

EL DORADO KANSAS

VOL. 68 | 2020 BUDGET
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ANNUAL OPERATING BUDGET & CAPITAL IMPROVEMENT PLAN

CITY HALL 220 EAST FIRST AVE EL DORADO, KS 67042
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INTRODUCTION & OVERVIEW



CITY MANAGER'S ADDRESS

TO: City Commission & El Dorado Citizens
FROM: David Dillner, City Manager
SUBJ: 2020 Adopted Budget
DATE: October 1, 2019



David B. Dillner
City Manager since 2017

On behalf of the City Commission and City staff, I am pleased to present the 2020 Operating Budget and Capital Improvement Program for the City of El Dorado. The 2020 Budget is the third budget developed during my tenure as city manager of El Dorado, and continues many of the measures implemented to facilitate a more sustainable financial condition for municipal government operations.

Readers of this letter understand that much has been done to remedy the structural deficits that posed a potential risk to the City's finances. Even so, much work is still needed to keep the City's expenses balanced with anticipated revenues in order to prevent opportunities for deficits that would require the spending down of reserves. A structural deficit is a situation whereby the municipality spends more in a fiscal year than it generates in revenue.

Legally, the City cannot operate with a structural deficit because cities are required

to adopt (and follow) a balanced budget. Cities may spend more than they generate in revenue in any fiscal year, provided they have ample cash reserves on hand to offset the difference. The practice of spending down reserves may be done for short periods of time, generally during economic recessions, when revenue is lower than in a typical year. As reserves are spent down, cities lose the ability to continue this practice and eventually arrive at a point where spending cuts will be necessary. In other words, structural deficits at the municipal level are unsustainable in the long term.

Another important consideration when thinking about structural deficits is that municipal governments that facilitate lower reserves to finance services forgo the difficult decisions needed to ensure that the municipality is well-protected during the inevitable economic downturn. In other words, if a community elects to continue spending down its cash reserves,

it may not have suitable resources available when they are most needed. The only other option at that point is to reduce public services citizens have come to rely on.

The focus on structural deficits is important because the 2020 Budget, if implemented as published and adopted, will spend down cash reserves in several funds. The General Fund, which is the fund that accounts for general governmental spending, would have a structural deficit of about \$258,000 if all budgeted expenses were transacted. Approximately 57% of these expenses are directly related to full-time positions that are presently vacant and being advertised. The General Fund would spend more than is anticipated in revenue for the fiscal year if these positions were filled for the entire year.

Why is the City maintaining positions for which it does not have adequate resources? The City had to make difficult decisions to resolve its financial condition. A difficult decision to make in any public organization is reducing the number of employees. Public service is largely a product of personnel; many of the services provided by cities cannot easily be outsourced to automation. Contracting services to a third-party sometimes carries political weight and conversation is a non-starter.

Law enforcement, for example, is a profession that cannot as of yet be administered by “robocops” (and we should be glad). Police work is also not something that has many options for private sector contracting. Even if it were an option, contracting law enforcement services would likely not be politically acceptable to the community. Law enforcement, fire protection, and other municipal services are often kept in-house so the municipality may have more control over the final product.

Some municipal services, however, could be contracted out to a third-party if so desired by the City Commission. Mowing, refuse collection, concrete repair, and facility maintenance are perhaps just a few examples of services that could be considered for contracting. Even so, this will only reduce expenses if public personnel are reduced at the same time services are contracted out. Reducing the employment levels of a municipality is often not a popular decision, and it also comes with a certain level of risk as the City may find it difficult to control service delivery. The City is not actively considering reducing its employment levels at this time.

The City anticipates a revenue windfall in the next few years as capital investments made by Lakepoint El Dorado, LLC and BG Products, Inc. will begin paying property taxes.

Both of these projects should contributed about \$693,000 to the City’s budget. In the meantime, the City will continue to search for ways to provide municipal services efficiently while simultaneously looking for new revenue sources. The City is very grateful for the investments made by these community partners and the myriad of other capitalists that have invested for the betterment of the El Dorado.

Enough discussion about some of the nuances of municipal budgeting. Let’s dive into the major changes in the adopted 2020 Budget.

THE MILL LEVY

Assessed valuation for the City increased nearly 1.1% from \$91.9 million to \$92.9 million. Consequently, one mill is now worth \$90,180 after Neighborhood Revitalization adjustments. Last year, one mill was worth \$89,525. 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 table below shows the distribution of the mill levy for tax-levied funds of the City.

