4,000.00	4,000.00
5105 - SOCIAL SECURITY	9,753.70	9,000.00	6,700.00	6,700.00
5106 - RETIREMENT	12,872.91	12,900.00	9,500.00	9,500.00
5107 - 457(b) PLAN FRINGE	2,460.96	6,800.00	5,500.00	5,500.00
5108 - WORKERS COMPENSATION	3,632.48	11,000.00	3,200.00	3,200.00
5109 - UNEMPLOYMENT INSURANCE	354.42	375.00	132.00	150.00
5110 - BENEFIT INSURANCE	32,266.52	24,000.00	23,500.00	23,500.00
5112 - SICK LEAVE	3,886.51	0.00	0.00	0.00
5113 - YMCA	534.11	540.00	540.00	540.00
5114 - SAFETY INCENTIVES	1,226.79	1,200.00	900.00	900.00
Object : 51 - PERSONAL SERVICES Total:	197,732.41	185,775.00	147,932.00	150,950.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	406.25	31,200.00	500.00	500.00
5204 - INSURANCE & BONDS	3,621.91	4,000.00	4,000.00	3,700.00
5205 - UTILITIES	924.57	1,500.00	1,500.00	1,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,878.00	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	5,819.60	5,000.00	5,000.00	5,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	342.04	1,000.00	1,000.00	0.00
5212 - PUBLICATION AND PRINTING	153.00	500.00	500.00	500.00
5213 - OTHER CHARGES	1,358.99	2,000.00	2,000.00	2,000.00
5224 - TRANSFERS	5,517.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	21,021.36	46,200.00	15,500.00	14,200.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	48.97	250.00	250.00	250.00
5303 - MOTOR FUELS & LUBRICANTS	7,745.70	10,000.00	10,000.00	10,000.00
5305 - CLOTHING	221.33	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	525.13	250.00	250.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	12,381.57	5,000.00	5,000.00	5,000.00
5310 - GENERAL SUPPLIES	3,534.93	10,000.00	4,000.00	10,000.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	250.00	250.00	0.00
5315 - NON-CAPITALIZED ASSETS	2,019.10	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	26,476.73	26,250.00	20,250.00	25,750.00
Department: 020 - RECYCLING Total:	245,230.50	258,225.00	183,682.00	190,900.00
Expense Total:	1,357,304.54	1,410,047.00	1,354,419.00	1,574,822.00
Fund: 066 - REFUSE FUND Surplus (Deficit):	141,613.57	70,453.00	200,381.00	50,678.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND				
Revenue				
Department: 000 - REVENUES				
Object : 44 - CHARGES FOR SERVICES				
4476 - EXTERNAL FUEL SALES	7,411.37	5,000.00	6,580.00	7,500.00
4480 - INTERNAL FUEL SALES	10,345.37	20,000.00	10,000.00	10,000.00
Object : 44 - CHARGES FOR SERVICES Total:	17,756.74	25,000.00	16,580.00	17,500.00
Department: 000 - REVENUES Total:	17,756.74	25,000.00	16,580.00	17,500.00
Revenue Total:	17,756.74	25,000.00	16,580.00	17,500.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5203 - BANK SERVICE CHARGES	605.09	500.00	600.00	650.00
5204 - INSURANCE & BONDS	85.58	0.00	100.00	100.00
5205 - UTILITIES	5,458.44	14,580.00	12,880.00	8,500.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	1,500.00	3,000.00	8,250.00
Object : 52 - CONTRACTUAL SERVICES Total:	6,149.11	16,580.00	16,580.00	17,500.00
Department: 001 - ADMINISTRATION Total:	6,149.11	16,580.00	16,580.00	17,500.00
Expense Total:	6,149.11	16,580.00	16,580.00	17,500.00
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND Surplus (Deficit..)	11,607.63	8,420.00	0.00	0.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Fund: 072 - DATA PROCESSING FUND				
Revenue				
Department: 000 - REVENUES				
Object : 44 - CHARGES FOR SERVICES				
4491 - DATA PROCESSING FEES (OUTSIDE)	1,200.00	1,200.00	1,200.00	1,200.00
4492 - DATA PROCESSING FEES (CITY)	853,260.00	1,025,000.00	788,305.00	940,000.00
Object : 44 - CHARGES FOR SERVICES Total:	854,460.00	1,026,200.00	789,505.00	941,200.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	20,000.00	20,000.00	20,000.00	20,000.00
4694 - REIMBURSEMENTS	4,509.85	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	24,509.85	20,000.00	20,000.00	20,000.00
Department: 000 - REVENUES Total:	878,969.85	1,046,200.00	809,505.00	961,200.00
Revenue Total:	878,969.85	1,046,200.00	809,505.00	961,200.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	429,859.77	433,000.00	344,425.00	435,288.00
5102 - LONGEVITY	940.27	1,050.00	1,508.00	1,700.00
5103 - OVERTIME	4,556.73	6,500.00	10,502.00	10,948.00
5104 - TEMPORARY & PART-TIME SALARIES	17,072.88	52,000.00	0.00	0.00
5105 - SOCIAL SECURITY	35,103.67	34,000.00	35,302.00	36,528.00
5106 - RETIREMENT	45,272.97	46,000.00	43,644.00	45,170.00
5107 - 457(b) PLAN FRINGE	27,060.61	27,500.00	25,711.00	26,582.00
5108 - WORKERS COMPENSATION	412.04	650.00	466.00	484.00
5109 - UNEMPLOYMENT INSURANCE	1,186.69	1,600.00	606.00	627.00
5110 - BENEFIT INSURANCE	74,237.56	101,150.00	53,400.00	53,400.00
5112 - SICK LEAVE	9,277.30	0.00	0.00	0.00
5113 - YMCA	1,645.54	2,070.00	1,782.00	1,782.00
5114 - SAFETY INCENTIVES	3,626.25	3,450.00	2,970.00	2,970.00
Object : 51 - PERSONAL SERVICES Total:	650,252.28	708,970.00	520,316.00	615,479.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	9,336.08	9,075.00	9,075.00	2,200.00
5204 - INSURANCE & BONDS	7,480.37	6,810.00	7,854.00	9,400.00
5205 - UTILITIES	464.83	1,500.00	1,500.00	1,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	60.00	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	49.00	1,000.00	1,000.00	200.00
5210 - RENTALS	176.19	300.00	300.00	200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	11,188.09	23,700.00	14,820.00	20,930.00
5212 - PUBLICATION AND PRINTING	789.10	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	6,914.21	5,500.00	22,000.00	20,280.00
5218 - CONTINGENCY RESERVE	0.00	153,338.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	36,457.87	202,723.00	58,049.00	56,210.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,563.28	2,100.00	2,100.00	2,000.00
5303 - MOTOR FUELS & LUBRICANTS	0.00	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	835.94	600.00	600.00	1,100.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	24.64	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	150.00	150.00	200.00
5310 - GENERAL SUPPLIES	2,141.17	1,000.00	1,000.00	2,300.00
5315 - NON-CAPITALIZED ASSETS	499.48	0.00	0.00	2,500.00
Object : 53 - COMMODITIES Total:	5,064.51	5,350.00	5,350.00	9,600.00
Department: 001 - ADMINISTRATION Total:	691,774.66	917,043.00	583,715.00	681,289.00

