

El Dorado

KANSAS

Annual

Operating

Budget &
Capital

Improvement
Plan

Living

Well
SINCE 1871

City Hall

220 East 1st Ave
El Dorado, KS 67042





Table of Content

Introduction and Overview

City Manager's Budget Message	4
-------------------------------------	---

Financial Structure, Policy & Process

Financial Structure	13
Policies and Practices	21
Budget Process	34

Financial Summary

Statutory Requirements	36
------------------------------	----

All Budgeted Funds	40
--------------------------	----

General Fund	52
--------------------	----

Airport Fund	56
--------------------	----

Senior Center	59
---------------------	----

Library Fund	60
--------------------	----

Major Street Fund	62
-------------------------	----

Stormwater Fund.....	65
----------------------	----

Economic Development Sales Tax	67
--------------------------------------	----

Prairie Trails	68
----------------------	----

Industrial Mill Levy Fund	70
---------------------------------	----

Special Parks & Recreation Fund.....	72
--------------------------------------	----

Special Alcohol Program Fund	74
------------------------------------	----

Tourism Tax Fund	75
------------------------	----

Ordinance Sales Tax.....	77
--------------------------	----

Bond & Interest Fund	79
----------------------------	----

Excess Sales Tax	81
------------------------	----

Water Fund	83
------------------	----

Sewer Fund	86
------------------	----

Administration	96
----------------------	----

Engineering	103
-------------------	-----

Police	105
--------------	-----

Fire	107
------------	-----

Public Works	109
--------------------	-----

Capital & Debt

Debt Management	126
-----------------------	-----

Capital Budget Summary	139
------------------------------	-----

Capital Improvement Plan	139
--------------------------------	-----

Appendix

Revenue and Expenditure Detail	165
--------------------------------------	-----

Outside Agency Budgets	239
------------------------------	-----

Pay Plan Classification and Salary Schedule	242
---	-----

Glossary of Terms	244
-------------------------	-----



Government Finance Officers Association
Distinguished Budget Presentation Award
has been received for the following years:
2013, 2014, 2015, 2016, 2017, & 2018



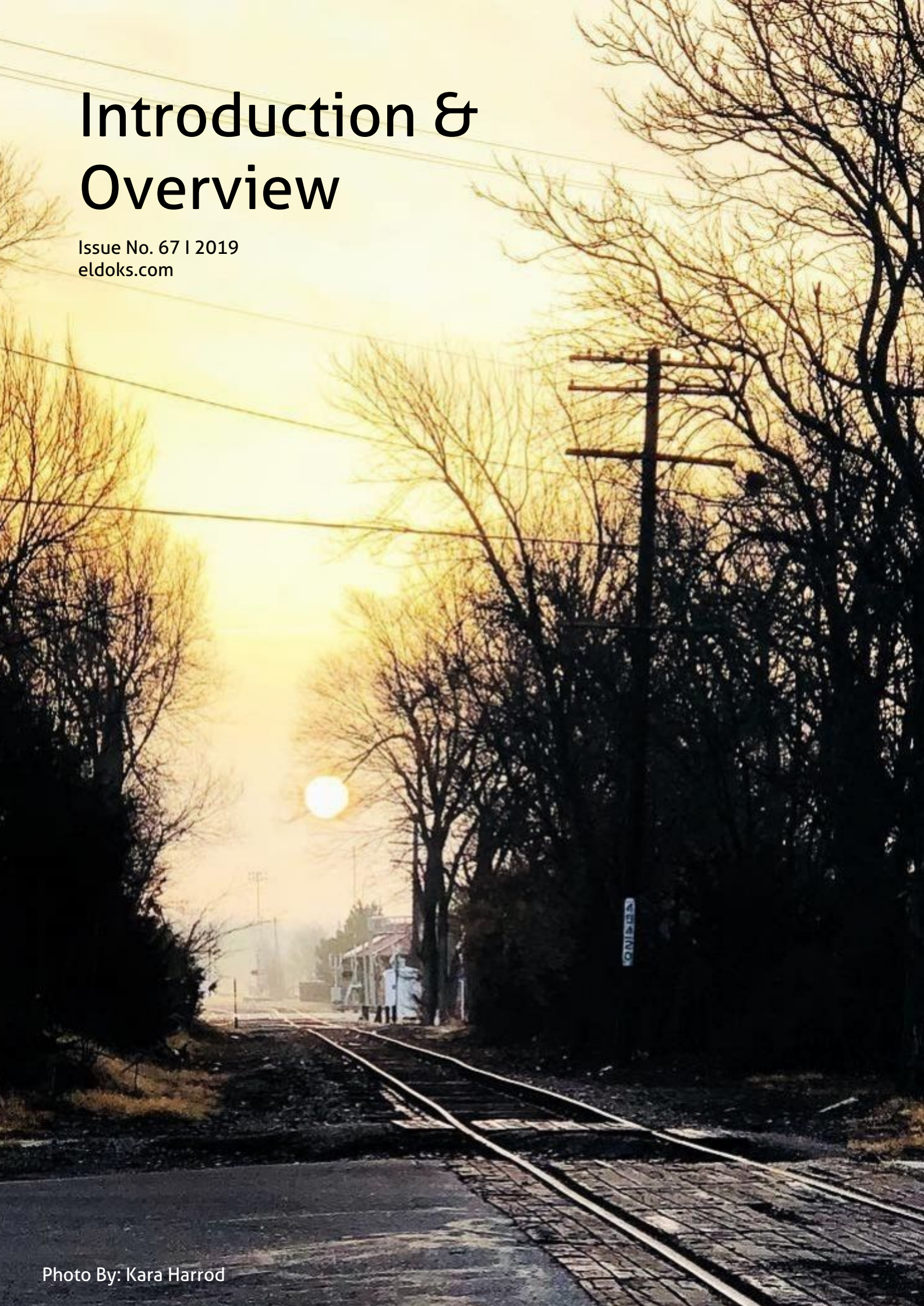
-Live Well-

El Dorado citizens showed up and submitted over 153 designs for the new city flag. The 2019 Budget Book is proud to display the citizens choice of a flag that best represents their town. The City of El Dorado flag is not copyrighted, and it not eligible to be copyrighted. The design in used by the City of El Dorado as a symbol of community pride. Want more information? [Click here.](#)



Introduction & Overview

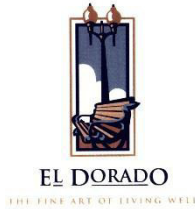
Issue No. 67 | 2019
eldoks.com



2018 Commission Priorities

Water Sales • Community Image • Industrial and Business Parks • Parks and Recreation • Public Safety

City Manager's Office
David B. Dillner
City Manager
220 E. First Avenue
El Dorado, KS 67042



Phone: (316) 321-9100
Fax: (316) 321-6282
Email: ddillner@eldoks.com
Web: www.eldoks.com
Twitter: @EldoCityMgr

TO: City Commission
El Dorado Citizens
FROM: David Dillner, City Manager
SUBJ: 2019 Adopted Budget
DATE: September 1, 2019

On behalf of City staff, I am pleased to present the 2019 Operating Budget and Capital Improvement Program for the City of El Dorado, Kansas. The 2019 Budget is the second budget developed during my tenure as city manager for El Dorado, and is the result of considerable measures implemented over the last two years to remedy the City's financial condition. Readers of last year's letter will recall that the City acknowledged a structural deficit in several operating funds and had to take action to resolve the deficits.

The City has a duty to citizens to provide an expected level of service at a price taxpayers are willing to pay. No one enjoys paying taxes, although citizens enjoy the benefits that come from public services. Law enforcement strives to maintain order and fire protection stands ready to respond when fire engulfs property and threatens lives. El Dorado's streets are generally considered well-maintained, especially when considered in relation to other communities in Kansas. Parks provide a place to escape the busy lives we live and allow us to enjoy nature and get much needed exercise.

All of the services provided by the City add to the quality of life citizens expect. The City funds these services, in part, through taxes assessed against property located in and retail sales occurring within the corporate boundaries of El Dorado. Other critical services, such as water, sewer, and refuse functions, are paid for from charges assessed to users that rely on the commodity or service. Add all of the services provided by the City and you will understand that the community would be a much different place without the high-quality services that are presently provided.

The City's financial condition, if strong, ensures that the City will be positioned to provide such services through the "thick and thin" of whatever may come in the future. We cannot predict the ebb and flow of time, and therefore must be prepared to weather economic and political storms that may affect our operations. Economic storms range in severity and occur at irregular intervals. We may not be able to prepare for another financial crisis, such as occurred in 2008-9, but the City must have the financial wherewithal to tackle an economic recession that reduces revenues.

Political storms also occasionally roll in and must be managed. By this I mean that the political environment changes and can lead to reduced revenues when the State Legislature changes funding formulas or altogether removes funding set aside for local governments. A recent example of this type of storm is the reduction in highway funding from the Kansas Department of Transportation to the City to offset some of the cost of maintaining state highways that run through El Dorado. These highways must still be maintained, but when state funding decreases it means the City must pay a higher percentage of these maintenance costs.

Without financial strength, the City cannot continue public services at the level El Dorado citizens have come to expect when these proverbial storms move through. When I started as city manager, I recognized that the first priority needed to be strengthening the City's financial condition so the City could be positioned to maneuver through these storms with minimal effect on public services. There will always be a need to monitor financial condition and occasionally raise revenue or reduce expenses. Even so, the changes made to the City's budget over the last year, and those included in this budget, have gone a long ways to restoring the City's financial condition and making the community as a whole more antifragile.

The 2019 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 2019 is \$38,786,708. The City’s budget without contingency reserve included is \$33,032,259.

THE MILL LEVY

Assessed valuation for the City increased 6.1% from \$86.7 million to \$91.9 million. Consequently, one mill is now worth \$89,525 after Neighborhood Revitalization adjustments. Last year, one mill was worth \$ 84,349. The increased valuation means that each mill levied by the City generates a commensurate amount of ad valorem property tax revenue. Overall, the City’s mill levy will remain flat when compared to the mill levy last year. The mill levy for 2019 will be about 53.000 mills and the mill levy from the prior year was 52.995. The table below shows the distribution of the mill levy for tax-levied funds of the City.

Fund	2017 Mill Levy	2018 Mill Levy	2019 Mill Levy
General	30.320	31.475	35.257
Debt Service	11.007	14.877	10.615
Library	4.887	4.867	4.867
Airport	0.847	0.776	1.261
Industrial	0.979	1.000	1.000
TOTAL	48.040	52.995	53.000

Readers will note that the General Fund mill levy increased nearly four mills and the Airport Fund mill levy increased nearly a half of a mill in the 2019 Budget, and yet the overall mill levy stayed relatively level. The Debt Service Fund mill levy decreased by nearly four and a half mills due to the maturation of previously issued debt. The increase to other funds was absorbed without an overall increase to the total mill levy, due to the decrease in debt service mills.

LAKE DEBT

The City budgeted to allocate \$8.5 million towards pre-payment of debt associated with Stages 2 and 3 of El Dorado Lake. The stages refer to defined depths of the lake the City currently uses for public water supply. The City became liable to the U.S. Army Corps of Engineers for debt issued to construct El Dorado Lake when the lake was constructed in 1981. The City received credit for the two lakes that existed prior to the completion of El Dorado Lake dam and the breaching of the dams for Bluestem Lake and El Dorado Lake. Stage 1, therefore, has been “paid in full” since El Dorado Lake was established.

The City has been making annual payments of \$125,535 towards Stage 2, and \$315,818 towards Stage 3 for a total annual payment of \$441,350. These payments are scheduled to continue until 2041 and 2053, respectively. The City plans to make a payment to the U.S. Army Corps of Engineers to effectively pay off the debt for both stages, saving water customers about \$6 million that would otherwise have been paid in interest over the remaining life of the debt. The City is able to make this payment without a rate increase because of funds currently held in cash equivalents and investments for future payment of lake debt.

BG STADIUM DEBT

In 2012, the City partnered in the construction of BG Stadium by contributing about \$3 million towards the project. The City financed its portion of the project by borrowing from the Lake Debt Fund at an interest rate of 4%. The annual payment of \$230,000 came from payments made by the Water Fund (\$65,000), Sewer Fund (\$65,000), Refuse Fund (\$20,000), Tourism Fund (\$40,000), and the Industrial Mill Levy Fund (\$40,000). The internal loan provided the Lake Debt Fund with much needed return on investment to help grow the fund. The eventual plan was to use proceeds from the loan and other investments to pay future stages of lake debt.

In 2017, the City rebalanced its investment portfolio to better align with municipal investment requirements as well as to adjust its return on investment assumptions. The City had been assuming a rate of return of 6% for its investments, although a decade of low interest rates effectively prevented the City from realizing this rate of return. The rate of return was consequently revised lower, to 3%. At this revised rate, the City’s investments would not facilitate the complete repayment of the future stages of Lake Debt without additional infusions of capital, additional revenue from water sales, or both. The City elected to shift its strategy of saving money to pay future stages and instead pre-pay Stages 2 and 3 as previously discussed in this letter.

The decisions to pre-pay Stages 2 and 3 and change strategy, made the need to repay the internal loan irrelevant. The City Commission thought it more advantageous to use these funds (approximately \$3.2 million over the remaining fourteen years) in more productive ways that directly benefit citizens such as service delivery enhancements. Consequently, the 2019 Budget includes the forgiveness of the internal debt issued to finance the construction of BG Stadium.

GENERAL FUND

The 2019 Budget makes several key changes to the General Fund that will have little impact on service delivery, but that will nonetheless facilitate better financial management and transparency. As previously mentioned, the General Fund mill levy will increase by about 3.8 mills. This increase will be offset by a nearly 4.3 decrease to the Debt Service Fund mill levy. Overall, the City budgeted to spend \$10.8 million on general government services such as law enforcement, fire protection, park maintenance, building inspections, municipal court, and recreation programming.

The budget removes one vacant, full-time equivalent position from the Public Works Department at an estimated savings of \$45,000. In addition, the General Fund will also see a savings of about \$50,000 from a recent reorganization of the Parks Department. Neither of these two changes will affect service delivery for either of these two departments.

The salaries of the City Manager, Finance Director, and City Clerk will be removed from the General Fund and paid from the Data Processing Fund. This change will not have any real impact on the General Fund's finances as the fund will be assessed an increased data processing fee to offset the move. The change, however, makes the funding of these positions more transparent as they will now be paid from one fund instead of being distributed across a wide variety of funds.

Several "departments" were combined in the budget to facilitate a budget that more closely aligns with the organizational chart of the City. The departments combined in the budget were not truly departments in an organizational sense, but were merely financial divisions used to account for various functions provided by the City. By changing the way the City accounts for the functions, we can better illustrate which departments provide certain services without modifying the actual budget.

Savvy readers of the budget will notice that the Engineering Department now includes the functions of Engineering, Building and Zoning, Building Demolition, and Street Lights. At first glance, it looks as if the Engineering Department budget increased considerably. A closer look, however, shows that these functions were simply absorbed by the Engineering Department since these are functions provided under the auspices of this department. In much the same way, the Fire Department's budget now includes Fire, HazMat, and Station No. 2 budgets so readers will better understand the full cost of operating a fire department. The 2019 budget also combines Forestry and Park Maintenance into the Parks Department and Recreation Concessions was combined with the Recreation budget. Another "administrative" change implemented with this budget was the absorption of the Cemetery Fund by the General Fund.

Readers will also note that transfers are no longer included as a line-item for the respective department responsible for the transfer. These transfers will now be accounted for at the end of the General Fund to make it easier for citizens to locate transfers from the General Fund to other funds. Speaking of transfers, the Prairie Trails transfer decreased by approximately \$60,000 and the Major Street transfer decreased by about \$50,000 due to personnel changes.

TOURISM

The Tourism Fund will experience significant changes as the City intentionally spends down some of the fund balance contained in the fund. The City reduced its annual contribution to the El Dorado Broncos to \$10,000, a 50% decrease, because another entity in the community has decided to provide a contribution. The Municipal Band payment was moved from this fund to the General Fund, saving the fund \$7,000. The City also eliminated a full-time equivalent position that was not previously removed from the budget when the position became vacant and was not filled. The elimination of this position will reduce the Tourism Fund by approximately \$32,000.

In addition to these significant changes, the City has also shifted the way it organizes and facilitates events for the community. Instead of paying substantial amounts to host events, the City is exploring new partnerships and arrangements that reduce expenditures for the City, but limit the overall revenue that may be generated. The City is

not in the business of investing public funds in pursuit of a return on its investment, and so the City will refrain from participating financially in events that seek large, up-front contributions.

For example, in 2017 the City paid approximately \$29,750 to host Drums Across Kansas. After shared revenues, the loss for the fund was \$2,488. In 2018, a different agreement was reached and the City was no longer financially responsible for the event. Our involvement was limited to some marketing duties and the use of the stadium. The loss was somewhat less, at \$2,105.

WATER

Residential customers will not see a rate increase from the Water Fund in 2019. The City will closely monitor its expenses and pursue cost containment practices after increasing the readiness-to-serve fees for water in 2017. In addition to readiness-to-serve fees, the City is negotiating a renewed wholesale water contract with HollyFrontier that will likely generate new revenue for the City's water utility operations.

The Water Fund will benefit from the decision to forgive the BG Stadium debt with \$65,000 per year being available in the fund for future investments. The water fund will need to utilize the \$441,000 allocated for lake debt payments for the prepayment of Stages 2 and 3, previously discussed in this letter. Staff will work with the Commission to determine the best use for those funds in future budget years.

SEWER

Much like the Water Fund, sewer customers will also not see a rate increase in 2019 due to a significant increase to the readiness-to-serve fees in 2017. The City continues to monitor the Sewer Fund's expenses as this fund continues to make progress on a sustainable business model. The Sewer Fund will allocate \$65,000 to future investments due to the decision to forgive the BG Stadium debt previously discussed.

The City will likely have ongoing legal expenses related to litigation involving the Wastewater Reclamation Facility's wind turbine. As of October 2, 2018, the City has spent \$334,675 on legal expenses related to the lawsuit. The City will continue to have legal expenses for this project until the lawsuit is settled or a judgment is produced by the court. The Sewer Fund will struggle to attain a satisfactory level of financial strength until this issue is resolved.

FUTURE CHANGES

Many of the funds that operated with structural deficits are slowly aligning with municipal best practices for financial management. Staff continues to look for ways to control costs through efficiencies and technology. The City also anticipates new revenue coming onto the books with tax abatements provided to BG Products, Inc. maturing in the next few years. In addition, there are several developments in the making today that may yield new revenues for the General Fund and several other funds. In other words, things are looking positive for the City's finances moving forward. We are not where we want to be yet, but we're getting closer to the destination.

Respectfully submitted,



David B. Dillner
City Manager

This page was intentionally left blank

Community Profile

Major Employers

The City maintains a diverse employment base. Strong points include petroleum refining, retail, healthcare and education. These top ten employers provide over 55% of the jobs available in the City of El Dorado.



Taxpayer	Valuation
Wal-Mart Real Estate	\$2,479,053
Kansas Gas & Electric	\$2,312,323
Barton Solvents	\$1,188,258
Kansas Gas Services	\$1,125,737
Valmont Industries	\$1,075,895
Vlamiis Enterprises	\$1,059,685
Central Kansas Properties LLC	\$729,288
Pioneer Balloon Co.	\$557,885
T Town, LLC	\$544,417
El Dorado Group II LLC	\$475,801

Source: City of El Dorado 2017 Comprehensive Annual Financial Report

Economic Development-Community Spotlight

Central Kansas Properties, LLC owns the Holiday Inn Express & Suites. This hotel was part of a 10-year tax abatement program which started in 2006.



AN IHG® HOTEL

Economic Development-Community Spotlight

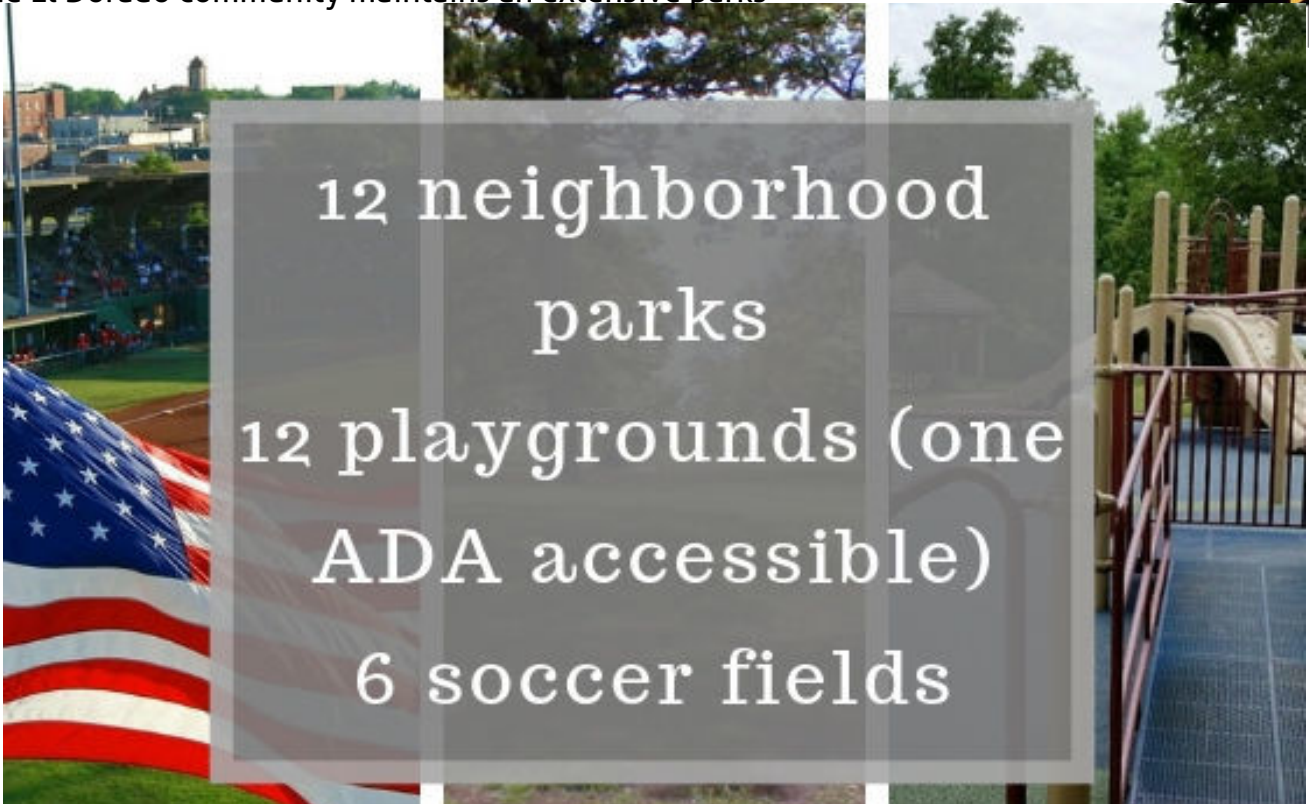
Owner's Rick Goehring and B.J. Hunt have been running Walnut River Brewing Company (WRB) since 2012 when they decided El Dorado was perfect place to call home. Their passion for business and beer is infectious and El Dorado is honored to host such proud Kansas entrepreneurs.





Parks and Recreation Facilities

The El Dorado community maintains an extensive parks



El Dorado Kansas Community Profile





Financial Structure, Policy, and Process

Issue No, 67 | 2019
eldoks.com

Photo by: Gabe Andrews

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. This fund was discontinued in the 2018 revised budget. The General Fund (001) supported the Cemetery Fund, thus supporting the decision to just move all expense for the cemetery into the General Fund (001). This decreases transfers while keeping expenses separate.

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 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 2017 are allocated in 2018 to be spent in 2019. The Finance Department made this accounting change in effort to more easily communicate the financial condition of excess sales tax dollars to the public.

Building Demolition Fund (031) – City Commission has allocated \$16,000 a year to fund purchases and demolition of properties that are of safety concern for our citizens. In 2019, the Finance Director decided to make this a budgeted fund in order to highlight the work the city is doing.

Proprietary Funds



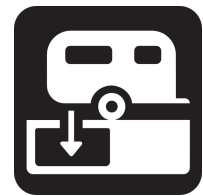
Major Proprietary Funds

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 other component units.



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.

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)
Family Life Center Grant Fund (004)
Bradford Memorial Library Fund (006)
Bradford Memorial Library Fund (011)
Lake Debt Reserve Fund (012)
Bradford Memorial Library
Capital Improvement Fund (015)
Self-Insurance Reserve Fund (018)
Sales Tax Fund (020)

Customer Deposit Fund (021)
Law Enforcement Trust (022)
Police Department Seized Assets Fund (023)
Revolving Loan Fund (025)
Expendable Trust Fund (027)
Construction Fund (030)
Payroll Liabilities Fund (070)
Other Post-Employment Benefits Fund (075)

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

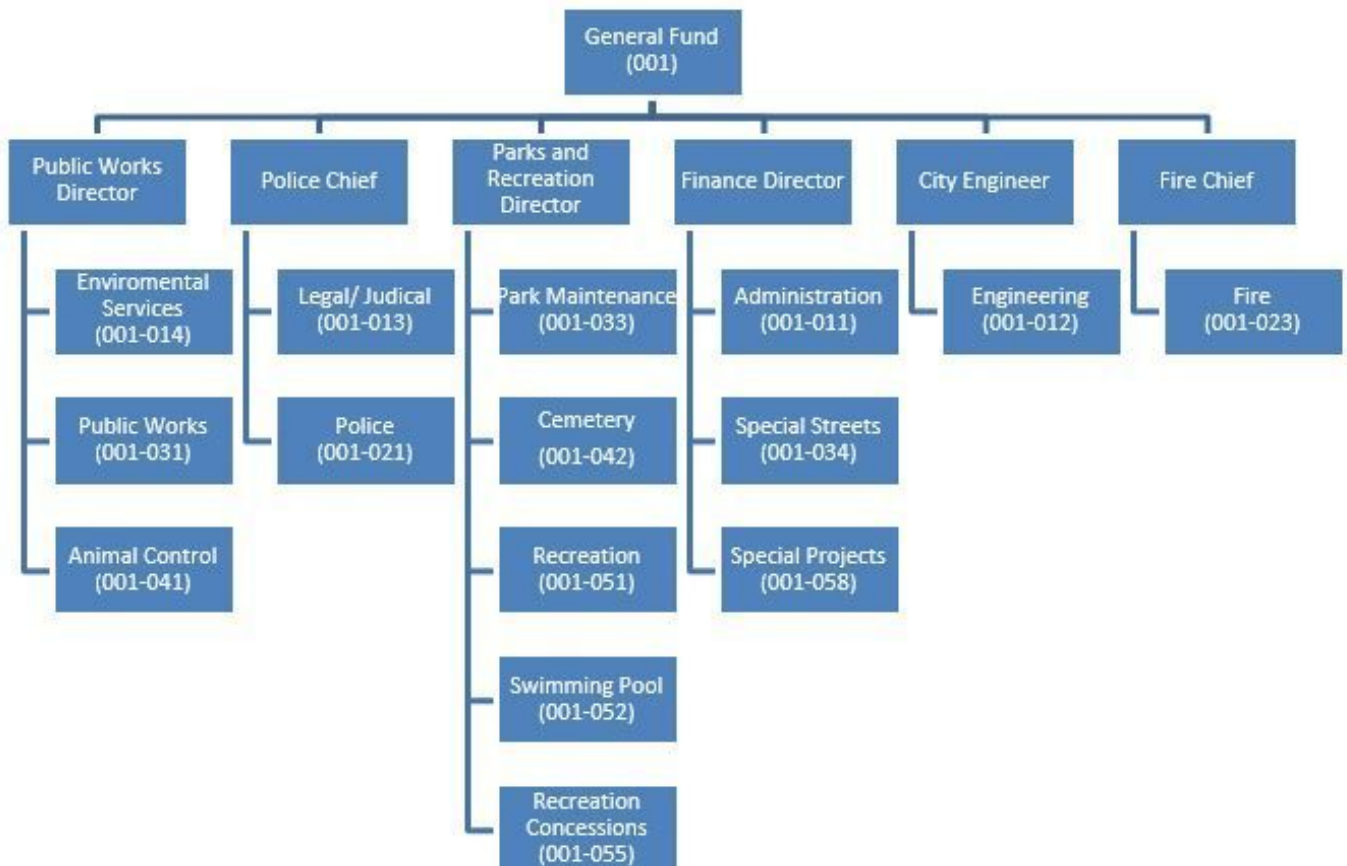
Proprietary funds use the cash basis of budgeting. This results in a significant disparity from the accounting basis, in that the latter is focused on net assets, while the cash basis is concerned with cash flow. The accrual basis of accounting used in the financial report distinguishes operating revenues and expenses from non-operating 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

General Government General Fund (major) Cemetery Fund Prairie Trails	Stormwater (non-major) Economic Development (non-major) Industrial Mill Levy (non-major) Special Parks & Rec (non-major) Tourism (non-major) Street Ordinance Sales Tax (non-major) Excess Sales Tax (non-major) Demolition Fund (non-major)	Water Fund (major) Sewer Fund (major) Refuse Fund (major) Compressed Natural Gas (major)
Debt Services Fund Bond and Interest Fund (major)		Internal Services Fund Data Processing (non-major)
Special Revenue Funds Airiport Fund (non-major) Senior Center Fund (non-major) Major Streets (non-major)	Enterprise Funds	

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



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

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);
Expandable Trust Fund (027);

Ordinance Street Sales Tax (028);
Construction Fund (030);
Bond and Interest (040); and
Data Processing (072).

The Public Utilities Director skips the Water Fund (060) and Sewer Fund (063).

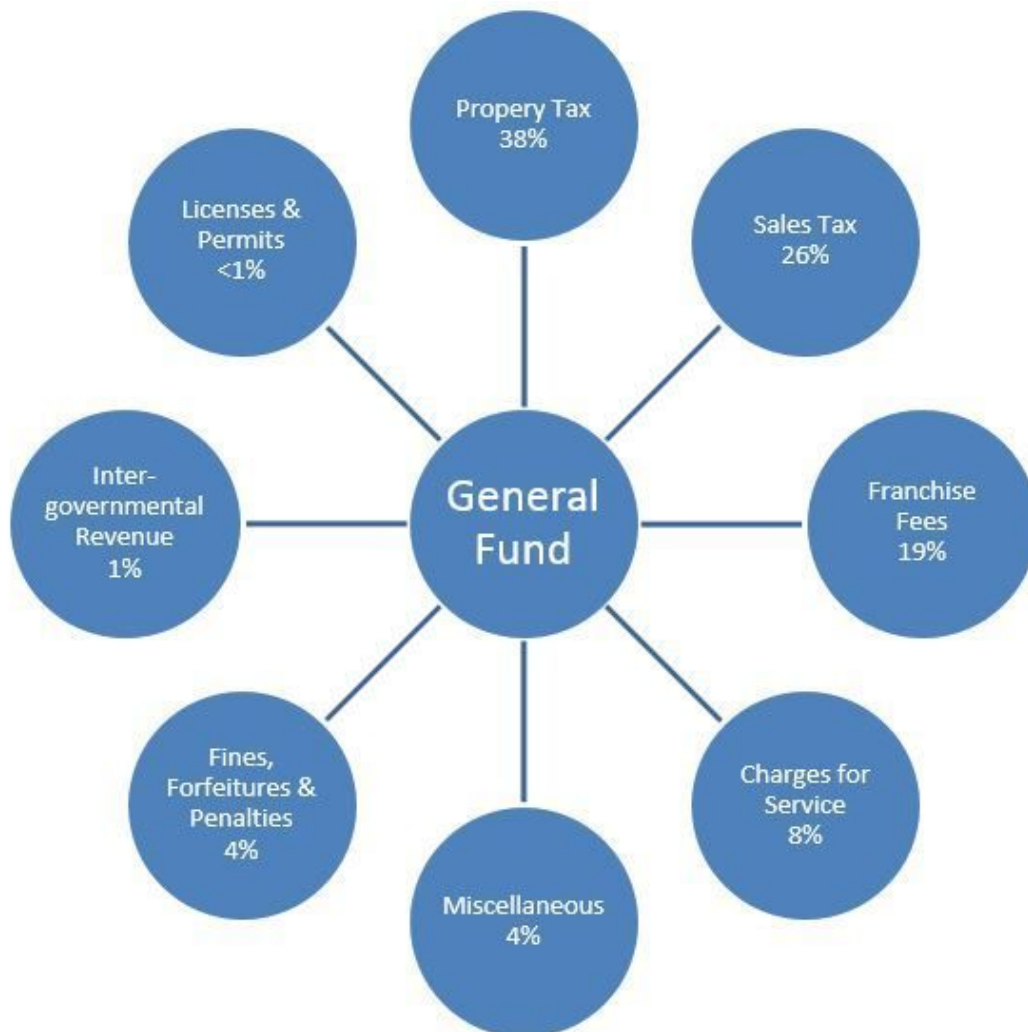
The Police Chief commands the Law Enforcement Trust Fund (022); Police Department Seized Assets Fund (023);

The City Engineer track and demolition projects and street improvements with the Construction Fund (030); and Demolition Fund (031)



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 2019 budget year, 35.257 of those will help support the General Fund. The 2019 budget is forecasting the General Fund to collect \$9,622,368 comprising of 38% Property tax; 26% Sales Tax; 19% Franchise Fees; 8% Charges for Service; 4% Miscellaneous; 4% Fines, Forfeitures & Penalties; 1% Intergovernmental Revenue; and less than 1% for 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 Plan

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:
 - o Petty Cash Reimbursements;
 - o Utility Bills;
 - o Maintenance, Repairs and Parts (up to \$5,000);
 - o Bulk Purchases (up to an aggregate of \$3,500);
 - o Interdepartmental Transfers or Charges;
 - o Medical Expenses;
 - o Legal Notices;
 - o Postage Costs;
 - o Fees and Taxes of Other Units of Government; and
 - o 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.

This page was intentionally left blank



Budget Process

It takes teamwork...

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.

The funds that are available for governmental equipment are housed in the Equipment Reserve Fund (002). At the end of 2017 the cash balances was \$612,587. These funds have been reviewed and allocated to equipment needed over the next five years. See the ERP section in **Capital & Debt** for a complete listing.



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.

This page was intentionally left blank

Financial Summaries

Issue No. 67 | 2019
eldoks.com

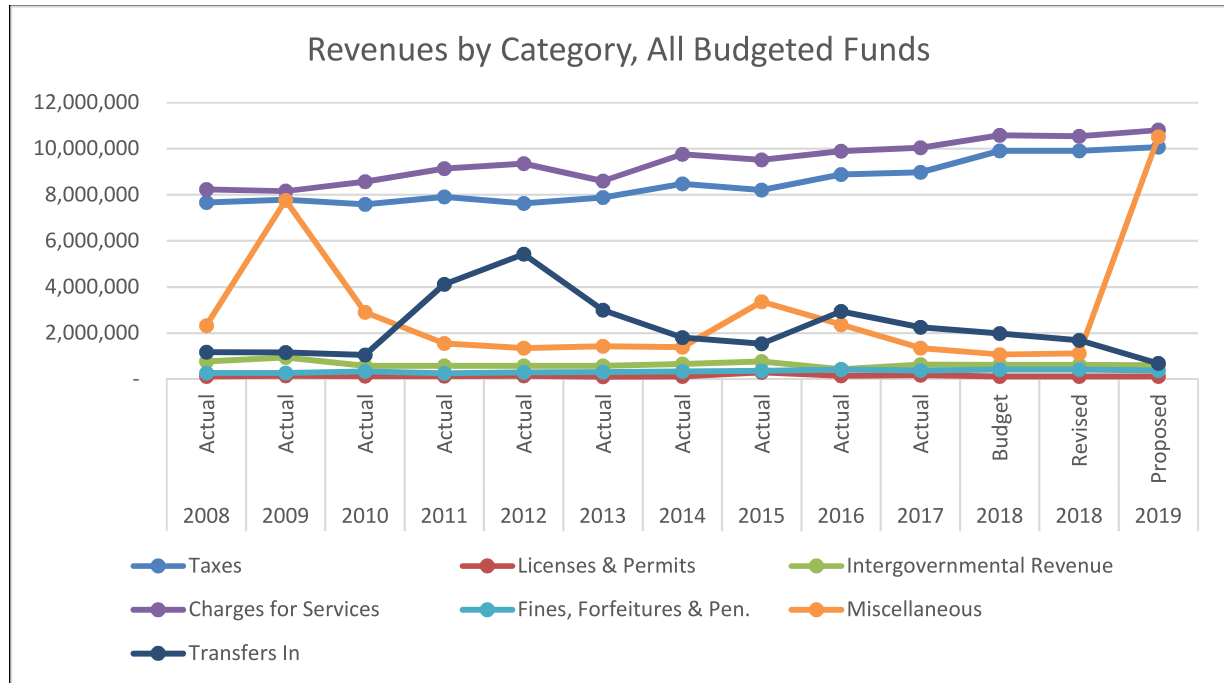


Photo By:
Molly Denton

Revenues by Category, All Budgeted Funds					
	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Actual
Revenues					
Taxes	7,663,187	7,789,151	7,588,923	7,917,528	7,623,326
Licenses & Permits	112,211	140,117	128,210	128,927	149,544
Intergovernmental Revenue	764,734	938,922	583,062	583,202	574,527
Charges for Services	8,232,290	8,161,198	8,572,492	9,143,178	9,355,324
Fines, Forfeitures & Pen.	261,837	266,281	331,677	248,444	295,843
Miscellaneous	2,323,694	7,768,568	2,905,093	1,554,160	1,344,440
Transfers In	1,167,035	1,163,478	1,046,446	4,116,449	5,425,285
Total:	20,524,988	26,227,715	21,155,903	23,691,888	24,768,289

2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Proposed
7,879,689	8,475,939	8,210,920	8,884,637	8,972,220	9,911,886	10,073,600
106,643	120,613	293,179	144,660	168,309	117,354	118,969
574,095	660,296	767,380	427,221	626,723	623,290	601,739
8,599,668	9,765,728	9,519,965	9,901,938	10,046,098	10,582,850	10,808,343
312,345	332,806	355,959	419,796	373,381	418,896	373,373
1,422,435	1,384,949	3,365,361	2,354,859	1,341,823	1,069,492	1,216,969
2,989,037	1,809,266	1,535,495	2,946,233	2,262,531	1,980,294	9,977,253
21,883,912	22,549,597	24,048,259	25,079,344	23,791,086	24,704,062	33,170,246

Charges for Services again encompass the entire city, however out of the \$10,808,343 anticipated for 2019, \$8,296,128 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 24%. 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 rainfall, 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.



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 \$161,714, or 1%.

Ad Valorem tax

Property taxes account for approximately 49% of all taxes, for a total of \$4,922,040. This is an increase of 6% 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.

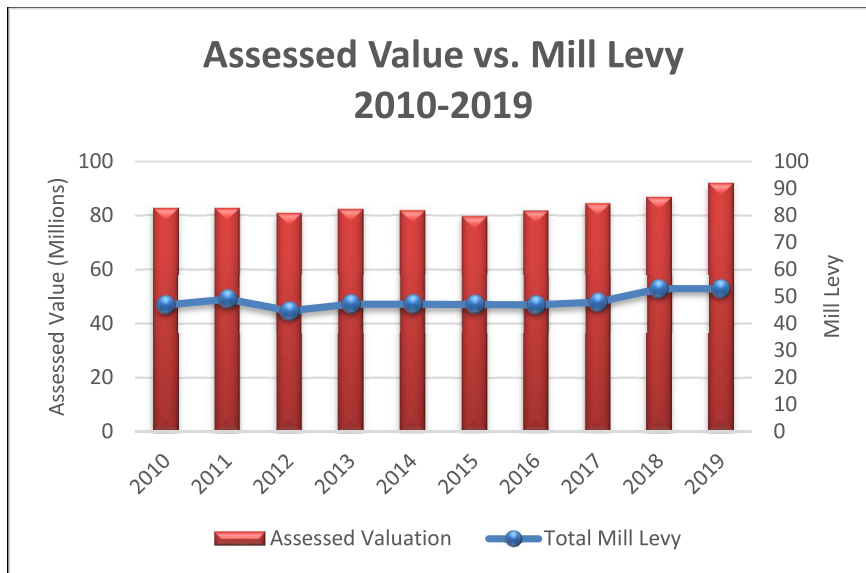
Cities in Kansas do not *directly* set their own mill rate.

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.

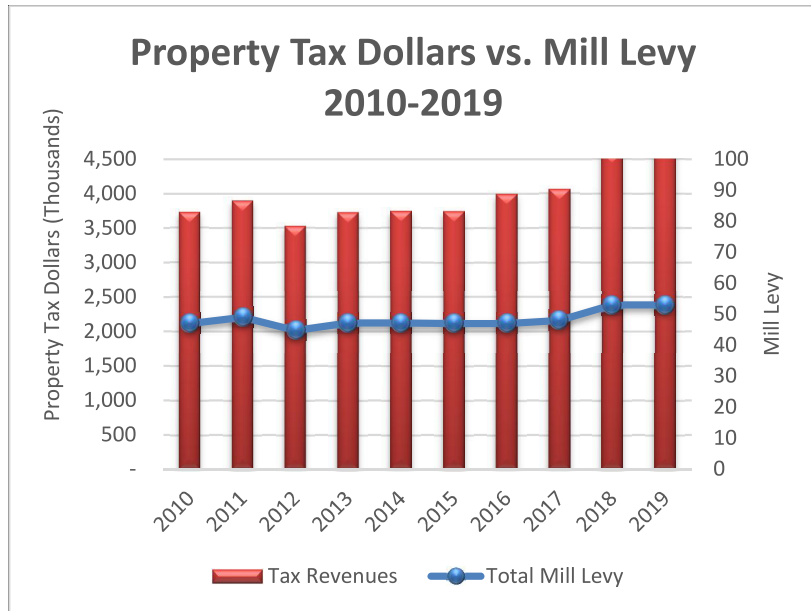
Revenues collected from property taxes are projected by taking the estimated assessed valuation (see graphs on the following page) provided by Butler County as of July 1st, deducting known exemptions, and dividing the total by \$1,000. This calculation determines the value of one mill. The mill value 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.