Fund	2018 Mill Levy	2019 Mill Levy	2020 Mill Levy
General	31.475	35.257	35.035
Debt Service	14.877	10.615	10.967
Library	4.867	4.867	5.000
Airport	0.776	1.261	0.998
Industrial	1.000	1.000	1.000
TOTAL	52.995	53.000	53.000

Mill levy increases to any particular fund were absorbed without an overall increase to the total mill levy. The General Fund and Airport Fund mill levies decreased slightly to accommodate slight increases to the Debt Service (Bond and Interest Fund) and Library Fund mill levies. The Debt Service Fund required a slight increase to generate sufficient revenue to pay annual debt service scheduled during 2020. The Library’s mill levy is requested by the Library Board and included in the City’s budget.

A median valued single-family house in El Dorado (\$89,900 based on information from the U.S. Census Bureau) will pay about \$548 next year for general government services funded, in part, by the mill levy. Said differently, residential homes in El Dorado will pay approximately \$6.10 per \$1,000 of appraised valuation to support various municipal functions such as law enforcement, fire protection, library services, airport, and economic development. Commercial and industrial buildings contribute more to the tax base than residential uses; owners of such buildings will pay \$13.25 per \$1,000 of appraised valuation for the same municipal services.

The City understands the importance of keeping its mill levy in check. Every dollar paid in property taxes is a dollar that cannot be used to improve a house or invest in a commercial enterprise. That's why the City has focused intently on managing its expenses so as to live within its means. Assessed valuations may increase (you have the local economy and the County Appraiser to thank for that), but the goal of the City is to keep the mill levy on an even keel. It will take discipline to maintain stability over the long haul. You have my assurance that the City will work diligently towards this end despite the likely challenges to municipal services achieving this goal will create.

To provide an example, a nominal increase in assessed valuation of 1% will generate about \$91,082 per levied mill, meaning the City will receive about \$47,806 in new revenue from property taxes as a result of the increased valuation. Of this amount, the General Fund will receive about \$31,600. The overall operating expenses for the General Fund in 2018 came to about \$17.4 million, so the nominal increase amounts to less than a quarter of one percent of the total general operating budget. I'm sure that businesses would find it a difficult environment to operate in if a third of revenue only "grew" by such a pittance of a percentage.

Further complicating matters, Kansas municipalities must balance ever-increasing costs with the property tax lid (K.S.A. 79-2925c) put into place by the Kansas Legislature in 2016. The tax lid prevents cities from increasing the mill levy except at a rate that is greater than the consumer price index averaged over the preceding five years unless for specific exemptions defined by state law, such as for law enforcement, fire protection, or emergency medical services, court judgments and settlements, federal and state mandates, disaster expenses, and municipal debt issued prior to July 1, 2016. Municipalities may conduct an election to increase the mill levy beyond these limitations.

In response to this legislation, the City has elected to limit the amount of the mill levy that may be allocated to debt service payments to ten mills in any calendar year. Savvy readers will observe that the City's mill levy for the Bond and Interest Fund exceeds the ten mill limitation by nearly one mill. The mill levy for this fund will be reduced with the adoption of the 2022 Budget as a result of debt rolling off the City's balance sheet due to repayment. At that time, the City will plan its Capital Improvement Program around the ten-mill limit so as not to require a thoughtful debate on which municipal services to cut from the General Fund in order to make annual debt payments.

SALES TAX CHANGES

Another important revenue source for the City is the proceeds generated from the City's one-cent sales tax on retail sales. The City collected nearly \$2.65 million from retail sales in 2018 and is on track to collect \$2.61 million in 2019 (as of the time of my writing this letter). Sales tax receipts have been strong over the last five years, averaging slightly more than \$2.5 million in revenue to the City per year.

The sales tax has been in effect since its original adoption in 1990, and voters have overwhelmingly reauthorized its use every five years since. The City is very appreciative to citizens who have supported (and continue to support) the sales tax as it is used to enhance the services provided by the City. Municipal services would require a stiff reduction equal to slightly more than eighteen mills without the support of the sales tax.