	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
Department: 019 - IT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	0.00	65,138.00	66,353.00	67,000.00
5102 - LONGEVITY	0.00	0.00	240.00	288.00
5103 - OVERTIME	0.00	0.00	0.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	24,960.00	24,960.00	25,000.00
5105 - SOCIAL SECURITY	0.00	5,050.00	9,370.00	0.00
5106 - RETIREMENT	0.00	9,700.00	11,177.00	8,000.00
5107 - 457(b) PLAN FRINGE	0.00	4,100.00	5,375.00	4,700.00
5108 - WORKERS COMPENSATION	0.00	150.00	101.00	150.00
5109 - UNEMPLOYMENT INSURANCE	0.00	280.00	131.00	125.00
5110 - BENEFIT INSURANCE	0.00	13,500.00	13,500.00	13,500.00
5113 - YMCA	0.00	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	0.00	600.00	600.00	300.00
Object : 51 - PERSONAL SERVICES Total:	0.00	123,658.00	131,987.00	119,243.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	81,470.28	92,000.00	87,850.00	110,000.00
5204 - INSURANCE & BONDS	1,093.00	0.00	1,148.00	1,500.00
5205 - UTILITIES	0.00	0.00	0.00	0.00
5210 - RENTALS	0.00	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,205.66	0.00	2,000.00	1,500.00
5213 - OTHER CHARGES	589.04	0.00	0.00	675.00
5224 - TRANSFERS	444.99	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	84,802.97	92,000.00	90,998.00	113,675.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	0.00	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	0.00	0.00	0.00	500.00
5315 - NON-CAPITALIZED ASSETS	57,194.43	42,000.00	42,000.00	30,000.00
5316 - COMPUTER SUPPLIES	9,698.77	10,000.00	10,000.00	7,500.00
Object : 53 - COMMODITIES Total:	66,893.20	52,000.00	52,000.00	38,000.00
Object : 74 - CAPITAL OUTLAY				
7402 - OFFICE EQUIPMENT & FURNITURE	7,564.00	7,500.00	7,500.00	8,993.00
Object : 74 - CAPITAL OUTLAY Total:	7,564.00	7,500.00	7,500.00	8,993.00
Department: 019 - IT Total:	159,260.17	275,158.00	282,485.00	279,911.00
Expense Total:	851,034.83	1,192,201.00	866,200.00	961,200.00
Fund: 072 - DATA PROCESSING FUND Surplus (Deficit):	27,935.02	-146,001.00	-56,695.00	0.00
Report Surplus (Deficit):	-3,457,216.23	-5,430,840.00	615,268.00	-1,887,636.00

Fund Summary

Fund	2016 Total Activity	2017 Budget	2017 Revised	2018 Proposed
001 - GENERAL FUND	-922,552.88	-1,790,338.00	0.00	5,442.00
003 - AIRPORT FUND	-5,595.98	-35,103.00	0.00	0.00
005 - EL DORADO SENIOR CENTER FUND	23,343.98	0.00	0.00	0.00
006 - LIBRARY FUND	0.00	0.00	0.00	0.00
007 - MAJOR STREET FUND	111,467.14	-127,443.00	0.00	0.00
008 - CEMETERY FUND	3,644.93	-28,832.00	0.00	0.00
009 - STORMWATER FUND	33,621.31	-152,611.00	0.00	0.00
010 - ECONOMIC DEVELOPMENT SALES TAX FUND	3,784.80	-269,164.00	0.00	0.00
012 - LAKE DEBT RESERVE FUND	482,872.43	455,512.00	455,511.00	455,511.00
013 - PRAIRIE TRAILS RESTAURANT/GOLF	-15,506.90	-91,711.00	0.00	0.00
014 - INDUSTRIAL MILL LEVY FUND	-17,792.17	-459,209.00	0.00	-437,465.00
016 - SPECIAL PARKS & RECREATION FUND	14,953.97	-62,754.00	0.00	0.00
017 - SPECIAL ALCOHOL PROGRAM FUND	0.00	0.00	17,701.00	-17,701.00
024 - TOURISM TAX FUND	34,701.07	-282,720.00	0.00	-60,947.00
026 - ORDINANCE STREET SALES TAX	1,016,335.52	0.00	0.00	-1,016,335.00
028 - EXCESS SALES TAX	1,171,500.58	0.00	-173,505.00	-997,996.00
040 - BOND & INTEREST FUND	-191,222.42	-1,961,265.00	171,875.00	0.00
060 - WATER FUND	306,211.66	-383,441.00	0.00	11,130.00
063 - SEWER FUND	-5,688,139.49	-174,633.00	0.00	120,047.00
066 - REFUSE FUND	141,613.57	70,453.00	200,381.00	50,678.00
069 - COMPRESSED NATURAL GAS STATION FUND	11,607.63	8,420.00	0.00	0.00
072 - DATA PROCESSING FUND	27,935.02	-146,001.00	-56,695.00	0.00
Report Surplus (Deficit):	-3,457,216.23	-5,430,840.00	615,268.00	-1,887,636.00