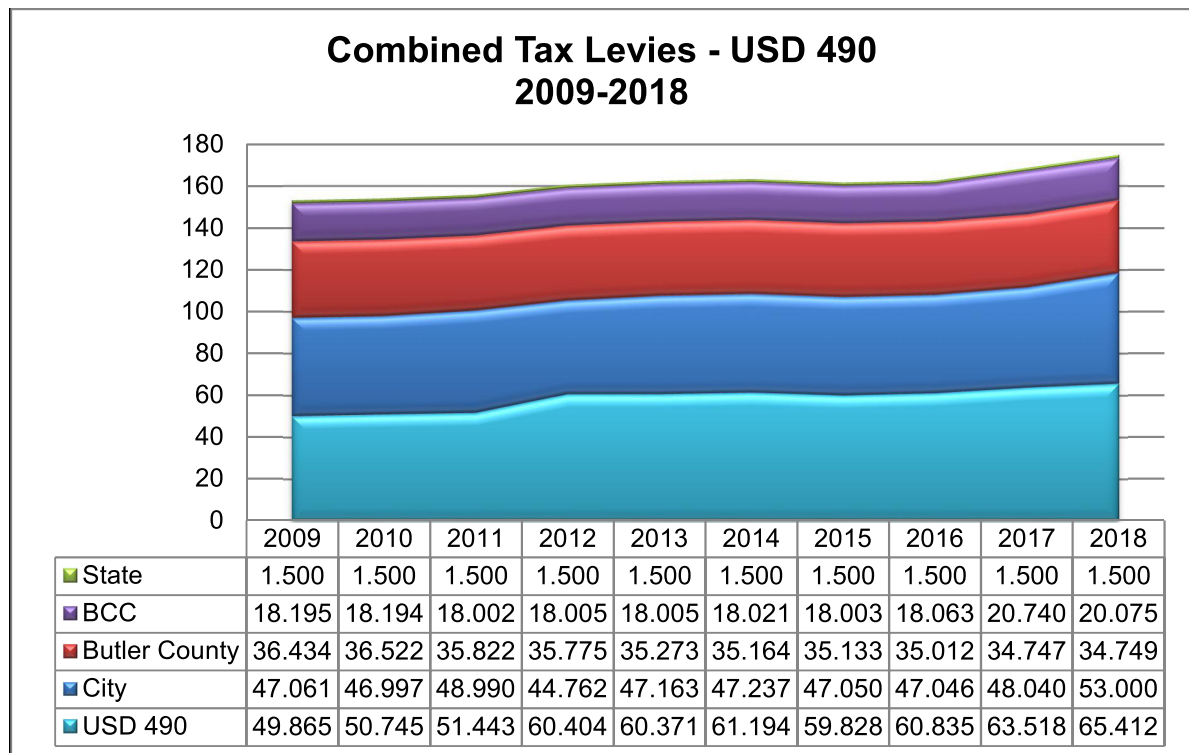
Summary of Tax Levies, 2015-2019					
Fund	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Proposed
General	30.306	30.692	30.320	31.478	35.257
Airport	0.847	0.847	0.847	0.776	1.261
Library	4.890	4.890	4.887	4.867	4.867
Industrial Mill Levy	1.018	0.978	0.979	1.000	1.000
Bond & Interest	10.734	9.593	11.007	14.877	10.615
Total Mill Levy	47.795	47.000	48.040	52.998	53.000
Assessed Valuation	79,584,768	81,628,667	84,417,270	86,652,051	91,979,212

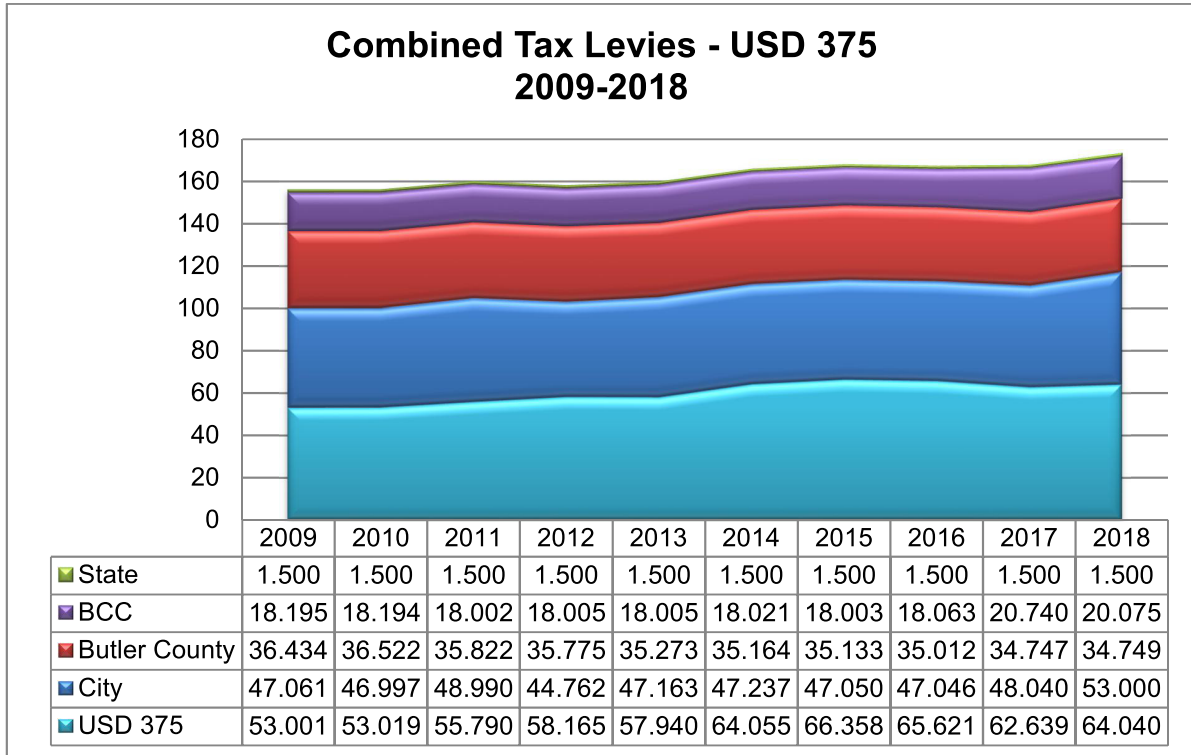


Analysis: Fiscal years 2010-2012 were impacted largely by the economic downturn and falling real estate prices. In 2018, the assessed value improved 3% due to the expiration of a tax exemption for the Holiday Inn Express and Suite and another citywide increase of 6% in January of 2018 is the result of the increase in the 2019 Assessed Valuation.



Analysis: In 2011 the levy increased due to an unanticipated increase in property tax exemptions; the increase was “refunded” in 2012. In 2017 there was a mill increase passed by City Commission, the new mill levy was 48 mills. In 2018, City Commission passed another increase, an increase of 5 mills with the intention of reducing the threat of spending down reserve balances.





Analysis: The purpose of these two graphs is to show the City's share of the combined tax levy. USD 490 households pay .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:

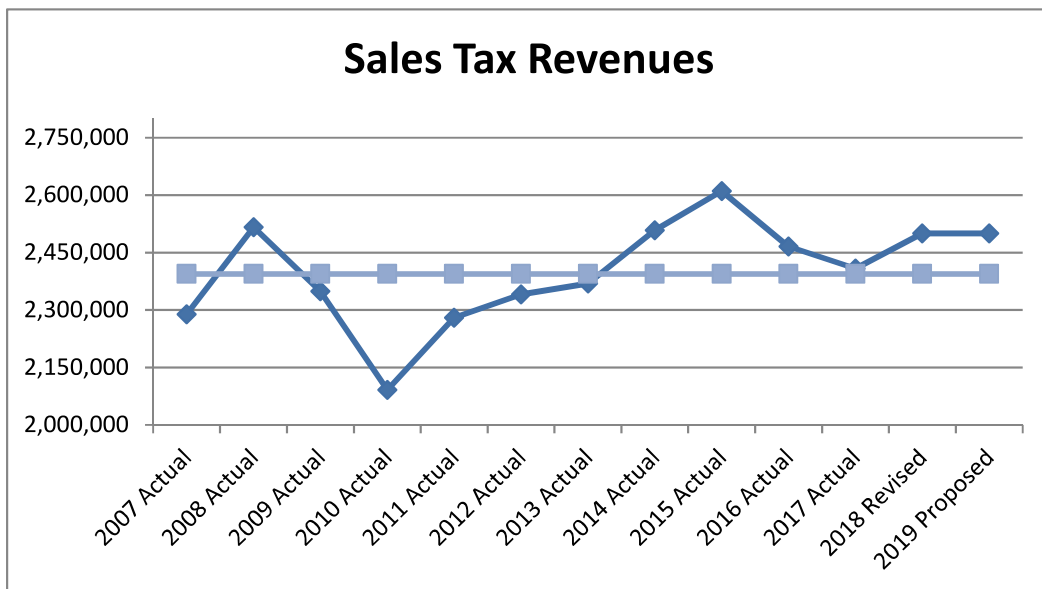
- Street rehabilitation \$600,000
- Property tax reduction \$1,350,000
- Economic development \$50,000

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. 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 \$2,394,095. The 2019 proposed budget is expecting an elevated sales tax collection year due to HollyFrontier, 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
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 Actual	2,408,098
2018 Revised	2,500,000
2019 Proposed	2,500,000
10-Yr. Avg.	2,394,095



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 \$118,969.

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 \$601,739.

Charges for Services

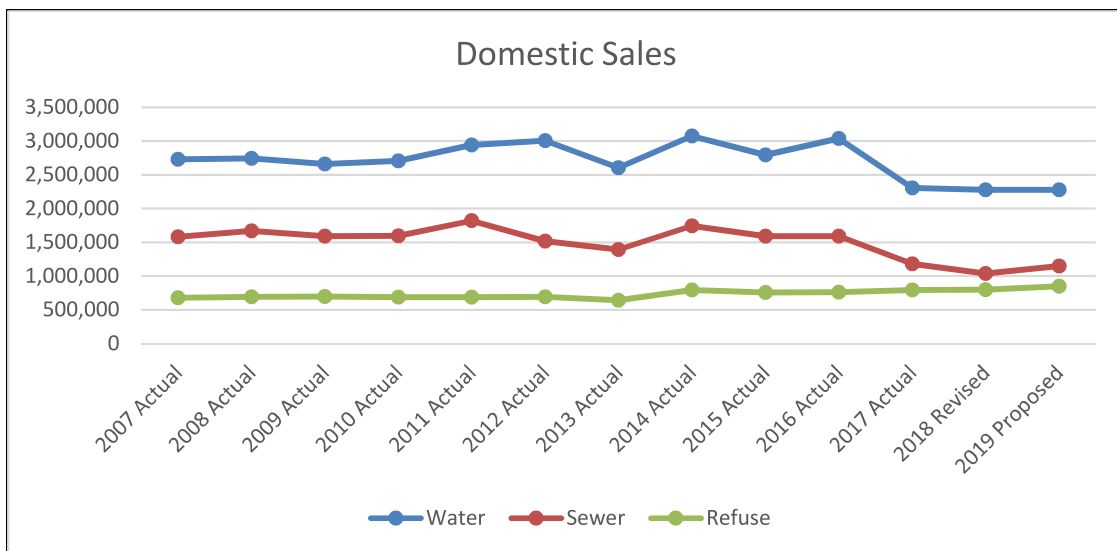
Projected at \$10,808,343 a slight increase over the prior budget year, this is the City’s largest category of revenue. Services credited under this category include: animal adoption, fire protection (townships), recreation and swimming pool fees, facility rentals, cemetery services, data processing, 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 \$4,279,333 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 2008-2019			
Year	Water	Sewer	Refuse
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 Actual	2,306,672	1,179,710	796,200
2018 Proposed	2,280,000	1,038,629	800,000
2019 Proposed	2,280,000	1,148,833	850,500
10-Yr. Average	2,703,861	1,462,328	747,793



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.

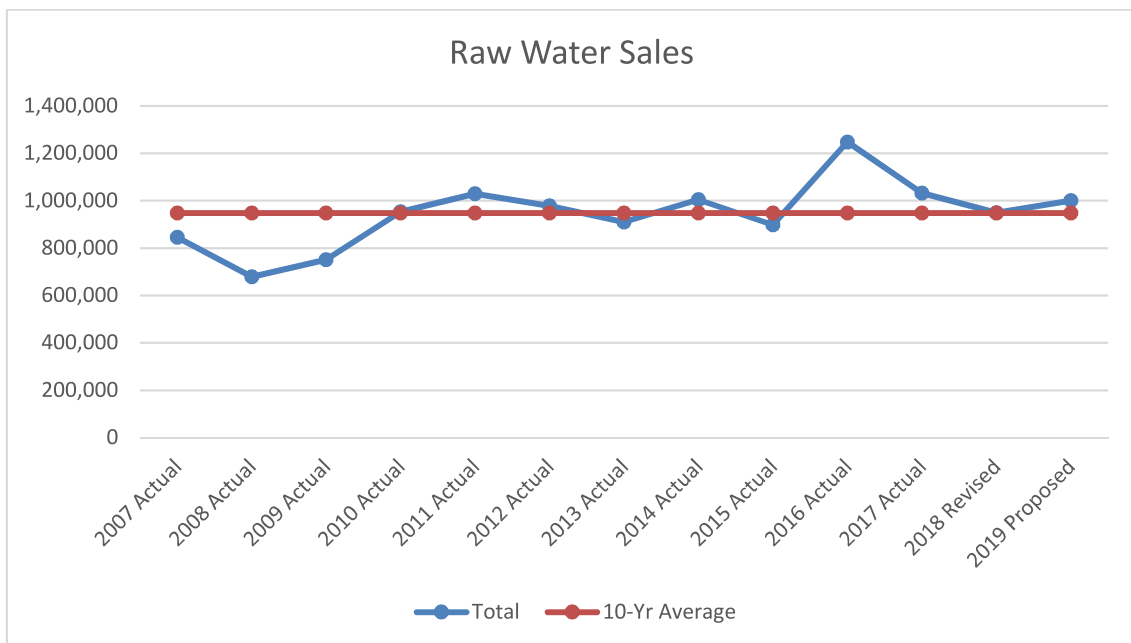
Fees are assessed based on the water meter size for each customer. In 2019, the Water Fund (060) is projected to bring in \$818,480 which is 19% of their revenue, while the Sewer Fund (063) is expected to bring in \$986,415 equating to 382% of their overall income for the year. These charges are a stable 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 \$1,000,000. Annually, this revenue is projected using time series trend analysis with any adjustments made for any expected rate increases.

The 2019 revenue is estimated to be \$51,713 higher than the ten-year average, but is \$32,078 lower than the five-year average. 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 2008-2019	
Year	Total
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 Actual	1,031,759
2018 Revised	950,000
2019 Proposed	1,000,000
10-Yr. Average	948,287



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 \$1,226,200 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 \$250,000. 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 \$373,373, a decrease of 11% from the prior budget year. Fines and forfeitures received by the Police Department make up 100% 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 \$1,216,969.

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 \$599,473. This is a decrease of \$13,354 over the prior budget year, but an increase of \$22,896 compared to collections in 2017.

Concessions and Leases

This account represents another important revenue under Miscellaneous. It includes lease payments on the Fire Station 2, daily rental of the train depot, farm land rent, cell phone tower rent, and oil leases. The current projection is \$137,295 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 \$9,977,253. This again captures the movement of funds in order to pay off the lake debt for storage space two and three.

Expenditures by Category, All Budgeted Funds				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Expenditures				
Personal Services	9,289,428	10,110,905	10,204,049	10,621,265
Contractual Services	4,341,604	8,046,027	6,413,143	6,423,215
Commodities	1,387,738	1,774,891	1,774,641	1,806,291
Capital Outlay	795,326	188,993	218,223	308,223
Debt Retirement	3,704,065	3,507,864	3,507,864	11,764,959
Transfers Out	4,651,690	3,418,529	2,268,755	2,108,306
Contingency Reserve	-	-	-	2,215,561
Total:	24,169,850	27,047,209	24,386,675	35,247,820

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 \$10,621,265, represents 35% of all budgeted expenditures based on the total expenses without contingency reserve. 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).

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 \$6,423,215. This is an increase of \$2,081,611, or 32%, over the 2017 activity.

Commodities

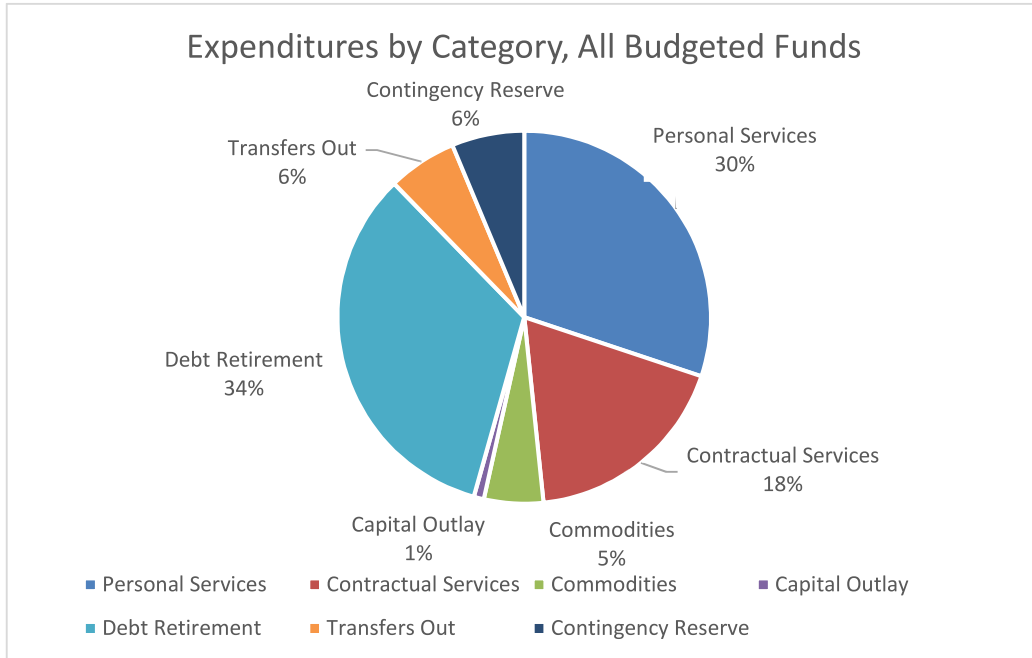
This category is used to account for the purchase of items such as general supplies, clothing, materials used in the maintenance and repair of buildings and equipment, motor fuels and lubricants, and other miscellaneous tools. The current budget projects a total of \$1,806,291. This is an increase of \$31,400 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 \$308,223. 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 the plan for 2019. A total of \$11,764,959 allocated in 2019 to debt retirement with approximately \$8.02 million dedicated toward paying off lake storage space two and three.



Transfers Out

This heading now has its own category in the budget detail sheets. The budget has a decrease of \$1,310,223 over the prior budget year. This increase is due to streamlining budget methodology, bringing cemetery into the general fund, forgiving the Interfund Loan Payments for BG Stadium and recognizing Franchise and Data Processing Fees as real expenses and revenues for the appropriate funds. Leaving the \$2,108,306 in transfer for the following:

- Lake Debt Investment - \$225,000
- Excess Sales Tax - \$500,000
- Ordinance Sales Tax - \$600,000
- Major Streets - \$105,585
- Prairie Trails - \$197,356
- Building Demolition - \$16,000
- Airport - \$45,000
- Equipment Reserve - \$ 89,088
- Janitorial Services - \$42,000
- Property Tax Relief - \$288,277

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 contingencies are found in the General Fund Summary Chart in the Contingency Reserve Line second to the bottom. This remains the case for all funds except: Industrial Mill Levy (014); Ordinance Street Sales Tax (026); Excess Sales Tax (028) and Building Demolition (031). The purpose for each of the reserves are explained in their individual section under contingency reserve.

General Fund Summary						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	1,943,911	2,447,012	1,524,038	1,151,885	1,109,865	915,625
Revenues						
Taxes	6,502,637	7,113,640	7,057,231	7,524,094	7,524,094	7,919,411
Licenses & Permits	290,149	132,156	163,535	104,104	104,104	106,439
Intergovernmental Revenue	228,012	(120,251)	62,008	63,284	63,284	67,383
Charges for Services	982,274	724,607	817,894	753,124	813,074	787,465
Fines, Forfeitures & Penalties	355,959	419,796	373,381	418,896	418,896	373,373
Miscellaneous	170,918	123,213	33,152	43,843	43,843	31,916
Transfers In	815,801	119,002	320,527	330,277	330,277	336,381
Total:	9,345,750	8,512,162	8,827,727	9,237,622	9,297,572	9,622,368
Expenditures						
Personal Services	4,721,703	4,904,108	4,918,855	5,372,934	5,826,159	5,993,049
Contractual Services	1,555,177	1,490,016	1,429,066	1,628,054	1,557,149	1,645,477
Commodities	501,157	488,584	396,358	496,450	528,500	548,675
Capital Outlay	106,342	112,436	165,641	-	-	-
Debt Retirement	231,998	225,924	225,924	225,925	225,925	153,131
Transfers Out	1,983,668	2,213,648	1,967,836	1,508,817	1,354,079	1,418,941
Total:	9,100,045	9,434,715	9,103,679	9,232,180	9,491,812	9,759,273
Surplus (Deficit)	245,705	(922,553)	(275,952)	5,442	(194,240)	(136,905)
Ending Fund Balance	2,189,616	1,524,459	1,248,086	1,157,327	915,625	778,720
Contingency Reserve	2,189,616	1,524,459	972,134	1,162,769	721,385	641,815
Reserve % of Expenditures	24%	17%	11%	13%	8%	7%

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

General Fund Summary

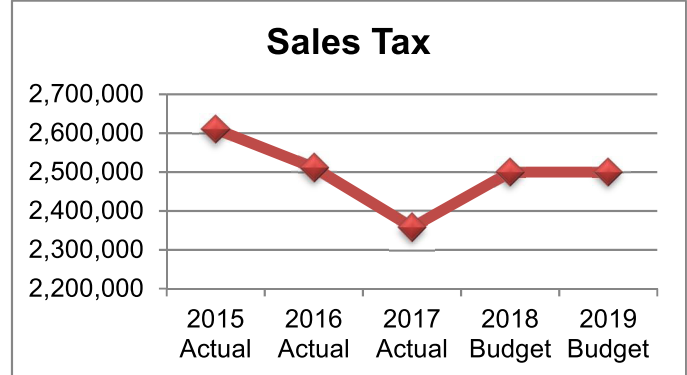
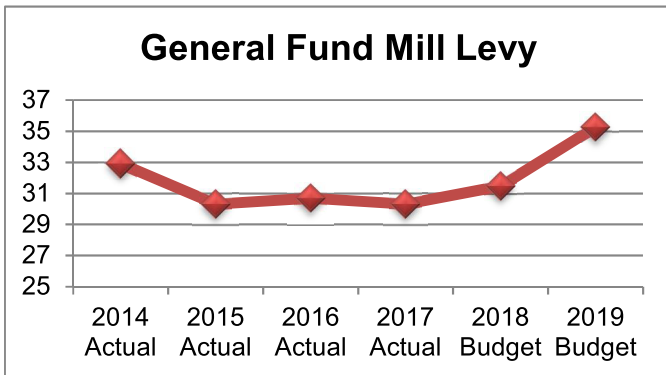
The General Fund (001) is the general operating fund of the City and provides resources to the following departments: Administration, Engineering, Police, Fire, Parks and Recreation and Public Works. During 2018 all Cemetery expenses were brought into the General Fund (001-042). It is the largest fund 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 2019 by \$384,746 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 \$7,919,411. Taxes comprise nearly 75% of revenues in this fund. The largest revenues in this category are Ad Valorem Tax (4111) at \$3,242,944 and Local Sales Tax (4132) at \$2,500,000.



The graph, above, illustrates an increase of 3.779 mills in the General Fund from 2018 to 2019. In 2015, this fund decreased 2.599 mills to 30.306 due to the addition of 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. The mill levy assessment that was used to produce the 2019 budget is a reflection of a small decrease in debt and an increased assessed evaluation.

Licenses & Permits

This category of revenues includes cereal malt beverage and liquor licenses; building, plumbing, electrical and mechanical permits; merchant licenses; and animal licenses. Licenses & Permits is projected to remain consistent with a total of \$106,439. 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 \$40,000 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 \$67,383. Liquor tax is the most stable revenue source among this category, consistently bringing in an average of \$40,174.

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. Accounting for \$591,212, or 50% 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 2019 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 \$236,607. Court Costs (4513) and Diversion Fees (4514) are also located under this category.

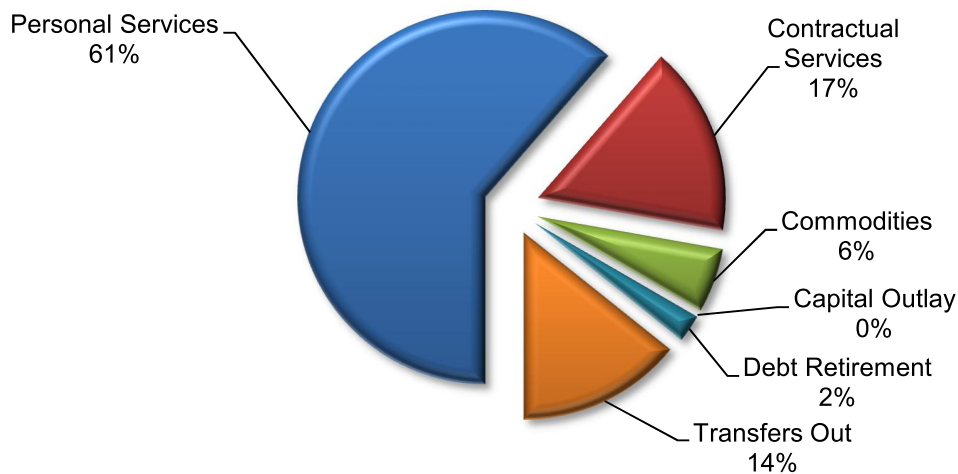
Miscellaneous

All revenues excluded from the other categories are placed under miscellaneous. This category has seen a \$11,927 decrease or 27%.

Transfers In

The Sales Tax Committee has traditionally recommended an additional 3.49 mills of property tax reduction, the anticipated 2018 amount is \$286,641. The Tourism Fund (024) transfers \$42,000 annually to the General Fund (001) for janitorial services provided and \$7,740 from the Community Development District Fund (019) for administration fees connected to CID agreement. These revenues amount to \$336,381 for the 2019 budget year, which is an increase of \$6,104 over the prior budget year.

2019 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 2019 Budget for the General Fund is \$9,759,273. The budget represents a increase of \$527,093 or 6%, compared to the prior budget year.

Personal Services

Comparing the 2018 budgeted Personal Services numbers to the 2019 proposed budget for Personal Services you will see an overall increase of \$620,115 or 10%. However, if you compare the 2017 activity to the 2019 proposed budget there is an overall increase of 17% or \$1,074,194. 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 increased by \$17,423 for 2019. Increase in utility costs are the majority of this increase.

Commodities

Expenditures under this category have increased by \$52,225 from the prior budget year. The 2019 budgeted total is \$548,675, when compared to the 2017 activity this is a 28% increase. This increase is due the Cemetery entire commodities budget being transferred to the General Fund (001-042).

Capital Outlay

For the 2019 budget year, there is no Capital Outlay purchase scheduled.

Debt Retirement

The General Fund 2019 Budget includes lease purchase principal and interest payments of \$24,266 for a Class A Pumper Apparatus and \$128,865 for a 2016 Pierce 100' Aerial Platform Truck. The Class A Pumper Apparatus note will be paid in full in March of 2019.

Transfers Out

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

Transfers for 2018 were as follows:

- Major Street Fund - \$57,204
- Prairie Trail Funds - \$196,875
- Streets Ordinance- \$600,000
- Excess Sales Tax- \$500,000

Transfers for 2019 are as follows:

- Major Street Fund - \$105,585
- Prairie Trail Funds - \$197,356
- Streets Ordinance- \$600,000
- Excess Sales Tax- \$500,000
- Building Demolition- \$16,000

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 2019 budget is projected at \$778,720, or 7% of expenses, which does not meet 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						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	39,059	23,771	16,079	16,555	16,555	24,072
Revenues						
Taxes	5,805	66,406	78,864	79,682	79,682	125,158
Charges for Services	182,380	164,615	162,745	210,000	210,000	163,850
Miscellaneous	25,628	(12,289)	7,725	8,475	8,475	6,260
Total:	213,813	218,732	249,334	298,157	298,157	295,268
Expenditures						
Personal Services	75,959	79,539	71,555	81,480	73,963	76,940
Contractual Services	42,274	39,006	38,243	39,400	39,400	38,200
Commodities	102,239	79,160	94,214	90,541	90,541	89,500
Debt Retirement	6,832	45,450	44,846	46,736	46,736	45,628
Transfers Out	-	(18,828)	-	40,000	40,000	45,000
Contingency Reserve	-	-	-	-	-	-
Total:	227,304	224,328	248,858	298,157	290,640	295,268
Surplus (Deficit)	(13,491)	(5,596)	476	-	7,517	-
Ending Fund Balance	25,568	18,175	16,555	16,555	24,072	24,072
Contingency Reserve	25,568	18,175	16,555	16,555	24,072	24,072
Reserve % of Expenditures	11%	8%	7%	7%	9%	9%

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 \$125,158 for an increase of \$45,476. The City Commission has dedicated 1.261 Mills of Ad Valorem Tax revenue if the Airport is unable to operate self-sufficiently.

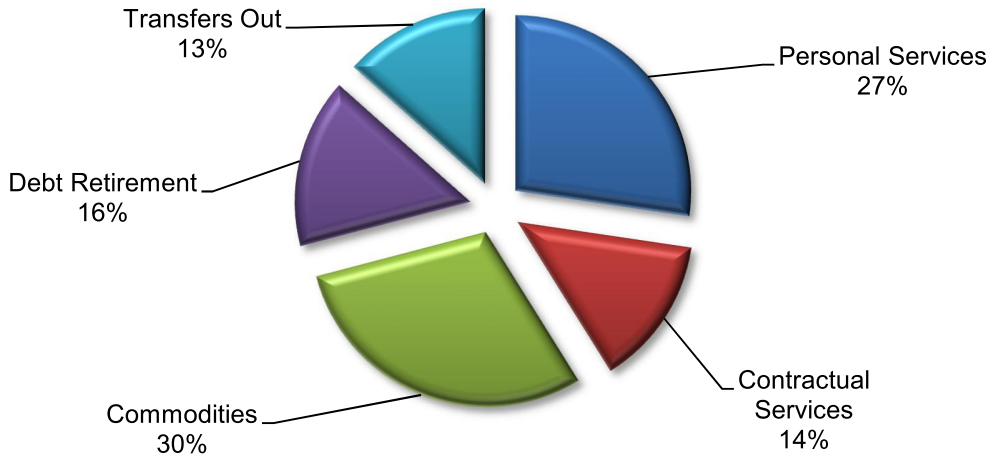
Although External Fuel Sales (4476) reduced to 101,700, which is a budgeted decrease of \$43,300.

*Miscellaneous**Charges for Services*

This category includes Hangar Rentals (4475) is projected to be consistent with the prior budget years.

The miscellaneous category does not include any significant revenue sources, as the largest revenue is Concessions and Leases (4622), with budgeted revenue of \$6,260.

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 2019 are budgeted for \$76,940

Capital Outlay

The budget does not include any capital outlay expenditures.

Contractual Services

Contractual Services are budgeted at \$38,200, which remains consistent with past years.

Debt Retirement

New in 2016, debt payments of \$45,628 for projects completed on Runway C, will start to affect Fund 003.

Commodities

The budget for Commodities is \$89,500, a \$1,041 decrease over the prior budget year.

Transfers Out

The Airport Fund utilizes this account to transfer cash for capital projects to the Construction Fund. The 2018 Budget includes a \$45,000 transfer to help fund the 2019 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	2018	2018	2019
	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	-	25,828	4,747	4,747	4,747
Revenues					
Taxes	47,180	47,680	47,180	47,180	47,180
Intergovernmental		-	-		-
Miscellaneous	29,205	26,177		38,000	
Transfers In	18,000	-	36,165		41,290
Total:	94,385	73,857	83,345	85,180	88,470
Expenditures					
Personal Services	51,635	56,642	56,765	58,600	61,140
Contractual Services	18,545	22,375	25,480	25,480	26,230
Commodities	860	4,511	1,100	1,100	1,100
Capital Outlay	-	11,410	-	-	-
Contingency Reserve	-	-	-	-	-
Total:	71,040	94,939	83,345	85,180	88,470
Surplus (Deficit)	23,344	(21,081)	-	-	-
Ending Fund Balance	23,344	4,747	4,747	4,747	4,747
Contingency Reserve	23,344	4,747	4,747	4,747	4,747
Reserve % of Expenditures	33%	5%	7%	5%	5%

Senior Center Summary

The Senior Center Fund (005) became a budgeted fund for the 2019 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 \$88,470 in 2019.

Taxes

The 2019 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.

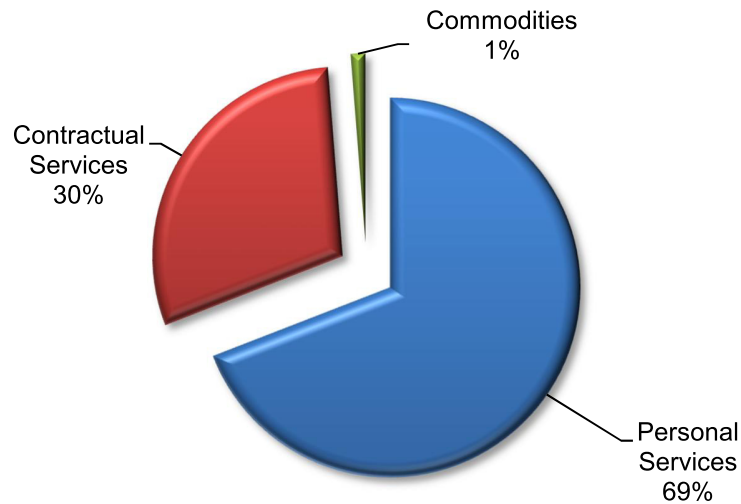
Intergovernmental Revenue

There is no revenue budgeted for the 2019 budget year.

Transfers In

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

2019 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 \$88,470.

Personal Services

There is only one full-time employee at the Senior Center. Total Personal Services expenses for 2019 are budgeted at \$61,140.

Contractual Services

Contractual Services are budgeted at \$26,230. 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 2019 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 Airport Fund Summary chart in the Contingency Reserve, line second to the bottom.

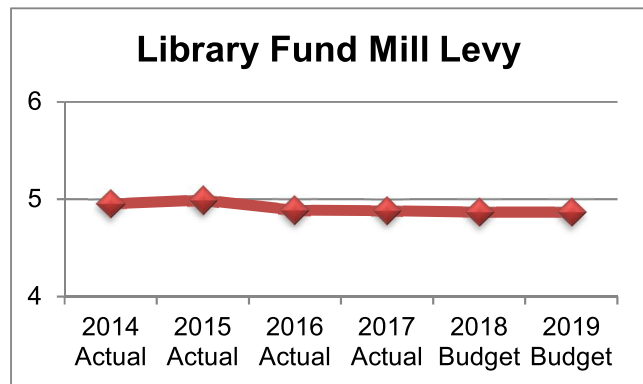
Fund Balance

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 is not meeting this requirement in the 2019 budget. The City Manager will monitor the reserves, currently projected at 5% of budgeted expenses, and Parks and Recreation Director to ensure a healthy fund balance.

Library Fund Summary					
	2016	2017	2018	2018	2019
	Actual	Actual	Budget	Revised	Proposed
Revenues					
Taxes	451,645	462,407	479,159	476,430	505,313
Total:	451,645	462,407	479,159	476,430	505,313
Expenditures					
Transfers Out	428,343	462,407	479,159	476,430	505,313
Total:	428,343	462,407	479,159	476,430	505,313

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						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	90,674	(65,123)	105,182	20,404	18,771	20,404
Revenues						
Licenses & Permits	475	10,944	2,734	11,500	11,500	10,780
Intergovernmental Revenue	493,080	507,037	496,710	518,580	518,580	493,580
Miscellaneous	3,523	36,784	19,627	4,250	4,250	-
Transfers In	315,309	486,288	90,410	113,700	57,204	105,585
Total:	812,387	1,041,053	609,481	648,030	591,534	609,945
Expenditures						
Personal Services	514,965	597,396	471,649	405,865	349,369	368,780
Contractual Services	57,500	78,516	32,128	32,450	32,450	32,450
Commodities	183,992	204,401	147,990	179,750	179,750	178,750
Capital Outlay	8,683	47,394	44,125	-	-	-
Transfers Out	25,099	1,879	-	29,965	29,965	29,965
Contingency Reserve	-	-	-	-	-	-
Total:	790,239	929,586	695,891	648,030	591,534	609,945
Surplus (Deficit)	22,148	111,467	(86,411)	-	-	-
Ending Fund Balance	112,822	46,344	18,771	20,404	18,771	20,404
Contingency Reserve	118,462	46,344	20,404	20,404	18,771	20,404
Reserve % of Expenditures	14%	5%	2%	2%	2%	3%

Major Street Fund Summary

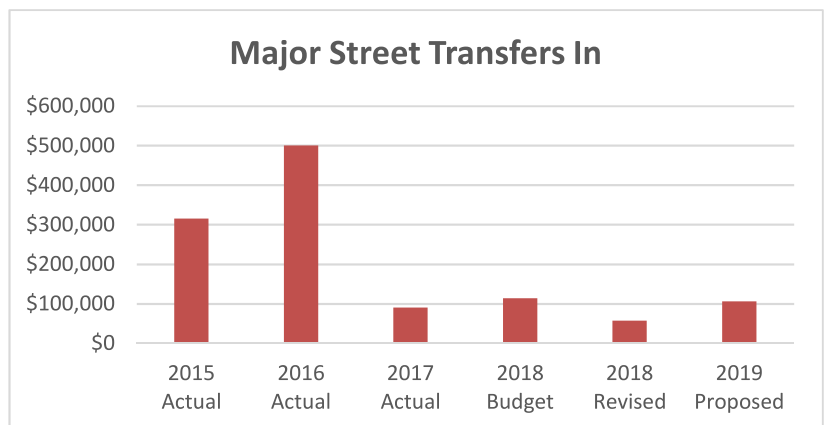
The Major Street Fund (007) provides financial resources to the Major Streets Division of the Public Works Department.

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 \$609,945, a decrease of \$38,085 over the prior budget year.

Intergovernmental Revenue

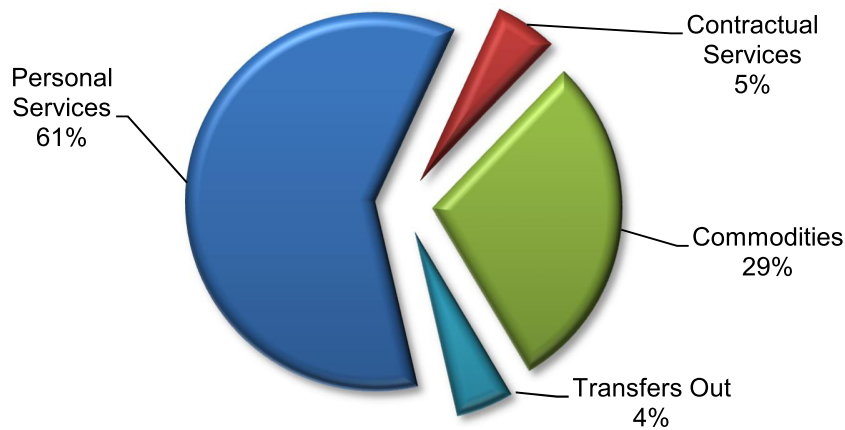
The two major revenues under this category are Special City/County Highway Tax (4351) and State Highway Maintenance (4359). Total collections are projected to decrease \$25,000 over the prior year with the majority of this in Special City/County Highway Tax (4351).



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 \$105,585.

2019 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 \$38,085 to \$609,945.

Personal Services

The budget has decreased by 9% to \$368,780. 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 consistent with 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 \$178,750, a decrease of \$1,000 over the prior budget year.

Capital Outlay

There are no Capital Outlay purchases planned for the 2019 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 that loan. The loan payment is \$29,965.

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 2019, the Major Streets is not meeting this requirement with a reserve of only 3%. 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.

Stormwater Fund Summary						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	171,204	97,447	164,450	131,068	169,506	140,902
Revenues						
Intergovernmental Revenue	220	198	226	300	300	300
Miscellaneous	250,541	233,119	243,225	319,825	319,825	327,825
Total:	250,761	233,316	243,451	320,125	320,125	328,125
Expenditures						
Personal Services	208,151	155,625	160,292	277,625	306,229	299,448
Contractual Services	10,599	7,376	41,445	4,000	22,000	23,000
Commodities	46,109	18,695	18,659	20,500	20,500	24,500
Capital Outlay	8,039	-	-	-	-	-
Transfers Out	18,000	18,000	18,000	18,000	-	-
Contingency Reserve	-	-	-	-	-	-
Total:	290,898	199,695	238,396	320,125	348,729	346,948
Surplus (Deficit)	(40,137)	33,621	5,055	-	(28,604)	(18,823)
Ending Fund Balance	131,067	131,068	169,506	131,068	140,902	122,079
Contingency Reserve	131,067	131,068	169,308	131,068	140,902	122,079
Reserve % of Expenditures	43%	43%	47%	43%	40%	35%

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 \$ 8,000, or 2%, 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.

2019 Budgeted Expenditures



Expenditures

Stormwater Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out, and Contingency Reserve. The 2019 Budget represents an overall increase of \$23,823, for a total of \$3346,948.

Personal Services

The budget for Personal Services has seen an increase of 7% or \$21,823 over the prior budget year. Salaries (5101) has increased \$14,521, due to an increase from the salary survey and health insurance rates.

Contractual Services

This category is budgeted at \$23,000 with \$18,000 of this reflecting Franchise Fees (5220).

Commodities

These expenditures have increased \$4,000, over the prior budget year. The changes come from Non-Capitalized Assets (5315).

Capital Outlay

The 2019 Budget does not include any Capital Outlay purchases.

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. As such, the City has established a 10% reserve balance for the fund. The Stormwater Fund meets this requirement in the 2019 budget. The reserves, currently projected at 35% 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						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	206,561	202,693	197,419	206,478	224,955	224,955
Revenues						
Taxes	50,000	50,000	50,000	50,000	50,000	50,000
Intergovernmental Revenue	631	8,111	-	-	-	-
Miscellaneous	-	14,960	29,574	-	-	-
Total:	50,631	73,071	79,574	50,000	50,000	50,000
Expenditures						
Contractual Services	38,027	15,839	51,685	50,000	50,000	50,000
Commodities	-	10,743	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	42,704	353	-	-	-
Contingency Reserve	-	-	-	-	-	-
Total:	38,027	69,286	52,038	50,000	50,000	50,000
Surplus (Deficit)	12,604	3,785	27,536	-	-	-
Ending Fund Balance	219,165	206,478	224,955	206,478	224,955	224,955
Contingency Reserve	219,165	206,478	224,955	206,478	224,955	224,955

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.

categories might arise during the budget year, but the City chooses not to identify those categories during the budget process.

Taxes

Per the Sales Tax Ordinance, \$50,000 is receipted directly into this fund.

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.