The sales tax formula will change slightly this year based on recommendations from the Sales Tax Ad Hoc Committee. The prior formula included an allocation distribution as follows:

Property tax reduction (\$1.35 million)	Street rehabilitation (\$600,000)	Economic Development (\$50,000)
Additional property tax reduction (up to \$300,000)	Excess sale tax program (excess of the prior four areas)	

The committee decided to lump the property tax reduction allocation together so as to ensure that these funds were "first-in," and would have a lower probability of being reduced due to a potential significant decrease in sales tax receipts that may occur from an economic downturn. In addition, the committee recommended increasing the amount allocated to economic development efforts from \$50,000 to \$100,000 per year.

All sales tax proceeds received in excess of these allocations will be available for the Excess Sales Tax Program to be allocated to municipal services and functions directly provided by the City, or capital expenditures that directly support municipal operations and that are included in the current Capital Improvement Program. The Excess Sales Tax Program had \$349,496 to allocate towards various projects in 2018. Since 2015, the program has been able to allocate an average of \$248,327 per year to enhance the community's quality of life. Shopping locally does, in fact, pay dividends to the community!

The revised formula includes an allocation distribution as follows:

Property tax reduction
(\$1.65 million)

Street rehabilitation
(\$600,000)

**Economic
Development**
(\$100,000)

Excess sale tax program
(excess of the prior three areas)

The one-cent sales tax has provided many benefits to the citizens of El Dorado since its initial adoption in 1990. The newly adopted sales tax ordinance will continue to support the needs of the community over the next five years with estimated proceeds of \$13.25 million during that time.

GENERAL FUND

The General Fund is budgeted to spend down its fund balance by \$258,062, provided all full-time positions within the fund are filled for the majority of the year. At the time of my writing this letter, the General Fund has three vacant police officer positions. Despite spending down fund balance, the General Fund is expected to end the year with a contingency, or fund, balance of slightly more than \$1.3 million.

The General Fund will transfer about \$200,000 to the Bond and Interest Fund to service the annual debt service payment. The City normally does not make a transfer from the General Fund to the Bond and Interest Fund, but will have to do so in 2021 primarily due to a lack of consistent capital planning and debt management. The City has changed its policy to provide a more deliberate assessment for the use of debt to finance capital projects and is in the process of revising its capital planning process to ensure that projects are planned for years with sufficient revenue for debt service.

The transfer to the Bond and Interest Fund nearly equals the annual transfer previously made to Prairie Trails Golf Course to offset operational shortfalls associated with the City's ownership of the course. The transfer will no longer be required since the City is selling the golf course to Great Life Golf and Fitness, LLC. Consequently, these funds will be able to offset the anticipated shortfall in the Bond and Interest Fund during the next two years.

The General Fund's highest expense, like many funds, is personnel-related expenses such as salaries and benefits. In 2020, the City has budgeted to spend about \$394,000 more

in personnel-related expenses largely attributed to merit increases and increasing costs in health insurance. The increase in personnel expenses may seem like a large number, although it accounts for only 3.9% of the budgeted expenses from the fund. In addition, the funds are budgeted, meaning not all employees will receive the same merit increase for the year, and health insurance expenses may or may not come in as projected.

Another major change is moving all personnel expenses involved in street maintenance from the General Fund to the Major Street Fund. At face value, the change does not in any way modify the overall expenses of the City. The intent of the move is to better align municipal services with an organizational chart so that it is easier for the public to understand how their tax dollars are being spent. Expenses of the Major Street Fund will go directly into making El Dorado's streets better. In order to accomplish this move, the City will show a transfer from the General Fund to the Major Street Fund of about \$613,000 which is the amount previously budgeted for the Public Works Department with personnel-related increases included.

Other transfers from the General Fund include: Street Sales Tax Fund (\$600,000); Excess Sales Tax Fund (\$500,000); Demolition Fund (\$16,000); and Expendable Trust Fund (\$15,770).

TOURISM FUND

The Tourism Fund will continue to spend down its fund balance by an estimated \$85,270 as part of an intentional plan to generate interest in El Dorado. The City plans to facilitate a community marketing campaign to raise awareness of the great many things going on throughout the community, and plans to spend \$75,000 on developing and implementing the plan. These efforts will hopefully attract people to visit our community, and will also inform citizens of events and activities that make El Dorado a great place to live.