**El Dorado, Inc.
2018 Budget**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	
INCOME					
Private Contributions	\$44,200.00	\$42,650.00	\$55,000.00	\$45,000.00	
City of El Dorado Matching Fund	\$44,950.00	\$41,850.00	\$55,000.00	\$45,000.00	
City General Fund Income	\$68,200.00	\$68,200.00	\$68,200.00	\$68,200.00	
Interest Income	\$807.32	\$886.33	\$750.00	\$875.00	
1/2 income Graves Property		\$1,430.00		\$1,430.00	
TOTAL INCOME	\$158,157.32	\$155,016.33	\$178,950.00	\$160,505.00	
EXPENSES					
Administrative					
Accounting	\$6,965.00	\$6,990.00	\$6,965.00	\$7,000.00	
Business Expenses-Meals	\$2,952.13	\$2,689.14	\$4,000.00	\$3,000.00	
Computer and Maintenance	\$8,100.90	\$5,747.74	\$8,700.00	\$4,500.00	
Conference/Banquet Fees	\$3,607.07	\$1,156.63	\$1,261.00	\$2,000.00	
Dues/Subscriptions	\$200.00	\$300.00	\$400.00	\$300.00	
Educational	\$358.00		\$400.00	\$400.00	
Insurance-Building	\$3,220.00	\$3,031.00	\$3,220.00	\$3,200.00	
Other	\$815.79	\$324.78		\$0.00	
Overhead to Chamber	\$7,500.00	\$12,839.16	\$12,504.00	\$12,500.00	
Postage & Office Expense	\$1,780.21	\$1,761.77	\$2,000.00	\$2,000.00	
Salaries	\$114,422.66	\$117,709.44	\$124,000.00	\$124,000.00	
Website/Telephone		\$0.00	\$0.00	\$0.00	
Total Administration	\$149,921.76	\$152,549.66	\$163,450.00	\$158,900.00	
Housing/Spec Homes	\$0.00	\$6,050.53	\$0.00	\$0.00	
Recruitment Expenses					
Mileage-Travel-Lodging	\$1,555.24	\$1,445.53	\$1,500.00	\$1,500.00	
Recruitment Expenses	\$8,525.16	\$5,564.10	\$4,000.00	\$10,000.00	
Total Recruitment	\$10,080.40	\$7,009.63	\$5,500.00	\$11,500.00	
Marketing					
Overall Program	\$12,015.59	\$11,269.99	\$10,000.00	\$5,000.00	
Total Marketing	\$12,015.59	\$11,269.99	\$10,000.00	\$5,000.00	
TOTAL EXPENSES	\$172,017.75	\$176,879.81	\$178,950.00	\$175,400.00	
NET INCOME	-\$13,860.43	-\$21,863.48	\$0.00	-\$14,895.00	**
** Budget deficient will be covered by additional private sector investment or reserve funds as needed.					

BRADFORD MEMORIAL LIBRARY ACCT. NO.: 11-11

REVENUE DETAIL

DESCRIPTION	ACCT.	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Ad Valorem Tax	4111	369,256.01	373,616.96	412,518.00	421,710.00
Delinquent Ad Valorem	4112	17,717.38	18,445.63	0.00	0.00
Motor Vehicle Tax	4113	41,922.99	58,940.93	58,253.00	54,220.00
Recreational Vehicle Tax	4114	396.80	562.49	546.00	500.00
Watercraft Tax	4131	0.00	0.00	390.00	390.00
County Aging Mill Levy	4181	11,500.00	11,500.00	11,500.00	11,700.00
OBJECT TOTAL		440,793.18	463,066.01	483,207.00	488,520.00
Categorical Grants (SCKLS)	4313	32,953.00	37,858.77	40,000.00	37,000.00
LSTA Grant	4315	223.74	0.00	0.00	250.00
I L L Network Grant	4344	0.00	0.00	0.00	0.00
OBJECT TOTAL		33,176.74	37,858.77	40,000.00	37,250.00
State Aid	4481	4,357.67	4,041.72	4,000.00	3,700.00
Copier Fees	4482	3,067.18	3,992.36	3,000.00	3,500.00
OBJECT TOTAL		7,424.85	8,034.08	7,000.00	7,200.00
Fines & Forfeitures	4511	11,495.07	13,251.53	12,000.00	12,900.00
OBJECT TOTAL		11,495.07	13,251.53	12,000.00	12,900.00
Interest	4611	63.64	197.25	100.00	150.00
Other Contributions	4671	8,838.71	11,525.01	8,000.00	7,500.00
United Way Contribution	4672	7,125.00	11,875.00	9,500.00	5,000.00
Employee Contributions	4673	0.00	0.00	0.00	0.00
Miscellaneous	4691	2,329.79	2,498.39	3,500.00	3,000.00
Cancel Prior Year Encumbrance	4692	0.00	0.00	0.00	0.00
Unencumbered Balance	4693	0.00	0.00	0.00	0.00
Reimbursements	4694	250.85	425.93	250.00	300.00
OBJECT TOTAL		18,607.99	26,521.58	21,350.00	15,950.00
FUND TOTAL		511,497.83	548,731.97	563,557.00	561,820.00