Expenditures

The Economic Development Fund budgets \$50,000 in Contractual Services only. Other

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

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 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						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	56,923	27,102	10,213	11,595	29,439	29,439
Revenues						
Charges for Services	263,839	294,099	341,148	358,000	358,000	334,700
Miscellaneous	2,322	3,252	12,034	3,360	3,360	1,000
Transfers In	194,191	231,220	362,155	258,952	196,875	197,356
Total:	460,352	528,570	715,337	620,312	558,235	533,056
Expenditures						
Personal Services	283,678	298,701	397,828	404,412	342,335	328,706
Contractual Services	82,603	123,300	77,658	87,000	87,000	86,450
Commodities	117,290	122,076	120,926	118,900	118,900	117,900
Debt Retirement	9,072	-	-	10,000	10,000	-
Capital Outlay	-	-	99,700			
Contingency Reserve	-	-	-			
Total:	492,643	544,077	696,112	620,312	558,235	533,056
Surplus (Deficit)	(32,291)	(15,507)	19,226	-	-	-
Ending Fund Balance	24,632	11,595	29,439	11,595	29,439	29,439
Contingency Reserve	24,632	11,595	29,439	11,595	29,439	29,439
Reserve % of Expenditures	4%	2%	5%	2%	5%	4%

Prairie Trails

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 Parks 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 \$87,256 over the prior budget year.

Charges for Services

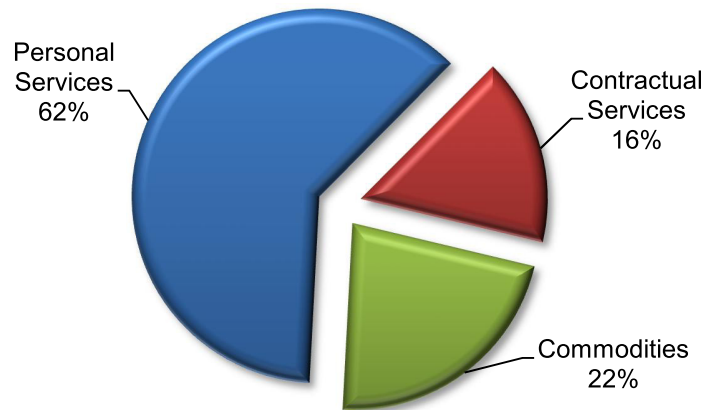
This category includes all operating revenue, such as pro shop sales, golf membership fees, concessions, and daily golf and cart fees. Revenues are projected to decline in 2019 by \$23,300. This comes with the realization that the business volume has not been what the City had planned for. Golf Fees (4472) is responsible for all of the decrease in revenue.

Miscellaneous

There is \$1,000 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 2019 Budget provides an appropriation of \$197,356. This will be a decrease of \$61,596 over the prior budget year.

2019 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 \$75,706 to \$533,056.

Personal Services

An overall decrease of \$75,706 is expected for the Prairie Trails Division. This change is primarily due to the reduction of a full-time position in 2018. No employees were lost, the employee was transferred to Parks to replace an employee who retired.

Contractual Services

A decrease of \$550 is budgeted for the current budget year.

Commodities

This category is projected to decrease by \$1,000 in the current budget year. This category is projected to remain stable.

Capital Outlay

No capital purchases have been budgeted from the 2019 year.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2019 Budget has appropriated \$29,439 in Contingency Reserve.

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 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	2018	2018	2019
	Actual	Actual	Budget	Revised	Budget
Beginning Fund Balance	455,257	441,097	437,465	437,465	428,199
Revenues					
Taxes	90,565	92,635	101,851	101,851	103,832
Miscellaneous	2,860	84,879	2,860	2,860	2,860
Total:	93,425	177,514	104,711	104,711	106,692
Expenditures					
Contractual Services	4,213	141,095	113,700	113,700	113,700
Capital Outlay	66,954	-	-	-	-
Debt Retirement	40,051	40,051	-	40,051	-
Transfers Out	-	-	40,051	-	-
Contingency Reserve	-	-	388,425	-	-
Total:	111,217	181,146	542,176	153,751	113,700
Surplus (Deficit)	(17,792)	(3,632)	(437,465)	(49,040)	(7,008)
Ending Fund Balance	437,465	437,465	-	388,425	421,191
Contingency Reserve	437,465		388,425	388,425	421,191

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 \$106,692.

Taxes

The budget has estimated tax collections to increase by \$1,981. The primary revenue source in this fund is Ad Valorem Tax (4111) at \$91,979 in the 2019 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 \$113,700.

Debt Retirement

The 2017 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). The City Commission forgave this internal debt beginning with the 2019 budget year.

Transfers Out

No transfers are schedule at this time.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2019 Budget has appropriated \$381,140 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	2018	2018	2019
	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	50,408	65,362	65,362	65,362	65,362
Revenues					
Licenses & Permits	1,560	2,040	1,750	1,750	1,750
Intergovernmental Revenue	36,725	23,945	24,484	24,484	24,484
Total:	38,285	25,985	26,234	26,234	26,234
Expenditures					
Contractual Services	19,783	15,500	17,734	17,734	2,500
Commodities	3,548	-	8,500	8,500	8,500
Transfers Out	-	61,091	-	-	-
Contingency Reserve	-	-	-	-	-
Total:	23,331	76,591	26,234	26,234	11,000
Surplus (Deficit)	14,954		-	-	15,234
Ending Fund Balance	65,362		65,362	65,362	80,596
Contingency Reserve	65,362		65,362	65,362	80,596

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 remain consistent at \$26,234.

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 2019 are projected at \$1,750.

Intergovernmental Revenue

The Special Parks & Recreation Fund receives one third 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.

2019 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 \$11,000.

Contractual Services

The total category is budgeted in one line, Maintenance & Repair-Other Improvements (5208), working with a \$2,500 overall budget.

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	2018	2018	2019
	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance		-	17,701	-	-
Revenues					
Intergovernmental Revenue	-	16,229	12,242	12,242	12,242
Transfers In	-	-	-	-	-
Total:	-	16,229	12,242	12,242	12,242
Expenditures					
Contractual Services		-	29,943	12,242	12,242
Total:	-	-	29,943	12,242	12,242
Surplus (Deficit)	-	16,229	(17,701)	-	-
Ending Fund Balance	-	16,229	-	-	-
Contingency Reserve	-	16,229	-	-	-

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 remain steady at \$12,242.

Intergovernmental Revenue

Intergovernmental Revenue is anticipated to be \$12,242 in the current budget year.

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 2019-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						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	273,064	306,609	432,774	341,311	337,825	280,364
Revenues						
Taxes	206,669	168,713	163,069	175,000	175,000	170,000
Miscellaneous	19,882	173,348	117,537	85,400	85,400	50,000
Total:	226,551	342,060	280,605	260,400	260,400	220,000
Expenditures						
Personal Services	72,086	94,128	88,947	101,846	71,747	77,468
Contractual Services	68,245	158,466	180,566	174,100	131,143	89,384
Commodities	3,395	6,188	13,990	5,350	5,100	8,116
Capital Outlay	22,000	8,526	10,000	-	-	-
Debt Retirement	40,051	40,051	40,051	-	-	-
Transfers Out	-	-	42,000	40,051	82,051	42,000
Contingency Reserve	-	-	-	-	-	-
Total:	205,777	307,358	375,555	321,347	290,041	216,968
Surplus (Deficit)	20,774	34,702	(94,949)	(60,947)	(29,641)	3,032
Ending Fund Balance	293,838	341,311	337,825	280,364	308,184	283,396
Contingency Reserve	293,838	341,311	242,876	280,364	308,184	283,396
Reserve % of Expenditures	136%	158%	112%	130%	142%	131%

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 \$40,400 under the prior budget year estimate at \$220,000.

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. The Motel Tax (4141) is expected to remain consistent with the prior year's budget at \$170,000.

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. In 2018, our City Manager, changed the focus of the CVB, this redirection cost the fund \$30,000, but he is hopeful with the new direction and being less preoccupied with events, that the marketing of El Dorado will expand and third-party events will come to town and fill beds resulting in a higher bed tax income.

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 2019 Budget projects expenditures to decrease by \$144,779 to \$216,968, less than the prior budget year.

Personal Services

An decrease of \$24,378 is expected in the current budget year.

Contractual Services

A decrease of \$84,716 is projected for the current budget year. This budget includes \$10,000 to support the El Dorado Broncos, a local non-profit summer league baseball team. The City Manager found a sponsor who offered to give \$10,000 to the Broncos and decrease the City's previous \$20,000 donation.

Commodities

The current budget has appropriated \$8,116 for internal commodity expenditures. This is slight increase over the prior budget year.

Capital Outlay

The current budget does not include any Capital Outlay expenses.

Transfers Out

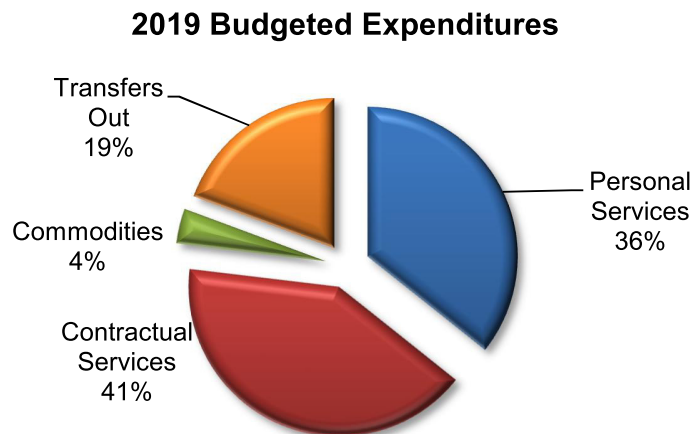
The 2019 Budget appropriated \$42,000 to help cover janitorial services for the buildings that the CVB rents to the public.

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 2019 budget. The reserves, currently projected at 131% 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	2018	2018	2019
	Actual	Actual	Proposed	Budget	Proposed
Beginning Fund Balance	315,251	1,000,673	1,016,335	1,530,157	2,059,641
Revenues					
Transfers In	713,227	600,000	600,000	600,000	600,000
Total:	713,227	600,000	600,000	600,000	600,000
Expenditures					
Contractual Services	-	59,966	-	695,257	-
Commodities	12,143	10,550	1,616,335	100,000	600,000
Capital Outlay					
Debt Retirement					
Transfers Out	-	709,079			
Contingency Reserve	-				
Total:	12,143	70,516	1,616,335	795,257	600,000
Surplus (Deficit)	701,084	529,484	(1,016,335)	(195,257)	-
Ending Fund Balance	1,016,335	1,530,157	-	1,334,900	2,059,641
Contingency Reserve	1,016,335	2,059,641	-	1,139,643	2,059,641

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 2019 the transfer included \$600,000 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 2019.

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

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 Ordinance Street Sales Tax Fund remains stable with the consistent support of sales tax.

Bond & Interest Fund Summary						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	83,035	29,135	(146,415)	151,448	142,984	418,334
Revenues						
Taxes	939,253	896,489	1,020,335	1,454,920	1,454,920	1,152,706
Intergovernmental	-	-	25,330	-	-	-
Miscellaneous	2,310,436	400,836	530,945	428,529	428,529	631,258
Transfers In	-	-	361,761	-	-	-
Total:	3,249,689	1,297,325	1,938,370	1,883,449	1,883,449	1,783,964
Expenditures						
Contractual Services	27,903	1,525	-	276,950	1,600	1,600
Debt Retirement	1,426,850	1,519,938	1,640,357	1,606,499	1,606,499	1,782,364
Transfers Out	3,297	(23,129)	150	-	-	-
Contingency Reserve	-	-	-	-	-	-
Total:	1,458,050	1,498,334	1,640,507	1,883,449	1,608,099	1,783,964
Surplus (Deficit)	1,791,639	(201,010)	297,863	-	275,350	-
Ending Fund Balance	1,874,674	(171,875)	151,448	151,448	418,334	418,334
Contingency Reserve	1,874,674	(171,875)	449,312	151,448	693,684	418,334
Reserve % of Expenditures	129%	-11%	27%	8%	43%	23%

Bond & Interest Fund Summary

The Bond & Interest Fund (040) is used to service the debt of the City's governmental funds. 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 \$154,406, or 8%, over the prior budget year.

Taxes

The current budget has estimated total tax collections of \$1,152,706. Taxes account for over half of total revenues in this fund, with the largest being Ad Valorem Tax (4111) at \$976,352.

Miscellaneous

Concessions and Leases (4622) and Special Assessments (4631) are the two primary sources of revenue in this category at \$120,763 and \$289,648, respectively. Concessions 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.

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 \$1,178,964.

Debt Retirement

The 2019 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 new 2019 general obligation bond is calculated into the 2019 total debt payments. However, the money borrowed to make the initial payment offsets this expense, this method is called capitalizing interest. Total debt payments for 2019 budget year are reflected in G.O. Bond Principal (7501) and Interest (7511) line items for a combined total of \$1,727,589.

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 2019, the fund balance is 23%, this will be managed by the City Manager and the Finance Director to ensure that the fund does not end with negative cash.

Excess Sales Tax Fund Summary					
	2016	2017	2018	2018	2019
	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance		1,171,501	997,996	965,255	946,978
Revenues					
Transfers In	1,224,501	422,259	500,000	500,000	500,000
Total:	1,224,501	422,259	500,000	500,000	500,000
Expenditures					
Contractual Services	-	5,000	-	-	-
Transfers Out	53,000	623,505	288,277	518,277	288,277
Contingency Reserve		-	1,209,719	-	
Total:	53,000	628,505	1,497,996	518,277	288,277
Surplus (Deficit)	1,171,501	(206,246)	(997,996)	(18,277)	211,723
Ending Fund Balance	1,171,501	965,255	-	946,978	1,158,701
Contingency Reserve	1,171,501	965,255	1,209,719	946,978	1,158,701

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.

Revenues

Revenues in this fund come from a transfer from the General Fund.

Transfers In

Transfer from Operations (4659) are received under this category and \$500,000 is currently anticipated for the year 2019. 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 2017 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 \$294,381; East Park Concession/ Restroom Facility \$30,000; Gordy Park Playground \$40,000; Tennis Courts at Prairie Trails \$40,000 1/2 Basketball Court at Library Park \$10,000; Batting Cage at Central Park \$15,000; Wireless Controllers at the Activity Center \$4,000; Picnic Tables \$3,595.65 and Chamber of Commerce Grant Program \$10,000. 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.

Water Fund Summary						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Proposed	Revised	Proposed
Beginning Fund Balance	1,018,103	286,210	702,234	593,797	842,194	842,194
Revenues						
Intergovernmental Revenue	768	682	573	1,000	1,000	1,000
Charges for Services	3,752,775	4,356,737	4,091,068	4,208,537	4,208,537	4,153,480
Miscellaneous	91,945	(176,068)	70,670	56,650	56,650	64,850
Transfers from Operations	-	-	-	-	-	8,180,641
Investments	-	5,113	-	-	-	-
Total:	3,845,488	4,186,463	4,162,311	4,266,187	4,266,187	12,399,971
Expenditures						
Personal Services	1,246,480	1,268,729	1,234,318	1,362,627	1,312,925	1,201,461
Contractual Services	1,050,109	1,099,622	937,641	1,114,578	1,466,533	1,637,203
Commodities	292,636	457,523	300,478	396,200	396,200	399,650
Capital Outlay	50,684	71,656	171,232	-	-	11,130
Debt Retirement	691,088	731,312	773,682	711,566	722,696	8,889,026
Transfers Out	662,661	250,035	605,000	670,086	290,086	225,000
Total:	3,993,658	3,878,877	4,022,351	4,255,057	4,188,440	12,363,470
Surplus (Deficit)	(148,170)	307,587	139,960	11,130	77,747	36,501
Ending Fund Balance	869,933	593,797	842,194	604,927	919,941	878,695
Contingency Reserve	869,933	593,797	842,194	604,927	919,941	878,695
Reserve % of Expenditures	23%	15%	20%	16%	22%	21%

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 2019 at a total of \$4,218,950 for operating and a total of \$12,399,971 when including cashing in investments to pay off Lake Storage space two and three.

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

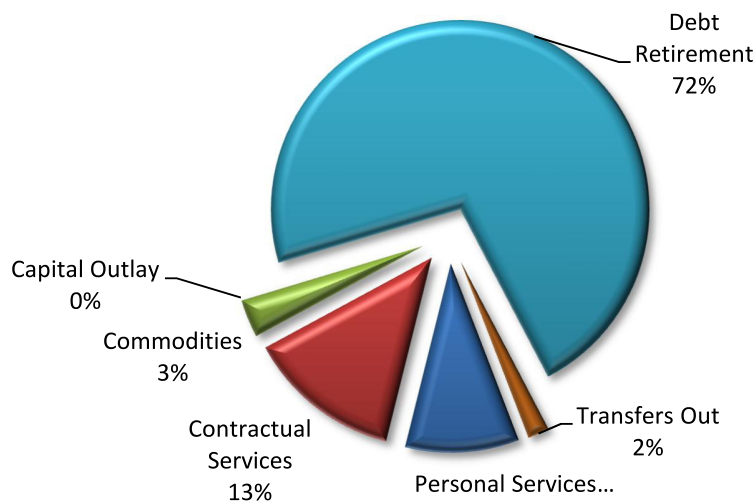
Domestic Water Sales (4441) represents almost 54% of total revenues in the Water Fund. Collections of Domestic Water Sales are anticipated to remain consistent with the prior budget year, at \$2,280,000. The second largest revenue in the Water Fund is Raw Water Sales (4439), which is used to account 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 \$1,000,000. Readiness-to-Serve Fees (4438) are projected at \$818,480 or 20% of total revenues.

Miscellaneous

The largest revenues here are Concessions and Leases (4622) at \$12,200, and Miscellaneous (4691) at \$50,000. The overall budget for Miscellaneous revenues includes the transfer of investments from Lake Debt of \$8,180,641, this revenue will be used to pay off Lake Storage space two and three.

2019 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 be \$12,363,470.

Personal Services

Personal Services are budgeted to decrease by \$161,166 in the current budget year. This is a result of reallocating three senior staff members to be paid Data Processing Fund (072) instead of being split between funds.

Contractual Services

This category has a budgeted increase of \$522,625 totaling \$1,637,203. The majority of this increase is due to accounting changes, Franchise Fees (5220) are no longer budgeted as a transfer but as true expenses. The Data Processing Fees (5217) increased \$110,275 due to the reallocation of salaries, and Professional Services (5201) increased 51,000 due to legal fees.

Commodities

Total expenditures under this category are projected to increase by \$3,450 from the prior budget year. Primary expenses in the category include Maintenance & Repair-Other Improvements (5308) at \$175,000 and Chemicals/Lab Supplies (5304) at \$90,000.

Capital Outlay

Capital outlay budgeted for 2019 is due to Bad Debt Expenses (7425).

Debt Retirement

The Water Fund is scheduled to make payments on the 2013, 2015, and 2016 Series General Obligation Bonds in the current budget year. Total principal and interest payments for 2019 are budgeted at \$253,532. An additional \$13,500 has been budgeted for two Lease Purchase (7506) payments, \$6,500 for a Mini Excavator and \$6,500 Skid Steer. Also in the Supply Division (060-004), \$8,621,994 will be used to pay off Lake Storage space two and three.

Transfers Out

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

Transfers for 2019 are as follows:

- Lake Debt Reserve Fund - \$225,000 to cover the interest on unused water storage spaces

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 in the Water Fund for the 2018 budget is projected at \$878,695, or 21% 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						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	666,918	5,771,524	83,385	83,385	273,768	203,432
Revenues						
Intergovernmental Revenue	154	431	229	250	250	250
Charges for Services	1,965,051	2,002,617	2,399,857	2,471,539	2,471,539	2,593,448
Miscellaneous	170,958	1,470,550	66,334	56,300	56,300	51,000
Total:	2,136,163	3,473,598	2,466,420	2,528,089	2,528,089	2,644,698
Expenditures						
Personal Services	594,688	623,667	591,485	609,394	613,111	614,897
Contractual Services	531,217	579,315	566,326	593,224	658,239	775,899
Commodities	140,139	135,262	90,642	152,200	152,200	154,000
Capital Outlay	-	10,597	27,465	-	10,600	10,600
Debt Retirement	956,160	7,698,068	919,118	907,138	907,138	894,810
Transfers Out	116,000	114,829	81,000	146,086	65,086	-
Total:	2,338,204	9,161,738	2,276,037	2,408,042	2,406,374	2,450,206
Surplus (Deficit)	(202,041)	(5,688,139)	190,383	120,047	121,715	194,492
Ending Fund Balance	464,877	83,385	273,768	203,432	395,483	397,924
Contingency Reserve	464,877	83,385	273,768	203,432	395,483	397,924
Reserve % of Expenditures	10%	2%	6%	4%	8%	9%

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

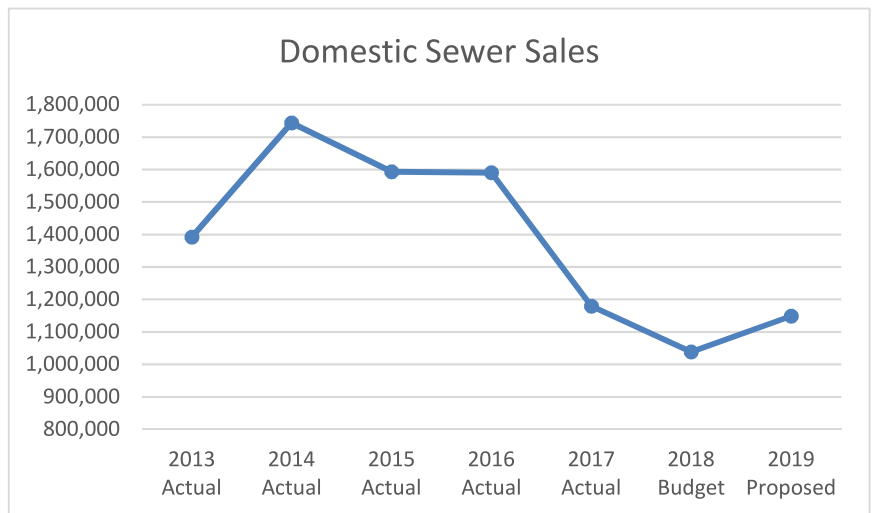
Sewer Fund revenues are divided into three categories: Intergovernmental Revenue, Charges for Services, and Miscellaneous. Total revenues are anticipated to increase \$116,609 from the prior budget year, to \$2,644,698.

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 \$986,415.

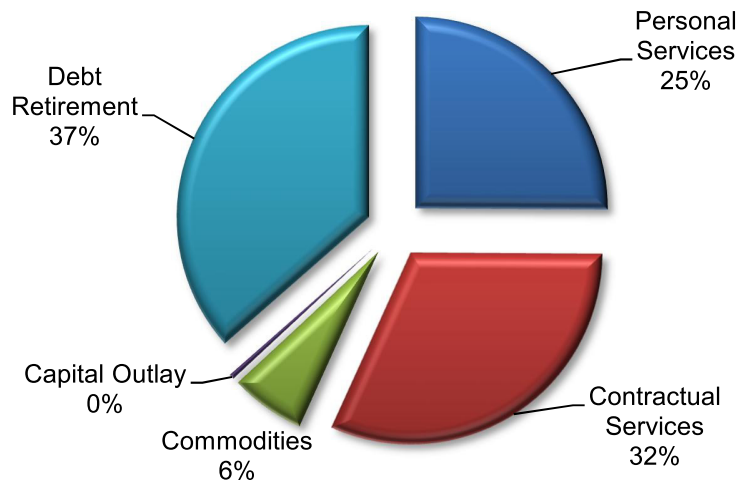
In 2013, there was an error in accounting that created the drop in revenue that is illustrated in the Domestic Sewer Sales graph, above. Conversely, the error resulted in overstated revenue in 2014.

The third largest revenue is Bulk Sales (4440), at \$420,000. 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 is \$40,000. These are derived from a cell phone tower lease and a farmland lease.

2019 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 increase by 2% to \$2,450,206.

Personal Services

A increase of \$5,503, or 1%, is expected for the 2019 budget year. Sewer routinely budgets for 13.66 FTE's. An average 3% merit increase is still budgeted for the department because of the staff members that were moved this is less noticeable.

Contractual Services

This category of expenditure has an overall budgeted increase of \$182,675. This increase encompasses two large adjustments for the Sewer Fund, one, the ever increase legal fees which are paid from Professional Services (5201) and, two, the reallocation of three senior staff members with in the Data Processing Fund (072) which is directly supported by the Sewer Fund (063).

Commodities

The budget for commodities increased by \$1,800 from the prior budget year. These are mainly in Chemicals/ Lab supplies (5304) in the Treatment Division (063-002).

Capital Outlay

Capital outlay budgeted for 2019 is the necessary budgeted item of Bad Debt Expenses (7425).

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 loan. Principal, interest, and service fee expenses for the current budget year total \$894,810.

Transfers Out

There are no scheduled Transfers Out (5224) at this time.

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 2019 budget is projected at \$397,924, or 9% of expenses, which does not, 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						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	126,404	236,692	250,386	567,382	276,764	281,403
Revenues						
Intergovernmental Revenue	1,845	1,534	947	2,500	2,500	2,500
Charges for Services	1,408,710	1,432,447	1,520,632	1,563,000	1,563,000	1,530,500
Miscellaneous	69,267	64,937	94,164	60,000	60,000	50,000
Total:	1,479,822	1,498,918	1,615,744	1,625,500	1,625,500	1,583,000
Expenditures						
Personal Services	584,417	594,676	565,447	574,635	620,036	643,168
Contractual Services	524,653	510,520	542,133	536,400	608,415	682,825
Commodities	186,931	123,105	133,149	125,750	125,750	128,000
Capital Outlay	-	7,378	247,332	180,000	187,500	277,500
Debt Retirement	20,037	20,037	20,037	-	-	-
Transfers Out	85,661	101,589	81,269	158,037	79,160	59,123
Total:	1,401,699	1,357,305	1,589,366	1,574,822	1,620,861	1,790,616
Surplus (Deficit)	78,123	141,614	26,378	50,678	4,639	(207,616)
Ending Fund Balance	204,527	378,306	276,764	618,060	281,403	73,787
Contingency Reserve	204,527	378,306	276,764	618,060	281,403	73,787
Reserve % of Expenditures	14%	26%	19%	43%	20%	5%

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

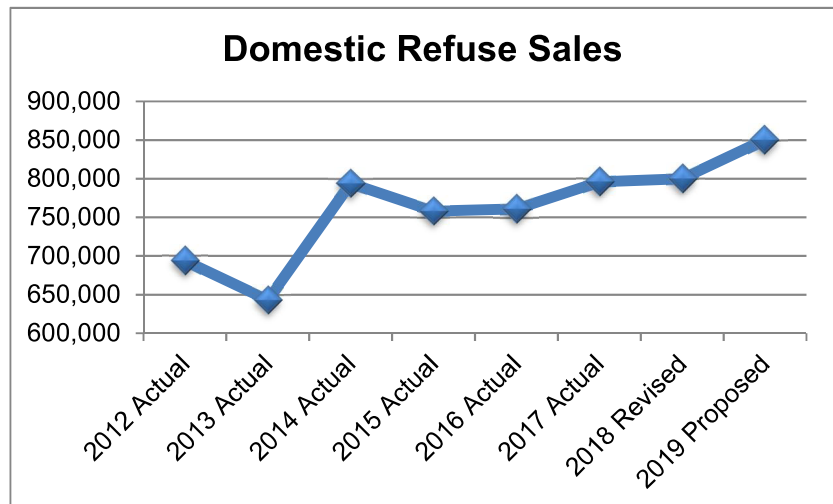
Refuse Fund revenues are divided into three categories: Intergovernmental Revenue, Charges for Services, and Miscellaneous. Total revenues are anticipated to decrease by \$42,500 over the prior budget year to \$1,583,000.

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 decrease by \$32,500, to \$1,530,500 over the prior



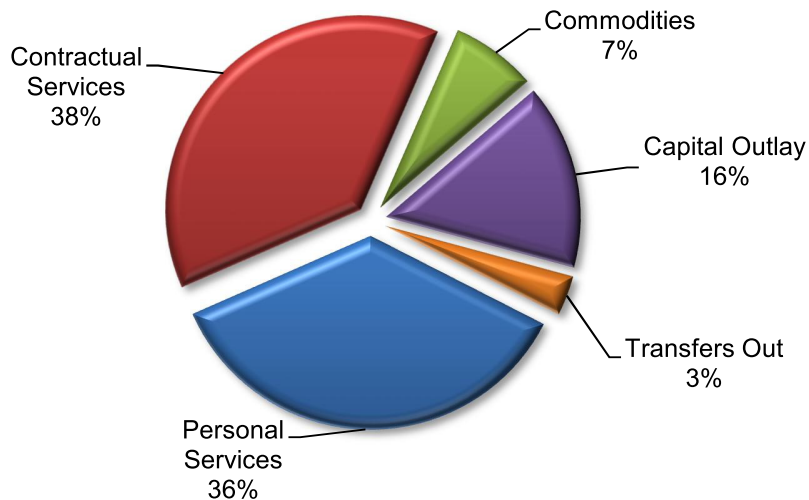
budget year. The City Commission passed a rate increase of 2% starting January 2018. This is a \$1.00 increase for residential customers. Domestic Refuse Sales (4441) represents over 50% of total revenues in this fund. The current projection remains cautiously consistent with the prior budgeted year, remaining neutral at \$850,000. The second largest revenue, Commercial Service Charges (4445), represents over 25% of total revenue. These are anticipated to decrease \$15,000 over the 2018 budgeted year. The largest service anticipated to grow is Industrial Sales (4449), which are projected to decrease \$68,000 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 remain consistent with the prior budget year.

2019 Budgeted Expenditures



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 \$215,794 to \$1,790,616.

Personal Services

Personal Services are budgeted to increase by \$68,533, or 11%, in the current budget year. This increase is a direct result of the reallocation of city personnel, the Refuse Fund (066) now pays for 1.5 more FTE's when compared to the 2018 budget.

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 increase by \$146,425, which is a 27% decrease over the prior year. The most significant line item change is the Data Processing Fees (5217) at \$36,575. This change is another reflection of the reassigning personnel to Data Processing (072) which is funded by the Refuse Fund (066).

Commodities

This category is budgeted to increase \$2,225, which is consistent with prior year's budgets.

Capital Outlay

Capital Outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. The current budget includes \$277,500 for replacement of a city refuse collector and recycle bailer.

Debt Retirement

There is no Debt Retirement scheduled for 2019.

Transfers Out

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

Transfers for 2019 are as follows:

- Equipment Reserve - \$59,123

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 2019 budget is projected at \$73,787, or 5% of expenses, which do not meet 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.

Data Processing Fund Summary					
	2016	2017	2018	2018	2019
	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	191,841	209,479	163,081	40,208	90,355
Revenues					
Charges for Services	854,460	619,471	941,200	906,200	1,226,200
Miscellaneous	4,510		-	-	-
Transfers In	20,000	19,325	20,000	-	-
Total:	878,970	638,796	961,200	906,200	1,226,200
Expenditures					
Personal Services	650,252	617,028	734,722	629,575	956,208
Contractual Services	121,261	161,780	169,885	169,885	182,842
Commodities	71,958	29,258	47,600	47,600	47,600
Capital Outlay	7,564		8,993	8,993	8,993
Contingency Reserve	-				
Total:	851,035	808,067	961,200	856,053	1,195,643
Surplus (Deficit)	27,935	(169,271)	-	50,147	30,557
Ending Fund Balance	219,776	40,208	163,081	90,355	120,912
Contingency Reserve	219,776	40,208	163,081	90,355	120,912
Reserve % of Expenditures	26%	5%	17%	11%	10%

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 increase by \$285,000, to \$1,226,200

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. The increase is due to the reallocation of senior staff to be completely paid out of Data Processing.

These fees have seen an increase in 2019 due to the reallocation of three senior staff members' salaries being charged 100% of our Data Processing Fund (072).

Transfers In

Transfers in are no longer listed as expected revenue for the Data Processing fund due to the reconstruction of the how transfers are used.

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 increase by \$234,443 from the prior budget year.

Personal Services

Personal services is budgeted to increase \$221,486 over the prior budget year. This increase is due to the reallocation of the City Manager, Finance Director and the City Clerk. These positions were partially paid out of Data Processing in the prior years budget, but for ease of budgeting their full salaries and benefits were moved.

Contractual Services

An overall increase of \$12,957 from the prior budget year is projected. Administration (072-001) is responsible for the inflated costs.

Commodities

This category of expenditures is projected to remain consistent with prior year budgets at \$47,600.

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 \$8,993 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 2019 budget. The reserves, currently projected at 10% of budgeted expenses, will be monitored by the City Manager and Finance Director to ensure a healthy fund balance.

Compressed Natural Gas Station Fund Summary						
	2015	2016	2017	2018	2018	2019
	Actual	Actual	Actual	Budget	Revised	Proposed
Beginning Fund Balance	4,067	6,584	19,092	18,192	30,842	30,842
Revenues						
Charges for Services	16,373	17,757	22,501	17,500	17,500	18,700
Miscellaneous	149	-	6,000	-	-	-
Total:	16,522	17,757	28,501	17,500	17,500	18,700
Expenditures						
Contractual Services	9,838	6,149	16,722	17,500	17,500	17,900
Commodities	457	-	29	-	-	-
Total:	10,295	6,149	16,751	17,500	17,500	17,900
Surplus (Deficit)	6,227	11,608	11,750	-	-	800
Ending Fund Balance	10,294	18,192	30,842	18,192	30,842	31,642
Contingency Reserve	10,294	18,192	30,842	18,192	30,842	31,642
Reserve % of Expenditures	188%	332%	280%	332%	280%	241%

Compressed Natural Gas Station 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 \$18,700 for the current budget year.

Charges for Services

There are only two revenues budgeted in this category. External Fuel Sales (4476) is projected at \$7,500 and Internal Fuel Sales (4480) is projected at \$11,200.

Expenditures

CNG Fund expenditures are all located in the Contractual Services category. The current budget is projected at \$17,900.

Contractual Services

The Primary expense in the CNG fund is Utilities (5205). Utilities currently account for over 78% of expenses or \$14,000 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 2019 budget is projected at \$31,642, or 241% 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.

Departmental Information

Issue No. 67 | 2019
eldoks.com

Lieutenant
Coby Spear



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 City personnel.

Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	63,684	64,630	90,331	21,905
Contractual Services	892,409	588,762	580,107	645,815
Commodities	2,997	7,500	7,500	8,500
Total:	959,089	660,892	677,938	676,220

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 2019 budget year: Main Street (\$30,000), and Crime Stoppers (\$3,000),
- Expenses for Personal Services in this department, with the exception of retiree health insurance, are being transferred from this department to Data Processing (072). Three employees who previously were paid partially from this department are going to be paid 100% from Data Processing in order to make the budget more transparent.

Work Plan

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

Personal Services					
Position	Grade	2017	2018	2018	2019
		Actual	Budget	Revised	Proposed
<u>001-011</u>					
City Manager	N/A	0.15	0.15	0.15	0.00
Finance Director	88	0.15	0.15	0.15	0.00
City Clerk	79	0.10	0.10	0.10	0.00
Total:		0.40	0.40	0.40	0.00

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.

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



Department Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Division				
City Manager's Office	959,089	660,892	677,938	676,220
Economic Development	52,038	50,000	50,000	50,000
Industrial Development	181,147	542,176	153,751	494,840
Special Alcohol Program	-	29,943	12,242	12,242
Ordinance Street Sales Tax	779,595	1,616,335	600,000	1,241,484
Excess Sales Tax	628,505	1,497,996	518,277	1,446,978
Data Processing	551,673	681,289	568,057	904,510
Total:	3,152,047	5,078,631	2,580,265	4,826,274
Category				
Personal Services	564,104	680,109	592,578	847,648
Contractual Services	1,203,856	1,338,615	1,312,259	1,390,924
Commodities	11,100	117,100	117,100	118,100
Capital Outlay	-	-	-	-
Debt Retirement	40,051	-	-	-
Transfers Out	1,332,937	328,328	558,328	288,277
Contingency Reserve	-	2,614,479	-	2,181,325
Total:	3,152,047	5,078,631	2,580,265	4,826,274

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 the City to business and developers; 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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	51,685	50,000	50,000	50,000
Transfers Out	353	-	-	-
Total:	52,038	50,000	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.

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; and serving as a link between current industrial park businesses and the City of El Dorado.

Budget Highlights

- Contingency Reserve is no longer budgeted to be spend without proper approval from the City Manager.

Program Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	141,096	113,700	113,700	113,700
Debt Retirement	40,051	-	-	-
Transfers Out	-	40,051	40,051	-
Contingency Reserve	-	388,425	-	381,140
Total:	181,147	542,176	153,751	494,840

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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Contractual Services		29,943	12,242	12,242
Total:	-	29,943	12,242	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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	70,516	500,000	500,000	500,000
Commodities	-	100,000	100,000	100,000
Transfers Out	709,079	-	-	-
Contingency Reserve	-	1,016,335	-	641,484
Total:	779,595	1,616,335	600,000	1,241,484

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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	5,000	-	-	-
Transfers Out	623,505	288,277	518,277	288,277
Contingency Reserve	-	1,209,719	-	1,158,701
Total:	628,505	1,497,996	518,277	1,446,978

Data Processing Division

The Data Processing Division is comprised of 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 – Assist departments with recruitment and selection of new employees; manages the City’s benefit plans; actively seeks out insurance programs that benefit the city and our employees equally; and processes bi-weekly payroll.

Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	500,420	615,479	502,247	825,743
Contractual Services	43,151	56,210	56,210	69,167
Commodities	8,103	9,600	9,600	9,600
Total:	551,673	681,289	568,057	904,510

Budget Highlights

- The City Manager, Finance Director and City Clerk have been reallocated to be paid 100% out of Data Processing.

Personal Services					
Position	Grade	2017 Actual	2018 Budget	2018 Revised	2019 Proposed
<u>072-001</u>					
City Manager	N/A	0.10	0.10	0.10	1.00
Finance Director	88	0.30	0.30	0.30	1.00
Assistant Finance Director	79	1.00	1.00	1.00	1.00
City Clerk	79	0.50	0.50	0.50	1.00
<i>Human Resources Director</i>	79	1.00	1.00	0.00	0.00
<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	1.00	0.00
Human Resource Specialist	37	0.00	0.00	1.00	1.00
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	10.90	11.00

Work 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.

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.

In the 2019 budget all divisions were budgeted in a condensed into one department. The transition began with the 2018 revised budget, when the City Manager gave the go ahead to streamline budgeting efforts. The chart below shows the transition between 2017 and 2019.

Department Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Division				
Engineering	303,462	300,274	724,755	746,666
Building & Zoning	181,877	191,047	-	-
Building Demolition	13,523	-	986	34,236
Street Lights	193,889	198,000	-	-
Total:	692,751	689,321	725,741	780,902
Category				
Personal Services	440,175	427,473	462,907	480,306
Contractual Services	247,113	250,298	251,284	254,260
Commodities	5,464	11,550	11,550	12,100
Transfers Out	-	-	-	-
Capital Outlay	-	-	-	-
Contingency Reserve	-	-	-	34,236
Total:	692,751	689,321	725,741	780,902

Work 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.

Accomplishments

- Worked with the Economic Development groups to expand Union Tank Car at 9th and North Star, this effort will create 75 new full-time jobs.

Personal Services					
Position	Grade	2017 Actual	2018 Budget	2018 Revised	2019 Proposed
City Engineer	88	0.00	0.00	0.75	0.75
Assistant City Engineer	82	0.75	0.75	0.00	0.00
Building Official	70	1.00	1.00	1.00	1.00
Planning & Zoning Coord.	70	1.00	1.00	1.00	1.00
Engineering Technician	61	1.75	1.75	1.75	1.75
Administrative Assistant	31	1.00	1.00	1.00	1.00
Total:		5.50	5.50	5.50	5.50

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 on 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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Division				
Police	2,257,941	2,293,105	2,411,134	2,534,762
Legal/Judicial	246,957	263,643	267,181	268,638
Total:	2,504,898	2,556,748	2,678,315	2,803,400
Category				
Personal Services	2,036,440	2,133,497	2,255,064	2,350,880
Contractual Services	280,866	298,951	298,951	312,520
Commodities	119,935	124,300	124,300	140,000
Capital Outlay	67,657	-	-	-
Transfers Out	-	-	-	-
Total:	2,504,898	2,556,748	2,678,315	2,803,400

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 citizens with professional service and information about their case by objective, unbiased staff.

Police Division

The El Dorado Police Department (EDPD) 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 EDPD 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 EDPD staff and officers know that integrity and fairness are key components in everything they do, and hold each other and those they deal with to the highest standards of the profession.

Accomplishments

- Car seat check lanes, public awareness campaigns through social media, coupled with Semi-truck inspections contributed in the EDPD earning their 5th Traffic Safety Award.
- Trained a Master Patrol Officer in the High-Tech world of decoding handle held devices in an effort to decrease the length of time cases are open.

Legal Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	68,514	66,505	70,043	72,368
Contractual Services	144,174	154,638	154,638	150,570
Commodities	34,269	42,500	42,500	45,700
Total:	246,957	263,643	267,181	268,638

Police Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	1,967,927	2,066,992	2,185,021	2,278,512
Contractual Services	136,692	144,313	144,313	161,950
Commodities	85,666	81,800	81,800	94,300
Capital Outlay	67,657	-	-	-
Transfers Out	-	-	-	-
Total:	2,257,941	2,293,105	2,411,134	2,534,762

Police Department Personal Services					
Position	Grade	2017	2018	2018	2019
		Actual	Budget	Revised	Proposed
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	70	4.00	5.00	5.00	4.00
Detective (I-III)	43-64	4.00	3.00	3.00	3.00
Master Patrol Officer	64	1.00	2.00	2.00	2.00
Patrol Officer	43	7.00	10.00	10.00	10.00
Police Office Administrator	43	0.00	0.00	0.00	1.00
Municipal Court Clerk	31	1.00	1.00	1.00	1.00
Assistant Court/Records Clerk	25	1.00	1.00	1.00	1.00
Total:		25.00	29.00	29.00	29.00



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 \$551,313 and \$39,899, 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 1st Aveune, serves locations East of High Street. Station 2, located at 2600 W 6th 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.

Fire Department Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	1,253,383	1,279,428	1,332,591	1,408,298
Contractual Services	103,824	117,718	117,718	114,292
Commodities	67,173	88,625	88,625	89,675
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Debt Retirement	225,924	225,925	225,925	153,131
Total:	1,650,303	1,711,696	1,764,859	1,765,396

Budget Highlights

- Debt Retirement includes monthly Aerial Platform Apparatus payments.
- Retiring 10-year debt of Class A Pumper March of 2019.