Even with the spending down of fund balance, the Tourism Fund will maintain a reserve balance of about 82% of its annual expenditures. The local policy requirement for the fund's balance is 10% of expenditures, so there are plenty of funds to allocate towards thoughtful promotion of the community with the goal of creating a decent return on investment.

The City's estimates about \$170,000 from transient guest tax receipts, \$36,000 from a lease of the south side of the Civic Center by Butler Rural Electric Cooperative, and \$22,000 for the lease of the Civic Center by Real Life Christian Church for Sunday services. Major expenses include an allocation for a part-time employee to assist with summer events and activities, development and implementation of a community marketing program, and increased costs associated with custodial services at the Civic Center.

WATER FUND

Residential customers may see a rate reduction from the Water Fund in 2020 as a result of the City paying the U.S. Army Corps of Engineers for Stages 2 and 3 of El Dorado water storage capacity. Pre-paying debt on the lake storage capacity will save El Dorado water customers about \$6.6 million in interest expense. More importantly, the decision to pre-pay will allow the City to allocate funds previously set aside for lake debt to more tangible investments.

The City Commission is actively discussing the reallocation of the \$665,000 previously allocated to annual debt service payments on Stages 2 and 3 of lake storage capacity. Preliminary discussions have prioritized the annual use of these funds as follows:

Water infrastructure

(\$100,000)

Future lake
debt savings
(\$360,000)

Sewer infrastructure

(\$100,000)

Rate reduction
(\$100,000)

The City is also focusing on proactively attracting water-intensive industrial users and marketing the remaining water storage capacity for future growth in Butler County. In addition, the City is exploring the feasibility of producing reverse osmosis/clarified water for potential industrial water customers utilizing the former wastewater treatment plant.

The Water Fund has performed well over the last year with the increase to readiness-to-serve fees in 2017. Although not ideal, the City needed to increase revenues in both the Water and Sewer Funds to get the funds tracking in the right direction. The City also carefully reviewed its expenses and made appropriate reductions in both funds to minimize the need for a significant rate increase. The Water Fund is budgeted to generate slightly more than \$4.2 million in revenue against \$4.17 million in expenses, and is projected to end the year with a fund balance of \$1,149,175. Local policy requires the fund to operate with a fund balance of at least \$ 999,126.

SEWER FUND

The Sewer Fund has come a long way from having a mere \$89,000 cash on-hand when I first arrived to now maintaining a growing fund balance with \$178,000 available as contingency. The primary driver for the steady upward trend for the fund balance is attributed to two things: first, the increase to readiness-to-serve fees for the utility that generated about \$540,000 in new revenue. The new revenue had the effect of a blood transfusion; new fund

brought life-invigorating energy to the Sewer Fund and allowed it to be setting aside funds instead of trying to find funds to fill proverbial budget holes.

The second event that helped level the ship was settling the wind turbine lawsuit. As anyone who has ever hired an attorney will know, litigation is not cheap. Settling the dispute allowed this flow of funds from the Sewer Fund to cease so that sewer funds could be invested in infrastructure. As of September 26, 2019, the City has spent \$480,452 on legal expenses related to the lawsuit. The Sewer Fund is projected to reach \$471,123 by the end of 2020. Local policy requires the fund to operate with a fund balance of at least \$352,496.

The Sewer Fund is budgeted to generate slightly more than \$2.7 million in revenue against \$2.6 million in expenses.

STORMWATER FUND

The Stormwater Fund will spend down its fund balance by \$27,363 while still maintaining a fund balance of about 56% of annual expenditures. The local policy requirement for the fund is 10% of expenditures. Eventually, the City will need to consider adjustments to the fund as revenue, primarily from stormwater assessments, is insufficient to support personnel expenses related to the maintenance and upkeep of the City's stormwater system. In addition, the fund does not have adequate reserves or revenue to allow the City to plan for a significant capital project to address stormwater issues in various parts of town.

REFUSE FUND

There has been much change to the Refuse Fund during 2019 and, because of the changes in the solid waste industry, there are still many questions for which there are no immediate answers. The City discontinued its Residential Recycling Program due to increasing expenses associated with hauling and processing material. The City is closely monitoring the cardboard markets and may need to consider changes to this service depending on whether the cardboard market increases in cost similar to the residential market.