EXPENDITURE DETAIL

DESCRIPTION	ACCT	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
Personal Services:					
Salaries	5101	63,659.65	141,188.46	154,500.00	156,960.00
Longevity Pay	5102	0.00	2,329.43	1,380.00	1,524.00
Overtime	5103	110.13	296.03	1,800.00	2,200.00
Temporary & Part Time	5104	183,580.88	124,152.97	145,000.00	143,706.00
Social Security	5105	18,997.65	20,392.93	24,000.00	24,730.00
Retirement	5106	23,374.61	22,967.02	26,400.00	29,040.00
Workers Compensation	5108	307.71	224.65	345.00	345.00
Unemployment Service	5109	832.67	704.87	850.00	875.00
Benefit Insurance	5110	4,586.52	5,008.86	5,000.00	5,175.00
Sick Leave	5112	5,757.87	5,676.97	0.00	0.00
YMCA	5113	13.93	458.57	1,080.00	1,080.00
Safety Incentives	5114	-34.29	0.00	0.00	0.00
OBJECT TOTAL		301,187.33	323,400.76	360,355.00	365,635.00

Contractual Services:					
Professional Services	5201	26,737.78	25,304.94	28,000.00	28,000.00
Bank Service Charges	5203	0.00	50.98	0.00	0.00
Insurance & Bonds	5204	6,281.49	5,731.31	8,000.00	7,000.00
Utilities	5205	23,768.75	19,534.53	22,000.00	22,500.00
Buildings Maintenance & Repair	5206	299.03	300.00	750.00	500.00
Equipment Maintenance & Repair	5207	147.45	248.50	750.00	500.00
Other Maintenance & Repair	5208	330.00	320.59	500.00	500.00
Rentals	5210	1,821.40	1,788.00	2,000.00	2,000.00
Travel, Training, Etc.	5211	2,948.29	3,334.99	5,000.00	4,500.00
Publications & Printing	5212	1,996.95	1,333.00	2,500.00	2,500.00
Other Charges (postage)	5213	3,089.60	3,370.01	3,000.00	3,500.00
Data Processing Services	5217	1,200.00	1,200.00	1,200.00	1,200.00
Transfers (Cap. Improvement)	5224	60,937.03	56,920.79	0.00	0.00
OBJECT TOTAL		129,557.77	119,437.64	73,700.00	72,700.00
Commodities:					
Office Supplies	5301	3,380.29	4,013.67	4,000.00	4,000.00
Buildings Maintenance & Repair	5306	243.90	103.00	1,000.00	500.00
Equipment Maintenance & Repair	5307	622.90	638.59	3,000.00	1,500.00
Other Maintenance & Repair	5308	24.99	1,424.41	500.00	1,500.00
Janitorial & Household Supplies	5309	0.00	0.00	300.00	0.00
General Supplies	5310	1,938.27	1,858.64	2,000.00	2,000.00
Print Materials	5313	44,666.23	46,347.49	43,000.00	39,720.00
Digital Materials	5314	2,929.74	4,030.98	5,000.00	7,000.00
Commodities (cont'd):					
Non-Capitalized Assets	5315	2,653.29	19,139.52	14,000.00	11,000.00
Computer Supplies	5316	29.97	0.00	0.00	0.00
Audiovisual Materials	5318	12,513.84	14,121.52	13,000.00	13,000.00
Outreach Supplies	5320	0.00	0.00	0.00	500.00
Memorials - Books, Etc.	5321	4,959.70	4,271.43	0.00	0.00
Outreach Mileage	5322	885.15	479.52	500.00	500.00
Adult Programming	5323	1,163.65	2,072.70	3,000.00	3,000.00
Children's Programming	5324	1,251.99	2,547.22	2,500.00	2,500.00
Materials Processing	5326	3,488.82	2,828.88	3,000.00	3,000.00
OBJECT TOTAL		80,752.73	103,877.57	94,800.00	89,720.00
Capital Outlay:					
Office Equipment & Furniture	7402	0.00	0.00	0.00	0.00
Buildings	7403	0.00	0.00	0.00	0.00
G.O. Bond Principal	7501	0.00	0.00	30,000.00	30,000.00
G.O. Bond Interest	7511	0.00	0.00	4,702.00	3,765.00
OBJECT TOTAL		0.00	0.00	34,702.00	33,765.00
ACTIVITY TOTAL		511,497.83	546,715.97	563,557.00	561,820.00

El Dorado Main Street 2018 Proposed Budget

	2016	2017	2017	2018
Revenue	Actual	Budget	Revised	Proposed
City of El Dorado	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Fundraiser Event*	\$ 11,035	\$ 15,000	\$ 15,000	\$ 15,000
Supporters	\$ 12,130	\$ 15,000	\$ 15,000	\$ 15,000
Veterans Banner**	\$ -	\$ 5,000	\$ 29,069	\$ 6,500
Grants***	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Annual Dinner	\$ -	\$ -	\$ -	\$ 2,000
Frontier Western	\$ 10,000	\$ 10,000	\$ 2,000	\$ 2,000
Total Income	\$ 63,165	\$ 78,000	\$ 94,069	\$ 73,500

	2016	2017	2017	2018
Expense	Actual	Budget	Revised	Proposed
Staff*	\$ 36,107	\$ 38,000	\$ 38,000	\$ 38,000
Operations	\$ 18,000	\$ 19,000	\$ 19,000	\$ 19,000
Organization**	\$ 8,255	\$ 6,510	\$ 6,510	\$ 8,000
Design***	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Promotion****	\$ 405	\$ 3,500	\$ 25,710	\$ 3,000
Economic Vitalization	\$ -	\$ 200	\$ 200	\$ 500
Other	\$ -		\$ 500	\$ 500
Total Expense	\$ 62,767	\$ 70,210	\$ 92,920	\$ 72,000

Net Income	\$ 398	\$ 7,790	\$ 1,149	\$ 1,500
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Glossary of Terms

Accounting System – The set of records and procedures which are used to record, classify, and report information on the financial status and operations of the City.