Personal Services					
Position	Grade	2017 Actual	2018 Budget	2018 Revised	2019 Proposed
Fire Chief	88	1.00	1.00	1.00	1.00
Deputy Fire Chief	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
Master Firefighter	58*	3.00	3.00	3.00	3.00
Firefighter	46*	5.00	6.00	6.00	6.00
Total:		16.00	17.00	17.00	17.00

Work 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) Public Protection Classification rating, in which all communities are scored. These scores are then reflected in insurance premium rates within the community. El Dorado’s rating is currently a 3, which is one of the highest in Butler County and only exceeded by 27 communities in the entire State. The 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.

Accomplishments

- Firefighters worked to “Fill the Boot” for the Muscular Dystrophy Association
- Junior Firefighter program implemented use of its new student manuals provided by Stephen Mills with Farmers Insurance Agency.

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, and parades including the annual Celebration of Freedom, HollyFrontier Western Celebration, Holiday Visions, and Trick-or-Treat on Main Street.

Public Works Department Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Division				
Public Works	485,432	735,888	683,119	695,385
Animal Control	149,308	129,630	142,978	150,112
Airport	248,858	298,157	290,640	295,268
Stormwater	238,396	320,125	348,729	346,948
Sanitation	1,589,366	1,574,822	1,620,861	1,790,616
Environmental Services	52,104	51,137	80,589	84,033
Major Street	695,891	648,030	591,534	609,945
Compressed Natural Gas Stn	16,751	17,500	17,500	17,900
Central Maintenance Garage	13,738	80,000	80,000	80,000
Information Technology	256,393	279,911	287,996	291,133
Total:	3,746,238	4,135,200	4,143,946	4,361,340
Category				
Personal Services	1,814,067	2,077,603	2,199,411	2,255,481
Contractual Services	907,934	874,190	934,240	1,010,500
Commodities	469,867	617,941	617,941	629,150
Capital Outlay	303,078	188,993	196,493	286,493
Debt Retirement	64,883	46,736	46,736	45,628
Transfers Out	186,410	329,737	149,125	134,088
Contingency Reserve	-	-	-	-
Total:	3,746,238	4,135,200	4,143,946	4,361,340

Work Plan

The phrase 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 Department 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.

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.

Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	71,555	81,480	73,963	76,940
Contractual Services	38,243	39,400	39,400	38,200
Commodities	94,214	90,541	90,541	89,500
Transfers Out	-	40,000	40,000	45,000
Debt Retirement	44,846	46,736	46,736	45,628
Total:	248,858	298,157	290,640	295,268

Animal Control Division

The Animal Control Division is committed to the enhancement of responsible pet ownership. 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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	104,534	98,730	112,078	116,462
Contractual Services	32,047	23,800	23,800	25,550
Commodities	7,196	7,100	7,100	8,100
Capital Outlay	5,531	-	-	-
Debt Retirement	-	-	-	-
Total:	149,308	129,630	142,978	150,112

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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	16,722	17,500	17,500	17,900
Commodities	29	-	-	-
Total:	16,751	17,500	17,500	17,900

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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	43,916	39,637	69,089	70,633
Contractual Services	1,769	1,500	1,500	2,400
Commodities	6,420	10,000	10,000	11,000
Capital Outlay	-	-	-	-
Total:	52,104	51,137	80,589	84,033

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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	116,608	119,243	127,328	130,465
Contractual Services	118,630	113,675	113,675	113,675
Commodities	21,156	38,000	38,000	38,000
Capital Outlay	-	8,993	8,993	8,993
Total:	256,393	279,911	287,996	291,133

Major Street Division

The Streets Division is charged with street maintenance of approximately 88 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.

Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	471,649	405,865	349,369	368,780
Contractual Services	32,128	62,415	32,450	32,450
Commodities	147,990	179,750	179,750	178,750
Capital Outlay	44,125		-	-
Transfers Out	-	-	29,965	29,965
Total:	695,891	648,030	591,534	609,945

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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	280,067	480,388	541,319	549,585
Contractual Services	67,810	75,500	75,500	74,500
Commodities	41,055	66,300	66,300	71,300
Capital Outlay	6,090	-	-	-
Transfers Out	90,410	113,700	-	-
Debt Retirement	-	-	-	-
Total:	485,432	735,888	683,119	695,385

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 by running semi-annual cleanup efforts allowing citizens to get rid of excess trash with no extra cost.

Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	565,447	574,635	620,036	643,168
Contractual Services	545,402	536,400	608,415	682,825
Commodities	133,149	125,750	125,750	128,000
Capital Outlay	247,332	180,000	187,500	277,500
Transfers Out	78,000	158,037	79,160	59,123
Debt Retirement	20,037	-	-	-
Total:	1,589,366	1,574,822	1,620,861	1,790,616

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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	160,292	277,625	306,229	299,448
Contractual Services	41,445	4,000	22,000	23,000
Commodities	18,659	20,500	20,500	24,500
Transfers Out	18,000	18,000	-	-
Total:	238,396	320,125	348,729	346,948

Budget Highlights

- Personal Services decreased by .40 FTE's. These salaries are no longer paid from personal services in the Public Works Division rather they are reflected in Data Processing Fees.
- Personal Services increased offsetting the reduction in Transfers Out this is due to previous personal services budgeting errors.

Personal Services					
Position	Grade	2017 Actual	2018 Budget	2018 Revised	2019 Proposed
City Manager	N/A	0.15	0.15	0.15	0.00
Finance Director	88	0.10	0.10	0.10	0.00
Public Works Director	88	1.00	1.00	1.00	1.00
City Engineer	88	0.00	0.00	0.25	0.25
Superintendent	76	0.00	1.00	0.00	0.00
City Clerk	79	0.10	0.10	0.10	0.00
Mechanic	64	0.80	0.80	0.80	0.80
Airport Manager	61	0.00	1.00	1.00	1.00
Engineering Technician	61	0.25	0.25	0.25	0.25
Solid Waste Coordinator	61	1.00	1.00	0.00	1.00
Building Maintenance Worker	37	1.00	1.00	1.00	1.00
Technician	31	1.00	0.00	0.00	1.00
Administrative Assistant	31	1.00	1.00	1.00	1.00
Recycle Leadperson	31	2.00	3.00	3.00	1.00
Rolloff Driver	31	1.00	0.00	0.00	1.00
Sanitation Leadperson	31	2.00	3.00	3.00	4.00
Equipment Operator (I-III)	25-61	7.65	10.00	10.00	8.00
Animal Shelter Attendant	19	1.00	1.00	1.00	1.00
Animal Control Officer	13	1.00	1.00	1.00	1.00
Custodian	13	0.00	0.00	1.00	1.00
Sanitation Collector	13	1.00	1.00	1.00	0.00
Recycle Laborer	13	1.00	3.00	3.00	1.00
Refuse Collector	13	1.00	2.00	2.00	1.00
Maintenance Worker (I-III)	10-22	7.00	7.00	7.00	7.00
Part Time	10	0.00	0.00	4.00	4.00
Total:		31.05	38.40	41.65	37.30



Parks and Recreation Department

The El Dorado Parks and Recreation Department maintains 14 parks and 66 acres of property and oversees, 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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Division				
Recreation	943,834	892,638	625,640	666,841
Swimming Pool	109,096	153,987	158,777	159,461
Recreation Concessions	39,550	50,720	-	-
Forestry	108,837	126,501	-	-
Parks	384,282	278,056	406,734	397,959
Cemetery	250,315	303,000	220,263	205,859
Prairie Trails	696,112	620,312	558,235	533,056
CVB	375,555	321,347	290,041	216,968
Senior Center	94,939	83,345	85,180	88,470
Total:	3,002,520	2,829,906	2,344,870	2,268,614
Category				
Personal Services	1,355,464	1,540,774	1,435,462	1,462,294
Contractual Services	535,498	433,789	470,632	420,704
Commodities	312,530	346,975	346,725	343,616
Capital Outlay	214,504	-	-	-
Transfers Out	544,473	498,368	82,051	42,000
Contingency Reserve	-	-	-	-
Debt Retirement	40,051	10,000	10,000	-
Total:	3,002,520	2,819,906	2,334,870	2,268,614

Work 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 take 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. Providing a safe environment, creative programming, leisure, and educational opportunities that enrich the quality of life are cornerstones of the department.

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.

Cemetery Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	115,381	128,600	167,063	152,659
Contractual Services	21,694	21,150	21,150	22,150
Commodities	26,984	32,050	32,050	31,050
Capital Outlay	7,030	-	-	-
Transfers Out	79,227	121,200	-	-
Total:	250,315	303,000	220,263	205,859

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.

Marketing Program Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	88,947	101,846	71,747	77,468
Contractual Services	180,566	132,100	131,143	89,384
Commodities	13,990	5,350	5,100	8,116
Capital Outlay	10,000	-	-	-
Debt Retirement	40,051	-	-	-
Transfers Out	42,000	82,051	82,051	42,000
Total:	375,555	321,347	290,041	216,968

Parks Division

The Parks Division absorbed the Forestry Department in 2018. With just four full time employees throughout the majority of the year, this division is responsible for the maintenance and upkeep of all 14 city-owned park facilities, three ball field complexes, playground equipment, 3.6 miles of bike trails, two splash parks, the swimming pool, mowing of most city-owned property and pay lots, and some snow removal. During the summer months, this division is supplemented by part time staff.

Parks Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	174,021	184,572	283,950	292,109
Contractual Services	45,031	48,184	52,584	38,100
Commodities	37,544	45,300	70,200	67,750
Capital Outlay	66,594	-	-	-
Transfers Out	61,091	-	-	-
Contingency Reserve	-	-	-	-
Total:	384,282	278,056	406,734	397,959

Prairie Trails Division

The Prairie Trails Division is responsible for the operation and maintenance of an 18-hole golf course, driving range, and pro shop. Golf lessons and clinics are scheduled throughout the year, and by request at the Pro Shop. The recently renovated front 9 holes and friendly atmosphere provide enjoyment for players of all ages and golfing abilities.

Prairie Trails Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Division				
Restaurant	123,602	132,546	134,027	-
Golf Course	390,567	339,032	273,225	533,056
Pro Shop	181,942	148,734	150,983	-
Total:	696,112	620,312	558,235	533,056
Category				
Personal Services	397,828	404,412	342,335	328,706
Contractual Services	77,658	87,000	87,000	86,450
Commodities	120,926	118,900	118,900	117,900
Capital Outlay	99,700	-	-	-
Debt Retirement	-	10,000	10,000	-
Total:	696,112	620,312	558,235	533,056

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.

Recreation Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	344,614	443,296	408,890	446,301
Contractual Services	171,886	99,275	140,475	145,490
Commodities	45,410	54,950	76,275	75,050
Capital Outlay	19,770	-	-	-
Transfers Out	362,155	295,117	-	-
Total:	943,834	892,638	625,640	666,841

Swimming Pool Division

The Swimming Pool Division operates both the Municipal Pool. The pool offers summertime 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.

Swimming Pool Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	67,122	98,087	102,877	103,911
Contractual Services	10,066	12,800	12,800	12,900
Commodities	31,907	43,100	43,100	42,650
Transfers Out	-	-	-	-
Total:	109,096	153,987	158,777	159,461

Budget Highlights

- Prairie Trails combined their budget from three departments into one (013-056)
- Forestry (001-032) was combined with Park Maintenance (001-033)
- The Cemetery Fund (008) was closed and moved into the General Fund (001-042)

Personal Services					
Position	Grade	2017	2018	2018	2019
		Actual	Budget	Revised	Proposed
Parks & Rec Director	88	1.00	1.00	1.00	1.00
Community Marketing Mgr	76	1.00	1.00	1.00	1.00
Superintendent	76	1.00	1.00	1.00	1.00
Golf Course Superintendent	73	1.00	1.00	0.00	0.00
Cemetery Sexton	64	1.00	1.00	1.00	1.00
Recreation Foreman	64	1.00	0.00	0.00	2.00
Gold Course Operations Corrdinator	61	1.00	1.00	1.00	1.00
Golf Course Operations Coord.	61	1.00	1.00	1.00	1.00
Landscape Specialist	61	1.00	0.50	0.50	1.00
Equipment Operator (I-III)	25-61	1.00	1.00	1.00	1.00
Administrative Assistant	31	1.00	1.00	1.00	1.00
Greens Keeper	31	1.00	1.00	1.00	2.00
Technician	31	1.00	1.00	1.00	1.00
Recreation Leader	31	1.00	1.00	1.00	0.00
Operator I	25	1.00	1.00	1.00	1.00
Community Marketing Asst	25	0.00	1.00	1.00	0.00
Recreation Assistant	25	0.00	0.00	0.00	1.00
Recreation & Marketing Asst	25	1.00	0.50	0.50	0.50
Senior Center Director	19	1.00	1.00	1.00	1.00
Maintenance Worker (I-III)	10-22	0.00	0.00	1.00	1.00
Part Time Staff	10	121.00	124.50	121.50	124.00
Total:		138.00	140.50	137.50	142.50

Public Utilities Department

The Public Utilities Department provides the citizens of El Dorado with 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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Division				
Administration	2,958,692	3,014,718	2,923,380	3,012,380
Water Treatment	1,560,709	1,785,538	1,788,267	9,894,610
Sewer Treatment	766,135	836,878	844,977	826,961
Maintenance & Distribution	1,012,852	1,025,965	1,039,190	1,079,725
Total:	6,298,389	6,663,099	6,595,814	14,813,676
Category				
Personal Services	1,825,804	1,972,021	1,927,036	1,816,358
Contractual Services	1,500,698	1,707,802	2,124,772	2,413,102
Commodities	391,121	548,400	548,400	553,650
Capital Outlay	198,698	-	21,730	21,730
Debt Retirement	1,692,800	1,618,704	1,618,704	9,783,836
Transfers Out	689,269	816,172	355,172	225,000
Total:	6,298,389	6,663,099	6,595,814	14,813,676

Work 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.

Administration Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	526,718	565,973	496,935	333,650
Contractual Services	734,799	750,158	1,167,128	1,498,458
Commodities	11,951	8,450	8,450	10,200
Capital Outlay	21,614	-	21,730	21,730
Debt Retirement	1,202,611	1,164,051	1,164,051	1,148,342
Transfers Out	461,000	526,086	65,086	-
Total:	2,958,692	3,014,718	2,923,380	3,012,380

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.

Water Treatment and Debt Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	387,746	417,499	420,228	435,716
Contractual Services	369,007	471,700	471,700	447,000
Commodities	127,284	164,900	164,900	164,900
Capital Outlay	10,320	-	-	-
Transfers Out	225,000	290,086	290,086	225,000
Debt Retirement	441,353	441,353	441,353	8,621,994
Total:	1,560,709	1,785,538	1,788,267	9,894,610

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.

Sewer Treatment Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	377,260	386,558	394,657	410,141
Contractual Services	286,499	357,220	357,220	322,220
Commodities	69,243	93,100	93,100	94,600
Debt Retirement	16,279	-	-	-
Capital Outlay	16,855	-	-	-
Total:	766,135	836,878	844,977	826,961

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.

The chart below reflects a combination of expenses for the Water and Sewer Funds in 2019. For a detailed listing of expenses in each fund, please see the revenue and expenditure detail at the end of the budget book.

Water and Sewer Maintenance and Distribution Division Budget Summary				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Category				
Personal Services	534,080	601,991	615,216	636,851
Contractual Services	110,393	128,724	128,724	145,424
Commodities	182,644	281,950	281,950	283,950
Capital Outlay	149,908	-	-	-
Debt Retirement	32,557	13,300	13,300	13,500
Transfers Out	3,269	-	-	-
Total:	1,012,852	1,025,965	1,039,190	1,079,725

Budget Highlights

- Annual leases are projected to be renewed for a Mini Excavator (\$7,150) and a Skid Steer (\$6,350).
- Debt Retirement includes the proposal to pay off Lake Debt Storage spaces two and three.
- Personal Services decreased by 1.95 FTE's however the overall fund affect is minimal. These salaries are no longer paid from personal services in water and sewer, rather they are reflected in Data Processing Fees.

Personal Services					
Position	Grade	2017 Actual	2018 Budget	2018 Revised	2019 Proposed
City Manager	N/A	0.60	0.60	0.60	0.00
City Attorney	N/A	0.60	0.60	0.60	0.00
Finance Director	88	0.45	0.45	0.45	0.00
Public Utilities Director	88	1.00	1.00	1.00	1.00
City Clerk	79	0.30	0.30	0.30	0.00
Superintendent	76	3.00	3.00	3.00	3.00
Mechanic	64	0.20	0.20	0.20	0.20
Chief Operator	61	1.00	1.00	1.00	2.00
Plant Operator (I-IV)	28-43	6.00	7.00	7.00	6.00
Equipment Operator (I-III)	25-61	4.00	5.00	5.00	4.00
Administrative Assistant	31	1.00	1.00	1.00	1.00
Meter Reader	22	2.00	2.00	2.00	2.00
Maintenance Worker (I-III)	10-22	3.00	4.00	4.00	4.00
Total:		23.15	26.15	26.15	23.20

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.
- 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				
	2017	2018	2018	2019
	Actual	Budget	Revised	Proposed
Program				
Debt Service	1,640,507	1,883,449	1,608,099	1,783,964
Special Street Program	600,000	600,000	-	-
Equipment Reserve	11,390	-	-	-
Contingency Reserve	422,147	500,000	1,354,079	1,418,941
Total:	2,674,044	2,983,449	2,962,178	3,202,905
Category				
Contractual Services	150	1,600	1,600	1,600
Transfers Out	1,022,147	1,100,000	1,354,079	1,418,941
Debt Retirement	1,640,357	1,606,499	1,606,499	1,782,364
Capital Outlay	11,390			
Contingency Reserve	-	275,350	-	-
Total:	2,674,044	2,983,449	2,962,178	3,202,905

Capital and Debt

Issue No. 67 | 2019
eldoks.com



Photo by; Brad Meyer
Airport Sunrise

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.

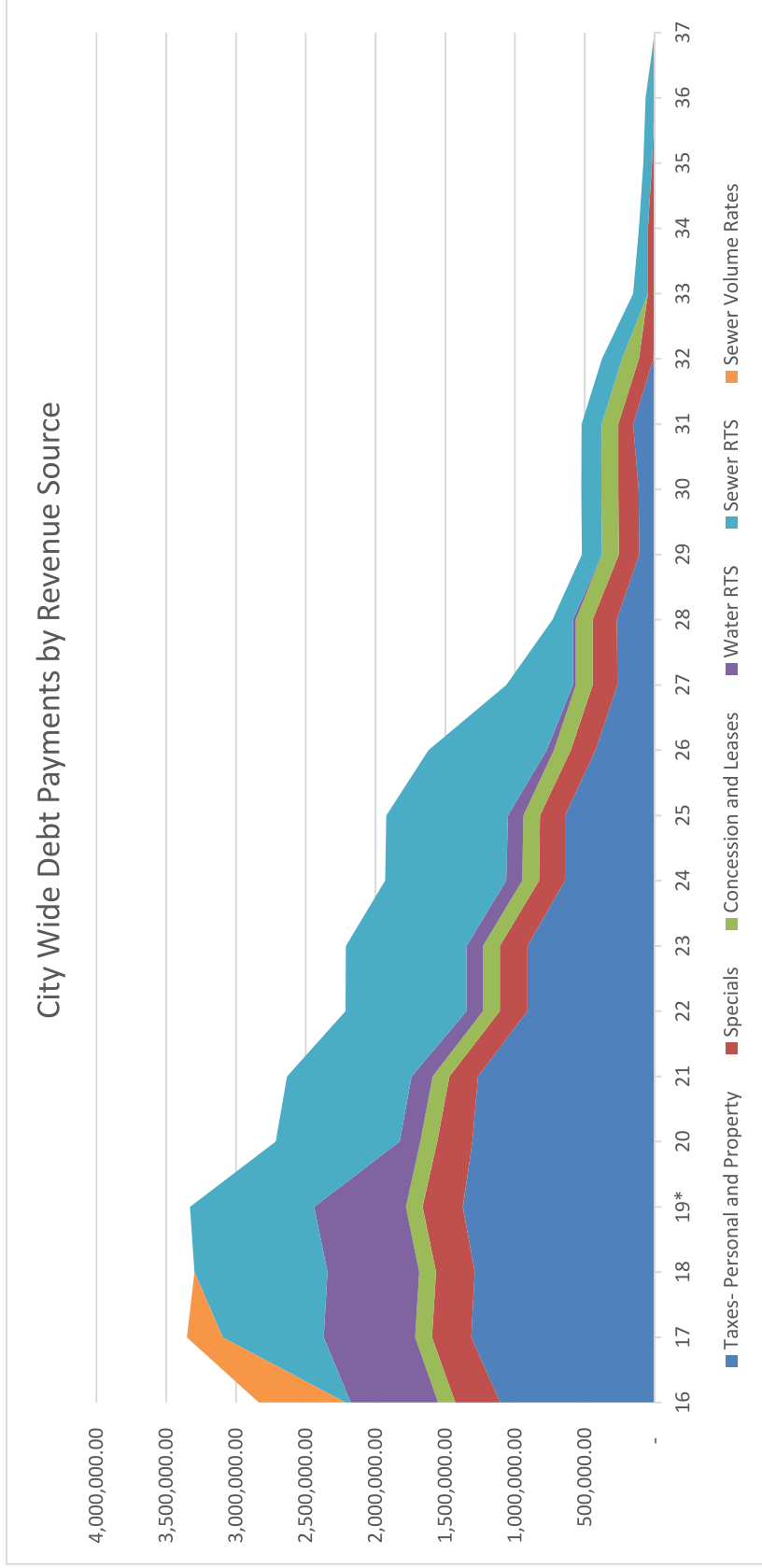
The four funds that are used to finance capital improvements: Bond & Interest, Airport, Water, and Sewer. Due to its primary revenue source of property taxes, the Bond & Interest Fund is tracked more closely than the others. When the debt service in the Bond & Interest Fund increases the only real option 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, 2017, is shown below:

Legal Debt Limit	
Property Assessed Valuation	91,979,212
Motor Vehicle Assessed Valuation	12,739,283
Total Assessed Valuation	\$ 104,718,495
Bonded Indebtedness	20,615,000
Temporary Notes	2,548,000
Total Debt	\$ 23,163,000
Less:	
Assets in Debt Service Fund	151,448
Exempt G.O. Bonds	13,724,756
Exempt Temporary Notes	1,462,042
Total Deductions	\$ 15,338,246
Statutory Debt (\$)	\$ 7,824,754
Legal Debt Limit (\$)	\$ 31,415,549
(1) Total Debt (%)	22.12%
(2) Statutory Debt (%)	7.47%
(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.



Debt

Debt Management

		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 Pit	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	2,017,408.47	-	-	-	-
	Interest	74,238.00	72,441.58	70,582.25	68,657.81	-	-	-	-
Wtr Spc 3	Principal	88,375.70	91,470.61	94,673.92	6,318,197.79	-	-	-	-
	Interest	227,441.89	224,346.98	221,143.67	217,828.19	-	-	-	-
Joint Venture	Principal	66,826.68	69,499.74	72,279.72	-	-	-	-	-
	Interest	63,345.04	60,671.96	57,891.98	-	-	-	-	-
KDHE-CDBG	Principal	-	58,152.12	42,947.68	43,897.74	44,868.79	239,678.56	267,387.30	361,976.14
	Interest	-	19,480.56	19,306.52	18,464.43	17,603.72	74,426.57	49,866.56	23,975.29
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	3,352,385.34	3,296,351.84	11,331,012.26	2,715,723.28	11,298,302.84	4,491,941.00	1,198,737.34

City of El Dorado

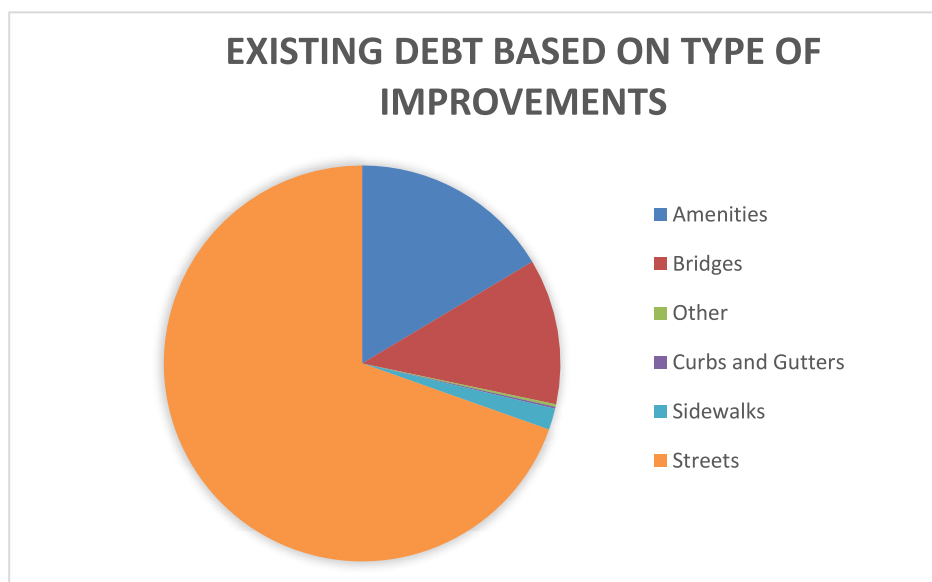
2019 Budget

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.



Debt

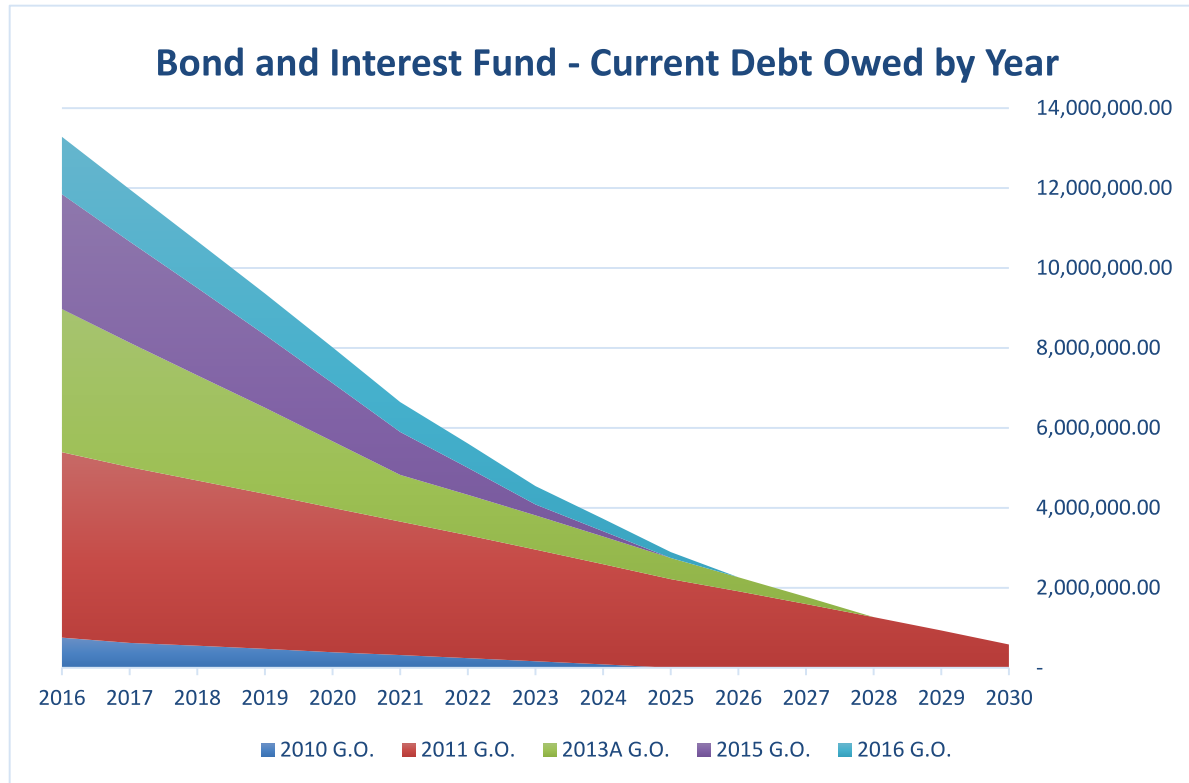
Debt Management

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								
	2016	2017	2018	2019	2020	2021-2025	2026-2030	2031-2035
2010 G.O. Principal	134,382.50	130,543.00	72,950.50	76,790.00	80,629.50	391,629.00	-	-
2010 G.O. 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
2011 G.O. 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	-
2013A G.O. 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. Principal	322,950.00	322,950.00	331,562.00	331,562.00	340,174.00	344,480.00	-	-
2006 G.O. 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	-	-
2015 G.O. Interest	57,229.22	45,042.32	42,091.14	37,332.36	32,573.60	75,952.67	-	-
2008 G.O. Principal	215,000.00	225,000.00	230,000.00	235,000.00	245,000.00	790,000.00	-	-
2008 G.O. Interest	65,667.64	54,850.00	50,350.00	43,450.00	36,400.00	61,450.00	185,000.00	-
2016 G.O. Principal	155,000.00	155,000.00	165,000.00	170,000.00	170,000.00	885,000.00	185,000.00	-
2016 G.O. Interest	34,177.02	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 2019 budget year the Bond and Interest Fund (040) is expected to owe \$10,670,730 by year-end. Budgeting to spend \$1,727,589 in principal and interest. The Bond and Interest Fund (040) has been allocated 10.615 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, 2015-2019					
Fund	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Proposed
General	30.306	30.692	30.320	31.478	35.257
Airport	0.847	0.847	0.847	0.776	1.261
Library	4.890	4.890	4.887	4.867	4.867
Industrial Mill Levy	1.018	0.978	0.979	1.000	1.000
Bond & Interest	10.734	9.593	11.007	14.877	10.615
Total Mill Levy	47.795	47.000	48.040	52.998	53.000
Assessed Valuation	79,584,768	81,628,667	84,417,270	86,652,051	91,979,212

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.

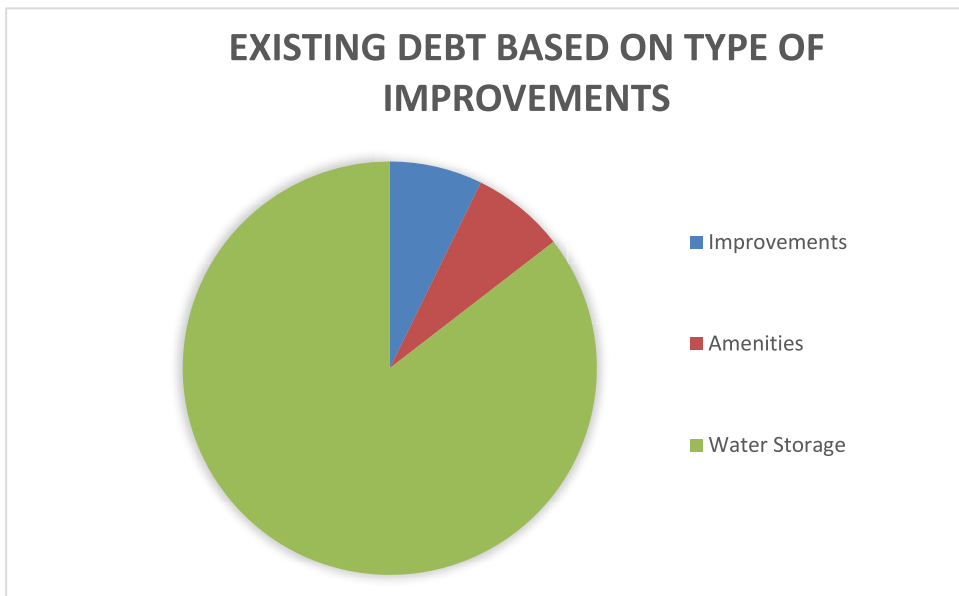
Debt is projected to increase due to the 2015 Temporary Note and several other construction projects that will be bonded in 2019. The 2019 Bond is approximated to reach \$5.5 million dollars with the City-at-Large portion totaling \$1.8 million. The annual City-at-Large payment for these projects is 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.



Debt

Debt Management

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, accounts were separated 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.

In 2019, the City Commission plans to decrease the amount of existing debt owed by 93%. To accomplish this the City Manager and City Commission have forgiven Joint Venture balances and are paying off the Water Space 2 and 3. These decisions were based on simplifying our fund structure and removing the threat of raising rates.

The Water Works System is a combination of funds Water (060) and Lake Debt Reserve (012). The Lake Debt Reserve fund hold investments that will make the payment possible and be the key to saving over \$6,509,932 in interest payments over the next 30 years.

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	1,960,531.28				
Interest	74,238.00	72,441.58	70,582.25	68,657.81				
Wtr Spc 3 Principal	88,375.70	91,470.61	94,673.92	6,220,208.39				
Interest	227,441.89	224,346.98	221,143.67	217,828.19				
Joint Venture Principal	33,413.34	34,749.87	36,139.86					
Interest	31,672.52	30,335.98	28,945.99					
Total Prin & Int:	627,159.72	655,802.74	658,455.52	8,616,754.91	147,705.18	607,860.71	93,283.02	-

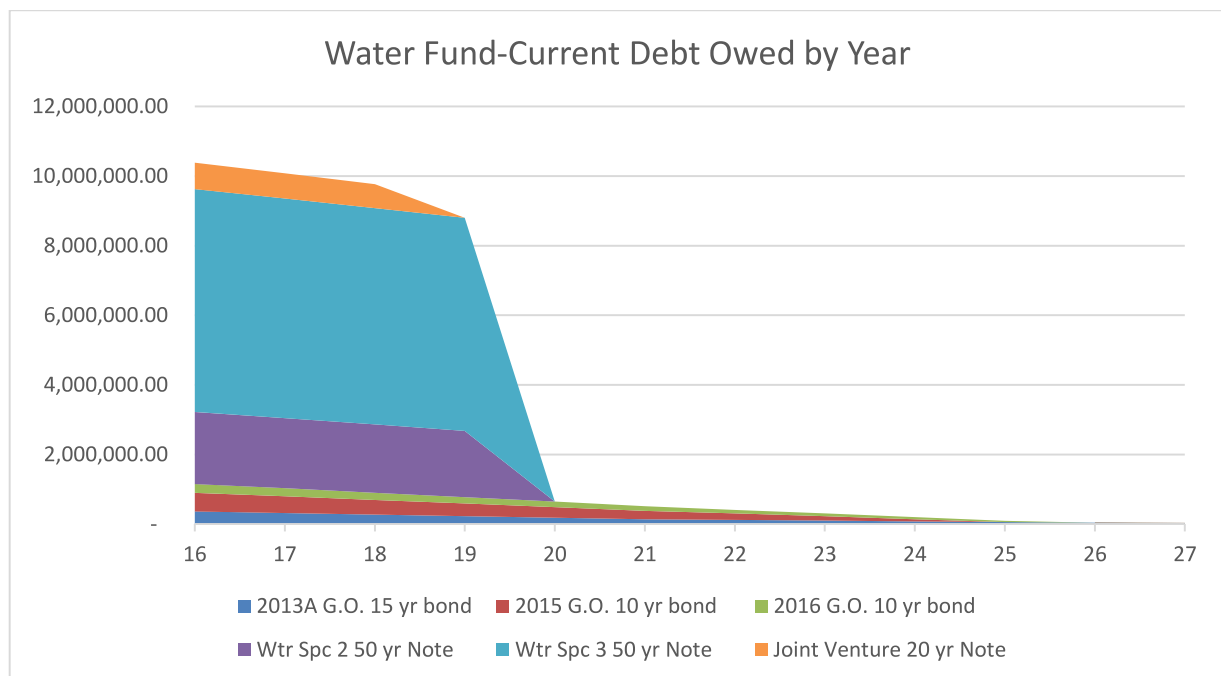
Chart is illustrating principal and interest for all existing debt owed by the Water Fund (060)

Budget Impact

City Commission has approved the “paying off” of Water Spaces 2 and 3. This will have a small budgetary effect on the Water Fund (060), but will deplete the reserves for the Water Works System that are held in Lake Debt Reserve Fund (012). It is forecasted that these funds coupled with the budgeted debt payments will pay off the 50 year loans. The full benefit will be felt in 2020 when the current allocated debt payments of \$441,000 will be available for operating expenses. At this point City Commission and the City Manager are developing a plan for the best use of the newly available funds. Several items that they are contemplating are reinvesting for the 2081 Lake Debt payment, increasing efficiencies, or identifying infrastructure inefficiencies and correcting them.

In 2018, the City Commission voted to “forgive” all joint venture debt based on a proposal from staff.. The debt was acquired in 2012 when the City, Butler Community College and USD 490 worked together to build BG Stadium. The city’s portion was borrowed from the Lake Debt Reserve Fund (012) and was being paid back over a 20 year term. With this debt forgiveness the Water Fund (060) has \$65,085 budgeted flexibility starting in 2019. Some flexibility was already taken when the City Manager, Finance Director and the City Clerk’s salaries were reallocated to be, in their entirety, from the Data Processing Fund (072) which is supported 40% by the Water Fund (060).

As you can see from the chart below the Water Fund (060) will see a tremendous reduction in debt. Starting in 2020, their total outstanding debt will be \$644,643.

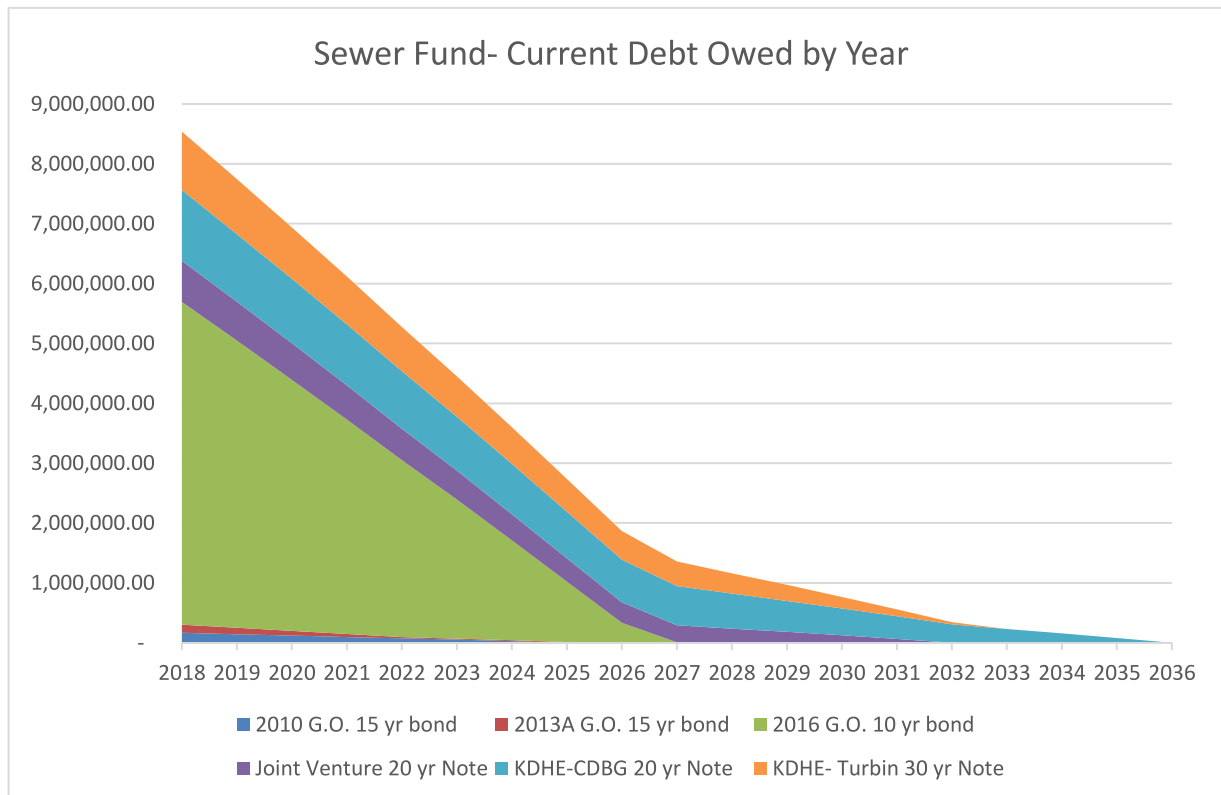
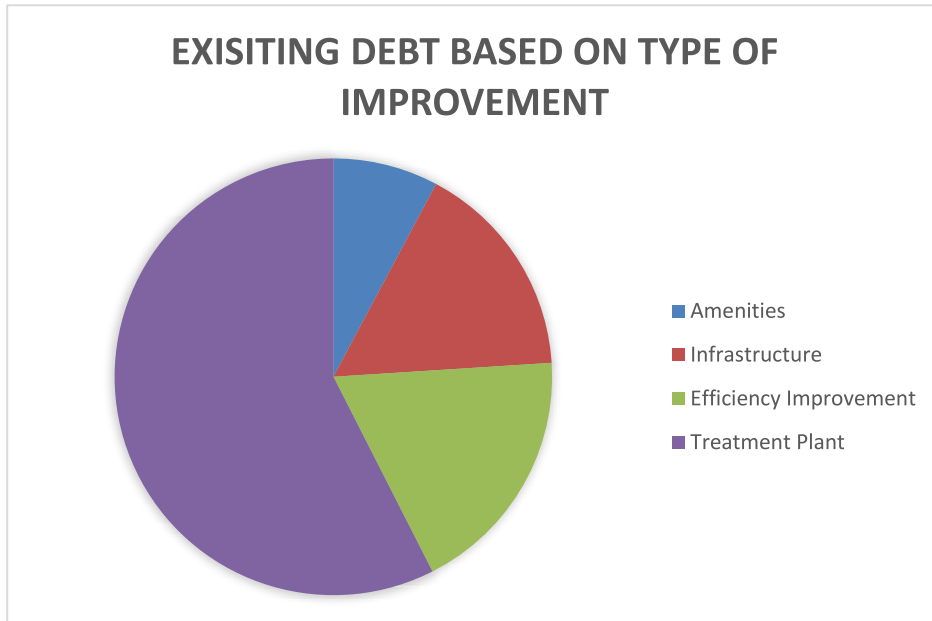


Sewer Fund (063)

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, and 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.



Debt

Debt Management

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 the 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.