The City budgeted to spend down the fund balance in the Refuse Fund by \$68,112 due to the anticipated need to purchase trash carts and potential changes to the fund's revenue sources. Even with the decision to spend down the fund balance, there is a scenario where the City will not need to spend as much as budgeted, especially if the market changes. The Refuse Fund will still meet the local policy requirement for fund balance, although changes may be warranted in the future to keep the fund within the required parameters.

FUTURE CONSIDERATIONS

The City continues to refine its multi-year Capital Improvement Program in order to provide a prudent plan to invest in the critical infrastructure necessary to support the basic functions of the community. The program's goal is to develop and implement prioritized projects over a five-year period that are both maintain existing infrastructure and also provide opportunities for long-term growth.

In addition to the Capital Improvement Program, the City has also been developing an Equipment and Vehicle Replacement Program. A number of the critical vehicles and pieces of equipment necessary for the City to serve citizens are over fifteen years old and continue to age with each passing day. Indeed, the course of time slows for neither woman, man, nor backhoe. An aging fleet means increased expenses for maintenance and the potential for abrupt disruption of services when critical vehicles and equipment are not able to respond due to being in the shop.

The City, like many communities, deferred replacement of its most critical vehicles and equipment to falsely keep costs low. The bill, unfortunately, is coming due as several departments have experienced increasing expenses directly attributed to mechanical failures. The vast majority of the City's fleet would be eligible for Medicare "A" (as in automobile) if there were such a thing.

The City, however, does not need brand new vehicles and equipment when replacing the fleet. Taxpayers expect the City to purchase what is needed to get the job done without all the bells and whistles. Fleet decisions should be based on need and not the latest and greatest model with luxury options. As stewards of public funds, the City will develop a plan to prudently replace its fleet while minimizing long-term maintenance expenses. City staff will look at several options, such as leasing and lease purchasing, to determine an affordable means of providing for this necessary, but costly element to our services.

Last, but not least, the City will continue to look at ways to make employment in the public sector a viable career opportunity for people within our region seeking the idyllic "honest day's work for an honest day's pay." Public sector employment provides great opportunities and allows people to serve their community. You can be part of something larger than yourself working for the City.

Recruitment and retention, particularly in a tight labor market as we find ourselves, can be challenging as employees can seek (and find) jobs in higher paying positions. The City has experienced a fair amount of turnover recently as employers within the region have increased wages to compete in the labor market. The public sector often cannot increase wages as may be necessary due to the inherent pressures such a decision has on the

organization's expenses and taxpayer's wallets. Even so, with limitations on property and sales taxes, and the general political environment, it can be difficult to attract quality employees to fill vacancies.

Finally, it goes without saying that a municipal government cannot operate and provide public services without a dedicated workforce. The annual operating budget and capital improvement plan merely articulate the planned numbers associated with the provision of such public services; the employees of the City work each day towards the task of serving the public in a myriad of different ways that ultimately make El Dorado a great place to live, work, and play.

On behalf of the City, I am extremely appreciative of their hard work and effort in making El Dorado a great community. Department Directors and supervisors are also commended for their efforts in managing the daily activities of the municipal government and for all their help in putting the budget together.

A handwritten signature in black ink, reading "David B. Dillner". To the left of the signature is a yellow double arrow icon pointing to the right.

City Manager

Email: ddillner@eldoks.com

Web: www.eldoks.com

Twitter: [@EldoCityMgr](https://twitter.com/EldoCityMgr)