Accrual – An accounting method which reports income when earned and expenses when incurred, as opposed to cash basis accounting which reports income when received and expenses when paid. In the city of El Dorado, accrual is used for the accounting of proprietary funds.

Ad Valorem Tax – A tax levied on the assessed value of real and personal property (also referred to as the property tax).

Adopted Budget – A financial plan presented, reviewed and approved by the City Commission for the upcoming or current fiscal year. It is approved by August 25th and becomes effective January 1st of the following year.

Agency and Trust Funds – Funds established to account for cash and other assets held by a municipality as agent or trustee. Such funds are not assets of the municipality but, by law or agreement, the municipality is responsible for their accountability.

Allocation – Assigning one or more items of cost or revenue to one or more accounts of an organization according to the benefits received, responsibilities, or other logical measures of use.

Amortization – The gradual elimination of a liability in regular payments over a specified period of time. Such payments must be sufficient to cover both principal and interest.

Appraised Value – The market value of real property, personal property, and utilities as determined by the Butler County Appraiser.

Appropriation – The expenditure authority approved by the City Commission with specific limitations as to the amount, purpose, and time.

Assessed Value – The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by the property classification and its associated assessment rate (Appraised Value X

Assessment Rate); residential real estate is assessed at 11.5%.

Assets – Property owned by the City which has monetary value.

Audit – A review of the City accounts by an independent accounting firm to substantiate year-end assets, liabilities, revenues, expenditures, and fund balances.

Balanced Budget – By statute, cities in Kansas are required to submit a balanced budget to the State. The city of El Dorado's budget is considered balanced when the beginning fund balance plus revenues equals expenditures in all appropriated funds for a fiscal year.

Basis of Accounting – The accounting method used to determine when revenues and expenditures are recognized. El Dorado utilizes modified accrual for governmental funds and accrual for proprietary funds. Agency and trust funds do not have a measurement focus.

Basis of Budgeting – The accounting method utilized in the preparation and execution of the budget. El Dorado utilizes the cash basis for all budgeted funds.

Beginning Fund Balance – Financial resources available in a fund that were carried over from the prior fiscal year. These resources are available for appropriation.

Bond – A financial instrument used for long-term borrowing. El Dorado uses bonds to finance large capital projects. Lenders, the purchasers of the bonds, are repaid the principal amount in annual installments and accrued interest semi-annually.

Budget – A plan of financial operation including an estimate of proposed expenditures for a given period and proposed means of financing them. In Kansas, counties, cities, townships, and most special districts use the calendar year as the budget period.

Budget Adoption – A formal process by which the budget is approved by the governing body.

Budget Amendment – The legal means by which an adopted budget may be increased.

The Budget may only be increased with revenues other than ad valorem taxes. The amendment process follows similar steps as the budget adoption.

Budget Calendar – Schedule of key dates or milestones followed by City departments in the preparation, review, and administration of the budget.

Budget Publication – A legal step towards formal budget adoption. To meet legal requirements, the public must be given at least ten days notice prior to the scheduled meeting.

Capital Expenditures – Funds used to acquire or improve long-term assets. The dollar value threshold for individual capital expenditures is \$5,000.

Capital Improvement Plan (CIP) – The CIP is a six-year plan designed to improve and enhance the City's physical infrastructure or heavy equipment, which includes buildings, land, equipment, as well as any services related to such public improvements. CIP items have an expenditure of at least \$5,000 and an expected useful life in excess of fifteen years.

Capital Outlay – Fixed assets which have a value of \$5,000 or more. Assets that have a useful life of less than fifteen years are included in the Equipment Replacement Plan, whereas assets with a longer useful life are included in the Capital Improvement Plan.

Certification – A formal, written declaration that certain facts are true or valid.

Charges for Services – Revenue category that includes fees for service (i.e. water) and rentals.

City Commission – The governing body of the City responsible for making policy decisions. It is comprised of a non-partisan mayor and four commissioners elected at-large. Each member has an equal vote.

City Manager – The chief executive of a municipality in the commission-manager form of government, appointed by the Commission.

City Manager's Budget Message – Opening section of the budget which provides the City Commission and public with a general summary of the most important aspects of the budget,

including changes from current and previous fiscal years.

City of the Second Class – Kansas statute provides for three classifications of cities based on population size. Classification of cities originally helped establish the powers and duties of each incorporated city. However, now all cities in Kansas have the same powers as a result of the Constitutional Home Rule Amendment passed in July 1961 (see also Home Rule). Though classifications have remained in statute and in municipal culture as a historical remnant, they serve as a general reference tool for the size of a city.

Comprehensive Plan – This is the primary planning document for the City of El Dorado. This plan establishes community-wide goals on a variety of topics and serves as the basis for making sound land use decisions. Generally speaking, all other planning documents and tools, such as zoning, serve to support and implement the comprehensive plan.

Commodities – Supplies required by city departments in order to provide services.

Contingency Reserve – A fund reserve used to finance unforeseen expenditures or an unanticipated decline in revenues. To be expended, these reserves must be budgeted in the adopted or amended budget.

Contractual Services – The cost of services provided by external entities.

Debt Retirement – Expenditure category that includes the annual payments required to support debt issues (principal and interest).

Department – A functionally similar group of city divisions or programs, such as the Public Utilities Department, which contains the divisions of Administration, Water Treatment, Sewer Treatment, and Maintenance and Distribution. The City's departments are headed by a single department director who reports directly to the city manager.

Depreciation – A non-cash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. Most assets lose their value over time (i.e. they depreciate) and must be replaced once they reach the end of their useful life.

Disbursement – The actual payout of funds; expenditure.

Division – An organizational unit that is functionally unique in the delivery of services (i.e. water treatment and sewer treatment). A division may contain one or more programs.

Employee Benefits – Social security, retirement, unemployment compensation, and health/life/dental/vision insurance for eligible employees paid by the City of El Dorado through the payroll process.

Encumbrance – Monies not yet paid out, but which are dedicated to a specific expense for goods or services being received or already received.