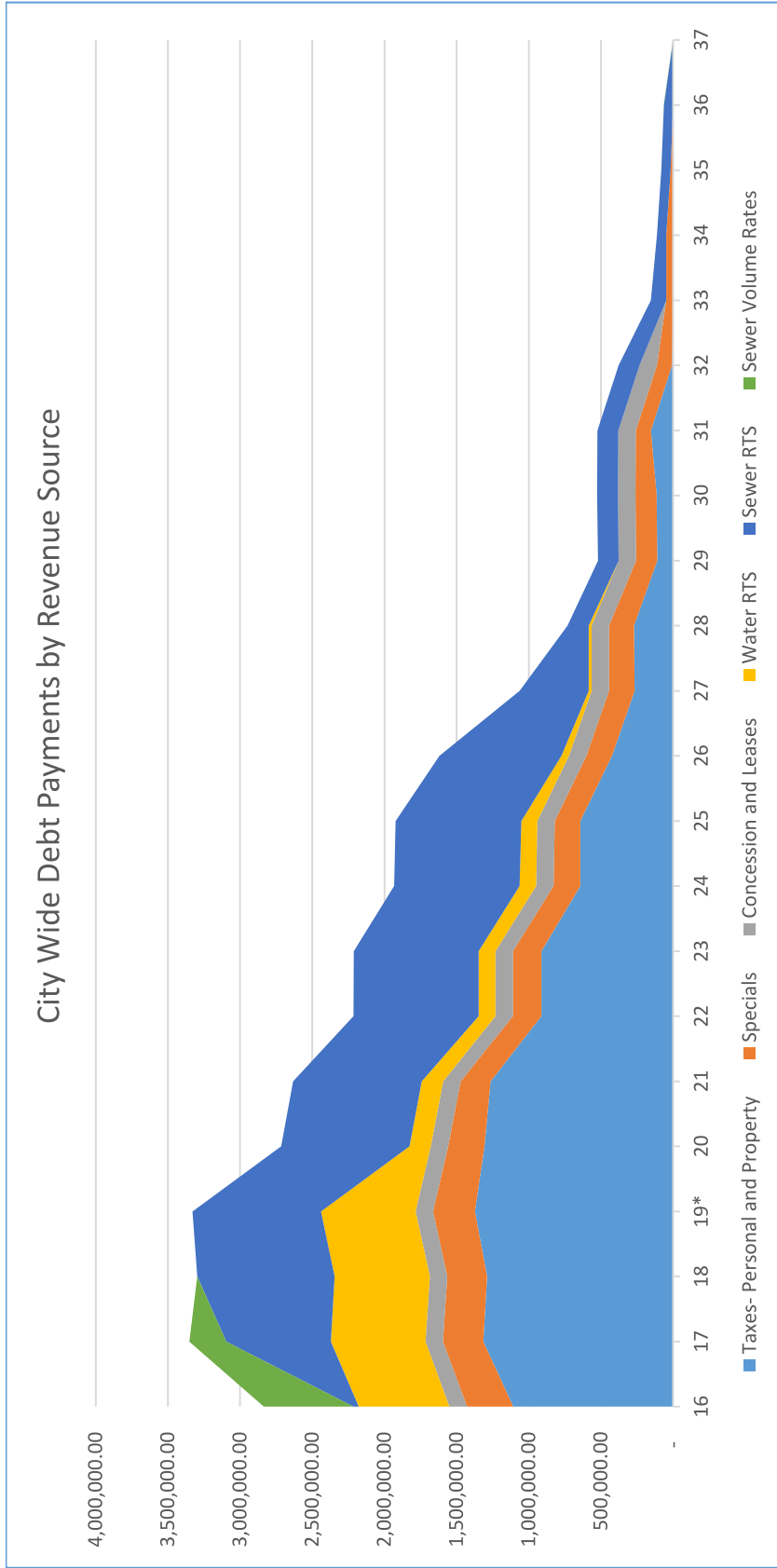
Existing Sewer Fund Debt Payments

	<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	-	-
	Interest	6,754.70	6,104.82	5,355.12	4,870.04	4,313.00	-	-
2013A G.O.	Principal	3,300.00	3,300.00	3,400.00	3,400.00	3,400.00	11,900.00	-
	Interest	866.30	833.30	800.30	764.60	722.10	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	1,005,000.00	-
	Interest	-	130,407.67	104,575.00	97,262.50	89,825.00	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	-	-	-	-
	Interest	31,672.52	30,335.98	28,945.99	-	-	-	-
KDHE-CDBG	Principal	-	58,152.12	42,947.68	43,897.74	44,868.79	267,387.30	361,976.14
	Interest	-	19,480.56	19,306.52	18,464.43	17,603.72	49,866.56	23,975.29
KDHE- Turbine	Principal	52,844.44	54,136.36	55,459.86	56,815.73	58,204.74	353,264.29	193,289.45
	Interest	24,502.34	23,343.33	22,155.99	20,939.62	19,693.51	42,630.31	6,371.46
Total Prin & Int:		657,927.40	980,576.75	951,806.56	890,039.90	888,744.46	1,757,285.08	585,612.34

Chart is illustrating principal and interest for all existing debt owed by the Sewer Fund (063)

Existing Debt

The chart below represents the aggregate debt payments for the City of El Dorado. The types of debt reflected in the chart are: General Obligation Bonds; Joint Venture Loans; Kansas Department of Health and Environment loans and State Revolving Loans. In effort to understand how debt is affecting operations, we must first begin with existing commitments. Staff has started developing a multi-year financial plan, a portion of this plan address debt and what is the range of expectable debt for the current revenue sources.



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

The City is implementing a new CIP format. The new format breaks down each project to determine the various impacts to community safety, economic growth, service delivery, city budget, and consistency with long-range plans. Additionally, rather than providing a lengthier CIP and funding a few projects a year, the City is shortening the list and focusing on the highest priority items that will fit within our budgetary constraints. The following is a list of proposed projects for 2019.

2.1: Facilitate safe and efficient movement of traffic within and through El Dorado.

- Paving of 9th Avenue (Taylor to Gordy)
- Traffic Signal Upgrade (Haverhill and Towanda Intersection)

Airport Master Plan

Runway 4-22 Seal Coat

At this time, project sheets for 2020-2024 improvements are not available and moving to the new CIP format. The following is a list of projects still on the CIP for the coming years:

2020: Intersection Improvements at Sixth Avenue and Haverhill Road

Project will improve geometric alignment and capacity of the intersection.

2020: Water Treatment Plant Expansion

Expansion will provide additional treatment capacity and support additional water sales outside of the city.

2020: Water Distribution Transmission System to South and West of El Dorado

New transmission line and pump stations to deliver potable water to Augusta, Mulvane, Sedgwick #3, Towanda, Rose Hill, Andover, and possibly Benton.

2020: Paving of Norris Drive

Paving Norris Dr. from Third Avenue to Sixth Avenue.

2021: Paving of Simpson, Hunton, and Fifth Avenue

Paving Simpson and Hunton in their entirety, and Fifth Avenue from School to Hunton.

2022: Central Avenue Storm Sewer

Project will install 48" stormwater line down Central Avenue from Star Street to Griffith Street to improve downtown drainage.

2022: Paving of Towanda Avenue and Boyer Road

Paving Towanda Ave. from Boyer to Haverhill and Boyer Road from Towanda to Central Ave.

2022: Paving of Second Avenue

Paving Second Avenue from School to Diagonal.

2022: Bike Path Phase III

Continuing the trail from the Walnut River and compost pile southwest along the Walnut River, then along the Southwest Trafficway to Douglas Road.

2023: Bike Path Phase IV

From Southwest Trafficway and Douglas Rd., west along the Trafficway then north to connect to Butler Community College and BG Products Veterans Sports Complex.

2024: Parks Master Plan Improvements

Various parks and facilities improvements.

Equipment Replacement Plan

The 2019-2023 Equipment Replacement Plan (ERP) consists only of four items for the 2019 year. Purchases on schedule for 2019 include a Sanitation Collection Vehicle (\$200,000) a Recycler Baler (\$70,000), a server (\$8,993) and three year leases for a Skid Steer (\$6,350 annually) and Mini Excavator (\$7,150 annually).

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 2019 budget only allowed proprietary or internal service funds to purchase or lease equipment.

2019 Equipment Replacement Plan Expenditures		
Department	Description	Est. Cost
Refuse	Sanitation Collection Vehicle	200,000
Refuse	Recycle Baler	70,000
Water	Lease Purchase Skid Steer	6,350
Water	Lease Purchase Mini Excavator	7,150
Data Processing	Server	8,993
Total:		\$ 292,493

CAPITAL IMPROVEMENT PROJECT REQUEST

City of El Dorado, Kansas

Project Name: Paving of 9th Ave. (Taylor to Gordy)

Project Year: 2019

Requesting Department(s): Engineering

Contact Person: Scott Rickard

Project Description

This project would bring 9th Ave. up to a standard city street. The road would consist of a 31' wide curb and gutter paved road with storm sewer improvements. A significant portion of this project would be upgrades to the rail crossing. The City has attempted for a number of years to work with BNSF to make this project move forward.

How would you prioritize the proposed project when compared to other projects from your department for the Project Year? (Priority Rank) _____ of _____ (Number of Projects)

A. SAFETY

Does the project mitigate an immediate safety hazard to citizens or employees? X Y ___ N

Describe the nature of the safety hazard.

The project will improve the geometrics along with the surfacing material for increased safety to the traveling public.

Do alternatives other than the proposed project exist to remedy the safety hazard? ___ Y X N

If so, please explain why the project is the preferred method to address the hazard.

B. INTERGOVERNMENTAL MANDATE

Does the project allow the City to fulfill a new or existing state or federal mandate? ___ Y X N

If so, briefly describe the mandate and any associated timelines for implementation.

Can the mandate be implemented without the project? If so, what are the alternatives for fulfilling the mandate? Briefly describe why the proposed option is preferred to the alternatives.

C. SCHEDULING AND CONNECTION TO OTHER PROJECTS

When is the project proposed to be completed? 2020

Why is it desirable to have the project completed by this date? Is the proposed schedule critical due to a special circumstance?

Cost Benefit of time/material, along with meeting the requirements of the annexation plan.

Is the project related to a completed project or previously approved project or program, or related to another priority project? ___ Y X N

If yes, describe the connection with other projects or programs.

When is the project anticipated to be ready to proceed? 2020

How long will the project take until completion? 9 months

Are the following elements of the project complete?

Concept Study	<input checked="" type="checkbox"/> Y	<input type="checkbox"/> N	<input type="checkbox"/> NA
Feasibility Study	<input type="checkbox"/> Y	<input type="checkbox"/> N	<input checked="" type="checkbox"/> NA
Funding Source Analysis	<input type="checkbox"/> Y	<input checked="" type="checkbox"/> N	<input type="checkbox"/> NA
Cost Estimates	<input checked="" type="checkbox"/> Y	<input type="checkbox"/> N	<input type="checkbox"/> NA
Land/Right-of-Way Acquisition	<input type="checkbox"/> Y	<input type="checkbox"/> N	<input checked="" type="checkbox"/> NA
Utility Relocation	<input type="checkbox"/> Y	<input checked="" type="checkbox"/> N	<input type="checkbox"/> NA
Preliminary Engineering	<input checked="" type="checkbox"/> Y	<input type="checkbox"/> N	<input type="checkbox"/> NA
Regulatory Approvals	<input type="checkbox"/> Y	<input checked="" type="checkbox"/> N	<input type="checkbox"/> NA

D. ECONOMIC IMPACT

Does the project contribute to the tax base and economic development, or generate additional tourism or consumer spending? Y N

Estimated private investment associated with the project: \$ _____

Estimated number of new jobs attributed to the project: _____

Estimated annual additional tourism/consumer expenditures: \$ _____

Estimated annual property tax revenue from project: \$ _____

E. SERVICE DELIVERY EFFICIENCIES

Is it anticipated that the project will save the City future operating costs? Y N

Projected amount of annual savings attributed to the project: \$2,500

If so, explain how the project would reduce the City's operating expenditures?

The City would not have to grade the existing roadway, fill potholes, and clean ditches

Provide an analysis of the project costs with the projected operational savings. How long is the cost-recovery cycle for the initial capital investment? In other words, how long will it take to recover the initial capital investment?

Will the project reduce future capital costs? Y N

Projected future capital savings attributed to the project: \$ _____

If so, explain how the project will reduce the future capital needs of the City?

F. SERVICE DELIVERY

Is the project necessary to maintain existing service levels? X Y N

Does the project preserve public investment in existing assets or infrastructure? X Y N

Please provide an explanation if either of the two previous questions were "yes."

The roadway needs improvement to allow for a maintainable perpetual design.

What are the immediate consequences of rejecting the project? What are the long-term consequences of rejecting the project?

Cost of time increases

G. IMPROVE ACCESS

Does the project improve access to public services or information? What stakeholders will benefit from such improved access? Describe the benefit of improved access.

This project will improve access to the adjoining streets and adjacent property owners. The benefit will be a maintainable street, improved drainage, and safety of the traveling public.

H. SERVICE IMPROVEMENT

Does the project improve the quality of public services currently provided? X Y ___ N

Which of the following service areas does the project improve? (Check all that apply.)

- X Public Safety ___ Public Health X Public Infrastructure
X Quality of Life ___ Internal Services
___ Other (Please specify: _____)

How will the project improve the quality of public services?

The roadway will be smooth and traversable.

I. SERVICE ADDITIONS

Does the project expand the scope of services from current levels?

Which of the following service areas does the project expand? (Check all that apply.)

- ___ Public Safety ___ Public Health X Public Infrastructure
___ Quality of Life ___ Internal Services
___ Other (Please specify: _____)

Describe how the project will expand the scope of services.

Stormwater runoff will be conveyed by pipes

J. OPERATING BUDGET IMPACT

Projected additional revenue generated (*annual*): \$ _____

Source of revenue: _____

Projected operating expenses (*annual*): \$ _____

Projected increase/decrease in operating expenses: \$ _____

K. CONSISTENCY WITH LONG-RANGE PLANS, COMMUNITY SUPPORT AND IMPACT

Does the project help meet the priorities established by the Comprehensive Plan? Y N

Does the project help fulfill other adopted or endorsed community plans? Y N

Explain which plans and how the project contributes to these community plans.

Comprehensive Plan objective 2.1, along with the Park and Rec Master Plan

Can these priorities be completed without the project? Y N

Describe the level of community support for the project:

High Medium Low Unknown

How was public support for the project determined?

A Public Hearing has not been completed

Does the project meet a special need of a segment of the community? ___ Y X N

If so, describe the special need being met.

L. FINANCING

What is the estimated cost of the project? \$1,262,000

What funding sources are available to fund the project?

X General Fund ___ Sales Tax ___ Utility Revenues
___ Grants/Loans X Special Assessments ___ Other

Please specify source and amount: CAL \$1,062,000 Improvement District \$200,000

#####

CITY MANAGER APPROVAL: ___ Y ___ N Date: _____

PLANNING COMMISSION RECOMMENDATION: ___ Y ___ N Date: _____

COMMENTS

PROGRAM SCHEDULING

	<u>Reviewed</u>	<u>Approved</u>
___ Projects for Further Review	_____	_____
___ Preliminarily Approved Projects	_____	_____
___ Project Identified but Unfunded	_____	_____
Commission approved for CIP Year: _____	_____	_____

CAPITAL IMPROVEMENT PROJECT REQUEST
City of El Dorado, Kansas

Project Name: Traffic Signal Upgrade Haverhill and Towanda

Project Year: 2019

Requesting Department(s): Public Works

Contact Person: Brad Meyer

Project Description

The signal improvements at Towanda and Haverhill included the replacement of the video detection system and LED pedestrian signals with countdown display. The work at Towanda and Haverhill began in 2017 and included upgrading the existing signal heads with 12" heads with the new yellow background. With the construction of the Villas and BG Stadium the traffic for both pedestrians and vehicles have increased at different times during the day and night. The future plans for the intersection also include using spread spectrum radio communications for establishing wireless interconnect communications.

How would you prioritize the proposed project when compared to other projects from your department for the Project Year? *(Priority Rank) 2 of 4 (Number of Projects)*

A. SAFETY

Does the project mitigate an immediate safety hazard to citizens or employees?

Yes No

Describe the nature of the safety hazard.

Due to the age of the equipment, there are frequent maintenance problems, development and maintenance of coordinated signal timing plans is difficult, and replacement parts are no longer available for some of the electronics. Furthermore, traffic volumes had increased significantly during the past several years and most of the signal detection components are not very reliable. As a result, traffic congestion and driver frustration were prevalent during peak travel times.

Do alternatives other than the proposed project exist to remedy the safety hazard?

Yes No

If so, please explain why the project is the preferred method to address the hazzard.

Are the following elements of the project complete?

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
Concept Study	<u>X</u>		
Feasibility Study			<u>X</u>
Funding Source Analysis	<u>X</u>		
Cost Estimates	<u>X</u>		
Land/Right-of-Way Acquisition			<u>X</u>
Utility Relocation			<u>X</u>
Preliminary Engineering			<u>X</u>
Regulatory Approvals			<u>X</u>

D. ECONOMIC IMPACT

Does the project contribute to the tax base and economic development, or generate additional tourism or consumer spending? _____ Yes

	<u>Yes</u>	<u>No</u>
Estimated private investment associated with the project:	<u>\$ -</u>	
Estimated number of new jobs attributed to the project:	<u>0</u>	
Estimated annual additional tourism/consumer expenditures:		<u>\$ -</u>
Estimated annual property tax revenue from project:	<u>\$ -</u>	

E. SERVICE DELIVERY EFFICIENCIES

Is it anticipated that the project will save the City future operating costs? _____ Yes

Projected amount of annual savings attributed to the project: _____ \$2k annually

If so, explain how the project would reduce the City's operating expenditures?

Due to the age of the equipment, there are frequent maintenance problems and issues with development and maintenance of coordinated signal timing and detection.

Provide an analysis of the project costs with the projected operational savings. How long is the cost-recovery cycle for the initial capital investment? In other words, how long will it take to recover the initial capital investment?

N/A

Will the project reduce future capital costs? _____ Yes _____ X _____ No

Projected future capital savings attributed to the project: \$ _____ - _____

If so, explain how the project will reduce the future capital needs of the City?

N/A

F. SERVICE DELIVERY

Is the project necessary to maintain existing service levels?

Yes _____ No

Does the project preserve public investment in existing assets or infrastructure?

_____ Yes No

Please provide an explanation if either of the two previous questions were "yes."

Traffic volumes and pedestrian volumes have increased significantly over the past several years and requires a more reliable and coordinated system. As a result, traffic congestion and driver frustration are prevalent during peak travel times. In order to improve the quality of life for our citizens, these upgrades are needed.

What are the immediate consequences of rejecting the project? What are the long-term consequences of rejecting the project?

Immediate impacts include continued driver frustration, delays entering and exiting Butler Community College and the refinery, during shift changes and students entering and exiting the campus.

G. IMPROVE ACCESS

Does the project improve access to public services or information? What stakeholders will benefit from such improved access? Describe the benefit of improved access.

Upgrading the video detection system will benefit people using the intersection and cause less need to “run a red light” because travelers get tired of waiting for the signal to change. This proves to be very dangerous and can cause accidents when done.

H. SERVICE IMPROVEMENT

Does the project improve the quality of public services currently provided?

Yes No

Which of the following service areas does the project improve? (Check all that apply.)

Public Safety Public Health Public Infrastructure

Quality of Life Internal Services

Other (Please specify: _____)

How will the project improve the quality of public services?

Both pedestrians and vehicles will be able to travel much more safely through the intersection.

I. SERVICE ADDITIONS

Does the project expand the scope of services from current levels?

Yes No

Which of the following service areas does the project expand? (Check all that apply.)

Public Safety Public Health Public Infrastructure

Quality of Life Internal Services

Other (Please specify: _____)

Describe how the project will expand the scope of services.

Safety of the users of that use the intersection

J. OPERATING BUDGET IMPACT

Projected additional revenue generated (annual) : \$ -
Source of revenue: General fund transfer Major streets
Projected operating expenses (annual) : \$ -
Projected increase/decrease in operating expenses: -\$2000 maintenance and -\$3000 in fuel

K. CONSISTENCY WITH LONG-RANGE PLANS, COMMUNITY SUPPORT AND IMPACT

	<u>Yes</u>	<u>No</u>
Does the project help meet the priorities established by the Comprehensive Plan?	<u>X</u>	
Does the project help fulfill other adopted or endorsed community plans?		<u>X</u>
Explain which plans and how the project contributes to these community plans.		

Can these priorities be completed without the project? _____ Yes _____ X No

Describe the level of community support for the project:
_____ High _____ Medium _____ Low _____ X Unknown

How was public support for the project determined?

While no formal public support document has been created the department receives a number of calls about the intersection and the problems that are present. While there are other intersections that also have intermittent issues completing this intersection will help move forward with updating those systems.

Yes No

Does the project meet a special need of a segment of the community?

If so, describe the special need being met.

[Empty box for describing special need]

L. FINANCING

What is the estimated cost of the project? \$ 45,000.00

What funding sources are available to fund the project?

X General Fund Sales Tax Utility Revenues
Grants/Loans Special Assessments Other

Please specify source and amount:

CITY MANAGER APPROVAL: Yes No Date:

PLANNING COMMISSION RECOMMENDATION: Yes No

Date:

COMMENTS

[Empty box for comments]

PROGRAM SCHEDULING

Reviewed

Approved

Projects for Further Review
Preliminarily Approved Projects
Project Identified but Unfunded
Commission approved for CIP Year:

CAPITAL IMPROVEMENT PROJECT REQUEST
City of El Dorado, Kansas

Project Name: Runway 4-22 Seal Coat

Project Year: 2019

Requesting Department(s): Airport

Contact Person: Brad Meyer

Project Description

The project is needed to preserve the asphalt pavement and repair cracks in the pavement. A seal coat or surface treatment will extend the life of the pavement. This project is identified in the Airport Master Layout Plan. Project completion will be based on available funding by the City of 10% and 90% funding from the FAA.

How would you prioritize the proposed project when compared to other projects from your department for the Project Year? *(Priority Rank) 1 of 4 (Number of Projects)*

A. SAFETY

Does the project mitigate an immediate safety hazard to citizens or employees?

 Yes X No

Describe the nature of the safety hazard.

Do alternatives other than the proposed project exist to remedy the safety hazard?

 Yes X No

If so, please explain why the project is the preferred method to address the hazzard.

B. INTERGOVERNMENTAL MANDATE

Does the project allow the City to fulfill a new or existing state or federal mandate?

 Yes X No

If so, briefly describe the mandate and any associated timelines for implementation.

Can the mandate be implemented without the project? If so, what are the alternatives for fulfilling the mandate? Briefly describe why the proposed option is preferred to the alternatives.

C. SCHEDULING AND CONNECTION TO OTHER PROJECTS

When is the project proposed to be completed? Budget Year 2019

Why is it desirable to have the project completed by this date? Is the proposed schedule critical due to a special circumstance?

Federal funding for \$73,738 will be lost if the project does not stay on track for FY 2019. This would mean that the city would likely need to make up that amount for the project. See Email

Is the project related to a completed project or previously approved project or program, or related to another priority project? Yes X No

If yes, describe the connection with other projects or programs.

Federal funding has been applied for and received by the city since the late 80's. The city has received several million dollars in funding to make improvements to the safety of the airport as well as updating the airport to meet the current day standards and need of our customers.

When is the project anticipated to be ready to proceed? 1-Jan-19
How long will the project take until completion? 250 days

Are the following elements of the project complete?

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
Concept Study	<u>X</u>		
Feasibility Study	<u>X</u>		
Funding Source Analysis	<u>X</u>		
Cost Estimates	<u>X</u>		
Land/Right-of-Way Acquisition			<u>X</u>
Utility Relocation			<u>X</u>
Preliminary Engineering	<u>X</u>		
Regulatory Approvals	<u>X</u>		

D. ECONOMIC IMPACT

Does the project contribute to the tax base and economic development, or generate additional tourism or consumer spending? _____ Yes X No

Estimated private investment associated with the project: \$ -

Estimated number of new jobs attributed to the project: 0

Estimated annual additional tourism/consumer expenditures: \$ -

Estimated annual property tax revenue from project: \$ -

E. SERVICE DELIVERY EFFICIENCIES

Is it anticipated that the project will save the City future operating costs? _____ Yes

Projected amount of annual savings attributed to the project: \$ -

If so, explain how the project would reduce the City's operating expenditures?

Not being able to complete the project will not only result in the loss of \$73,738 immediately but, will result in the city having to shoulder the entire amount of the project in the very near future in order to keep the runway safe for pilots to use daily. The costs associated with this project would have a detrimental effect on the airport budget in the future.

Provide an analysis of the project costs with the projected operational savings. How long is the cost-recovery cycle for the initial capital investment? In other words, how long will it take to recover the initial capital investment?

Will the project reduce future capital costs? X Yes No

Projected future capital savings attributed to the project: \$ -

If so, explain how the project will reduce the future capital needs of the City?

If the project is not able to be funded it is likely that the next available opportunity to request funding through the city CIP process with any hopes of funding could possibly be 2023 or 2024. Before that time substantial maintenance and repairs will need to be done out of budget and at a significant cost to the city.

F. SERVICE DELIVERY

Is the project necessary to maintain existing service levels?

 X Yes No

Does the project preserve public investment in existing assets or infrastructure?

 X Yes No

Please provide an explanation if either of the two previous questions were "yes."

This is a continuing maintenance program funded through FAA and KDOT Aviation. This project helps preserve our infrastructure at the airport.

What are the immediate consequences of rejecting the project? What are the long-term consequences of rejecting the project?

Again if the project is not able to be funded it is likely that the next available opportunity to request funding through the city CIP process with any hopes of funding could possibly be 2023 or 2024. Before that time substantial maintenance and repairs will need to be done out of budget and at a significant cost to the city.

G. IMPROVE ACCESS

Does the project improve access to public services or information? What stakeholders will benefit from such improved access? Describe the benefit of improved access.

H. SERVICE IMPROVEMENT

Does the project improve the quality of public services currently provided?

Yes No

Which of the following service areas does the project improve? (Check all that apply.)

Public Safety Public Health Public Infrastructure
 Quality of Life Internal Services
 Other (Please specify: _____)

How will the project improve the quality of public services?

Maintaining our existing infrastructure is vital to the continued growth of the airport. Continued maintenance of all aspects of the airport are obviously important but infrastructure as vital as runways are crucial.

I. SERVICE ADDITIONS

Does the project expand the scope of services from current levels?

Yes No

Which of the following service areas does the project expand? (Check all that apply.)

Public Safety Public Health Public Infrastructure
 Quality of Life Internal Services
 Other (Please specify: _____)

Describe how the project will expand the scope of services.

N/A

J. OPERATING BUDGET IMPACT

Projected additional revenue generated (annual) : \$ -

Source of revenue: Airport Fund, KDOT Aviation and FAA

Projected operating expenses (annual) : \$ 42,300.00

Projected increase/decrease in operating expenses: One Time

K. CONSISTENCY WITH LONG-RANGE PLANS, COMMUNITY SUPPORT AND IMPACT

	<u>Yes</u>	<u>No</u>
Does the project help meet the priorities established by the Comprehensive Plan?	<u>X</u>	
Does the project help fulfill other adopted or endorsed community plans?	<u>X</u>	
Explain which plans and how the project contributes to these community plans.	<u>Airport Master Plan</u>	

Comprehensive plan, Airport Master, Airport Business Plan

Can these priorities be completed without the project? _____ Yes _____ X No

Describe the level of community support for the project:
_____ High _____ Medium _____ Low _____ X Unknown

How was public support for the project determined?

Does the project meet a special need of a segment of the community? Yes No
_____ X
 If so, describe the special need being met.

L. FINANCING

What is the estimated cost of the project? \$ 42,300.00

What funding sources are available to fund the project?

<u> </u> General Fund	<u> </u> Sales Tax	<u> </u> Utility Revenues
<u> </u> Grants/Loans	<u> </u> Special Assessments	<u> X </u> Other

Please specify source and amount: Airport Fund/FAA/KDOT Aviation

CITY MANAGER APPROVAL: Yes No Date:

PLANNING COMMISSION RECOMMENDATION: Yes No

Date:

COMMENTS

PROGRAM SCHEDULING

	<u>Reviewed</u>	<u>Approved</u>
<u> </u> Projects for Further Review	<u> </u>	<u> </u>
<u> </u> Preliminarily Approved Projects	<u> </u>	<u> </u>
<u> </u> Project Identified but Unfunded	<u> </u>	<u> </u>
Commission approved for CIP Year: <u> </u>	<u> </u>	<u> </u>