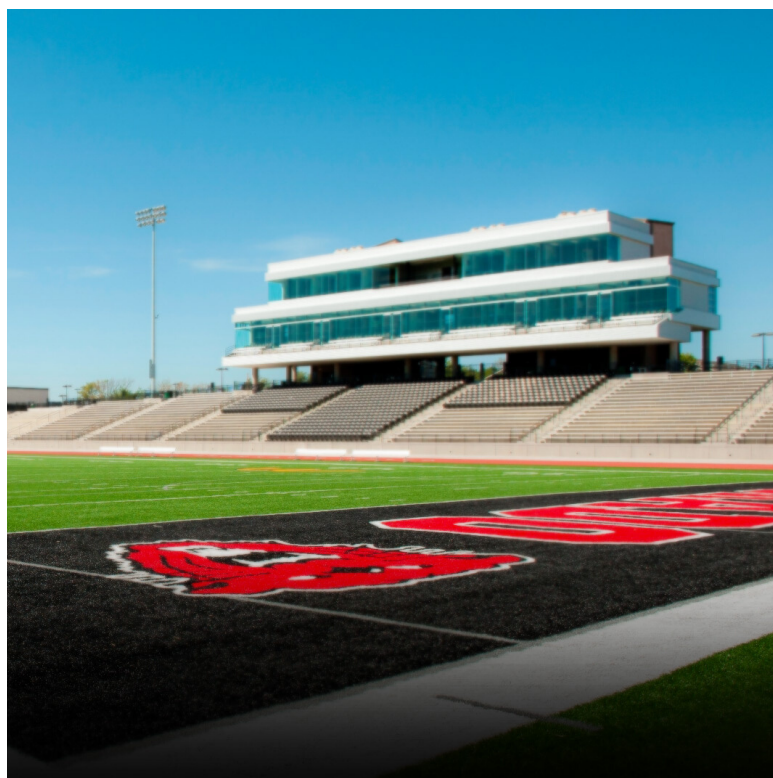
OUR COMMUNITY

The City of El Dorado is the county seat of Butler County, Kansas. It is located approximately 20 miles northeast of Wichita Kansas. The City of El Dorado covers over nine square miles and is the largest city in Butler County. Our population is 13,041 according to the 2018 Bureau of Labor Statistics.

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

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

The charter for the City of El Dorado specifies the governing body will be comprised of a non-partisan mayor and four commissioners. Each member has an equal vote. The mayor serves a two-year term, while commission members serve staggered four-year terms.



MAJOR PLAYERS

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

HollyFrontier

El Dorado Correction Facility

Butler Community College

USD # 490

Butler County Government

Susan B. Allen Memorial Hospital

Pioneer Balloon

C-Tech

Wal-Mart

City of El Dorado

Expanding

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

El Dorado Inc. efforts are visible with the expansion of the industrial park, located on the west side of El Dorado. They house BG Products, Barton Solvents and Valmont.



HOLLYFRONTIER

A nighttime photograph of an industrial facility, likely a refinery or chemical plant, with numerous towers and structures illuminated by bright lights. The scene is viewed from a distance, with a road or path leading towards the facility.

FINANCIAL STRUCTURE, POLICY, AND PROCESS

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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



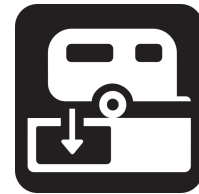
Major Proprietary Funds

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

Debt Services Fund

Bond and Interest Fund (major)

Special Revenue Funds

Airport Fund
(non-major)

Senior Center Fund
(non-major)

Major Streets
(non-major)

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)

Enterprise Funds

Water Fund (major)

Sewer Fund (major)