Ending Fund Balance – Financial resources available in a fund at the end of the fiscal year. These are carried forward to the next fiscal year as Beginning Fund Balance and may be reappropriated.

Enterprise Fund – Enterprise funds are used to account for activities that are financed through customer user fees, similarly to private business enterprises. El Dorado's enterprise activities include water, sewer, and refuse.

Equipment Replacement Plan (ERP) – The ERP is a five-year plan that provides a framework to discuss future equipment needs. To qualify, the purchase must be for equipment, cost in excess \$5,000, and have a useful life of less than fifteen years. Items with a longer useful life are included as part of the CIP.

Expenditure – An outlay of cash for the purpose of acquiring an asset or providing a service.

Fees – General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, fines, and user charges.

Financial Position – Represents a measure of a government's individual funds ability to meet its obligations as they become due. Financial statements demonstrate this by comparing expendable resources with short-term obligations.

Fines, Forfeitures & Penalties – Revenue category that includes police fines and various court costs.

Fiscal Year – Period used for accounting and budgeting. The City of El Dorado has a fiscal year of January 1 through December 31.

Full-Time Equivalent (FTE) – Staffing levels are measured in FTE's to give a consistent comparison from year to year. An FTE is one full-time position filled for the entire year.

Fund – An independent fiscal and accounting entity for recording expenditures and revenues, comparable to an individual bank account. Funds are established for specific activities and are subject to special limitations.

Fund Accounting – The activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments. This is accomplished through the use of funds.

General Fund – The fund that accounts for all revenues and expenditures which are not accounted for in specific purpose funds. It finances the ordinary operations of the City.

General Obligation Bond (G.O. Bond) – A financial instrument giving borrowing power to a municipality, based upon the pledge of property taxes to retire the debt.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

Governing Body – The elected officials of the City including the mayor and commissioners.

Governmental Fund – Governmental funds are those funds through which most government functions are financed. This category includes the General Fund, along with its separately budgeted funds and special revenue funds. They are generally used to account for tax-supported activities. There are three different types of budgeted governmental funds used by the City: the general fund, special revenue funds, and debt service fund.

Grant – A monetary contribution by a government or an organization to financially support a particular function or purpose.

Home Rule – The ability of cities to govern themselves independently from the state government. Cities must still abide by state laws. Kansas passed the Home Rule Amendment to the state constitution in 1961.

Interest – A fee charged by the lender to a borrower for use of borrowed money.

Interfund Loan – Similar to a business loan, this is a temporary reallocation of resources between funds, as the borrowing funds are expected to repay the full amount of the loan plus interest to the lending fund.

Interfund Transfer – This is a permanent reallocation of assets from one fund to another. Unlike an interfund loan, with these transactions there is no intent to repay. In the budget document these are reported as Transfers In and Transfers Out.

Intergovernmental Revenue – A revenue category that includes grants, reimbursements, and miscellaneous revenues received from other government entities.

Investments – Interest income earned on public funds being held until expended. Investments can only be made in instruments specified by state law.

Levy – A compulsory collection of monies or the imposition of taxes. The total amount of taxes, special assessments, or service charges imposed by a government to support governmental activities.

Licenses & Permits – Revenue category that includes building permits and business licenses.

Line Item – The most detailed unit of budgetary expenditures listed in the City of El Dorado budget. Line items are tracked by four-digit object codes.

Mill – A monetary unit used to express the property tax rate. One mill is equivalent to one-thousandth of a dollar, or \$1 of tax per \$1,000 of assessed value.

Modified Accrual – An accounting method which reports revenues when they are subject to accrual (i.e. both measurable and available). Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. In El Dorado, modified accrual is used for governmental funds.

Motor Vehicle Tax – The County Appraiser is required to determine the value of motor vehicles and place them within statutorily prescribed classifications. The value of a motor vehicle is multiplied by the assessment rate of 20% to produce the tax value. The Butler County Treasurer is required to collect the tax and distribute it among all taxing subdivisions including the City of El Dorado.

Metropolitan Statistical Area (MSA) – A geographic unit comprised of one or more counties around a central city or urbanized area with 50,000 or more population. Contiguous counties are included if they have close social and economic links with the area's population nucleus. Also known as a standard metropolitan statistical area (SMSA).

Miscellaneous – Revenue category that includes revenues which do not fit under the other categories of Taxes, Licenses & Permits, Intergovernmental Revenue, Charges for Services, or Fines, Forfeitures & Penalties.

Operating Budget – A one-year budget approved by the City Commission that includes appropriations for direct services to the public including wages and benefits, materials and services, debt service requirements, and transfers. Most equipment and some capital improvement projects are funded through the capital budget, with the remainder accounted for in the unbudgeted Construction Fund.

Ordinance – An enforceable law or statute enacted by a municipality.

Personal Services – An expenditure category that includes all costs related to employee compensation and taxes.

Principal – The amount borrowed, or the amount borrowed which remains unpaid.

Public Hearing – A meeting or portion of a meeting set up to give members of the public an opportunity to speak on a particular subject,

such as the proposed annual budget. Kansas requires cities to hold at least two public hearings prior to the adoption of the budget.

Resolution – An act that is typically less formal than an ordinance, expressing the opinion of the governing body, and generally dealing with matters of a special or temporary character or setting policy.

Revenue – A source of income which finances governmental operations.

Revenue Bond – Bond issued by a municipality to be paid exclusively from the revenue derived from the operation of a utility. K.S.A. 10-1201.

Revolving Loan – A loan in which the repaid principal and interest is used to replenish the fund and draft new loans. Through the state of Kansas cities are able to access low interest loans for the repair and replacement of water and sewer infrastructure.

Special Assessments – Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, curbs, and gutters. While charges are normally assessed on the basis of the square footage of the lot, charges alternatively may be assessed against the value of the lot, or on the basis of both lot square footage and value.