This page was intentionally left blank

Appendix

Issue No. 67 | 2019
eldoks.com



Butler County Court House
Photo By: Beth Hostetler



City of El Dorado, KS

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 001 - GENERAL FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	2,399,100.55	2,727,379.00	2,727,379.00	3,242,944.00
4112 - DELINQUENT AD VALOREM	101,442.87	117,322.00	117,322.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	370,230.24	336,414.00	336,414.00	346,800.00
4114 - RECREATIONAL VEHICLE TAX	3,463.40	20,041.00	20,041.00	23,752.00
4131 - WATERCRAFT TAX	0.00	0.00	0.00	2,544.00
4132 - LOCAL SALES TAX	2,358,098.35	2,500,000.00	2,500,000.00	2,500,000.00
4161 - TELEPHONE FRANCHISE	20,253.65	23,812.00	23,812.00	23,812.00
4162 - GAS SERVICE FRANCHISE	211,507.29	187,134.00	187,134.00	187,134.00
4163 - WESTAR FRANCHISE	920,608.20	934,235.00	934,235.00	919,525.00
4164 - CATV FRANCHISE	135,525.95	140,757.00	140,757.00	135,900.00
4165 - UTILITY FRANCHISE	537,000.00	537,000.00	537,000.00	537,000.00
Object : 41 - TAXES Total:	7,057,230.50	7,524,094.00	7,524,094.00	7,919,411.00
Object : 42 - LICENSES & PERMITS				
4211 - CEREAL MALT BEVERAGE	1,275.00	1,400.00	1,400.00	1,400.00
4212 - LIQUOR OCCUPATION (LIQUOR STORE)	0.00	2,700.00	2,700.00	1,200.00
4214 - CLASS "A" AND "B" CLUBS	2,025.00	2,775.00	2,775.00	2,775.00
4215 - ANIMAL LICENSE	13,682.00	12,584.00	12,584.00	13,500.00
4217 - MERCHANT LICENSE	32,860.00	24,000.00	24,000.00	25,000.00
4221 - BUILDING	90,794.71	40,000.00	40,000.00	40,000.00
4222 - PLUMBING	4,994.00	4,750.00	4,750.00	4,750.00
4223 - ELECTRICAL	9,708.01	7,353.00	7,353.00	9,708.00
4224 - MECHANICAL	5,878.99	5,761.00	5,761.00	5,789.00
4226 - PLANNING BOARD & ZONING APPEALS	1,400.00	1,264.00	1,264.00	1,400.00
4228 - SIGN PERMITS	917.50	1,517.00	1,517.00	917.00
Object : 42 - LICENSES & PERMITS Total:	163,535.21	104,104.00	104,104.00	106,439.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	4,645.89	9,559.00	9,559.00	9,559.00
4341 - GENERAL GOVERNMENT (STATE)	0.00	0.00	0.00	0.00
4353 - LIQUOR TAX	40,173.94	36,725.00	36,725.00	40,174.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	1,188.01	1,000.00	1,000.00	1,650.00
4382 - COUNTY SHARE - HAZMAT	16,000.00	16,000.00	16,000.00	16,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	62,007.84	63,284.00	63,284.00	67,383.00
Object : 44 - CHARGES FOR SERVICES				
4408 - RECREATION YMCA FEES	9,586.50	7,500.00	7,500.00	7,500.00
4412 - ENGINEERING REFUNDS & ADMIN FEES	119,764.99	40,000.00	40,000.00	40,000.00
4422 - FIRE PROTECTION (EL DORADO TWSP)	559,162.70	551,313.00	551,313.00	551,313.00
4423 - FIRE PROTECTION (PROSPECT TWSP)	41,159.16	39,899.00	39,899.00	39,899.00
4451 - ANIMAL CONTROL AND SHELTER	12,887.00	12,608.00	12,608.00	12,837.00
4461 - INTERMENTS	0.00	0.00	39,500.00	39,500.00
4462 - LOT SALES	0.00	0.00	17,500.00	17,500.00
4464 - VAULT SALES	0.00	0.00	1,200.00	1,200.00
4465 - RECORDING DEED FEES	0.00	0.00	750.00	750.00
4466 - FOUNDATION/MONUMENT PERMITS	0.00	0.00	1,000.00	1,000.00
4469 - RECREATION CONCESSIONS	19,591.41	25,000.00	25,000.00	20,000.00
4470 - RECREATION FEES	25,049.00	41,895.00	41,895.00	25,050.00
4471 - SWIMMING POOL ADMISSIONS	20,822.05	23,688.00	23,688.00	20,822.00
4474 - RECREATION RENTALS	1,100.00	2,005.00	2,005.00	1,100.00
4477 - SWIMMING POOL RENTALS	3,233.00	3,235.00	3,235.00	3,235.00
4478 - ACTIVITY CENTER RENTALS	1,061.25	2,618.00	2,618.00	1,061.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
4479 - SWIMMING LESSONS	4,697.50	3,363.00	3,363.00	4,698.00
Object : 44 - CHARGES FOR SERVICES Total:	818,114.56	753,124.00	813,074.00	787,465.00
Object : 45 - FINES, FORFEITURES, & PENALTIES				
4511 - FINES & FORFEITURES	236,607.02	263,898.00	263,898.00	236,607.00
4512 - LAW ENFORCEMENT COSTS	100,504.49	109,000.00	109,000.00	100,504.00
4513 - COURT COSTS	15,770.77	17,274.00	17,274.00	15,770.00
4514 - DIVERSIONS FEES	18,512.00	26,494.00	26,494.00	18,512.00
4520 - PHOTOSTATS	1,986.50	2,230.00	2,230.00	1,980.00
Object : 45 - FINES, FORFEITURES, & PENALTIES Total:	373,380.78	418,896.00	418,896.00	373,373.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	9,009.71	1,272.00	1,272.00	1,272.00
4620 - PARK RENTAL FEES	2,815.00	3,080.00	3,080.00	2,815.00
4622 - CONCESSIONS AND LEASES	14,574.50	12,000.00	12,000.00	13,672.00
4659 - TRANSFER FROM OPERATIONS	320,306.56	330,277.00	330,277.00	336,381.00
4671 - OTHER CONTRIBUTIONS	-11,065.94	1,000.00	1,000.00	0.00
4690 - BAD DEBT COLLECTION	394.45	4,491.00	4,491.00	0.00
4691 - MISCELLANEOUS	14,157.51	20,000.00	20,000.00	14,157.00
4694 - REIMBURSEMENTS	3,266.56	2,000.00	2,000.00	0.00
Object : 46 - MISCELLANEOUS Total:	353,458.35	374,120.00	374,120.00	368,297.00
Department: 000 - REVENUES Total:	8,827,727.24	9,237,622.00	9,297,572.00	9,622,368.00
Revenue Total:	8,827,727.24	9,237,622.00	9,297,572.00	9,622,368.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	37,799.09	36,976.00	49,286.00	0.00
5102 - LONGEVITY	102.20	114.00	187.00	0.00
5105 - SOCIAL SECURITY	2,875.55	2,645.00	4,028.00	0.00
5106 - RETIREMENT	3,223.50	2,926.00	5,207.00	0.00
5107 - 457(b) PLAN FRINGE	2,099.34	1,783.00	3,005.00	0.00
5108 - WORKERS COMPENSATION	29.83	37.00	47.00	0.00
5109 - UNEMPLOYMENT INSURANCE	51.61	94.00	159.00	0.00
5110 - BENEFIT INSURANCE	17,323.16	19,878.00	28,202.00	21,905.00
5113 - YMCA	59.71	57.00	45.00	0.00
5114 - SAFETY INCENTIVES	120.00	120.00	165.00	0.00
Object : 51 - PERSONAL SERVICES Total:	63,683.99	64,630.00	90,331.00	21,905.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	80,744.76	166,892.00	169,892.00	100,320.00
5204 - INSURANCE & BONDS	6,088.32	8,100.00	8,100.00	8,100.00
5205 - UTILITIES	24,336.54	31,000.00	31,000.00	31,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,042.39	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	2,512.50	1,000.00	1,000.00	1,000.00
5210 - RENTALS	2,298.92	3,100.00	3,100.00	3,100.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	11,111.04	12,000.00	12,000.00	12,000.00
5212 - PUBLICATION AND PRINTING	1,661.45	6,000.00	6,000.00	6,000.00
5213 - OTHER CHARGES	154,929.37	46,650.00	46,650.00	75,370.00
5217 - DATA PROCESSING SERVICES	205,885.20	313,020.00	301,365.00	407,925.00
5224 - TRANSFERS	401,798.01	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	892,408.50	588,762.00	580,107.00	645,815.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	303.49	2,000.00	2,000.00	2,000.00
5305 - CLOTHING	100.00	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,254.91	2,000.00	2,000.00	3,000.00
5307 - MAINT & REPAIR - EQUIPMENT	233.00	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	649.34	1,500.00	1,500.00	1,500.00
5315 - NON-CAPITALIZED ASSETS	456.19	1,000.00	1,000.00	1,000.00
Object : 53 - COMMODITIES Total:	2,996.93	7,500.00	7,500.00	8,500.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	959,089.42	660,892.00	677,938.00	676,220.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 012 - ENGINEERING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	177,987.40	169,912.00	298,418.00	307,321.00
5102 - LONGEVITY	2,583.00	2,739.00	2,974.00	3,634.00
5103 - OVERTIME	2,990.34	3,063.00	6,159.00	6,159.00
5104 - TEMPORARY & PART-TIME SALARIES	3.92	8.00	0.00	0.00
5105 - SOCIAL SECURITY	14,389.43	13,501.00	25,022.00	25,796.00
5106 - RETIREMENT	17,730.52	17,765.00	32,349.00	33,349.00
5107 - 457(b) PLAN FRINGE	11,057.54	10,423.00	17,879.00	18,428.00
5108 - WORKERS COMPENSATION	7,711.97	9,640.00	13,603.00	14,027.00
5109 - UNEMPLOYMENT INSURANCE	282.15	573.00	985.00	1,015.00
5110 - BENEFIT INSURANCE	33,999.92	32,399.00	63,238.00	68,297.00
5112 - SICK LEAVE	1,858.05	0.00	0.00	0.00
5113 - YMCA	574.39	526.00	630.00	630.00
5114 - SAFETY INCENTIVES	975.00	975.00	1,650.00	1,650.00
Object : 51 - PERSONAL SERVICES Total:	272,143.63	261,524.00	462,907.00	480,306.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	6,781.20	8,000.00	13,000.00	13,250.00
5203 - BANK SERVICE CHARGES	131.12	0.00	3,200.00	3,200.00
5204 - INSURANCE & BONDS	5,175.74	6,000.00	7,500.00	9,660.00
5205 - UTILITIES	5,117.52	5,000.00	207,100.00	209,100.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	244.75	500.00	700.00	700.00
5207 - MAINT & REPAIR - EQUIPMENT	1,318.51	500.00	700.00	750.00
5210 - RENTALS	1,398.00	1,500.00	2,898.00	2,900.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,486.85	5,500.00	9,500.00	9,000.00
5212 - PUBLICATION AND PRINTING	489.33	500.00	1,700.00	1,700.00
5213 - OTHER CHARGES	2,280.31	3,000.00	4,000.00	4,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	26,423.33	30,500.00	250,298.00	254,260.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	564.26	1,000.00	1,200.00	1,200.00
5302 - SMALL TOOLS	39.85	100.00	200.00	400.00
5303 - MOTOR FUELS & LUBRICANTS	2,966.65	3,000.00	4,500.00	4,000.00
5305 - CLOTHING	253.76	1,000.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	410.67	500.00	500.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	178.18	150.00	650.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	200.00	200.00	200.00
5310 - GENERAL SUPPLIES	482.01	1,300.00	1,800.00	1,800.00
5315 - NON-CAPITALIZED ASSETS	0.00	1,000.00	1,000.00	1,000.00
Object : 53 - COMMODITIES Total:	4,895.38	8,250.00	11,550.00	12,100.00
Department: 012 - ENGINEERING Total:	303,462.34	300,274.00	724,755.00	746,666.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 013 - LEGAL/JUDICIAL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	52,289.78	51,148.00	53,300.00	54,899.00
5102 - LONGEVITY	426.00	450.00	450.00	474.00
5103 - OVERTIME	967.92	1,108.00	1,142.00	1,142.00
5105 - SOCIAL SECURITY	4,379.05	4,078.00	4,392.00	4,520.00
5106 - RETIREMENT	5,061.25	5,069.00	8,021.00	8,528.00
5107 - 457(b) PLAN FRINGE	3,124.30	2,931.00	2,061.00	2,121.00
5108 - WORKERS COMPENSATION	59.98	75.00	51.00	53.00
5109 - UNEMPLOYMENT INSURANCE	80.77	164.00	176.00	181.00
5110 - BENEFIT INSURANCE	1,024.25	1,032.00	0.00	0.00
5112 - SICK LEAVE	650.53	0.00	0.00	0.00
5114 - SAFETY INCENTIVES	450.00	450.00	450.00	450.00
Object : 51 - PERSONAL SERVICES Total:	68,513.83	66,505.00	70,043.00	72,368.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	137,715.64	145,888.00	145,888.00	142,000.00
5203 - BANK SERVICE CHARGES	2,115.09	2,000.00	2,000.00	2,200.00
5204 - INSURANCE & BONDS	826.80	1,000.00	1,000.00	1,000.00
5205 - UTILITIES	105.49	650.00	650.00	650.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	100.00	100.00	0.00
5210 - RENTALS	1,650.00	2,000.00	2,000.00	1,720.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	225.00	1,000.00	1,000.00	1,000.00
5212 - PUBLICATION AND PRINTING	882.52	1,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	653.86	1,000.00	1,000.00	1,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	144,174.40	154,638.00	154,638.00	150,570.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,027.84	1,000.00	1,000.00	1,200.00
5305 - CLOTHING	0.00	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	162.51	500.00	500.00	500.00
5311 - PRISONER CARE	33,078.93	38,000.00	38,000.00	38,000.00
5315 - NON-CAPITALIZED ASSETS	0.00	2,000.00	2,000.00	5,000.00
Object : 53 - COMMODITIES Total:	34,269.28	42,500.00	42,500.00	45,700.00
Department: 013 - LEGAL/JUDICIAL Total:	246,957.51	263,643.00	267,181.00	268,638.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 014 - ENVIRONMENTAL SERVICES				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	25,982.83	25,413.00	27,311.00	28,130.00
5103 - OVERTIME	341.50	338.00	349.00	349.00
5104 - TEMPORARY & PART-TIME SALARIES	6,206.82	4,903.00	24,000.00	24,000.00
5105 - SOCIAL SECURITY	2,631.71	2,422.00	4,120.00	4,186.00
5106 - RETIREMENT	2,736.72	2,607.00	2,923.00	3,008.00
5107 - 457(b) PLAN FRINGE	1,553.37	1,437.00	1,588.00	1,635.00
5108 - WORKERS COMPENSATION	0.00	1,340.00	1,230.00	1,249.00
5109 - UNEMPLOYMENT INSURANCE	49.78	97.00	166.00	168.00
5110 - BENEFIT INSURANCE	3,082.28	315.00	6,322.00	6,828.00
5112 - SICK LEAVE	513.20	0.00	0.00	0.00
5113 - YMCA	180.00	165.00	180.00	180.00
5114 - SAFETY INCENTIVES	637.50	600.00	900.00	900.00
Object : 51 - PERSONAL SERVICES Total:	43,915.71	39,637.00	69,089.00	70,633.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	765.00	1,500.00	1,500.00	1,500.00
5204 - INSURANCE & BONDS	499.44	0.00	0.00	375.00
5207 - MAINT & REPAIR - EQUIPMENT	240.14	0.00	0.00	250.00
5213 - OTHER CHARGES	264.38	0.00	0.00	275.00
Object : 52 - CONTRACTUAL SERVICES Total:	1,768.96	1,500.00	1,500.00	2,400.00
Object : 53 - COMMODITIES				
5310 - GENERAL SUPPLIES	5,541.99	7,500.00	7,500.00	7,500.00
5315 - NON-CAPITALIZED ASSETS	877.54	2,500.00	2,500.00	3,500.00
Object : 53 - COMMODITIES Total:	6,419.53	10,000.00	10,000.00	11,000.00
Department: 014 - ENVIRONMENTAL SERVICES Total:	52,104.20	51,137.00	80,589.00	84,033.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 021 - POLICE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	1,225,734.61	1,303,813.00	1,301,563.00	1,351,392.00
5102 - LONGEVITY	8,618.00	10,102.00	9,658.00	10,730.00
5103 - OVERTIME	95,963.63	84,500.00	87,035.00	87,035.00
5105 - SOCIAL SECURITY	96,133.38	96,498.00	108,057.00	111,952.00
5106 - RETIREMENT	252,570.47	265,940.00	304,410.00	315,428.00
5107 - 457(b) PLAN FRINGE	5,703.45	5,361.00	5,703.00	5,814.00
5108 - WORKERS COMPENSATION	14,267.29	17,834.00	17,353.00	18,017.00
5109 - UNEMPLOYMENT INSURANCE	1,993.93	4,334.00	4,475.00	4,637.00
5110 - BENEFIT INSURANCE	236,311.30	265,740.00	334,257.00	360,997.00
5112 - SICK LEAVE	19,252.95	0.00	0.00	0.00
5113 - YMCA	3,502.50	3,720.00	3,960.00	3,960.00
5114 - SAFETY INCENTIVES	7,875.00	9,150.00	8,550.00	8,550.00
Object : 51 - PERSONAL SERVICES Total:	1,967,926.51	2,066,992.00	2,185,021.00	2,278,512.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	26,848.51	27,513.00	27,513.00	30,000.00
5203 - BANK SERVICE CHARGES	1,983.94	3,000.00	3,000.00	2,100.00
5204 - INSURANCE & BONDS	40,681.27	40,000.00	40,000.00	43,050.00
5205 - UTILITIES	26,555.94	21,000.00	21,000.00	31,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	538.60	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	11,044.05	18,000.00	18,000.00	18,000.00
5210 - RENTALS	1,717.68	1,800.00	1,800.00	1,800.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	8,874.91	15,000.00	15,000.00	15,000.00
5212 - PUBLICATION AND PRINTING	1,517.70	2,000.00	2,000.00	2,000.00
5213 - OTHER CHARGES	16,929.47	15,000.00	15,000.00	18,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	136,692.07	144,313.00	144,313.00	161,950.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	3,775.54	3,000.00	3,000.00	4,000.00
5302 - SMALL TOOLS	320.61	300.00	300.00	0.00
5303 - MOTOR FUELS & LUBRICANTS	48,845.21	35,000.00	35,000.00	38,000.00
5304 - CHEMICALS / LAB SUPPLIES	391.43	2,000.00	2,000.00	500.00
5305 - CLOTHING	7,990.24	11,000.00	11,000.00	11,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,272.64	1,500.00	1,500.00	2,300.00
5307 - MAINT & REPAIR - EQUIPMENT	9,836.22	6,000.00	6,000.00	12,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	500.00	0.00
5310 - GENERAL SUPPLIES	8,387.74	12,000.00	12,000.00	12,000.00
5312 - SAFETY MATERIALS & SUPPLIES	241.80	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	3,604.67	10,000.00	10,000.00	14,000.00
Object : 53 - COMMODITIES Total:	85,666.10	81,800.00	81,800.00	94,300.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	67,656.61	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	67,656.61	0.00	0.00	0.00
Department: 021 - POLICE Total:	2,257,941.29	2,293,105.00	2,411,134.00	2,534,762.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 023 - FIRE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	727,466.07	753,882.00	746,756.00	786,786.00
5102 - LONGEVITY	6,296.00	6,936.00	7,608.00	8,098.00
5103 - OVERTIME	91,265.62	87,185.00	81,461.00	86,269.00
5104 - TEMPORARY & PART-TIME SALARIES	10,278.38	13,000.00	13,000.00	13,000.00
5105 - SOCIAL SECURITY	60,476.42	59,404.00	65,746.00	69,214.00
5106 - RETIREMENT	154,055.31	153,797.00	186,230.00	196,261.00
5107 - 457(b) PLAN FRINGE	3,070.88	5,819.00	600.00	600.00
5108 - WORKERS COMPENSATION	19,637.87	24,547.00	18,486.00	19,467.00
5109 - UNEMPLOYMENT INSURANCE	1,255.77	2,661.00	2,717.00	2,862.00
5110 - BENEFIT INSURANCE	158,251.60	159,437.00	196,927.00	212,681.00
5112 - SICK LEAVE	10,783.56	0.00	0.00	0.00
5113 - YMCA	2,895.18	2,760.00	3,060.00	3,060.00
5114 - SAFETY INCENTIVES	7,650.00	10,000.00	10,000.00	10,000.00
Object : 51 - PERSONAL SERVICES Total:	1,253,382.66	1,279,428.00	1,332,591.00	1,408,298.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	7,739.00	16,426.00	20,426.00	17,000.00
5204 - INSURANCE & BONDS	22,079.03	20,600.00	20,950.00	20,950.00
5205 - UTILITIES	12,374.39	12,000.00	27,000.00	27,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,193.53	2,500.00	3,250.00	3,250.00
5207 - MAINT & REPAIR - EQUIPMENT	10,342.24	14,000.00	14,200.00	14,200.00
5210 - RENTALS	1,407.93	3,500.00	6,392.00	6,392.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	11,721.05	13,000.00	14,000.00	14,000.00
5212 - PUBLICATION AND PRINTING	1,403.12	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	9,902.84	10,000.00	10,000.00	10,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	79,163.13	93,526.00	117,718.00	114,292.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	845.76	775.00	975.00	975.00
5302 - SMALL TOOLS	958.20	1,000.00	2,750.00	2,750.00
5303 - MOTOR FUELS & LUBRICANTS	17,796.62	13,000.00	14,500.00	14,500.00
5304 - CHEMICALS / LAB SUPPLIES	412.01	1,800.00	2,300.00	2,300.00
5305 - CLOTHING	10,567.12	27,000.00	33,000.00	33,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	3,688.57	1,500.00	2,250.00	3,250.00
5307 - MAINT & REPAIR - EQUIPMENT	9,974.04	11,500.00	12,750.00	12,750.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,629.35	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	111.40	500.00	1,500.00	1,500.00
5310 - GENERAL SUPPLIES	3,824.81	5,400.00	7,900.00	7,900.00
5312 - SAFETY MATERIALS & SUPPLIES	673.79	500.00	700.00	750.00
5315 - NON-CAPITALIZED ASSETS	8,749.98	10,000.00	10,000.00	10,000.00
Object : 53 - COMMODITIES Total:	59,231.65	72,975.00	88,625.00	89,675.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	201,650.67	205,867.00	205,867.00	137,174.00
7516 - LEASE PURCHASE INTEREST	24,272.85	20,058.00	20,058.00	15,957.00
Object : 75 - DEBT RETIREMENT Total:	225,923.52	225,925.00	225,925.00	153,131.00
Department: 023 - FIRE Total:	1,617,700.96	1,671,854.00	1,764,859.00	1,765,396.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 031 - PUBLIC WORKS				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	166,217.69	274,166.00	309,235.00	309,602.00
5102 - LONGEVITY	1,825.60	2,455.00	2,875.00	3,000.00
5103 - OVERTIME	4,777.97	11,769.00	12,123.00	12,123.00
5104 - TEMPORARY & PART-TIME SALARIES	3,738.54	12,500.00	0.00	0.00
5105 - SOCIAL SECURITY	13,015.16	24,308.00	26,425.00	26,460.00
5106 - RETIREMENT	16,844.21	25,195.00	34,163.00	34,208.00
5107 - 457(b) PLAN FRINGE	8,954.66	14,734.00	18,761.00	18,760.00
5108 - WORKERS COMPENSATION	5,103.29	12,878.00	11,500.00	11,255.00
5109 - UNEMPLOYMENT INSURANCE	271.59	927.00	1,038.00	1,040.00
5110 - BENEFIT INSURANCE	52,744.27	98,048.00	121,779.00	129,765.00
5112 - SICK LEAVE	4,841.07	0.00	0.00	0.00
5113 - YMCA	446.46	1,278.00	990.00	972.00
5114 - SAFETY INCENTIVES	1,286.25	2,130.00	2,430.00	2,400.00
Object : 51 - PERSONAL SERVICES Total:	280,066.76	480,388.00	541,319.00	549,585.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	8,135.49	7,500.00	7,500.00	7,500.00
5204 - INSURANCE & BONDS	21,383.97	23,500.00	23,500.00	23,500.00
5205 - UTILITIES	18,681.31	21,000.00	21,000.00	20,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	650.61	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	2,826.32	10,000.00	10,000.00	10,000.00
5210 - RENTALS	2,834.18	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	4,301.85	3,500.00	3,500.00	3,500.00
5212 - PUBLICATION AND PRINTING	46.68	500.00	500.00	500.00
5213 - OTHER CHARGES	8,949.25	8,000.00	8,000.00	8,000.00
5224 - TRANSFERS	90,410.25	113,700.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	158,219.91	189,200.00	75,500.00	74,500.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	171.89	500.00	500.00	500.00
5302 - SMALL TOOLS	2,009.27	3,000.00	3,000.00	3,000.00
5303 - MOTOR FUELS & LUBRICANTS	16,740.40	15,000.00	15,000.00	15,000.00
5304 - CHEMICALS / LAB SUPPLIES	481.43	4,000.00	4,000.00	4,000.00
5305 - CLOTHING	2,065.83	1,500.00	1,500.00	2,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	6,587.11	2,000.00	2,000.00	6,000.00
5307 - MAINT & REPAIR - EQUIPMENT	5,759.76	17,000.00	17,000.00	17,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	300.00	300.00	300.00
5310 - GENERAL SUPPLIES	5,474.07	10,000.00	10,000.00	10,000.00
5312 - SAFETY MATERIALS & SUPPLIES	339.44	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	1,425.87	12,000.00	12,000.00	12,000.00
Object : 53 - COMMODITIES Total:	41,055.07	66,300.00	66,300.00	71,300.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	6,090.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	6,090.00	0.00	0.00	0.00
Department: 031 - PUBLIC WORKS Total:	485,431.74	735,888.00	683,119.00	695,385.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 033 - PARK MAINTENANCE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	96,505.50	100,414.00	164,925.00	169,859.00
5102 - LONGEVITY	872.00	1,400.00	996.00	1,092.00
5103 - OVERTIME	5,136.29	3,875.00	6,812.00	6,812.00
5104 - TEMPORARY & PART-TIME SALARIES	29,364.14	32,400.00	37,400.00	37,400.00
5105 - SOCIAL SECURITY	10,482.13	12,000.00	16,961.00	17,367.00
5106 - RETIREMENT	9,638.76	10,263.00	18,198.00	18,724.00
5107 - 457(b) PLAN FRINGE	5,970.06	5,905.00	10,214.00	10,504.00
5108 - WORKERS COMPENSATION	1,490.43	3,500.00	3,477.00	3,562.00
5109 - UNEMPLOYMENT INSURANCE	195.40	385.00	673.00	689.00
5110 - BENEFIT INSURANCE	11,989.63	13,500.00	22,584.00	24,390.00
5112 - SICK LEAVE	1,222.08	0.00	0.00	0.00
5113 - YMCA	337.51	330.00	360.00	360.00
5114 - SAFETY INCENTIVES	817.50	600.00	1,350.00	1,350.00
Object : 51 - PERSONAL SERVICES Total:	174,021.43	184,572.00	283,950.00	292,109.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,716.75	3,000.00	5,000.00	4,000.00
5204 - INSURANCE & BONDS	7,568.21	7,600.00	8,650.00	10,150.00
5205 - UTILITIES	15,099.03	15,500.00	15,500.00	15,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	580.00	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	1,670.01	2,000.00	2,500.00	3,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	80.45	250.00	250.00	250.00
5210 - RENTALS	380.00	50.00	250.00	250.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	82.97	50.00	100.00	100.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	100.00	100.00
5213 - OTHER CHARGES	1,353.87	1,500.00	2,000.00	1,750.00
Object : 52 - CONTRACTUAL SERVICES Total:	29,531.29	30,450.00	34,850.00	35,600.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	50.00	50.00	50.00
5302 - SMALL TOOLS	792.94	1,000.00	1,500.00	1,250.00
5303 - MOTOR FUELS & LUBRICANTS	14,046.58	11,000.00	12,200.00	12,500.00
5304 - CHEMICALS / LAB SUPPLIES	375.25	750.00	1,050.00	1,050.00
5305 - CLOTHING	209.11	250.00	350.00	350.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,569.48	2,500.00	2,750.00	2,750.00
5307 - MAINT & REPAIR - EQUIPMENT	6,217.44	10,500.00	13,000.00	13,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	3,606.08	3,750.00	3,750.00	3,750.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,993.82	2,000.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	1,351.98	2,500.00	22,500.00	20,000.00
5312 - SAFETY MATERIALS & SUPPLIES	255.79	500.00	550.00	550.00
5315 - NON-CAPITALIZED ASSETS	6,125.81	2,000.00	2,000.00	2,000.00
Object : 53 - COMMODITIES Total:	37,544.28	36,800.00	61,700.00	59,250.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	66,594.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	66,594.00	0.00	0.00	0.00
Department: 033 - PARK MAINTENANCE Total:	307,691.00	251,822.00	380,500.00	386,959.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 041 - ANIMAL CONTROL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	64,547.96	62,221.00	65,250.00	67,208.00
5102 - LONGEVITY	764.00	860.00	860.00	956.00
5103 - OVERTIME	4,782.88	4,500.00	4,635.00	4,635.00
5105 - SOCIAL SECURITY	5,183.09	4,850.00	5,769.00	5,935.00
5106 - RETIREMENT	6,546.41	6,479.00	7,458.00	7,673.00
5107 - 457(b) PLAN FRINGE	4,026.62	3,746.00	4,061.00	4,179.00
5108 - WORKERS COMPENSATION	471.86	590.00	634.00	653.00
5109 - UNEMPLOYMENT INSURANCE	104.43	209.00	227.00	233.00
5110 - BENEFIT INSURANCE	17,271.85	14,675.00	22,584.00	24,390.00
5112 - SICK LEAVE	235.80	0.00	0.00	0.00
5114 - SAFETY INCENTIVES	600.00	600.00	600.00	600.00
Object : 51 - PERSONAL SERVICES Total:	104,534.90	98,730.00	112,078.00	116,462.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	8,388.90	10,000.00	10,000.00	10,000.00
5204 - INSURANCE & BONDS	1,859.04	1,800.00	1,800.00	1,800.00
5205 - UTILITIES	10,688.44	9,000.00	9,000.00	10,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	273.06	250.00	250.00	250.00
5207 - MAINT & REPAIR - EQUIPMENT	8,333.76	250.00	250.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	250.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	1,064.00	0.00	0.00	0.00
5213 - OTHER CHARGES	1,189.58	2,500.00	2,500.00	2,500.00
Object : 52 - CONTRACTUAL SERVICES Total:	32,046.78	23,800.00	23,800.00	25,550.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	88.40	100.00	100.00	100.00
5302 - SMALL TOOLS	0.00	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	1,899.90	1,500.00	1,500.00	1,500.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	176.00	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	787.47	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	1,254.39	500.00	500.00	1,000.00
5310 - GENERAL SUPPLIES	2,412.86	2,500.00	2,500.00	2,500.00
5315 - NON-CAPITALIZED ASSETS	576.55	0.00	0.00	500.00
Object : 53 - COMMODITIES Total:	7,195.57	7,100.00	7,100.00	8,100.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	5,531.27	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	5,531.27	0.00	0.00	0.00
Department: 041 - ANIMAL CONTROL Total:	149,308.52	129,630.00	142,978.00	150,112.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 042 - CEMETERY				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	0.00	0.00	92,685.00	79,955.00
5103 - OVERTIME	0.00	0.00	5,356.00	5,356.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	0.00	17,000.00	17,000.00
5105 - SOCIAL SECURITY	0.00	0.00	9,300.00	8,259.00
5106 - RETIREMENT	0.00	0.00	10,327.00	8,981.00
5107 - 457(b) PLAN FRINGE	0.00	0.00	5,628.00	4,897.00
5108 - WORKERS COMPENSATION	0.00	0.00	2,734.00	2,563.00
5109 - UNEMPLOYMENT INSURANCE	0.00	0.00	369.00	328.00
5110 - BENEFIT INSURANCE	0.00	0.00	22,584.00	24,390.00
5112 - SICK LEAVE	0.00	0.00	0.00	0.00
5113 - YMCA	0.00	0.00	180.00	180.00
5114 - SAFETY INCENTIVES	0.00	0.00	900.00	750.00
Object : 51 - PERSONAL SERVICES Total:	0.00	0.00	167,063.00	152,659.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	0.00	2,100.00	2,000.00
5204 - INSURANCE & BONDS	0.00	0.00	3,400.00	4,000.00
5205 - UTILITIES	0.00	0.00	7,600.00	7,600.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	2,500.00	3,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	500.00	500.00
5210 - RENTALS	0.00	0.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	0.00	0.00	300.00	300.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	250.00	250.00
5213 - OTHER CHARGES	0.00	0.00	3,000.00	3,000.00
5224 - TRANSFERS	79,226.61	121,200.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	79,226.61	121,200.00	21,150.00	22,150.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	0.00	400.00	400.00
5302 - SMALL TOOLS	0.00	0.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	0.00	0.00	12,000.00	11,000.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	0.00	100.00	100.00
5305 - CLOTHING	0.00	0.00	300.00	300.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	250.00	250.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	6,500.00	6,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	4,000.00	4,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	0.00	750.00	750.00
5310 - GENERAL SUPPLIES	0.00	0.00	4,000.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	0.00	750.00	750.00
5315 - NON-CAPITALIZED ASSETS	0.00	0.00	2,500.00	2,500.00
Object : 53 - COMMODITIES Total:	0.00	0.00	32,050.00	31,050.00
Department: 042 - CEMETERY Total:	79,226.61	121,200.00	220,263.00	205,859.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 051 - RECREATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	154,841.69	206,000.00	164,963.00	192,168.00
5102 - LONGEVITY	474.00	534.00	866.00	950.00
5103 - OVERTIME	13,597.73	9,300.00	9,579.00	9,579.00
5104 - TEMPORARY & PART-TIME SALARIES	87,426.82	112,600.00	136,600.00	136,600.00
5105 - SOCIAL SECURITY	20,078.53	25,010.00	24,812.00	27,030.00
5106 - RETIREMENT	16,302.66	17,068.00	18,488.00	21,346.00
5107 - 457(b) PLAN FRINGE	9,995.75	9,650.00	10,294.00	11,860.00
5108 - WORKERS COMPENSATION	3,250.41	4,063.00	5,168.00	5,630.00
5109 - UNEMPLOYMENT INSURANCE	383.77	817.00	1,000.00	1,086.00
5110 - BENEFIT INSURANCE	31,729.41	55,625.00	34,780.00	37,562.00
5112 - SICK LEAVE	2,239.15	0.00	0.00	0.00
5113 - YMCA	506.17	454.00	315.00	315.00
5114 - SAFETY INCENTIVES	3,787.50	2,175.00	2,025.00	2,175.00
Object : 51 - PERSONAL SERVICES Total:	344,613.59	443,296.00	408,890.00	446,301.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	4,431.25	8,000.00	8,225.00	8,225.00
5203 - BANK SERVICE CHARGES	929.60	775.00	775.00	775.00
5204 - INSURANCE & BONDS	9,539.58	8,500.00	9,225.00	10,750.00
5205 - UTILITIES	54,664.56	43,000.00	43,000.00	43,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	231.05	2,000.00	2,000.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	1,694.55	1,000.00	1,100.00	1,100.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	3,000.00	3,000.00	3,000.00	3,000.00
5209 - TAX PAYMENTS	0.00	0.00	2,150.00	2,150.00
5210 - RENTALS	10,068.54	10,000.00	10,000.00	10,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	609.00	2,000.00	2,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	1,420.13	1,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	85,297.74	20,000.00	58,000.00	61,490.00
5224 - TRANSFERS	362,155.27	295,117.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	534,041.27	394,392.00	140,475.00	145,490.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,108.35	1,100.00	1,100.00	1,100.00
5302 - SMALL TOOLS	108.53	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	2,706.12	3,000.00	3,000.00	3,000.00
5304 - CHEMICALS / LAB SUPPLIES	214.23	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	244.00	750.00	750.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,227.51	1,750.00	2,750.00	2,750.00
5307 - MAINT & REPAIR - EQUIPMENT	2,744.00	3,500.00	3,600.00	3,600.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	7,251.30	4,000.00	4,000.00	4,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	687.41	2,250.00	2,250.00	2,250.00
5310 - GENERAL SUPPLIES	7,180.18	9,000.00	9,225.00	8,750.00
5312 - SAFETY MATERIALS & SUPPLIES	260.82	100.00	100.00	100.00
5315 - NON-CAPITALIZED ASSETS	3,214.05	4,000.00	4,000.00	3,500.00
5327 - CONCESSION SUPPLIES	0.00	0.00	20,000.00	20,000.00
5330 - T-SHIRTS & AWARDS	12,901.95	16,000.00	16,000.00	16,000.00
5331 - ATHLETIC SUPPLIES	5,561.35	8,000.00	8,000.00	8,000.00
Object : 53 - COMMODITIES Total:	45,409.80	54,950.00	76,275.00	75,050.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	19,769.56	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	19,769.56	0.00	0.00	0.00
Department: 051 - RECREATION Total:	943,834.22	892,638.00	625,640.00	666,841.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 052 - SWIMMING POOL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	18,523.56	18,387.00	18,456.00	19,006.00
5102 - LONGEVITY	154.00	156.00	166.00	178.00
5103 - OVERTIME	1,440.63	0.00	1,100.00	1,100.00
5104 - TEMPORARY & PART-TIME SALARIES	35,151.00	67,200.00	67,200.00	67,200.00
5105 - SOCIAL SECURITY	4,209.62	5,600.00	6,748.00	6,793.00
5106 - RETIREMENT	1,736.19	1,691.00	2,078.00	2,136.00
5107 - 457(b) PLAN FRINGE	1,139.43	355.00	1,207.00	1,240.00
5108 - WORKERS COMPENSATION	964.04	1,205.00	1,458.00	1,467.00
5109 - UNEMPLOYMENT INSURANCE	79.03	40.00	278.00	280.00
5110 - BENEFIT INSURANCE	3,454.45	3,333.00	4,066.00	4,391.00
5113 - YMCA	45.29	45.00	45.00	45.00
5114 - SAFETY INCENTIVES	225.00	75.00	75.00	75.00
Object : 51 - PERSONAL SERVICES Total:	67,122.24	98,087.00	102,877.00	103,911.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	870.75	0.00	0.00	0.00
5204 - INSURANCE & BONDS	1,541.18	1,700.00	1,700.00	2,000.00
5205 - UTILITIES	7,287.26	8,200.00	8,200.00	8,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	185.54	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	1,000.00	1,000.00	1,000.00
5210 - RENTALS	0.00	100.00	100.00	100.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	450.00	450.00	450.00
5212 - PUBLICATION AND PRINTING	0.00	200.00	200.00	200.00
5213 - OTHER CHARGES	181.57	150.00	150.00	150.00
Object : 52 - CONTRACTUAL SERVICES Total:	10,066.30	12,800.00	12,800.00	12,900.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	150.00	150.00	150.00
5302 - SMALL TOOLS	78.95	150.00	150.00	150.00
5303 - MOTOR FUELS & LUBRICANTS	0.00	50.00	50.00	50.00
5304 - CHEMICALS / LAB SUPPLIES	24,263.97	32,500.00	32,500.00	32,500.00
5305 - CLOTHING	654.86	1,000.00	1,000.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	872.63	2,000.00	2,000.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	268.12	1,000.00	1,000.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	225.93	500.00	500.00	300.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	470.61	1,750.00	1,750.00	1,750.00
5310 - GENERAL SUPPLIES	382.57	1,500.00	1,500.00	1,500.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	4,689.69	2,000.00	2,000.00	1,750.00
Object : 53 - COMMODITIES Total:	31,907.33	43,100.00	43,100.00	42,650.00
Department: 052 - SWIMMING POOL Total:	109,095.87	153,987.00	158,777.00	159,461.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 058 - TRANSFERS				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	422,147.24	500,000.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	422,147.24	500,000.00	0.00	0.00
Object : 55 - TRANSFERS				
5502 - TRANSFER TO PRAIRIE TRAILS	0.00	0.00	196,875.00	197,356.00
5503 - TRANSFER TO EXCESS SALES	0.00	0.00	500,000.00	500,000.00
5504 - TRANSFER TO ORDINANCE SALES TAX	0.00	0.00	600,000.00	600,000.00
5505 - TRANSFER TO MAJOR STREETS	0.00	0.00	57,204.00	105,585.00
5510 - TRANSFER TO BUILDING DEMOLITION	0.00	0.00	0.00	16,000.00
5511 - TRANSFER TO EXPENDABLE TRUST	0.00	0.00	0.00	0.00
Object : 55 - TRANSFERS Total:	0.00	0.00	1,354,079.00	1,418,941.00
Department: 058 - TRANSFERS Total:	422,147.24	500,000.00	1,354,079.00	1,418,941.00
Expense Total:	7,933,990.92	8,026,070.00	9,491,812.00	9,759,273.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	893,736.32	1,211,552.00	-194,240.00	-136,905.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 002 - EQUIPMENT RESERVE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4642 - SALE OF SCRAP MATERIALS	0.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	0.00	0.00	89,052.00	0.00
Object : 46 - MISCELLANEOUS Total:	0.00	0.00	89,052.00	0.00
Department: 000 - REVENUES Total:	0.00	0.00	89,052.00	0.00
Revenue Total:	0.00	0.00	89,052.00	0.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Department: 001 - ADMINISTRATION Total:	0.00	0.00	0.00	0.00
Expense Total:	0.00	0.00	0.00	0.00
Fund: 002 - EQUIPMENT RESERVE FUND Surplus (Deficit):	0.00	0.00	89,052.00	0.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 003 - AIRPORT FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	67,019.63	67,237.00	67,237.00	115,960.00
4112 - DELINQUENT AD VALOREM	1,862.54	2,490.00	2,490.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	9,887.37	9,395.00	9,395.00	8,550.00
4114 - RECREATIONAL VEHICLE TAX	94.86	560.00	560.00	585.00
4131 - WATERCRAFT TAX	0.00	0.00	0.00	63.00
Object : 41 - TAXES Total:	78,864.40	79,682.00	79,682.00	125,158.00
Object : 44 - CHARGES FOR SERVICES				
4475 - HANGAR RENTALS	61,717.75	65,000.00	65,000.00	62,150.00
4476 - EXTERNAL FUEL SALES	101,026.90	145,000.00	145,000.00	101,700.00
Object : 44 - CHARGES FOR SERVICES Total:	162,744.65	210,000.00	210,000.00	163,850.00
Object : 46 - MISCELLANEOUS				
4621 - RENTALS	2,250.00	2,500.00	2,500.00	2,250.00
4622 - CONCESSIONS AND LEASES	5,475.00	5,475.00	5,475.00	3,510.00
4691 - MISCELLANEOUS	0.00	250.00	250.00	250.00
4694 - REIMBURSEMENTS	0.00	250.00	250.00	250.00
Object : 46 - MISCELLANEOUS Total:	7,725.00	8,475.00	8,475.00	6,260.00
Department: 000 - REVENUES Total:	249,334.05	298,157.00	298,157.00	295,268.00
Revenue Total:	249,334.05	298,157.00	298,157.00	295,268.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	44,763.13	53,000.00	44,242.00	45,569.00
5102 - LONGEVITY	356.00	350.00	0.00	0.00
5103 - OVERTIME	288.33	1,000.00	1,030.00	1,030.00
5105 - SOCIAL SECURITY	3,440.69	4,000.00	3,686.00	3,793.00
5106 - RETIREMENT	4,327.74	5,300.00	4,765.00	4,903.00
5107 - 457(b) PLAN FRINGE	2,659.43	3,000.00	2,599.00	2,675.00
5108 - WORKERS COMPENSATION	586.21	600.00	754.00	777.00
5109 - UNEMPLOYMENT INSURANCE	69.21	250.00	145.00	150.00
5110 - BENEFIT INSURANCE	13,602.97	13,500.00	16,262.00	17,563.00
5112 - SICK LEAVE	981.06	0.00	0.00	0.00
5113 - YMCA	180.00	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	300.00	300.00	300.00	300.00
Object : 51 - PERSONAL SERVICES Total:	71,554.77	81,480.00	73,963.00	76,940.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,399.96	1,000.00	1,000.00	1,000.00
5203 - BANK SERVICE CHARGES	2,433.00	2,700.00	2,700.00	2,700.00
5204 - INSURANCE & BONDS	12,115.76	12,000.00	12,000.00	12,000.00
5205 - UTILITIES	11,830.56	12,075.00	12,075.00	12,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	350.00	100.00	100.00	100.00
5207 - MAINT & REPAIR - EQUIPMENT	301.50	2,800.00	2,800.00	2,400.00
5209 - TAX PAYMENTS	7,005.27	6,300.00	6,300.00	7,000.00
5210 - RENTALS	0.00	250.00	250.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	361.49	675.00	675.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	500.00	500.00	0.00
5213 - OTHER CHARGES	1,445.92	1,000.00	1,000.00	1,000.00
5224 - TRANSFERS	0.00	40,000.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	38,243.46	79,400.00	39,400.00	38,200.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	0.00	0.00	0.00
5302 - SMALL TOOLS	298.64	0.00	0.00	0.00
5303 - MOTOR FUELS & LUBRICANTS	89,723.43	85,000.00	85,000.00	85,000.00
5305 - CLOTHING	0.00	250.00	250.00	0.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	457.83	2,791.00	2,791.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	2,264.15	1,500.00	1,500.00	1,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	78.75	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	1,391.36	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	0.00	500.00	500.00	0.00
Object : 53 - COMMODITIES Total:	94,214.16	90,541.00	90,541.00	89,500.00
Object : 55 - TRANSFERS				
5509 - TRANSFER TO CONSTRUCTION	0.00	0.00	40,000.00	45,000.00
Object : 55 - TRANSFERS Total:	0.00	0.00	40,000.00	45,000.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	34,358.05	36,935.00	36,935.00	36,935.00
7511 - G.O. BOND INTEREST	10,487.80	9,801.00	9,801.00	8,693.00
Object : 75 - DEBT RETIREMENT Total:	44,845.85	46,736.00	46,736.00	45,628.00
Department: 011 - ADMINISTRATION Total:	248,858.24	298,157.00	290,640.00	295,268.00
Expense Total:	248,858.24	298,157.00	290,640.00	295,268.00
Fund: 003 - AIRPORT FUND Surplus (Deficit):	475.81	0.00	7,517.00	0.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 005 - EL DORADO SENIOR CENTER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	47,680.00	47,180.00	47,180.00	47,180.00
Object : 41 - TAXES Total:	47,680.00	47,180.00	47,180.00	47,180.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	82,214.39	36,165.00	0.00	0.00
4694 - REIMBURSEMENTS	-56,037.05	0.00	38,000.00	41,290.00
Object : 46 - MISCELLANEOUS Total:	26,177.34	36,165.00	38,000.00	41,290.00
Department: 000 - REVENUES Total:	73,857.34	83,345.00	85,180.00	88,470.00
Revenue Total:	73,857.34	83,345.00	85,180.00	88,470.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	31,511.10	34,000.00	31,575.00	32,522.00
5102 - LONGEVITY	244.00	350.00	292.00	340.00
5103 - OVERTIME	2,115.58	0.00	1,800.00	1,800.00
5105 - SOCIAL SECURITY	2,364.44	2,900.00	2,748.00	2,827.00
5106 - RETIREMENT	3,257.57	3,400.00	3,551.00	3,655.00
5107 - 457(b) PLAN FRINGE	2,009.32	2,020.00	1,933.00	1,990.00
5108 - WORKERS COMPENSATION	0.00	65.00	31.00	32.00
5109 - UNEMPLOYMENT INSURANCE	51.89	50.00	108.00	111.00
5110 - BENEFIT INSURANCE	13,705.26	13,500.00	16,262.00	17,563.00
5112 - SICK LEAVE	1,083.29	0.00	0.00	0.00
5113 - YMCA	0.00	180.00	0.00	0.00
5114 - SAFETY INCENTIVES	300.00	300.00	300.00	300.00
Object : 51 - PERSONAL SERVICES Total:	56,642.45	56,765.00	58,600.00	61,140.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,447.88	1,030.00	1,030.00	1,030.00
5204 - INSURANCE & BONDS	3,805.38	4,100.00	4,100.00	4,850.00
5205 - UTILITIES	12,740.52	13,100.00	13,100.00	13,100.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,125.00	5,000.00	5,000.00	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	676.37	500.00	500.00	500.00
5208 - MAINT & REPAIR - OTHER IMPRVMNTS	0.00	0.00	0.00	0.00
5210 - RENTALS	1,668.32	1,500.00	1,500.00	1,500.00
5212 - PUBLICATION AND PRINTING	352.00	0.00	0.00	0.00
5213 - OTHER CHARGES	559.11	250.00	250.00	250.00
Object : 52 - CONTRACTUAL SERVICES Total:	22,374.58	25,480.00	25,480.00	26,230.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	156.58	100.00	100.00	100.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	560.94	100.00	100.00	100.00
5308 - MAINT & REPAIR - OTHER IMPRVMNTS	38.44	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	2,289.48	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	1,465.87	400.00	400.00	400.00
Object : 53 - COMMODITIES Total:	4,511.31	1,100.00	1,100.00	1,100.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	11,410.20	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	11,410.20	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	94,938.54	83,345.00	85,180.00	88,470.00
Expense Total:	94,938.54	83,345.00	85,180.00	88,470.00
Fund: 005 - EL DORADO SENIOR CENTER FUND Surplus (Deficit):	-21,081.20	0.00	0.00	0.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 006 - BRADFORD MEMORIAL LIBRARY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	386,688.93	421,710.00	421,710.00	447,625.00
4112 - DELINQUENT AD VALOREM	16,123.13	0.00	0.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	59,042.75	54,219.00	54,220.00	56,761.00
4114 - RECREATIONAL VEHICLE TAX	551.87	3,230.00	500.00	534.00
4131 - WATERCRAFT TAX	0.00	0.00	0.00	393.00
Object : 41 - TAXES Total:	462,406.68	479,159.00	476,430.00	505,313.00
Department: 000 - REVENUES Total:	462,406.68	479,159.00	476,430.00	505,313.00
Revenue Total:	462,406.68	479,159.00	476,430.00	505,313.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	462,406.68	479,159.00	476,430.00	505,313.00
Object : 52 - CONTRACTUAL SERVICES Total:	462,406.68	479,159.00	476,430.00	505,313.00
Department: 011 - ADMINISTRATION Total:	462,406.68	479,159.00	476,430.00	505,313.00
Expense Total:	462,406.68	479,159.00	476,430.00	505,313.00
Fund: 006 - BRADFORD MEMORIAL LIBRARY FUND Surplus (Deficit):	0.00	0.00	0.00	0.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 007 - MAJOR STREET FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4225 - PAVING CUTS	2,334.09	10,000.00	10,000.00	10,000.00
4227 - SPECIAL EVENT FEES	400.00	1,500.00	1,500.00	780.00
Object : 42 - LICENSES & PERMITS Total:	2,734.09	11,500.00	11,500.00	10,780.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4351 - GAS TAX - SPEC CITY/COUNTY HWY	403,510.06	425,000.00	425,000.00	400,000.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	619.52	1,000.00	1,000.00	1,000.00
4359 - STATE HIGHWAY MAINTENANCE	92,580.02	92,580.00	92,580.00	92,580.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	496,709.60	518,580.00	518,580.00	493,580.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	90,410.25	113,700.00	57,204.00	105,585.00
4691 - MISCELLANEOUS	171.64	250.00	250.00	0.00
4694 - REIMBURSEMENTS	19,455.00	4,000.00	4,000.00	0.00
Object : 46 - MISCELLANEOUS Total:	110,036.89	117,950.00	61,454.00	105,585.00
Department: 000 - REVENUES Total:	609,480.58	648,030.00	591,534.00	609,945.00
Revenue Total:	609,480.58	648,030.00	591,534.00	609,945.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 034 - SPECIAL STREET PROJECT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	300,202.54	254,116.00	217,092.00	228,729.00
5102 - LONGEVITY	2,784.00	2,080.00	1,664.00	1,712.00
5103 - OVERTIME	6,189.03	8,037.00	8,279.00	8,279.00
5104 - TEMPORARY & PART-TIME SALARIES	718.26	5,000.00	0.00	0.00
5105 - SOCIAL SECURITY	24,710.17	21,854.00	18,515.00	19,460.00
5106 - RETIREMENT	30,180.06	24,681.00	23,936.00	25,158.00
5107 - 457(b) PLAN FRINGE	15,406.03	14,269.00	13,107.00	13,778.00
5108 - WORKERS COMPENSATION	10,248.17	11,466.00	8,035.00	8,442.00
5109 - UNEMPLOYMENT INSURANCE	486.17	847.00	727.00	764.00
5110 - BENEFIT INSURANCE	61,853.78	60,755.00	55,554.00	59,998.00
5112 - SICK LEAVE	15,510.95	0.00	0.00	0.00
5113 - YMCA	660.01	585.00	585.00	585.00
5114 - SAFETY INCENTIVES	2,700.00	2,175.00	1,875.00	1,875.00
Object : 51 - PERSONAL SERVICES Total:	471,649.17	405,865.00	349,369.00	368,780.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,382.90	2,500.00	2,500.00	2,500.00
5204 - INSURANCE & BONDS	15,589.84	13,900.00	13,900.00	13,900.00
5205 - UTILITIES	86.64	300.00	300.00	300.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	10,132.46	10,000.00	10,000.00	10,000.00
5210 - RENTALS	799.54	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	1,500.00	1,500.00	1,500.00
5212 - PUBLICATION AND PRINTING	0.00	250.00	250.00	250.00
5213 - OTHER CHARGES	4,136.29	3,000.00	3,000.00	3,000.00
5224 - TRANSFERS	0.00	29,965.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	32,127.67	62,415.00	32,450.00	32,450.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	32.46	0.00	0.00	0.00
5302 - SMALL TOOLS	3,727.54	4,500.00	4,500.00	4,500.00
5303 - MOTOR FUELS & LUBRICANTS	45,246.07	30,000.00	30,000.00	30,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,049.06	1,500.00	1,500.00	1,500.00
5305 - CLOTHING	2,510.96	3,500.00	3,500.00	2,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	524.43	0.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	28,310.16	30,000.00	30,000.00	30,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	26,873.25	60,000.00	60,000.00	60,000.00
5310 - GENERAL SUPPLIES	11,233.78	15,000.00	15,000.00	15,000.00
5312 - SAFETY MATERIALS & SUPPLIES	82.24	250.00	250.00	250.00
5315 - NON-CAPITALIZED ASSETS	3,714.23	5,000.00	5,000.00	5,000.00
5325 - TRAFFIC SIGNS, SIGNALS, & MARKINGS	24,685.32	30,000.00	30,000.00	30,000.00
Object : 53 - COMMODITIES Total:	147,989.50	179,750.00	179,750.00	178,750.00
Object : 55 - TRANSFERS				
5508 - TRANSFER TO EQUIPMENT RESERVE	0.00	0.00	29,965.00	29,965.00
Object : 55 - TRANSFERS Total:	0.00	0.00	29,965.00	29,965.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	42,140.00	0.00	0.00	0.00
7404 - OTHER IMPROVEMENTS	5,025.00	0.00	0.00	0.00
7425 - BAD DEBT EXPENSE	-3,040.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	44,125.00	0.00	0.00	0.00
Department: 034 - SPECIAL STREET PROJECT Total:	695,891.34	648,030.00	591,534.00	609,945.00
Expense Total:	695,891.34	648,030.00	591,534.00	609,945.00
Fund: 007 - MAJOR STREET FUND Surplus (Deficit):	-86,410.76	0.00	0.00	0.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 008 - CEMETERY FUND				
Expense				
Department: 042 - CEMETERY				
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	7,030.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	7,030.00	0.00	0.00	0.00
Department: 042 - CEMETERY Total:	7,030.00	0.00	0.00	0.00
Expense Total:	7,030.00	0.00	0.00	0.00
Fund: 008 - CEMETERY FUND Total:	7,030.00	0.00	0.00	0.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 009 - STORMWATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	226.23	300.00	300.00	300.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	226.23	300.00	300.00	300.00
Object : 46 - MISCELLANEOUS				
4631 - SPECIAL ASSESSMENTS	229,625.67	309,825.00	309,825.00	309,825.00
4632 - DELINQUENT SPECIAL ASSESMENTS	13,475.39	10,000.00	10,000.00	18,000.00
4691 - MISCELLANEOUS	123.86	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	243,224.92	319,825.00	319,825.00	327,825.00
Department: 000 - REVENUES Total:	243,451.15	320,125.00	320,125.00	328,125.00
Revenue Total:	243,451.15	320,125.00	320,125.00	328,125.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	106,373.85	172,000.00	192,683.00	186,521.00
5102 - LONGEVITY	1,486.00	1,800.00	1,510.00	1,438.00
5103 - OVERTIME	2,363.13	3,000.00	3,090.00	3,090.00
5105 - SOCIAL SECURITY	8,907.47	12,900.00	16,077.00	15,566.00
5106 - RETIREMENT	10,736.68	16,000.00	20,785.00	20,124.00
5107 - 457(b) PLAN FRINGE	6,388.76	9,000.00	11,450.00	11,057.00
5108 - WORKERS COMPENSATION	4,053.15	10,500.00	7,877.00	7,604.00
5109 - UNEMPLOYMENT INSURANCE	173.83	250.00	632.00	612.00
5110 - BENEFIT INSURANCE	16,317.20	50,000.00	50,228.00	51,612.00
5112 - SICK LEAVE	2,709.30	0.00	0.00	0.00
5113 - YMCA	122.67	800.00	487.00	459.00
5114 - SAFETY INCENTIVES	660.00	1,375.00	1,410.00	1,365.00
Object : 51 - PERSONAL SERVICES Total:	160,292.04	277,625.00	306,229.00	299,448.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	36,565.00	0.00	0.00	0.00
5204 - INSURANCE & BONDS	1,691.10	2,000.00	2,000.00	2,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	914.24	0.00	0.00	1,000.00
5210 - RENTALS	148.50	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	20.00	0.00	0.00	0.00
5213 - OTHER CHARGES	2,106.11	2,000.00	2,000.00	2,000.00
5220 - FRANCHISE FEES	0.00	0.00	18,000.00	18,000.00
5224 - TRANSFERS	18,000.00	18,000.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	59,444.95	22,000.00	22,000.00	23,000.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	7.59	1,500.00	1,500.00	1,500.00
5303 - MOTOR FUELS & LUBRICANTS	1,162.10	4,500.00	4,500.00	4,500.00
5305 - CLOTHING	0.00	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	1,125.23	5,000.00	5,000.00	5,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	13,804.23	5,000.00	5,000.00	5,000.00
5310 - GENERAL SUPPLIES	1,370.07	2,500.00	2,500.00	2,500.00
5312 - SAFETY MATERIALS & SUPPLIES	82.23	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	1,107.27	1,000.00	1,000.00	5,000.00
Object : 53 - COMMODITIES Total:	18,658.72	20,500.00	20,500.00	24,500.00
Department: 011 - ADMINISTRATION Total:	238,395.71	320,125.00	348,729.00	346,948.00
Expense Total:	238,395.71	320,125.00	348,729.00	346,948.00
Fund: 009 - STORMWATER FUND Surplus (Deficit):	5,055.44	0.00	-28,604.00	-18,823.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 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 : 46 - MISCELLANEOUS				
4651 - FROM CONSTRUCTION FUND	158.14	0.00	0.00	0.00
4694 - REIMBURSEMENTS	29,416.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	29,574.14	0.00	0.00	0.00
Department: 000 - REVENUES Total:	79,574.14	50,000.00	50,000.00	50,000.00
Revenue Total:	79,574.14	50,000.00	50,000.00	50,000.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	28,473.50	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	2,584.80	0.00	0.00	0.00
5213 - OTHER CHARGES	20,626.58	50,000.00	50,000.00	50,000.00
5224 - TRANSFERS	353.48	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	52,038.36	50,000.00	50,000.00	50,000.00
Department: 011 - ADMINISTRATION Total:	52,038.36	50,000.00	50,000.00	50,000.00
Expense Total:	52,038.36	50,000.00	50,000.00	50,000.00
Fund: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND Surplus (Deficit..	27,535.78	0.00	0.00	0.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 012 - LAKE DEBT RESERVE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	38.87	200.00	0.00	200.00
4612 - JOINT VENTURE LOAN INTEREST	107,346.01	102,427.00	102,427.00	0.00
4659 - TRANSFER FROM OPERATIONS	225,000.00	352,884.00	352,884.00	225,000.00
Object : 46 - MISCELLANEOUS Total:	332,384.88	455,511.00	455,311.00	225,200.00
Object : 48 - INVESTMENTS				
4815 - UNREALIZED GAIN/LOSS ON INVESTMENTS	207,025.15	0.00	0.00	0.00
Object : 48 - INVESTMENTS Total:	207,025.15	0.00	0.00	0.00
Department: 000 - REVENUES Total:	539,410.03	455,511.00	455,311.00	225,200.00
Revenue Total:	539,410.03	455,511.00	455,311.00	225,200.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	0.00	0.00	0.00	8,180,641.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	0.00	0.00	8,180,641.00
Department: 011 - ADMINISTRATION Total:	0.00	0.00	0.00	8,180,641.00
Expense Total:	0.00	0.00	0.00	8,180,641.00
Fund: 012 - LAKE DEBT RESERVE FUND Surplus (Deficit):	539,410.03	455,511.00	455,311.00	-7,955,441.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 013 - PRAIRIE TRAILS GOLF COURSE				
Revenue				
Department: 000 - REVENUES				
Object : 44 - CHARGES FOR SERVICES				
4409 - GOLF MERCHANDISE SALES	21,786.73	15,000.00	15,000.00	21,700.00
4413 - GIFT CARDS	6,176.29	3,000.00	3,000.00	3,000.00
4468 - CONCESSION, FOOD, & BEVERAGE SALES	55,658.07	50,000.00	50,000.00	50,000.00
4472 - GOLF FEES	257,526.74	290,000.00	290,000.00	260,000.00
Object : 44 - CHARGES FOR SERVICES Total:	341,147.83	358,000.00	358,000.00	334,700.00
Object : 46 - MISCELLANEOUS				
4624 - PT RESERVATIONS	1,000.00	3,000.00	3,000.00	1,000.00
4644 - SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	362,155.27	258,952.00	196,875.00	197,356.00
4691 - MISCELLANEOUS	8,034.27	0.00	0.00	0.00
4694 - REIMBURSEMENTS	3,000.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	374,189.54	261,952.00	199,875.00	198,356.00
Department: 000 - REVENUES Total:	715,337.37	619,952.00	557,875.00	533,056.00