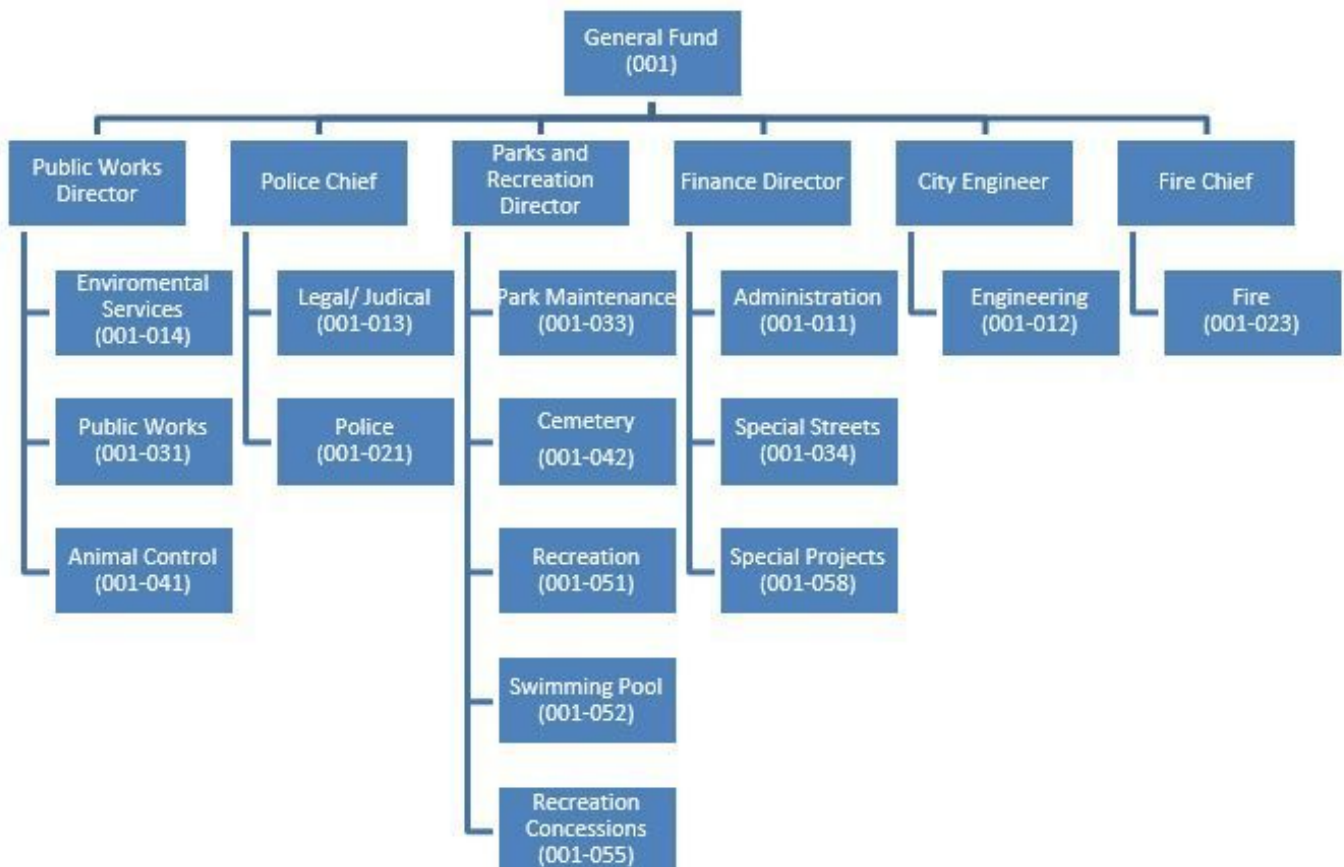
Refuse Fund (major)

Compressed Natural Gas
(major)

Internal Services Fund

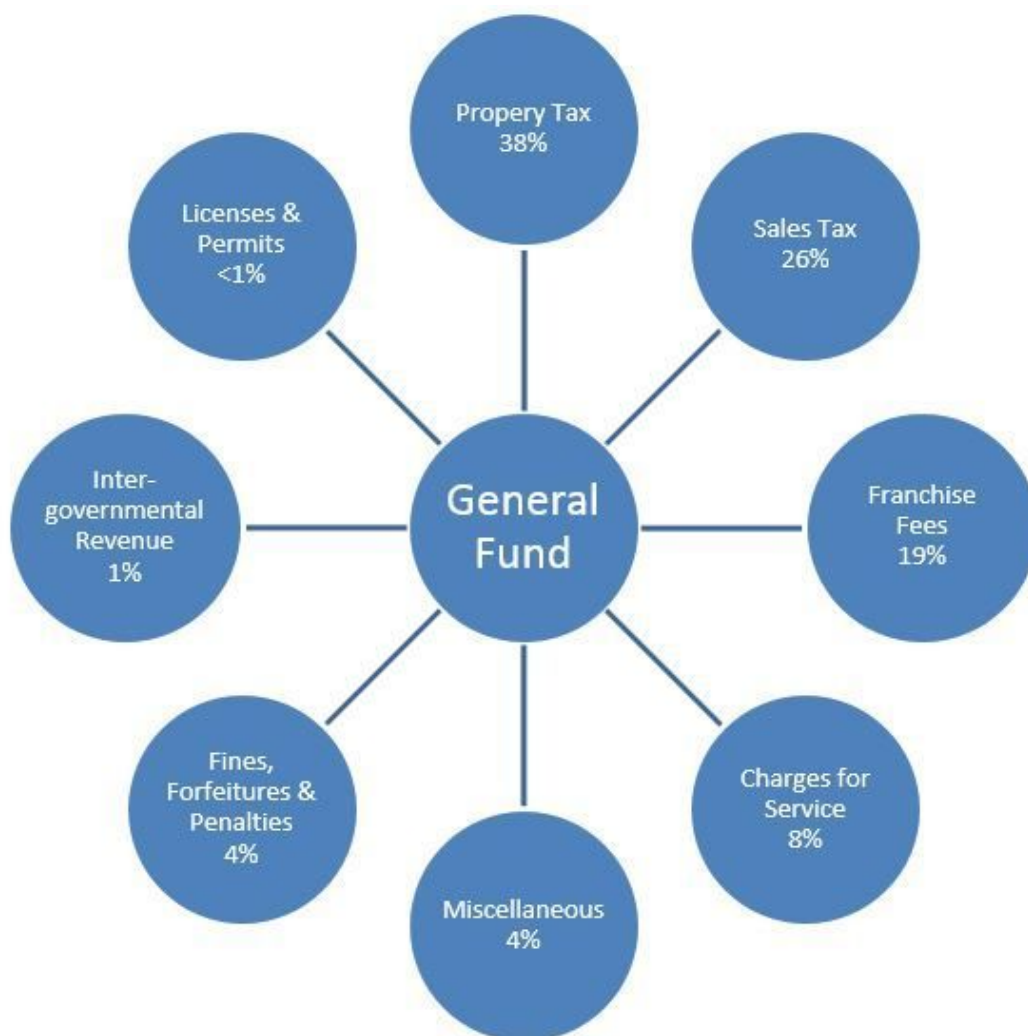
Data Processing
(non-major)