Special District – A designated geographic area in which a tax is levied to pay for specific capital improvements such as streets, sewers, curbs and gutters.

Special Revenue Fund – A fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Taxes – An expenditure category that includes all compulsory contributions received by the municipality for the operation of services.

Tax Year – The calendar year in which ad valorem taxes are levied to finance the following calendar year budget. For example, taxes levied in 2012 finance the 2013 budget.

**2018
CITY OF EL DORADO
PAY PLAN CLASSIFICATION**

Position	Grade	Min	Max
City Manager	N/A	N/A	N/A
City Attorney	N/A	N/A	N/A
Municipal Court Judge	N/A	N/A	N/A
Assistant City Manager	89	\$34.92	\$ 51.68
City Engineer	88	\$31.93	\$ 47.26
Finance Director	88	\$31.93	\$ 47.26
Fire Chief	88	\$31.93	\$ 47.26
Parks & Recreation Director	88	\$31.93	\$ 47.26
Police Chief	88	\$31.93	\$ 47.26
Public Utilities Director	88	\$31.93	\$ 47.26
Public Works Director	88	\$31.93	\$ 47.26
Assistant City Engineer	82	\$27.18	\$ 40.22
Police Captain	82	\$27.18	\$ 40.22
Assistant Finance Director	79	\$23.82	\$ 35.25
City Clerk	79	\$23.82	\$ 35.25
Fire Marshal	79	\$23.82	\$ 35.25
Human Resources Director	79	\$23.82	\$ 35.25
Information Technology Manager	79	\$23.82	\$ 35.25
Community Marketing Manager	76	\$22.97	\$ 34.00
Detective Lieutenant	76	\$22.97	\$ 34.00
Golf Course Superintendent	76	\$22.97	\$ 34.00
Library Director	76	\$22.97	\$ 34.00
Parks Superintendent	76	\$22.97	\$ 34.00
Patrol Lieutenant	76	\$22.97	\$ 34.00
Public Works Superintendent	76	\$22.97	\$ 34.00
Wastewater Treatment Superintendent	76	\$22.97	\$ 34.00
Water Distribution & Sewer Maintenance Superintendent	76	\$22.97	\$ 34.00
Water Treatment Superintendent	76	\$22.97	\$ 34.00
Fire Captain *	73	\$16.38	\$ 24.24
Building Official	70	\$18.95	\$ 28.04
Patrol / Detective Sergeant	70	\$18.95	\$ 28.04
Planning & Zoning Coordinator	70	\$18.95	\$ 28.04
Fire Lieutenant *	67	\$14.88	\$ 22.02
Cemetery Sexton	64	\$18.41	\$ 27.25
Horticulture Foreman	64	\$18.41	\$ 27.25
Master Patrol Officer / Detective III	64	\$18.41	\$ 27.25
Mechanic	64	\$18.41	\$ 27.25
Recreation Foreman	64	\$18.41	\$ 27.25
Airport Manager	61	\$17.16	\$ 25.39
Engineering Technician	61	\$17.16	\$ 25.39
Equipment Operator III	61	\$17.16	\$ 25.39
Golf Course Operations Coordinator	61	\$17.16	\$ 25.39
Landscape Specialist	61	\$17.16	\$ 25.39
Solid Waste Coordinator	61	\$17.16	\$ 25.39
Wastewater Chief Operator	61	\$17.16	\$ 25.39
Fire Driver/Operator *	58	\$13.37	\$ 19.78
Firefighter *	46	\$11.74	\$ 17.37
Assistant to the City Manager	43	\$15.71	\$ 23.25

Detective I / II	43	\$15.71	\$ 23.25
Patrol Officer	43	\$15.71	\$ 23.25
Police Office Administrator	43	\$15.71	\$ 23.25
Senior Accountant	43	\$15.71	\$ 23.25
Wastewater Treatment Plant Operator IV	43	\$15.71	\$ 23.25
Water Treatment Plant Operator IV	43	\$15.71	\$ 23.25
Wastewater Treatment Plant Operator III	40	\$15.22	\$ 22.52
Water Treatment Plant Operator III	40	\$15.22	\$ 22.52
Administrative Intern	37	\$14.24	\$ 21.07
Building Maintenance Worker	37	\$14.24	\$ 21.07
Equipment Operator II	37	\$14.24	\$ 21.07
Payroll & Benefits Clerk	37	\$14.24	\$ 21.07
Wastewater Treatment Plant Operator II	37	\$14.24	\$ 21.07
Water Treatment Plant Operator II	37	\$14.24	\$ 21.07
City Manager's Office Administrative Assistant	31	\$13.38	\$ 19.80
Community Marketing Assistant	31	\$13.38	\$ 19.80
Engineering Administrative Assistant	31	\$13.38	\$ 19.80
Golf Course Technician	31	\$13.38	\$ 19.80
Greens Keeper	31	\$13.38	\$ 19.80
Municipal Court Clerk	31	\$13.38	\$ 19.80
Park Technician	31	\$13.38	\$ 19.80
Parks and Recreation Administrative Assistant	31	\$13.38	\$ 19.80
Public Utilities Administrative Assistant	31	\$13.38	\$ 19.80
Public Works Administrative Assistant	31	\$13.38	\$ 19.80
Recreation Leader	31	\$13.38	\$ 19.80
Recycle Leadperson	31	\$13.38	\$ 19.80
Rolloff Driver	31	\$13.38	\$ 19.80
Sanitation Leadperson	31	\$13.38	\$ 19.80
Traffic Signs and Signals Technician	31	\$13.38	\$ 19.80
Utility Billing Clerk	31	\$13.38	\$ 19.80
Assistant Court/Records Clerk	25	\$12.93	\$ 19.14
Cemetery Operator	25	\$12.93	\$ 19.14
Equipment Operator I	25	\$12.93	\$ 19.14
Wastewater Treatment Plant Operator I	25	\$12.93	\$ 19.14
Water Treatment Plant Operator I	25	\$12.93	\$ 19.14
Maintenance Worker III	22	\$12.24	\$ 18.11
Meter Reader	22	\$12.24	\$ 18.11
Animal Shelter Attendant	19	\$12.17	\$ 18.02
Librarian	19	\$12.17	\$ 18.02
Senior Center Director	19	\$12.17	\$ 18.02
Utility Cashier	19	\$12.17	\$ 18.02
Maintenance Worker II	16	\$11.67	\$ 17.28
Animal Control Officer	13	\$11.59	\$ 17.15
Custodian	13	\$11.59	\$ 17.15
Maintenance Worker I	13	\$11.59	\$ 17.15
Recycle Laborer	13	\$11.59	\$ 17.15
Sanitation Collector	13	\$11.59	\$ 17.15
<i>Part-Time Staff</i>	<i>10</i>	<i>\$ 7.25</i>	<i>\$ 30.00</i>