Revenue Total:	715,337.37	619,952.00	557,875.00	533,056.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 053 - PRAIRIE TRAILS, RESTAURANT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	22,368.18	21,872.00	20,877.00	0.00
5102 - LONGEVITY	308.62	325.00	325.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	15,300.43	13,292.00	13,292.00	0.00
5105 - SOCIAL SECURITY	2,883.88	1,690.00	1,731.00	0.00
5106 - RETIREMENT	2,668.73	1,530.00	2,237.00	0.00
5107 - 457(b) PLAN FRINGE	1,395.01	529.00	1,316.00	0.00
5108 - WORKERS COMPENSATION	142.02	1,439.00	1,439.00	0.00
5109 - UNEMPLOYMENT INSURANCE	56.40	50.00	68.00	0.00
5110 - BENEFIT INSURANCE	4,760.56	4,509.00	5,432.00	0.00
5113 - YMCA	60.18	60.00	60.00	0.00
5114 - SAFETY INCENTIVES	725.20	850.00	850.00	0.00
Object : 51 - PERSONAL SERVICES Total:	50,669.21	46,146.00	47,627.00	0.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	5,308.78	2,000.00	2,000.00	0.00
5203 - BANK SERVICE CHARGES	3,797.21	3,100.00	3,100.00	0.00
5204 - INSURANCE & BONDS	1,101.24	1,200.00	1,200.00	0.00
5205 - UTILITIES	19,433.29	25,500.00	25,500.00	0.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	907.96	1,000.00	1,000.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	3,420.22	2,000.00	2,000.00	0.00
5209 - TAX PAYMENTS	-2,031.66	0.00	0.00	0.00
5210 - RENTALS	1,288.54	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	652.99	1,700.00	1,700.00	0.00
5212 - PUBLICATION AND PRINTING	43.32	1,000.00	1,000.00	0.00
5213 - OTHER CHARGES	305.55	100.00	100.00	0.00
5216 - JANITORIAL SERVICES	125.00	100.00	100.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	34,352.44	37,700.00	37,700.00	0.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	70.35	100.00	100.00	0.00
5302 - SMALL TOOLS	0.00	100.00	100.00	0.00
5304 - CHEMICALS / LAB SUPPLIES	125.00	0.00	0.00	0.00
5305 - CLOTHING	0.00	300.00	300.00	0.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	18.65	1,000.00	1,000.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	1,018.76	1,000.00	1,000.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	100.00	100.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,133.39	1,000.00	1,000.00	0.00
5310 - GENERAL SUPPLIES	137.16	0.00	0.00	0.00
5312 - SAFETY MATERIALS & SUPPLIES	97.50	100.00	100.00	0.00
5328 - FOOD - PRAIRIE TRAILS	14,600.02	20,000.00	20,000.00	0.00
5332 - BEVERAGE - PRAIRIE TRAILS	21,379.85	25,000.00	25,000.00	0.00
Object : 53 - COMMODITIES Total:	38,580.68	48,700.00	48,700.00	0.00
Department: 053 - PRAIRIE TRAILS, RESTAURANT Total:	123,602.33	132,546.00	134,027.00	0.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 056 - PRAIRIE TRAILS, GOLF COURSE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	148,662.22	153,388.00	102,711.00	183,077.00
5102 - LONGEVITY	891.69	1,340.00	660.00	1,348.00
5103 - OVERTIME	1,295.10	4,607.00	4,746.00	7,192.00
5104 - TEMPORARY & PART-TIME SALARIES	5,223.92	18,843.00	18,843.00	39,385.00
5105 - SOCIAL SECURITY	12,183.53	13,272.00	13,272.00	18,743.00
5106 - RETIREMENT	14,133.38	14,562.00	11,412.00	20,187.00
5107 - 457(b) PLAN FRINGE	9,114.10	8,866.00	6,387.00	11,299.00
5108 - WORKERS COMPENSATION	980.86	2,568.00	945.00	1,722.00
5109 - UNEMPLOYMENT INSURANCE	232.23	250.00	346.00	740.00
5110 - BENEFIT INSURANCE	23,756.67	22,996.00	15,803.00	41,953.00
5112 - SICK LEAVE	767.04	0.00	0.00	0.00
5113 - YMCA	240.00	240.00	225.00	360.00
5114 - SAFETY INCENTIVES	1,174.92	1,000.00	775.00	2,700.00
Object : 51 - PERSONAL SERVICES Total:	218,655.66	241,932.00	176,125.00	328,706.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	349.00	200.00	200.00	4,200.00
5203 - BANK SERVICE CHARGES	1,180.53	2,000.00	2,000.00	5,100.00
5204 - INSURANCE & BONDS	5,194.17	4,700.00	4,700.00	9,000.00
5205 - UTILITIES	10,104.31	20,000.00	20,000.00	53,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	200.00	200.00	1,700.00
5207 - MAINT & REPAIR - EQUIPMENT	797.00	500.00	500.00	2,500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5210 - RENTALS	1,190.00	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,693.48	2,000.00	2,000.00	4,750.00
5212 - PUBLICATION AND PRINTING	784.00	0.00	0.00	2,500.00
5213 - OTHER CHARGES	1,747.56	1,500.00	1,500.00	2,600.00
5216 - JANITORIAL SERVICES	0.00	0.00	0.00	100.00
Object : 52 - CONTRACTUAL SERVICES Total:	23,040.05	32,100.00	32,100.00	86,450.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	0.00	0.00	600.00
5302 - SMALL TOOLS	190.96	500.00	500.00	600.00
5303 - MOTOR FUELS & LUBRICANTS	6,941.47	8,000.00	8,000.00	8,000.00
5304 - CHEMICALS / LAB SUPPLIES	24,165.62	24,000.00	24,000.00	24,000.00
5305 - CLOTHING	0.00	500.00	500.00	1,300.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	7.99	0.00	0.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	6,727.41	10,000.00	10,000.00	12,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	9,733.10	10,000.00	10,000.00	9,700.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	75.09	0.00	0.00	1,100.00
5310 - GENERAL SUPPLIES	567.15	1,000.00	1,000.00	1,000.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	0.00	0.00	100.00
5315 - NON-CAPITALIZED ASSETS	762.73	1,000.00	1,000.00	2,500.00
5328 - FOOD - PRAIRIE TRAILS	0.00	0.00	0.00	20,000.00
5332 - BEVERAGE - PRAIRIE TRAILS	0.00	0.00	0.00	25,000.00
5333 - GOLF SUPPLIES/APPAREL	0.00	0.00	0.00	10,000.00
Object : 53 - COMMODITIES Total:	49,171.52	55,000.00	55,000.00	117,900.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	99,700.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	99,700.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	0.00	10,000.00	10,000.00	0.00
Object : 75 - DEBT RETIREMENT Total:	0.00	10,000.00	10,000.00	0.00
Department: 056 - PRAIRIE TRAILS, GOLF COURSE Total:	390,567.23	339,032.00	273,225.00	533,056.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 059 - PRAIRIE TRAILS, PRO SHOP				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	67,642.88	70,482.00	67,178.00	0.00
5102 - LONGEVITY	307.69	324.00	320.00	0.00
5103 - OVERTIME	4,872.91	2,375.00	2,447.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	17,044.90	7,250.00	7,250.00	0.00
5105 - SOCIAL SECURITY	6,807.16	5,364.00	5,697.00	0.00
5106 - RETIREMENT	6,785.17	5,853.00	7,364.00	0.00
5107 - 457(b) PLAN FRINGE	4,291.17	3,456.00	4,115.00	0.00
5108 - WORKERS COMPENSATION	372.10	1,731.00	1,731.00	0.00
5109 - UNEMPLOYMENT INSURANCE	134.24	113.00	224.00	0.00
5110 - BENEFIT INSURANCE	18,454.95	17,996.00	21,677.00	0.00
5113 - YMCA	239.82	240.00	180.00	0.00
5114 - SAFETY INCENTIVES	1,549.88	1,150.00	400.00	0.00
Object : 51 - PERSONAL SERVICES Total:	128,502.87	116,334.00	118,583.00	0.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,304.61	2,000.00	2,000.00	0.00
5204 - INSURANCE & BONDS	1,321.37	1,700.00	1,700.00	0.00
5205 - UTILITIES	8,035.55	7,500.00	7,500.00	0.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	622.49	500.00	500.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	2,789.33	0.00	0.00	0.00
5210 - RENTALS	2,585.99	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	808.52	2,000.00	2,000.00	0.00
5212 - PUBLICATION AND PRINTING	1,789.70	2,500.00	2,500.00	0.00
5213 - OTHER CHARGES	1,008.23	1,000.00	1,000.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	20,265.79	17,200.00	17,200.00	0.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	406.28	500.00	500.00	0.00
5302 - SMALL TOOLS	0.00	0.00	0.00	0.00
5305 - CLOTHING	0.00	500.00	500.00	0.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	624.81	500.00	500.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	1,575.39	2,000.00	2,000.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	20.00	100.00	100.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	100.00	100.00	0.00
5310 - GENERAL SUPPLIES	585.42	0.00	0.00	0.00
5315 - NON-CAPITALIZED ASSETS	6,007.70	1,500.00	1,500.00	0.00
5333 - GOLF SUPPLIES/APPAREL	23,953.88	10,000.00	10,000.00	0.00
Object : 53 - COMMODITIES Total:	33,173.48	15,200.00	15,200.00	0.00
Department: 059 - PRAIRIE TRAILS, PRO SHOP Total:	181,942.14	148,734.00	150,983.00	0.00
Expense Total:	696,111.70	620,312.00	558,235.00	533,056.00
Fund: 013 - PRAIRIE TRAILS GOLF COURSE Surplus (Deficit):	19,225.67	-360.00	-360.00	0.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 014 - INDUSTRIAL MILL LEVY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	77,464.44	86,645.00	86,645.00	91,979.00
4112 - DELINQUENT AD VALOREM	3,241.97	3,693.00	3,693.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	11,818.51	10,866.00	10,866.00	11,017.00
4114 - RECREATIONAL VEHICLE TAX	110.44	647.00	647.00	755.00
4131 - WATERCRAFT TAX	0.00	0.00	0.00	81.00
Object : 41 - TAXES Total:	92,635.36	101,851.00	101,851.00	103,832.00
Object : 46 - MISCELLANEOUS				
4622 - CONCESSIONS AND LEASES	2,845.00	2,860.00	2,860.00	2,860.00
4643 - SALE OF REAL ESTATE	82,029.08	0.00	0.00	0.00
4694 - REIMBURSEMENTS	4.75	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	84,878.83	2,860.00	2,860.00	2,860.00
Department: 000 - REVENUES Total:	177,514.19	104,711.00	104,711.00	106,692.00
Revenue Total:	177,514.19	104,711.00	104,711.00	106,692.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 061 - INDUSTRIAL MILL LEVY				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	139,060.00	113,700.00	113,700.00	113,700.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	605.80	0.00	0.00	0.00
5213 - OTHER CHARGES	1,430.00	0.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	388,425.00	0.00	381,140.00
5224 - TRANSFERS	0.00	40,051.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	141,095.80	542,176.00	113,700.00	494,840.00
Object : 55 - TRANSFERS				
5506 - TRANSFER TO LAKE DEBT RESERVE	0.00	0.00	40,051.00	0.00
Object : 55 - TRANSFERS Total:	0.00	0.00	40,051.00	0.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	21,383.59	0.00	0.00	0.00
7517 - JOINT VENTURE LOAN INTEREST	18,667.47	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:	181,146.86	542,176.00	153,751.00	494,840.00
Expense Total:	181,146.86	542,176.00	153,751.00	494,840.00
Fund: 014 - INDUSTRIAL MILL LEVY FUND Surplus (Deficit):	-3,632.67	-437,465.00	-49,040.00	-388,148.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 016 - SPECIAL PARKS & RECREATION FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4230 - PARKLAND DEVELOPMENT FEE	2,040.00	1,750.00	1,750.00	1,750.00
Object : 42 - LICENSES & PERMITS Total:	2,040.00	1,750.00	1,750.00	1,750.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4353 - LIQUOR TAX	23,945.38	24,484.00	24,484.00	24,484.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	23,945.38	24,484.00	24,484.00	24,484.00
Department: 000 - REVENUES Total:	25,985.38	26,234.00	26,234.00	26,234.00
Revenue Total:	25,985.38	26,234.00	26,234.00	26,234.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 051 - RECREATION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	15,500.00	15,234.00	15,234.00	0.00
5208 - MAINT & REPAIR - OTHER IMPRVMENTS	0.00	2,500.00	2,500.00	2,500.00
5224 - TRANSFERS	61,090.77	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	76,590.77	17,734.00	17,734.00	2,500.00
Object : 53 - COMMODITIES				
5315 - NON-CAPITALIZED ASSETS	0.00	8,500.00	8,500.00	8,500.00
Object : 53 - COMMODITIES Total:	0.00	8,500.00	8,500.00	8,500.00
Department: 051 - RECREATION Total:	76,590.77	26,234.00	26,234.00	11,000.00
Expense Total:	76,590.77	26,234.00	26,234.00	11,000.00
Fund: 016 - SPECIAL PARKS & RECREATION FUND Surplus (Deficit):	-50,605.39	0.00	0.00	15,234.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 017 - SPECIAL ALCOHOL PROGRAM FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4353 - LIQUOR TAX	16,228.54	12,242.00	12,242.00	12,242.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	16,228.54	12,242.00	12,242.00	12,242.00
Department: 000 - REVENUES Total:	16,228.54	12,242.00	12,242.00	12,242.00
Revenue Total:	16,228.54	12,242.00	12,242.00	12,242.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 043 - LIQUOR TAX				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	12,242.00	12,242.00	12,242.00
5218 - CONTINGENCY RESERVE	0.00	17,701.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	29,943.00	12,242.00	12,242.00
Department: 043 - LIQUOR TAX Total:	0.00	29,943.00	12,242.00	12,242.00
Expense Total:	0.00	29,943.00	12,242.00	12,242.00
Fund: 017 - SPECIAL ALCOHOL PROGRAM FUND Surplus (Deficit):	16,228.54	-17,701.00	0.00	0.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 024 - TOURISM TAX FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4141 - MOTEL TAX	163,068.69	175,000.00	175,000.00	170,000.00
Object : 41 - TAXES Total:	163,068.69	175,000.00	175,000.00	170,000.00
Object : 46 - MISCELLANEOUS				
4621 - RENTALS	49,742.50	50,000.00	50,000.00	50,000.00
4622 - CONCESSIONS AND LEASES	44,232.00	5,400.00	5,400.00	0.00
4628 - EVENT REVENUES	21,122.16	30,000.00	30,000.00	0.00
4691 - MISCELLANEOUS	2,440.00	0.00	0.00	0.00
4694 - REIMBURSEMENTS	0.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	117,536.66	85,400.00	85,400.00	50,000.00
Department: 000 - REVENUES Total:	280,605.35	260,400.00	260,400.00	220,000.00
Revenue Total:	280,605.35	260,400.00	260,400.00	220,000.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	57,092.52	72,779.00	48,258.00	52,931.00
5102 - LONGEVITY	0.00	0.00	0.00	264.00
5103 - OVERTIME	2,837.10	1,575.00	3,150.00	3,150.00
5104 - TEMPORARY & PART-TIME SALARIES	10,901.27	9,462.00	6,000.00	6,000.00
5105 - SOCIAL SECURITY	5,925.09	5,745.00	4,664.00	5,019.00
5106 - RETIREMENT	5,464.49	6,800.00	5,406.00	5,866.00
5107 - 457(b) PLAN FRINGE	3,566.45	4,225.00	2,951.00	3,204.00
5108 - WORKERS COMPENSATION	55.43	70.00	53.00	56.00
5109 - UNEMPLOYMENT INSURANCE	106.65	110.00	185.00	198.00
5110 - BENEFIT INSURANCE	92.61	0.00	0.00	0.00
5112 - SICK LEAVE	1,968.18	0.00	0.00	0.00
5113 - YMCA	262.50	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	675.00	900.00	900.00	600.00
Object : 51 - PERSONAL SERVICES Total:	88,947.29	101,846.00	71,747.00	77,468.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	58,990.80	56,000.00	56,000.00	10,519.00
5204 - INSURANCE & BONDS	2,792.61	0.00	0.00	3,325.00
5205 - UTILITIES	2,192.04	1,500.00	1,500.00	1,500.00
5210 - RENTALS	5,974.28	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	6,931.85	5,000.00	5,000.00	5,000.00
5212 - PUBLICATION AND PRINTING	15,137.53	7,000.00	7,000.00	7,000.00
5213 - OTHER CHARGES	18,105.22	15,000.00	15,000.00	10,000.00
5224 - TRANSFERS	0.00	40,051.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	110,124.33	124,551.00	84,500.00	37,344.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	568.16	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	374.72	0.00	0.00	0.00
5305 - CLOTHING	194.10	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	418.95	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	533.69	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	2,089.62	1,000.00	1,000.00	1,000.00
Object : 55 - TRANSFERS				
5506 - TRANSFER TO LAKE DEBT RESERVE	0.00	0.00	40,051.00	0.00
Object : 55 - TRANSFERS Total:	0.00	0.00	40,051.00	0.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	21,383.59	0.00	0.00	0.00
7517 - JOINT VENTURE LOAN INTEREST	18,667.47	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	40,051.06	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	241,212.30	227,397.00	197,298.00	115,812.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 016 - TRAIN DEPOT				
Object : 52 - CONTRACTUAL SERVICES				
5204 - INSURANCE & BONDS	1,578.81	0.00	0.00	2,000.00
5205 - UTILITIES	6,644.29	4,000.00	4,000.00	6,700.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,720.36	2,300.00	2,300.00	2,300.00
5207 - MAINT & REPAIR - EQUIPMENT	640.00	0.00	0.00	640.00
5210 - RENTALS	200.00	0.00	0.00	200.00
Object : 52 - CONTRACTUAL SERVICES Total:	11,783.46	6,300.00	6,300.00	11,840.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,518.52	0.00	0.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	16.00	0.00	0.00	16.00
5310 - GENERAL SUPPLIES	0.00	0.00	0.00	0.00
5315 - NON-CAPITALIZED ASSETS	614.00	0.00	0.00	1,000.00
Object : 53 - COMMODITIES Total:	3,148.52	0.00	0.00	3,016.00
Department: 016 - TRAIN DEPOT Total:	14,931.98	6,300.00	6,300.00	14,856.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 018 - CIVIC CENTER				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	7,157.15	500.00	500.00	500.00
5204 - INSURANCE & BONDS	4,186.24	0.00	0.00	0.00
5205 - UTILITIES	15,693.96	13,500.00	13,500.00	13,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,438.75	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	1,120.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	500.00	500.00	500.00
5213 - OTHER CHARGES	27,181.81	25,200.00	25,200.00	25,200.00
5224 - TRANSFERS	42,000.00	42,000.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	99,777.91	82,200.00	40,200.00	40,200.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	3,357.62	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	1,113.25	1,700.00	1,700.00	1,700.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	2,366.12	1,000.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	28.96	400.00	400.00	400.00
5315 - NON-CAPITALIZED ASSETS	1,767.59	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	8,633.54	4,100.00	4,100.00	4,100.00
Object : 55 - TRANSFERS				
5507 - TRANSFER TO GENERAL	0.00	0.00	42,000.00	42,000.00
Object : 55 - TRANSFERS Total:	0.00	0.00	42,000.00	42,000.00
Object : 74 - CAPITAL OUTLAY				
7404 - OTHER IMPROVEMENTS	10,000.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	10,000.00	0.00	0.00	0.00
Department: 018 - CIVIC CENTER Total:	118,411.45	86,300.00	86,300.00	86,300.00
Expense Total:	374,555.73	319,997.00	289,898.00	216,968.00
Fund: 024 - TOURISM TAX FUND Surplus (Deficit):	-93,950.38	-59,597.00	-29,498.00	3,032.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 026 - ORDINANCE STREET SALES TAX				
Revenue				
Department: 006 - STREET REHABILITATION				
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	500,000.00	500,000.00	500,000.00	500,000.00
Object : 46 - MISCELLANEOUS Total:	500,000.00	500,000.00	500,000.00	500,000.00
Department: 006 - STREET REHABILITATION Total:	500,000.00	500,000.00	500,000.00	500,000.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 007 - STREET MAINTENANCE				
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	100,000.00	100,000.00	100,000.00	100,000.00
Object : 46 - MISCELLANEOUS Total:	100,000.00	100,000.00	100,000.00	100,000.00
Department: 007 - STREET MAINTENANCE Total:	100,000.00	100,000.00	100,000.00	100,000.00
Revenue Total:	600,000.00	600,000.00	600,000.00	600,000.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 006 - STREET REHABILITATION				
Object : 52 - CONTRACTUAL SERVICES				
5208 - MAINT & REPAIR - OTHER IMPRVMENTS	0.00	500,000.00	500,000.00	500,000.00
5224 - TRANSFERS	709,078.91	0.00	195,257.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	709,078.91	500,000.00	695,257.00	500,000.00
Department: 006 - STREET REHABILITATION Total:	709,078.91	500,000.00	695,257.00	500,000.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 007 - STREET MAINTENANCE				
Object : 52 - CONTRACTUAL SERVICES				
5208 - MAINT & REPAIR - OTHER IMPRVMENTS	59,965.80	0.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	1,016,335.00	0.00	641,484.00
Object : 52 - CONTRACTUAL SERVICES Total:	59,965.80	1,016,335.00	0.00	641,484.00
Object : 53 - COMMODITIES				
5307 - MAINT & REPAIR - EQUIPMENT	10,550.00	100,000.00	100,000.00	100,000.00
Object : 53 - COMMODITIES Total:	10,550.00	100,000.00	100,000.00	100,000.00
Department: 007 - STREET MAINTENANCE Total:	70,515.80	1,116,335.00	100,000.00	741,484.00
Expense Total:	779,594.71	1,616,335.00	795,257.00	1,241,484.00
Fund: 026 - ORDINANCE STREET SALES TAX Surplus (Deficit):	-179,594.71	-1,016,335.00	-195,257.00	-641,484.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 028 - EXCESS SALES TAX				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4651 - FROM CONSTRUCTION FUND	111.50	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	422,147.24	500,000.00	500,000.00	500,000.00
Object : 46 - MISCELLANEOUS Total:	422,258.74	500,000.00	500,000.00	500,000.00
Department: 000 - REVENUES Total:	422,258.74	500,000.00	500,000.00	500,000.00
Revenue Total:	422,258.74	500,000.00	500,000.00	500,000.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	5,000.00	0.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	1,209,719.00	0.00	1,158,701.00
5224 - TRANSFERS	623,504.68	288,277.00	230,000.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	628,504.68	1,497,996.00	230,000.00	1,158,701.00
Object : 55 - TRANSFERS				
5507 - TRANSFER TO GENERAL	0.00	0.00	288,277.00	288,277.00
Object : 55 - TRANSFERS Total:	0.00	0.00	288,277.00	288,277.00
Department: 011 - ADMINISTRATION Total:	628,504.68	1,497,996.00	518,277.00	1,446,978.00
Expense Total:	628,504.68	1,497,996.00	518,277.00	1,446,978.00
Fund: 028 - EXCESS SALES TAX Surplus (Deficit):	-206,245.94	-997,996.00	-18,277.00	-946,978.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 031 - BUILDING DEMOLITION				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4643 - SALE OF REAL ESTATE	6,866.77	0.00	10,500.00	0.00
4659 - TRANSFER FROM OPERATIONS	0.00	0.00	0.00	16,000.00
4694 - REIMBURSEMENTS	0.00	0.00	314.00	0.00
Object : 46 - MISCELLANEOUS Total:	6,866.77	0.00	10,814.00	16,000.00
Department: 000 - REVENUES Total:	6,866.77	0.00	10,814.00	16,000.00
Revenue Total:	6,866.77	0.00	10,814.00	16,000.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 027 - BUILDING DEMOLITION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	542.82	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	37.55	0.00	986.00	0.00
5218 - CONTINGENCY RESERVE	0.00	0.00	0.00	34,236.00
Object : 52 - CONTRACTUAL SERVICES Total:	580.37	0.00	986.00	34,236.00
Department: 027 - BUILDING DEMOLITION Total:	580.37	0.00	986.00	34,236.00
Expense Total:	580.37	0.00	986.00	34,236.00
Fund: 031 - BUILDING DEMOLITION Surplus (Deficit):	6,286.40	0.00	9,828.00	-18,236.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 040 - BOND & INTEREST FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	870,943.30	1,289,170.00	1,289,170.00	976,352.00
4112 - DELINQUENT AD VALOREM	32,081.91	36,345.00	36,345.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	116,225.94	122,130.00	122,130.00	163,924.00
4114 - RECREATIONAL VEHICLE TAX	1,083.70	7,275.00	7,275.00	11,228.00
4131 - WATERCRAFT TAX	0.00	0.00	0.00	1,202.00
Object : 41 - TAXES Total:	1,020,334.85	1,454,920.00	1,454,920.00	1,152,706.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4341 - GENERAL GOVERNMENT (STATE)	25,329.82	0.00	0.00	0.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	25,329.82	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	0.00	212.00	212.00	0.00
4622 - CONCESSIONS AND LEASES	120,762.96	120,763.00	120,763.00	120,763.00
4631 - SPECIAL ASSESSMENTS	333,596.38	276,294.00	276,294.00	289,648.00
4632 - DELINQUENT SPECIAL ASSESMENTS	23,873.89	31,260.00	31,260.00	27,932.00
4643 - SALE OF REAL ESTATE	3,000.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	361,761.00	0.00	0.00	0.00
4694 - REIMBURSEMENTS	49,711.46	0.00	0.00	0.00
4696 - SALE OF BONDS	0.00	0.00	0.00	192,915.00
Object : 46 - MISCELLANEOUS Total:	892,705.69	428,529.00	428,529.00	631,258.00
Department: 000 - REVENUES Total:	1,938,370.36	1,883,449.00	1,883,449.00	1,783,964.00
Revenue Total:	1,938,370.36	1,883,449.00	1,883,449.00	1,783,964.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 071 - DEBT SERVICE				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	600.00	600.00	600.00
5212 - PUBLICATION AND PRINTING	0.00	1,000.00	1,000.00	1,000.00
5218 - CONTINGENCY RESERVE	0.00	275,350.00	0.00	0.00
5224 - TRANSFERS	150.48	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	150.48	276,950.00	1,600.00	1,600.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	1,311,893.72	1,300,804.00	1,300,804.00	1,309,643.00
7511 - G.O. BOND INTEREST	328,462.91	303,901.00	303,901.00	417,946.00
7515 - TEMPORARY NOTE INTEREST	0.00	1,794.00	1,794.00	0.00
7521 - COST OF ISSUANCE	0.00	0.00	0.00	54,775.00
Object : 75 - DEBT RETIREMENT Total:	1,640,356.63	1,606,499.00	1,606,499.00	1,782,364.00
Department: 071 - DEBT SERVICE Total:	1,640,507.11	1,883,449.00	1,608,099.00	1,783,964.00
Expense Total:	1,640,507.11	1,883,449.00	1,608,099.00	1,783,964.00
Fund: 040 - BOND & INTEREST FUND Surplus (Deficit):	297,863.25	0.00	275,350.00	0.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 060 - WATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	572.80	1,000.00	1,000.00	1,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	572.80	1,000.00	1,000.00	1,000.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	18,720.00	16,000.00	16,000.00	16,500.00
4438 - READINESS TO SERVE FEE	684,362.69	924,037.00	924,037.00	818,480.00
4439 - RAW WATER SALES	1,031,759.18	950,000.00	950,000.00	1,000,000.00
4440 - BULK SALES	10,661.95	9,000.00	9,000.00	9,000.00
4441 - DOMESTIC SALES	2,306,672.00	2,280,000.00	2,280,000.00	2,280,000.00
4444 - SALES OF MATERIALS - NEW SVCS	12,267.94	5,000.00	5,000.00	5,000.00
4446 - CONNECT FEE	13,120.00	11,500.00	11,500.00	11,500.00
4447 - PENALTIES	13,503.96	13,000.00	13,000.00	13,000.00
Object : 44 - CHARGES FOR SERVICES Total:	4,091,067.72	4,208,537.00	4,208,537.00	4,153,480.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	0.00	650.00	650.00	650.00
4622 - CONCESSIONS AND LEASES	12,249.38	11,000.00	11,000.00	12,200.00
4642 - SALE OF SCRAP MATERIALS	643.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	0.00	0.00	0.00	8,180,641.00
4690 - BAD DEBT COLLECTION	444.09	1,000.00	1,000.00	1,000.00
4691 - MISCELLANEOUS	56,697.54	43,000.00	43,000.00	50,000.00
4694 - REIMBURSEMENTS	636.41	1,000.00	1,000.00	1,000.00
Object : 46 - MISCELLANEOUS Total:	70,670.42	56,650.00	56,650.00	8,245,491.00
Department: 000 - REVENUES Total:	4,162,310.94	4,266,187.00	4,266,187.00	12,399,971.00
Revenue Total:	4,162,310.94	4,266,187.00	4,266,187.00	12,399,971.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	283,912.48	312,700.00	260,064.00	154,943.00
5102 - LONGEVITY	2,513.00	2,640.00	2,375.00	2,247.00
5103 - OVERTIME	1,520.53	2,183.00	2,249.00	2,249.00
5104 - TEMPORARY & PART-TIME SALARIES	8,711.05	9,075.00	0.00	0.00
5105 - SOCIAL SECURITY	21,494.98	25,234.00	21,554.00	12,988.00
5106 - RETIREMENT	24,567.26	30,320.00	27,866.00	16,791.00
5107 - 457(b) PLAN FRINGE	15,563.84	17,846.00	15,739.00	9,353.00
5108 - WORKERS COMPENSATION	3,668.76	4,586.00	2,630.00	2,603.00
5109 - UNEMPLOYMENT INSURANCE	403.91	787.00	847.00	511.00
5110 - BENEFIT INSURANCE	49,853.71	53,922.00	59,949.00	46,695.00
5112 - SICK LEAVE	4,081.19	0.00	0.00	0.00
5113 - YMCA	733.78	904.00	625.00	481.00
5114 - SAFETY INCENTIVES	1,483.50	1,506.00	1,326.00	981.00
Object : 51 - PERSONAL SERVICES Total:	418,507.99	461,703.00	395,224.00	249,842.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	96,573.96	25,000.00	25,000.00	76,000.00
5203 - BANK SERVICE CHARGES	37,024.56	30,000.00	30,000.00	30,000.00
5204 - INSURANCE & BONDS	8,280.46	9,178.00	9,178.00	9,178.00
5205 - UTILITIES	8,036.22	8,500.00	8,500.00	8,500.00
5207 - MAINT & REPAIR - EQUIPMENT	2,516.73	4,000.00	4,000.00	4,000.00
5209 - TAX PAYMENTS	66,106.30	70,000.00	70,000.00	70,000.00
5210 - RENTALS	1,162.13	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	10,654.02	20,000.00	20,000.00	20,000.00
5212 - PUBLICATION AND PRINTING	672.02	2,000.00	2,000.00	1,800.00
5213 - OTHER CHARGES	25,939.17	24,000.00	24,000.00	26,000.00
5217 - DATA PROCESSING SERVICES	247,926.46	380,950.00	362,905.00	491,225.00
5220 - FRANCHISE FEES	0.00	0.00	370,000.00	370,000.00
5224 - TRANSFERS	380,000.00	380,000.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	884,892.03	955,628.00	927,583.00	1,108,703.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	826.66	1,000.00	1,000.00	1,000.00
5302 - SMALL TOOLS	59.99	200.00	200.00	200.00
5303 - MOTOR FUELS & LUBRICANTS	5,067.87	3,000.00	3,000.00	3,000.00
5305 - CLOTHING	264.41	500.00	500.00	750.00
5307 - MAINT & REPAIR - EQUIPMENT	561.36	500.00	500.00	500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	271.59	750.00	750.00	750.00
5312 - SAFETY MATERIALS & SUPPLIES	11.45	100.00	100.00	100.00
5315 - NON-CAPITALIZED ASSETS	4,062.91	2,000.00	2,000.00	3,500.00
Object : 53 - COMMODITIES Total:	11,126.24	8,050.00	8,050.00	9,800.00
Object : 74 - CAPITAL OUTLAY				
7425 - BAD DEBT EXPENSE	11,003.96	0.00	11,130.00	11,130.00
Object : 74 - CAPITAL OUTLAY Total:	11,003.96	0.00	11,130.00	11,130.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	202,291.23	212,480.00	212,480.00	212,480.00
7507 - JOINT VENTURE LOAN PRINCIPAL	34,749.87	0.00	0.00	0.00
7511 - G.O. BOND INTEREST	48,672.85	44,433.00	44,433.00	41,052.00
7517 - JOINT VENTURE LOAN INTEREST	30,335.98	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	316,049.93	256,913.00	256,913.00	253,532.00
Department: 001 - ADMINISTRATION Total:	1,641,580.15	1,682,294.00	1,598,900.00	1,633,007.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	236,831.97	245,410.00	248,188.00	255,619.00
5102 - LONGEVITY	2,448.00	2,592.00	2,592.00	2,736.00
5103 - OVERTIME	12,292.56	12,000.00	12,360.00	12,360.00
5104 - TEMPORARY & PART-TIME SALARIES	14,126.73	22,000.00	22,000.00	22,000.00
5105 - SOCIAL SECURITY	21,066.41	20,400.00	23,130.00	23,743.00
5106 - RETIREMENT	25,752.83	28,540.00	26,947.00	28,739.00
5107 - 457(b) PLAN FRINGE	15,375.03	14,370.00	15,405.00	15,840.00
5108 - WORKERS COMPENSATION	3,655.45	4,580.00	4,925.00	5,059.00
5109 - UNEMPLOYMENT INSURANCE	410.64	852.00	913.00	937.00
5110 - BENEFIT INSURANCE	51,665.09	64,310.00	61,428.00	66,343.00
5112 - SICK LEAVE	1,930.83	0.00	0.00	0.00
5113 - YMCA	540.00	495.00	540.00	540.00
5114 - SAFETY INCENTIVES	1,650.00	1,950.00	1,800.00	1,800.00
Object : 51 - PERSONAL SERVICES Total:	387,745.54	417,499.00	420,228.00	435,716.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	19,412.26	20,000.00	20,000.00	20,000.00
5204 - INSURANCE & BONDS	30,779.19	30,000.00	30,000.00	30,000.00
5205 - UTILITIES	143,206.19	165,000.00	165,000.00	145,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,071.75	10,000.00	10,000.00	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	24,708.71	32,700.00	32,700.00	35,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	2,000.00	2,000.00	1,500.00
5210 - RENTALS	479.02	500.00	500.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	2,159.41	4,000.00	4,000.00	2,500.00
5212 - PUBLICATION AND PRINTING	1,387.07	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	5,165.34	6,000.00	6,000.00	6,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	228,368.94	271,700.00	271,700.00	247,000.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	333.06	200.00	200.00	400.00
5302 - SMALL TOOLS	428.05	2,200.00	2,200.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	4,050.06	3,000.00	3,000.00	3,500.00
5304 - CHEMICALS / LAB SUPPLIES	89,901.93	90,000.00	90,000.00	90,000.00
5305 - CLOTHING	643.81	1,500.00	1,500.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,081.36	5,000.00	5,000.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	12,651.59	35,000.00	35,000.00	45,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,982.95	6,000.00	6,000.00	4,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,377.36	2,000.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	2,993.20	4,000.00	4,000.00	3,000.00
5312 - SAFETY MATERIALS & SUPPLIES	185.71	1,000.00	1,000.00	500.00
5315 - NON-CAPITALIZED ASSETS	10,654.60	15,000.00	15,000.00	12,000.00
Object : 53 - COMMODITIES Total:	127,283.68	164,900.00	164,900.00	164,900.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	10,320.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	10,320.00	0.00	0.00	0.00
Department: 002 - TREATMENT Total:	753,718.16	854,099.00	856,828.00	847,616.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	257,236.71	285,937.00	283,690.00	292,178.00
5102 - LONGEVITY	2,048.00	2,125.00	2,096.00	2,404.00
5103 - OVERTIME	18,487.01	23,000.00	23,690.00	23,690.00
5104 - TEMPORARY & PART-TIME SALARIES	13,482.15	22,000.00	10,000.00	10,000.00
5105 - SOCIAL SECURITY	22,619.12	24,210.00	26,011.00	26,722.00
5106 - RETIREMENT	26,035.60	28,657.00	32,608.00	33,528.00
5107 - 457(b) PLAN FRINGE	16,007.36	17,000.00	17,944.00	18,449.00
5108 - WORKERS COMPENSATION	4,053.61	5,224.00	5,400.00	5,556.00
5109 - UNEMPLOYMENT INSURANCE	441.16	1,109.00	1,023.00	1,051.00
5110 - BENEFIT INSURANCE	59,166.98	70,475.00	91,423.00	98,737.00
5112 - SICK LEAVE	5,206.67	0.00	0.00	0.00
5113 - YMCA	850.50	1,188.00	1,008.00	1,008.00
5114 - SAFETY INCENTIVES	2,430.00	2,500.00	2,580.00	2,580.00
Object : 51 - PERSONAL SERVICES Total:	428,064.87	483,425.00	497,473.00	515,903.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,754.45	8,000.00	8,000.00	8,000.00
5204 - INSURANCE & BONDS	16,666.53	17,000.00	17,000.00	17,000.00
5205 - UTILITIES	3,869.30	4,000.00	4,000.00	4,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,186.20	1,000.00	1,000.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	15,249.49	20,000.00	20,000.00	20,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	15,945.77	8,000.00	8,000.00	20,000.00
5210 - RENTALS	1,996.14	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,617.83	3,500.00	3,500.00	4,750.00
5212 - PUBLICATION AND PRINTING	0.00	750.00	750.00	750.00
5213 - OTHER CHARGES	3,456.13	4,000.00	4,000.00	4,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	63,741.84	67,250.00	67,250.00	81,500.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	58.70	250.00	250.00	250.00
5302 - SMALL TOOLS	3,911.63	4,000.00	4,000.00	4,000.00
5303 - MOTOR FUELS & LUBRICANTS	20,055.76	15,000.00	15,000.00	15,000.00
5304 - CHEMICALS / LAB SUPPLIES	482.21	1,500.00	1,500.00	1,200.00
5305 - CLOTHING	586.78	2,500.00	2,500.00	2,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	456.48	750.00	750.00	750.00
5307 - MAINT & REPAIR - EQUIPMENT	8,490.73	10,000.00	10,000.00	10,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	112,984.27	175,000.00	175,000.00	175,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	3,286.07	2,000.00	2,000.00	3,750.00
5310 - GENERAL SUPPLIES	2,758.80	3,500.00	3,500.00	3,500.00
5312 - SAFETY MATERIALS & SUPPLIES	724.80	3,750.00	3,750.00	4,000.00
5315 - NON-CAPITALIZED ASSETS	8,272.19	5,000.00	5,000.00	5,000.00
Object : 53 - COMMODITIES Total:	162,068.42	223,250.00	223,250.00	224,950.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	149,908.40	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	149,908.40	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	16,020.70	13,000.00	13,000.00	13,500.00
7516 - LEASE PURCHASE INTEREST	257.94	300.00	300.00	0.00
Object : 75 - DEBT RETIREMENT Total:	16,278.64	13,300.00	13,300.00	13,500.00
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	820,062.17	787,225.00	801,273.00	835,853.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 004 - SUPPLY				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	140,637.88	200,000.00	200,000.00	200,000.00
5224 - TRANSFERS	225,000.00	290,086.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	365,637.88	490,086.00	200,000.00	200,000.00
Object : 55 - TRANSFERS				
5506 - TRANSFER TO LAKE DEBT RESERVE	0.00	0.00	290,086.00	225,000.00
Object : 55 - TRANSFERS Total:	0.00	0.00	290,086.00	225,000.00
Object : 75 - DEBT RETIREMENT				
7504 - LAKE STORAGE SPACE PRINCIPAL	144,564.96	149,627.00	149,627.00	8,335,508.00
7514 - LAKE STORAGE SPACE INTEREST	296,788.21	291,726.00	291,726.00	286,486.00
Object : 75 - DEBT RETIREMENT Total:	441,353.17	441,353.00	441,353.00	8,621,994.00
Department: 004 - SUPPLY Total:	806,991.05	931,439.00	931,439.00	9,046,994.00
Expense Total:	4,022,351.53	4,255,057.00	4,188,440.00	12,363,470.00
Fund: 060 - WATER FUND Surplus (Deficit):	139,959.41	11,130.00	77,747.00	36,501.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 063 - SEWER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	228.53	250.00	250.00	250.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	228.53	250.00	250.00	250.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	17,720.00	16,500.00	16,500.00	16,500.00
4438 - READINESS TO SERVE FEE	715,104.76	1,034,710.00	1,034,710.00	986,415.00
4440 - BULK SALES	463,019.00	360,000.00	360,000.00	420,000.00
4441 - DOMESTIC SALES	1,179,709.51	1,038,629.00	1,038,629.00	1,148,833.00
4444 - SALES OF MATERIALS - NEW SVCS	857.07	1,200.00	1,200.00	1,200.00
4446 - CONNECT FEE	3,936.00	3,500.00	3,500.00	3,500.00
4447 - PENALTIES	19,510.91	17,000.00	17,000.00	17,000.00
Object : 44 - CHARGES FOR SERVICES Total:	2,399,857.25	2,471,539.00	2,471,539.00	2,593,448.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	0.00	300.00	300.00	0.00
4621 - RENTALS	1,400.00	2,000.00	2,000.00	2,000.00
4622 - CONCESSIONS AND LEASES	40,900.30	40,000.00	40,000.00	40,000.00
4643 - SALE OF REAL ESTATE	10,998.00	0.00	0.00	0.00
4671 - OTHER CONTRIBUTIONS	6,106.33	4,500.00	4,500.00	4,500.00
4690 - BAD DEBT COLLECTION	154.98	0.00	0.00	0.00
4691 - MISCELLANEOUS	6,097.38	3,500.00	3,500.00	3,500.00
4694 - REIMBURSEMENTS	677.40	6,000.00	6,000.00	1,000.00
Object : 46 - MISCELLANEOUS Total:	66,334.39	56,300.00	56,300.00	51,000.00
Department: 000 - REVENUES Total:	2,466,420.17	2,528,089.00	2,528,089.00	2,644,698.00
Revenue Total:	2,466,420.17	2,528,089.00	2,528,089.00	2,644,698.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	70,505.17	67,363.00	64,852.00	51,509.00
5102 - LONGEVITY	928.80	969.00	678.00	616.00
5103 - OVERTIME	90.55	1,000.00	1,030.00	1,030.00
5105 - SOCIAL SECURITY	5,225.92	6,867.00	5,423.00	4,329.00
5106 - RETIREMENT	8,457.83	6,448.00	7,010.00	5,597.00
5107 - 457(b) PLAN FRINGE	4,101.73	5,300.00	3,980.00	3,151.00
5108 - WORKERS COMPENSATION	948.40	1,187.00	726.00	732.00
5109 - UNEMPLOYMENT INSURANCE	102.60	207.00	213.00	171.00
5110 - BENEFIT INSURANCE	14,613.02	14,405.00	17,382.00	16,334.00
5112 - SICK LEAVE	2,717.08	0.00	0.00	0.00
5113 - YMCA	179.94	185.00	78.00	60.00
5114 - SAFETY INCENTIVES	339.00	339.00	339.00	279.00
Object : 51 - PERSONAL SERVICES Total:	108,210.04	104,270.00	101,711.00	83,808.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	124,015.06	30,000.00	30,000.00	130,000.00
5203 - BANK SERVICE CHARGES	129.32	0.00	0.00	150.00
5204 - INSURANCE & BONDS	5,302.12	6,480.00	6,480.00	6,480.00
5205 - UTILITIES	2,319.92	2,000.00	2,000.00	2,300.00
5210 - RENTALS	417.41	200.00	200.00	200.00
5212 - PUBLICATION AND PRINTING	293.98	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	15,199.50	8,000.00	8,000.00	15,200.00
5217 - DATA PROCESSING SERVICES	82,229.75	126,350.00	120,365.00	162,925.00
5220 - FRANCHISE FEES	0.00	0.00	71,000.00	71,000.00
5224 - TRANSFERS	81,000.00	146,086.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	310,907.06	320,616.00	239,545.00	389,755.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	731.46	400.00	400.00	400.00
5303 - MOTOR FUELS & LUBRICANTS	92.84	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	0.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	824.30	400.00	400.00	400.00
Object : 55 - TRANSFERS				
5506 - TRANSFER TO LAKE DEBT RESERVE	0.00	0.00	65,086.00	0.00
Object : 55 - TRANSFERS Total:	0.00	0.00	65,086.00	0.00
Object : 74 - CAPITAL OUTLAY				
7425 - BAD DEBT EXPENSE	10,609.80	0.00	10,600.00	10,600.00
Object : 74 - CAPITAL OUTLAY Total:	10,609.80	0.00	10,600.00	10,600.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	621,457.00	634,782.00	634,782.00	645,942.00
7503 - STATE REVOLVING LOAN PRINCIPAL	112,288.48	108,626.00	108,626.00	100,714.00
7507 - JOINT VENTURE LOAN PRINCIPAL	34,749.87	0.00	0.00	0.00
7511 - G.O. BOND INTEREST	101,436.73	112,069.00	112,069.00	103,981.00
7513 - STATE REVOLVING LOAN INTEREST	-19,480.47	46,056.00	46,056.00	39,404.00
7517 - JOINT VENTURE LOAN INTEREST	30,335.98	0.00	0.00	0.00
7522 - COMMISSION AND POSTAGE	5,773.50	5,605.00	5,605.00	4,769.00
Object : 75 - DEBT RETIREMENT Total:	886,561.09	907,138.00	907,138.00	894,810.00
Department: 001 - ADMINISTRATION Total:	1,317,112.29	1,332,424.00	1,324,480.00	1,379,373.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	238,872.25	247,739.00	244,631.00	251,955.00
5102 - LONGEVITY	2,368.00	2,512.00	2,512.00	2,940.00
5103 - OVERTIME	6,129.40	7,000.00	7,210.00	7,210.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	0.00	0.00	0.00
5105 - SOCIAL SECURITY	19,056.29	19,094.00	20,713.00	21,340.00
5106 - RETIREMENT	23,674.49	24,472.00	26,778.00	27,589.00
5107 - 457(b) PLAN FRINGE	14,823.02	15,524.00	14,900.00	15,345.00
5108 - WORKERS COMPENSATION	2,713.80	2,746.00	3,691.00	3,805.00
5109 - UNEMPLOYMENT INSURANCE	376.53	850.00	814.00	839.00
5110 - BENEFIT INSURANCE	60,682.26	64,521.00	71,368.00	77,078.00
5112 - SICK LEAVE	6,524.15	0.00	0.00	0.00
5113 - YMCA	540.00	600.00	540.00	540.00
5114 - SAFETY INCENTIVES	1,500.00	1,500.00	1,500.00	1,500.00
Object : 51 - PERSONAL SERVICES Total:	377,260.19	386,558.00	394,657.00	410,141.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	10,816.70	15,000.00	15,000.00	15,000.00
5204 - INSURANCE & BONDS	18,920.54	18,820.00	18,820.00	18,820.00
5205 - UTILITIES	219,576.14	250,000.00	250,000.00	240,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	3,971.18	3,000.00	3,000.00	3,000.00
5207 - MAINT & REPAIR - EQUIPMENT	18,441.10	55,000.00	55,000.00	30,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	2,547.85	2,200.00	2,200.00	2,200.00
5210 - RENTALS	514.95	200.00	200.00	200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	4,534.36	5,500.00	5,500.00	5,500.00
5212 - PUBLICATION AND PRINTING	473.80	500.00	500.00	500.00
5213 - OTHER CHARGES	6,701.89	7,000.00	7,000.00	7,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	286,498.51	357,220.00	357,220.00	322,220.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	67.18	100.00	100.00	100.00
5302 - SMALL TOOLS	521.16	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	7,245.03	5,000.00	5,000.00	5,000.00
5304 - CHEMICALS / LAB SUPPLIES	31,713.56	36,000.00	36,000.00	40,000.00
5305 - CLOTHING	1,072.72	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,087.43	4,000.00	4,000.00	4,000.00
5307 - MAINT & REPAIR - EQUIPMENT	22,457.20	35,000.00	35,000.00	30,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	780.72	2,500.00	2,500.00	2,500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	980.71	1,500.00	1,500.00	4,000.00
5310 - GENERAL SUPPLIES	2,025.25	3,500.00	3,500.00	3,500.00
5312 - SAFETY MATERIALS & SUPPLIES	451.72	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	840.00	3,000.00	3,000.00	3,000.00
Object : 53 - COMMODITIES Total:	69,242.68	93,100.00	93,100.00	94,600.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	16,855.43	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	16,855.43	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	16,020.71	0.00	0.00	0.00
7516 - LEASE PURCHASE INTEREST	257.93	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	16,278.64	0.00	0.00	0.00
Department: 002 - TREATMENT Total:	766,135.45	836,878.00	844,977.00	826,961.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	65,999.37	69,474.00	69,477.00	71,556.00
5102 - LONGEVITY	1,344.00	1,344.00	1,344.00	1,344.00
5103 - OVERTIME	3,066.56	6,000.00	6,180.00	6,180.00
5105 - SOCIAL SECURITY	5,671.08	6,000.00	6,270.00	6,439.00
5106 - RETIREMENT	6,906.86	10,231.00	8,106.00	8,324.00
5107 - 457(b) PLAN FRINGE	4,316.02	4,503.00	4,540.00	4,660.00
5108 - WORKERS COMPENSATION	1,216.13	1,520.00	1,296.00	1,333.00
5109 - UNEMPLOYMENT INSURANCE	109.64	221.00	247.00	254.00
5110 - BENEFIT INSURANCE	15,873.66	18,781.00	18,791.00	20,294.00
5112 - SICK LEAVE	1,019.68	0.00	0.00	72.00
5113 - YMCA	72.00	72.00	72.00	72.00
5114 - SAFETY INCENTIVES	420.00	420.00	420.00	420.00
Object : 51 - PERSONAL SERVICES Total:	106,015.00	118,566.00	116,743.00	120,948.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,844.90	2,000.00	2,000.00	2,000.00
5204 - INSURANCE & BONDS	6,201.72	6,824.00	6,824.00	6,824.00
5205 - UTILITIES	20,109.64	20,000.00	20,000.00	20,000.00
5207 - MAINT & REPAIR - EQUIPMENT	16,887.01	20,000.00	20,000.00	20,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	165.00	10,000.00	10,000.00	10,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	600.00	500.00	500.00	600.00
5212 - PUBLICATION AND PRINTING	0.00	150.00	150.00	2,500.00
5213 - OTHER CHARGES	843.11	2,000.00	2,000.00	2,000.00
5224 - TRANSFERS	3,269.30	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	49,920.68	61,474.00	61,474.00	63,924.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	30.58	500.00	500.00	100.00
5302 - SMALL TOOLS	521.36	500.00	500.00	600.00
5303 - MOTOR FUELS & LUBRICANTS	6,209.34	6,000.00	6,000.00	7,000.00
5304 - CHEMICALS / LAB SUPPLIES	2,109.11	30,000.00	30,000.00	30,000.00
5305 - CLOTHING	0.00	700.00	700.00	700.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	1,000.00	100.00
5307 - MAINT & REPAIR - EQUIPMENT	5,986.37	8,500.00	8,500.00	8,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	5,512.34	9,000.00	9,000.00	9,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	179.32	500.00	500.00	500.00
5312 - SAFETY MATERIALS & SUPPLIES	26.97	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	0.00	1,500.00	1,500.00	2,000.00
Object : 53 - COMMODITIES Total:	20,575.39	58,700.00	58,700.00	59,000.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	16,020.71	0.00	0.00	0.00
7516 - LEASE PURCHASE INTEREST	257.93	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	16,278.64	0.00	0.00	0.00
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	192,789.71	238,740.00	236,917.00	243,872.00
Expense Total:	2,276,037.45	2,408,042.00	2,406,374.00	2,450,206.00
Fund: 063 - SEWER FUND Surplus (Deficit):	190,382.72	120,047.00	121,715.00	194,492.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 066 - REFUSE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	947.00	2,500.00	2,500.00	2,500.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	947.00	2,500.00	2,500.00	2,500.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	8,860.00	8,000.00	8,000.00	8,000.00
4441 - DOMESTIC SALES	796,199.63	800,000.00	800,000.00	850,500.00
4442 - RECYCLE BAG SALES	6,396.00	7,000.00	7,000.00	7,000.00
4443 - BLACK REFUSE BAG SALES	13,242.00	15,000.00	15,000.00	15,000.00
4445 - COMMERCIAL SERVICE CHARGES	427,249.45	440,000.00	440,000.00	425,000.00
4446 - CONNECT FEE	2,644.18	2,800.00	2,800.00	2,800.00
4447 - PENALTIES	11,504.09	12,000.00	12,000.00	12,000.00
4448 - VOLUME BAG SALES	3,552.00	3,200.00	3,200.00	3,200.00
4449 - INDUSTRIAL SALES	250,985.09	275,000.00	275,000.00	207,000.00
Object : 44 - CHARGES FOR SERVICES Total:	1,520,632.44	1,563,000.00	1,563,000.00	1,530,500.00
Object : 46 - MISCELLANEOUS				
4626 - RECYCLING CENTER INCOME	89,333.80	45,000.00	45,000.00	45,000.00
4642 - SALE OF SCRAP MATERIALS	788.90	1,500.00	1,500.00	1,500.00
4644 - SALE OF EQUIPMENT	0.00	1,000.00	1,000.00	1,000.00
4690 - BAD DEBT COLLECTION	145.60	0.00	0.00	0.00
4691 - MISCELLANEOUS	3,895.96	2,500.00	2,500.00	2,500.00
4694 - REIMBURSEMENTS	0.00	10,000.00	10,000.00	0.00
Object : 46 - MISCELLANEOUS Total:	94,164.26	60,000.00	60,000.00	50,000.00
Department: 000 - REVENUES Total:	1,615,743.70	1,625,500.00	1,625,500.00	1,583,000.00
Revenue Total:	1,615,743.70	1,625,500.00	1,625,500.00	1,583,000.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	243,661.71	261,485.00	286,733.00	289,349.00
5102 - LONGEVITY	2,351.60	2,938.00	2,613.00	2,989.00
5103 - OVERTIME	25,032.28	4,504.00	4,640.00	4,640.00
5105 - SOCIAL SECURITY	19,694.79	21,721.00	23,976.00	24,214.00
5106 - RETIREMENT	25,463.55	22,195.00	30,997.00	31,304.00
5107 - 457(b) PLAN FRINGE	13,359.97	12,872.00	16,995.00	17,137.00
5108 - WORKERS COMPENSATION	6,143.50	9,153.00	8,559.00	10,043.00
5109 - UNEMPLOYMENT INSURANCE	402.33	861.00	941.00	951.00
5110 - BENEFIT INSURANCE	69,500.39	84,944.00	98,202.00	105,375.00
5112 - SICK LEAVE	4,381.10	0.00	0.00	0.00
5113 - YMCA	914.65	882.00	1,044.00	1,044.00
5114 - SAFETY INCENTIVES	2,036.25	2,130.00	2,430.00	2,400.00
Object : 51 - PERSONAL SERVICES Total:	412,942.12	423,685.00	477,130.00	489,446.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	377,138.48	350,000.00	350,000.00	360,000.00
5203 - BANK SERVICE CHARGES	87.92	0.00	0.00	0.00
5204 - INSURANCE & BONDS	10,681.59	11,000.00	11,000.00	11,000.00
5205 - UTILITIES	7,168.68	11,000.00	11,000.00	8,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	42,537.38	9,000.00	9,000.00	30,000.00
5209 - TAX PAYMENTS	1,625.69	1,600.00	1,600.00	1,700.00
5210 - RENTALS	363.80	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	150.96	2,500.00	2,500.00	2,500.00
5212 - PUBLICATION AND PRINTING	413.48	750.00	750.00	1,000.00
5213 - OTHER CHARGES	12,683.75	10,000.00	10,000.00	13,000.00
5217 - DATA PROCESSING SERVICES	82,229.75	126,350.00	120,365.00	162,925.00
5220 - FRANCHISE FEES	0.00	0.00	78,000.00	78,000.00
5224 - TRANSFERS	78,000.00	158,037.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	613,081.48	680,237.00	594,215.00	668,625.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	572.48	500.00	500.00	500.00
5302 - SMALL TOOLS	19.38	500.00	500.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	38,297.54	25,000.00	25,000.00	25,000.00
5304 - CHEMICALS / LAB SUPPLIES	446.43	500.00	500.00	500.00
5305 - CLOTHING	1,703.11	1,500.00	1,500.00	2,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	391.07	0.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	30,770.72	19,000.00	19,000.00	20,000.00
5310 - GENERAL SUPPLIES	23,015.25	18,000.00	18,000.00	20,000.00
5312 - SAFETY MATERIALS & SUPPLIES	82.24	0.00	0.00	250.00
5315 - NON-CAPITALIZED ASSETS	2,214.54	35,000.00	35,000.00	35,000.00
Object : 53 - COMMODITIES Total:	97,512.76	100,000.00	100,000.00	104,250.00
Object : 55 - TRANSFERS				
5506 - TRANSFER TO LAKE DEBT RESERVE	0.00	0.00	20,037.00	0.00
5508 - TRANSFER TO EQUIPMENT RESERVE	0.00	0.00	59,123.00	59,123.00
Object : 55 - TRANSFERS Total:	0.00	0.00	79,160.00	59,123.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	241,075.00	180,000.00	180,000.00	200,000.00
7425 - BAD DEBT EXPENSE	6,256.52	0.00	7,500.00	7,500.00
Object : 74 - CAPITAL OUTLAY Total:	247,331.52	180,000.00	187,500.00	207,500.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	10,697.94	0.00	0.00	0.00
7517 - JOINT VENTURE LOAN INTEREST	9,339.11	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	20,037.05	0.00	0.00	0.00
Department: 001 - ADMINISTRATION Total:	1,390,904.93	1,383,922.00	1,438,005.00	1,528,944.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 020 - RECYCLING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	88,159.43	96,000.00	74,663.00	80,559.00
5102 - LONGEVITY	960.00	960.00	270.00	294.00
5103 - OVERTIME	7,471.22	4,000.00	4,120.00	4,120.00
5105 - SOCIAL SECURITY	6,946.57	6,700.00	6,453.00	6,931.00
5106 - RETIREMENT	8,994.52	9,500.00	8,342.00	8,961.00
5107 - 457(b) PLAN FRINGE	746.16	5,500.00	4,538.00	4,878.00
5108 - WORKERS COMPENSATION	3,658.11	3,200.00	2,593.00	2,780.00
5109 - UNEMPLOYMENT INSURANCE	151.04	150.00	253.00	272.00
5110 - BENEFIT INSURANCE	32,755.29	23,500.00	40,654.00	43,907.00
5112 - SICK LEAVE	1,402.19	0.00	0.00	0.00
5113 - YMCA	360.00	540.00	270.00	270.00
5114 - SAFETY INCENTIVES	900.00	900.00	750.00	750.00
Object : 51 - PERSONAL SERVICES Total:	152,504.53	150,950.00	142,906.00	153,722.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	406.25	500.00	500.00	500.00
5204 - INSURANCE & BONDS	3,610.87	3,700.00	3,700.00	3,700.00
5205 - UTILITIES	1,140.49	1,500.00	1,500.00	1,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	242.15	5,000.00	5,000.00	5,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	320.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	3,086.12	500.00	500.00	500.00
5213 - OTHER CHARGES	1,514.52	2,000.00	2,000.00	2,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	10,320.40	14,200.00	14,200.00	14,200.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	15.29	0.00	0.00	0.00
5302 - SMALL TOOLS	0.00	250.00	250.00	250.00
5303 - MOTOR FUELS & LUBRICANTS	15,016.14	10,000.00	10,000.00	10,000.00
5305 - CLOTHING	444.85	500.00	500.00	750.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	82.43	0.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	6,434.27	5,000.00	5,000.00	6,500.00
5310 - GENERAL SUPPLIES	13,561.01	10,000.00	10,000.00	6,000.00
5312 - SAFETY MATERIALS & SUPPLIES	82.24	0.00	0.00	250.00
Object : 53 - COMMODITIES Total:	35,636.23	25,750.00	25,750.00	23,750.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	70,000.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	70,000.00
Department: 020 - RECYCLING Total:	198,461.16	190,900.00	182,856.00	261,672.00
Expense Total:	1,589,366.09	1,574,822.00	1,620,861.00	1,790,616.00
Fund: 066 - REFUSE FUND Surplus (Deficit):	26,377.61	50,678.00	4,639.00	-207,616.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND				
Revenue				
Department: 000 - REVENUES				
Object : 44 - CHARGES FOR SERVICES				
4476 - EXTERNAL FUEL SALES	8,571.58	7,500.00	7,500.00	7,500.00
4480 - INTERNAL FUEL SALES	13,929.27	10,000.00	10,000.00	11,200.00
Object : 44 - CHARGES FOR SERVICES Total:	22,500.85	17,500.00	17,500.00	18,700.00
Object : 46 - MISCELLANEOUS				
4691 - MISCELLANEOUS	6,000.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	6,000.00	0.00	0.00	0.00
Department: 000 - REVENUES Total:	28,500.85	17,500.00	17,500.00	18,700.00
Revenue Total:	28,500.85	17,500.00	17,500.00	18,700.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5203 - BANK SERVICE CHARGES	665.32	650.00	650.00	650.00
5204 - INSURANCE & BONDS	326.28	100.00	100.00	250.00
5205 - UTILITIES	13,215.65	8,500.00	8,500.00	14,000.00
5207 - MAINT & REPAIR - EQUIPMENT	2,514.96	8,250.00	8,250.00	3,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	16,722.21	17,500.00	17,500.00	17,900.00
Object : 53 - COMMODITIES				
5307 - MAINT & REPAIR - EQUIPMENT	29.10	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	29.10	0.00	0.00	0.00
Department: 001 - ADMINISTRATION Total:	16,751.31	17,500.00	17,500.00	17,900.00
Expense Total:	16,751.31	17,500.00	17,500.00	17,900.00
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND Surplus (Deficit..	11,749.54	0.00	0.00	800.00

	2017 Total Activity	2018 Budget	2018 Revised	2019 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)	618,271.16	940,000.00	905,000.00	1,225,000.00
Object : 44 - CHARGES FOR SERVICES Total:	619,471.16	941,200.00	906,200.00	1,226,200.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	20,000.00	20,000.00	0.00	0.00
4694 - REIMBURSEMENTS	-675.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	19,325.00	20,000.00	0.00	0.00
Department: 000 - REVENUES Total:	638,796.16	961,200.00	906,200.00	1,226,200.00
Revenue Total:	638,796.16	961,200.00	906,200.00	1,226,200.00

Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	351,708.95	435,288.00	333,058.00	558,329.00
5102 - LONGEVITY	1,326.80	1,700.00	653.00	1,944.00
5103 - OVERTIME	3,328.41	10,948.00	11,277.00	11,277.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	0.00	4,300.00	4,300.00
5105 - SOCIAL SECURITY	27,307.66	36,528.00	28,477.00	46,907.00
5106 - RETIREMENT	33,101.92	45,170.00	36,390.00	60,216.00
5107 - 457(b) PLAN FRINGE	21,138.03	26,582.00	20,328.00	34,007.00
5108 - WORKERS COMPENSATION	404.30	484.00	320.00	532.00
5109 - UNEMPLOYMENT INSURANCE	529.28	627.00	1,118.00	1,843.00
5110 - BENEFIT INSURANCE	50,208.77	53,400.00	62,333.00	101,468.00
5112 - SICK LEAVE	7,267.04	0.00	0.00	0.00
5113 - YMCA	1,578.90	1,782.00	1,368.00	1,620.00
5114 - SAFETY INCENTIVES	2,520.00	2,970.00	2,625.00	3,300.00
Object : 51 - PERSONAL SERVICES Total:	500,420.06	615,479.00	502,247.00	825,743.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	5,712.03	2,200.00	2,200.00	6,668.00
5204 - INSURANCE & BONDS	12,792.42	9,400.00	9,400.00	13,369.00
5205 - UTILITIES	152.47	1,500.00	1,500.00	3,960.00
5207 - MAINT & REPAIR - EQUIPMENT	49.00	200.00	200.00	200.00
5210 - RENTALS	1,024.99	200.00	200.00	2,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	7,782.20	20,930.00	20,930.00	20,190.00
5212 - PUBLICATION AND PRINTING	2,508.26	1,500.00	1,500.00	2,500.00
5213 - OTHER CHARGES	13,129.41	20,280.00	20,280.00	20,280.00
Object : 52 - CONTRACTUAL SERVICES Total:	43,150.78	56,210.00	56,210.00	69,167.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	3,367.45	2,000.00	2,000.00	2,000.00
5303 - MOTOR FUELS & LUBRICANTS	0.00	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	35.05	1,100.00	1,100.00	1,100.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	200.00	200.00	200.00
5310 - GENERAL SUPPLIES	893.14	2,300.00	2,300.00	2,300.00
5315 - NON-CAPITALIZED ASSETS	3,806.93	2,500.00	2,500.00	2,500.00
Object : 53 - COMMODITIES Total:	8,102.57	9,600.00	9,600.00	9,600.00
Department: 001 - ADMINISTRATION Total:	551,673.41	681,289.00	568,057.00	904,510.00


Annual Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
Department: 019 - IT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	66,523.20	67,000.00	65,626.00	67,580.00
5102 - LONGEVITY	244.00	288.00	292.00	340.00
5103 - OVERTIME	35.82	0.00	0.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	15,715.08	25,000.00	25,000.00	25,000.00
5105 - SOCIAL SECURITY	6,663.06	0.00	7,674.00	7,476.00
5106 - RETIREMENT	7,970.50	8,000.00	7,233.00	7,442.00
5107 - 457(b) PLAN FRINGE	4,338.45	4,700.00	4,084.00	4,199.00
5108 - WORKERS COMPENSATION	0.00	150.00	86.00	87.00
5109 - UNEMPLOYMENT INSURANCE	126.76	125.00	291.00	298.00
5110 - BENEFIT INSURANCE	14,128.48	13,500.00	16,262.00	17,563.00
5113 - YMCA	187.50	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	675.00	300.00	600.00	300.00
Object : 51 - PERSONAL SERVICES Total:	116,607.85	119,243.00	127,328.00	130,465.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	116,341.09	110,000.00	110,000.00	110,000.00
5204 - INSURANCE & BONDS	0.00	1,500.00	1,500.00	1,500.00
5205 - UTILITIES	-122.00	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	64.99	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,383.69	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	961.84	675.00	675.00	675.00
Object : 52 - CONTRACTUAL SERVICES Total:	118,629.61	113,675.00	113,675.00	113,675.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	15.98	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	228.24	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	13,718.80	30,000.00	30,000.00	30,000.00
5316 - COMPUTER SUPPLIES	7,192.88	7,500.00	7,500.00	7,500.00
Object : 53 - COMMODITIES Total:	21,155.90	38,000.00	38,000.00	38,000.00
Object : 74 - CAPITAL OUTLAY				
7402 - OFFICE EQUIPMENT & FURNITURE	0.00	8,993.00	8,993.00	8,993.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	8,993.00	8,993.00	8,993.00
Department: 019 - IT Total:	256,393.36	279,911.00	287,996.00	291,133.00
Expense Total:	808,066.77	961,200.00	856,053.00	1,195,643.00
Fund: 072 - DATA PROCESSING FUND Surplus (Deficit):	-169,270.61	0.00	50,147.00	30,557.00
Report Surplus (Deficit):	1,356,464.86	-680,536.00	576,030.00	-10,033,015.00

Fund Summary

Fund	2017 Total Activity	2018 Budget	2018 Revised	2019 Proposed
001 - GENERAL FUND	893,736.32	1,211,552.00	-194,240.00	-136,905.00
002 - EQUIPMENT RESERVE FUND	0.00	0.00	89,052.00	0.00
003 - AIRPORT FUND	475.81	0.00	7,517.00	0.00
005 - EL DORADO SENIOR CENTER FUND	-21,081.20	0.00	0.00	0.00
006 - BRADFORD MEMORIAL LIBRARY FUND	0.00	0.00	0.00	0.00
007 - MAJOR STREET FUND	-86,410.76	0.00	0.00	0.00
008 - CEMETERY FUND	-7,030.00	0.00	0.00	0.00
009 - STORMWATER FUND	5,055.44	0.00	-28,604.00	-18,823.00
010 - ECONOMIC DEVELOPMENT SALES TAX FUND	27,535.78	0.00	0.00	0.00
012 - LAKE DEBT RESERVE FUND	539,410.03	455,511.00	455,311.00	-7,955,441.00
013 - PRAIRIE TRAILS GOLF COURSE	19,225.67	-360.00	-360.00	0.00
014 - INDUSTRIAL MILL LEVY FUND	-3,632.67	-437,465.00	-49,040.00	-388,148.00
016 - SPECIAL PARKS & RECREATION FUND	-50,605.39	0.00	0.00	15,234.00
017 - SPECIAL ALCOHOL PROGRAM FUND	16,228.54	-17,701.00	0.00	0.00
024 - TOURISM TAX FUND	-93,950.38	-59,597.00	-29,498.00	3,032.00
026 - ORDINANCE STREET SALES TAX	-179,594.71	-1,016,335.00	-195,257.00	-641,484.00
028 - EXCESS SALES TAX	-206,245.94	-997,996.00	-18,277.00	-946,978.00
031 - BUILDING DEMOLITION	6,286.40	0.00	9,828.00	-18,236.00
040 - BOND & INTEREST FUND	297,863.25	0.00	275,350.00	0.00
060 - WATER FUND	139,959.41	11,130.00	77,747.00	36,501.00
063 - SEWER FUND	190,382.72	120,047.00	121,715.00	194,492.00
066 - REFUSE FUND	26,377.61	50,678.00	4,639.00	-207,616.00
069 - COMPRESSED NATURAL GAS STATION FUND	11,749.54	0.00	0.00	800.00
072 - DATA PROCESSING FUND	-169,270.61	0.00	50,147.00	30,557.00
Report Surplus (Deficit):	1,356,464.86	-680,536.00	576,030.00	-10,033,015.00



BRADFORD
MEMORIAL LIBRARY
 Discover Your Next Chapter

CITY OF EL DORADO

ANNUAL BUDGET

EXPENDITURE SUMMARY

FUND: BRADFORD MEMORIAL LIBRARY ACCT. NO.: 11-11

REVENUE DETAIL

DESCRIPTION	ACCT.	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Ad Valorem Tax	4111	373,616.96	386,688.93	421,710.00	447,625.00
Delinquent Ad Valorem	4112	18,445.63	16,123.13	0.00	0.00
Motor Vehicle Tax	4113	58,940.93	59,042.75	54,220.00	56,761.00
Recreational Vehicle Tax	4114	562.49	551.87	500.00	534.00
Watercraft Tax	4131	0.00	0.00	390.00	393.00
County Aging Mill Levy	4181	11,500.00	11,700.00	11,700.00	11,700.00
OBJECT TOTAL		463,066.01	474,106.68	488,520.00	517,013.00
Categorical Grants (SCKLS)	4313	37,858.77	39,146.00	37,000.00	36,000.00
LSTA Grant	4315	0.00	273.29	250.00	250.00
I L L Network Grant	4344	0.00	0.00	0.00	0.00
OBJECT TOTAL		37,858.77	39,419.29	37,250.00	36,250.00
State Aid	4481	4,041.72	3,899.31	3,700.00	3,600.00
Copier Fees	4482	3,992.36	4,063.49	3,500.00	4,000.00
OBJECT TOTAL		8,034.08	7,962.80	7,200.00	7,600.00
Fines & Forfeitures	4511	13,251.53	10,852.95	12,900.00	12,000.00
OBJECT TOTAL		13,251.53	10,852.95	12,900.00	12,000.00
Interest	4611	197.25	0.00	150.00	100.00
Other Contributions	4671	11,525.01	12,579.70	7,500.00	7,500.00
United Way Contribution	4672	11,875.00	4,999.24	5,000.00	8,500.00
Transfer	4659	0.00	5,000.00	0.00	0.00
Miscellaneous	4691	2,498.39	2,426.00	3,000.00	2,500.00
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	425.93	585.36	300.00	300.00
OBJECT TOTAL		26,521.58	25,590.30	15,950.00	18,900.00
FUND TOTAL		548,731.97	557,932.02	561,820.00	591,763.00

FUND: BRADFORD MEMORIAL LIBRARY ACCT. NO.: 11-11

EXPENDITURE DETAIL

DESCRIPTION	ACCT	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Personal Services:					
Salaries	5101	141,188.46	166,376.18	156,960.00	165,000.00
Longevity Pay	5102	2,329.43	1,380.00	1,524.00	1,330.00
Overtime	5103	296.03	433.67	2,200.00	1,500.00
Temporary & Part Time	5104	124,152.97	123,228.07	143,706.00	153,705.00
Social Security	5105	20,392.93	22,202.30	24,730.00	23,600.00
Retirement	5106	22,967.02	22,999.11	29,040.00	28,863.00
Workers Compensation	5108	224.65	219.91	345.00	410.00
Unemployment Service	5109	704.87	443.80	875.00	500.00
Benefit Insurance	5110	5,008.86	4,582.24	5,175.00	0.00
Sick Leave	5112	5,676.97	5,957.70	0.00	0.00
YMCA	5113	458.57	555.00	1,080.00	1,080.00
Safety Incentives	5114	0.00	0.00	0.00	0.00
OBJECT TOTAL		323,400.76	348,377.98	365,635.00	375,988.00
Contractual Services:					
Professional Services	5201	25,304.94	26,439.45	28,000.00	38,000.00
Bank Service Charges	5203	50.98	0.00	0.00	0.00
Insurance & Bonds	5204	5,731.31	5,051.57	7,000.00	6,500.00
Utilities	5205	19,534.53	20,081.22	22,500.00	24,000.00
Buildings Maintenance & Repair	5206	300.00	75.00	500.00	2,000.00
Equipment Maintenance & Repair	5207	248.50	408.38	500.00	500.00
Other Maintenance & Repair	5208	320.59	1,985.00	500.00	2,000.00
Rentals	5210	1,788.00	1,788.00	2,000.00	2,000.00
Travel, Training, Etc.	5211	3,334.99	4,648.96	4,500.00	4,500.00
Publications & Printing	5212	1,333.00	3,152.39	2,500.00	3,000.00
Other Charges (postage)	5213	3,370.01	3,646.98	3,500.00	3,500.00
Data Processing Services	5217	1,200.00	1,200.00	1,200.00	1,200.00
Transfers (Cap. Improvement)	5224	56,920.79	28,000.00	0.00	0.00
OBJECT TOTAL		119,437.64	96,476.95	72,700.00	87,200.00
Commodities:					
Office Supplies	5301	4,013.67	3,470.06	4,000.00	3,500.00
Buildings Maintenance & Repair	5306	103.00	32.00	500.00	500.00
Equipment Maintenance & Repair	5307	638.59	3,193.53	1,500.00	1,500.00
Other Maintenance & Repair	5308	1,424.41	163.58	1,500.00	1,500.00
Janitorial & Household Supplies	5309	0.00	0.00	0.00	0.00
General Supplies	5310	1,858.64	3,173.04	2,000.00	3,000.00
Print Materials	5313	46,347.49	37,339.41	39,720.00	41,000.00
Digital Materials	5314	4,030.98	6,000.00	7,000.00	7,000.00
Non-Capitalized Assets	5315	19,139.52	3,313.48	11,000.00	14,000.00
Computer Supplies	5316	0.00	0.00	0.00	0.00
Audiovisual Materials	5318	14,121.52	9,735.20	13,000.00	11,400.00
Outreach Supplies	5320	0.00	0.00	500.00	500.00
Memorials - Books, Etc.	5321	4,271.43	4,735.59	0.00	0.00
Outreach Mileage	5322	479.52	286.23	500.00	400.00
Adult Programming	5323	2,072.70	3,011.09	3,000.00	3,500.00
Children's Programming	5324	2,547.22	3,406.40	2,500.00	3,500.00
Materials Processing	5326	2,828.88	3,519.61	3,000.00	3,000.00
OBJECT TOTAL		103,877.57	81,379.22	89,720.00	94,300.00
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	25,000.00	30,000.00	30,000.00
G.O. Bond Interest	7511	0.00	5,803.37	3,765.00	4,275.00
OBJECT TOTAL		0.00	30,803.37	33,765.00	34,275.00
ACTIVITY TOTAL		546,715.97	557,037.52	561,820.00	591,763.00

2019
El Dorado, Inc.
Budget

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
INCOME				
Private Contributions	\$42,650.00	\$47,550.00	\$45,000.00	\$55,000.00
City of El Dorado Matching Funds	\$41,850.00	\$46,150.00	\$45,000.00	\$55,000.00
City General Fund Income	\$68,200.00	\$68,200.00	\$68,200.00	\$68,200.00
Interest Income	\$886.33	\$911.32	\$875.00	\$700.00
Shared Fees Generated				\$1,000.00
1/2 income Graves Property	\$1,430.00	\$1,430.00	\$1,430.00	\$1,430.00
TOTAL INCOME	\$155,016.33	\$164,241.32	\$160,505.00	\$181,330.00
EXPENSES				
Administrative				
Accounting Services & Supplies	\$6,990.00	\$8,234.80	\$7,000.00	\$4,250.00
Business Meals	\$2,689.14	\$2,220.93	\$3,000.00	\$3,000.00
Computer and Maintenance	\$5,747.74	\$6,653.56	\$4,500.00	\$5,500.00
Conference/Banquet Fees	\$1,156.63	\$1,717.46	\$2,000.00	\$2,000.00
Dues/Subscriptions	\$300.00	\$360.00	\$300.00	\$400.00
Educational		\$308.86	\$400.00	\$1,000.00
Insurance	\$3,031.00	\$2,575.00	\$3,200.00	\$3,200.00
Mileage	\$1,445.53	\$591.79	\$1,500.00	\$1,500.00
Other	\$324.78	\$0.00	\$0.00	\$0.00
Overhead to Chamber	\$12,839.16	\$11,849.67	\$12,500.00	\$12,500.00
Postage & Office Expense	\$1,761.77	\$2,333.85	\$2,000.00	\$2,200.00
Salaries	<u>\$117,709.44</u>	<u>\$115,729.08</u>	<u>\$124,000.00</u>	<u>\$124,000.00</u>
Total Administration	\$153,995.19	\$152,575.00	\$160,400.00	\$159,550.00
Housing/Spec Homes	\$6,050.53	\$5,256.43	\$0.00	\$0.00
Recruitment Expenses	\$5,564.10	\$1,300.00	\$10,000.00	\$15,000.00
Marketing	\$11,269.99	\$7,462.82	\$5,000.00	\$6,780.00
TOTAL EXPENSES	\$176,879.81	\$166,594.25	\$175,400.00	\$181,330.00
NET INCOME	-\$21,863.48	-\$2,352.93	-\$14,895.00	\$0.00
2019 Income reflects membership increase.				
2019 interest income reduced to reflect use of reserves to make property shovel ready.				
2019 shared fees generated would come from fees for IRB, EDX, CID and other types of projects				
2019 accounting reflects a shift in accounting in lieu of staff work on 360eldorado.com work.				
2019 reflects increase in education to allow for additional employee training.				
2019 reflects increased recruitment expense to allow us to be more pro-active in our recruitment.				

**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
Planning & Zoning Coordinator	70	\$18.95	\$ 28.04
Fire Lieutenant *	67	\$14.88	\$ 22.02
Cemetery Sexton	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
Chief Operator	61	\$17.16	\$ 25.39
Master Firefighter *	58	\$13.37	\$ 19.78
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
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)

Updated- 09/2017

** Adopted after completion of the 2018 Budget**

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

(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.

Glossary of Terms

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.

Glossary of Terms

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.

Helpful links:

- El Dorado's Website: www.eldoks.com
- Utility Bill Payment <https://www.municipalonlinepayments.com/eldoradoks>
- El Dorado's YouTube Channel <https://www.youtube.com/channel/UCzNJkKFH7sxxKpQntvs0ffg>
- City Commission <http://eldoks.com/379/Meet-the-Commission>
- City Code https://library.municode.com/ks/el_dorado/codes/code_of_ordinances



Captain Mike Rose- EFD
Photo by: Chad Wittenburg