Positions above the Bold line will be considered Salaried (Exempt)

Bold Positions are not currently being utilized

Updated- 11/1/2016

** Positions in the 2018 Budget Book are based from this scale**

2018
CITY OF EL DORADO
PAY PLAN CLASSIFICATION

<u>Position</u>	<u>Grade</u>	<u>Min</u>	<u>Max</u>
City Manager	N/A	N/A	N/A
City Attorney	N/A	N/A	N/A
Municipal Court Judge	N/A	N/A	N/A
City Engineer	88	\$ 31.93	\$ 47.26
Finance Director	88	\$ 31.93	\$ 47.26
Fire Chief	88	\$ 31.93	\$ 47.26
Parks & Recreation Director	88	\$ 31.93	\$ 47.26
Police Chief	88	\$ 31.93	\$ 47.26
Public Utilities Director	88	\$ 31.93	\$ 47.26
Public Works Director	88	\$ 31.93	\$ 47.26
Police Captain	82	\$ 27.18	\$ 40.22
Assistant Finance Director	79	\$ 23.82	\$ 35.25
City Clerk	79	\$ 23.82	\$ 35.25
Deputy Fire Chief	79	\$ 23.82	\$ 35.25
Golf Course General Manager	79	\$ 23.82	\$ 35.25
Human Resources Director	79	\$ 23.82	\$ 35.25
Information Technology Manager	79	\$ 23.82	\$ 35.25
Community Marketing Manager	76	\$ 22.97	\$ 34.00
Detective/Patrol Lieutenant	76	\$ 22.97	\$ 34.00
Library Director	76	\$ 22.97	\$ 34.00
Superintendent	76	\$ 22.97	\$ 34.00
Fire Captain *	73	\$ 16.38	\$ 24.24
Building Official	70	\$ 18.95	\$ 28.04
Patrol / Detective Sergeant	70	\$ 18.95	\$ 28.04
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Mechanic	64	\$ 18.41	\$ 27.25
Recreation Foreman	64	\$ 18.41	\$ 27.25
Airport Manager	61	\$ 17.16	\$ 25.39
Engineering Technician	61	\$ 17.16	\$ 25.39
Equipment Operator III	61	\$ 17.16	\$ 25.39
Golf Course Operations Coordinator	61	\$ 17.16	\$ 25.39
Landscape Specialist	61	\$ 17.16	\$ 25.39
Solid Waste Coordinator	61	\$ 17.16	\$ 25.39
Chief Operator	61	\$ 17.16	\$ 25.39
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Firefighter *	46	\$ 11.74	\$ 17.37
Detective I / II	43	\$ 15.71	\$ 23.25
Patrol Officer	43	\$ 15.71	\$ 23.25
Plant Operator IV	43	\$ 15.71	\$ 23.25
Police Office Administrator	43	\$ 15.71	\$ 23.25
Senior Accountant	43	\$ 15.71	\$ 23.25

Plant Operator III	40	\$ 15.22	\$ 22.52
Building Maintenance Worker	37	\$ 14.24	\$ 21.07
Equipment Operator II	37	\$ 14.24	\$ 21.07
Human Resources Specialist	37	\$ 14.24	\$ 21.07
Payroll & Benefits Clerk	37	\$ 14.24	\$ 21.07
Plant Operator II	37	\$ 14.24	\$ 21.07
Assistant Court/Records Clerk	31	\$ 13.38	\$ 19.80
Community Marketing Assistant	31	\$ 13.38	\$ 19.80
Administrative Assistant	31	\$ 13.38	\$ 19.80
Greens Keeper	31	\$ 13.38	\$ 19.80
Municipal Court Clerk	31	\$ 13.38	\$ 19.80
Recreation Leader	31	\$ 13.38	\$ 19.80
Recycle Leadperson	31	\$ 13.38	\$ 19.80
Rolloff Driver	31	\$ 13.38	\$ 19.80
Sanitation Leadperson	31	\$ 13.38	\$ 19.80
Technician	31	\$ 13.38	\$ 19.80
Utility Billing Clerk	31	\$ 13.38	\$ 19.80
Equipment Operator I	25	\$ 12.93	\$ 19.14
Plant Operator I	25	\$ 12.93	\$ 19.14
Maintenance Worker III	22	\$ 12.24	\$ 18.11
Meter Reader	22	\$ 12.24	\$ 18.11
Animal Shelter Attendant	19	\$ 12.17	\$ 18.02
Librarian	19	\$ 12.17	\$ 18.02
Senior Center Director	19	\$ 12.17	\$ 18.02
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Maintenance Worker I	13	\$ 11.59	\$ 17.15
Recycle Laborer	13	\$ 11.59	\$ 17.15
Sanitation Collector	13	\$ 11.59	\$ 17.15
<i>Part-Time Staff</i>	<i>10</i>	<i>\$ 7.25</i>	<i>\$ 30.00</i>

Positions above the Bold line will be considered Salaried (Exempt)

Updated- 09/2017

** Adopted after completion of the 2018 Budget**