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



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

The following chart represents how the General Fund (001) receives money. The City Commission has awarded 53 mills for the 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

July 1, 2019

Adopted with Resolution No. 2885

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 fixed asset of such fixed costs attributed to in the arrangement.

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

Offers of employment and promotions shall include an analysis of total compensation to include direct salary and the employer/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 City's 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 shall 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. Any funds in excess of the minimum balance may be allocated to one-time expenses at the discretion of the governing body. In the event the cash reserve for any fund falls below the required minimum balance, the City Manager will report such event to the governing body with a plan to return the cash reserve to at least the required minimum balance within a reasonable period of time.

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 operating expenditures for the prior three years.

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 required minimum balance for the cash reserve will be equal to 15% of the average of the operating expenditures, including debt service, of the prior three years. 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 all 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 reserve requirements for all other funds not otherwise defined in this policy shall be maintained at a minimum amount equal to 10% of the average of the prior three years' operating expenditures from each specific fund.

Exempt Funds - The following budgeted funds shall be exempt from cash reserve requirements because such funds are not considered operating funds: Economic Development Sales Tax Fund, Special Parks and Recreation Fund, Special Alcohol Program Fund, Ordinance Street Sales Tax Fund, Excess Sales Tax Fund, Equipment Reserve Fund.

Cash Management

The City will maintain one primary checking account. Other checking accounts may be used when required by bond covenants, grant programs, or other 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.

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, or borrowing exceeding four years, 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 of time not to exceed the useful life of the capital improvement or asset being financed, and no longer than twenty years. Repayment schedules shall be generally structured with even payments, and shall not exceed the useful life of the asset being financed. Debt issued by the City will generally be repaid between ten to twenty years as allowed by state law. The City will analyze debt issuance schedules prior to the issuance of bonds to determine the financing option that is in the best interests of the City.

As a general rule, the City will commit the equivalent of ten mills to the Bond and Interest Fund for the annual payment of principle and interest associated with debt issued for non-enterprise capital projects. The City will analyze the capacity of the Bond and Interest Fund prior to issuing additional debt in order to remain within the parameters of the ten mill threshold. Projects that do not allow the City to remain at or under the ten mill threshold will be postponed until sufficient capacity exists within the Bond and Interest Fund, or when other revenue sources are identified and allocated to repay debt anticipated to finance projects.

Where possible, the City will issue revenue bonds or other self-supporting bonds after conducting an analysis of the cost difference between such bonds and General Obligation (G.O.) bonds. The City prefers to issue G.O. debt unless there is a tangible benefit to taxpayers, such as a lower interest rate, or when the City lacks sufficient G.O. bonding capacity for enterprise projects. G.O. debt may be used for enterprise activities, provided the specific enterprise fund makes the debt service payments on the bonds or any portion of bonds used to finance enterprise activities. The City Commission must approve the allocation of revenue to be designated for the purposes of servicing debt issued for specific enterprise activities.

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 as soon after completion of the project as possible, unless otherwise approved by the governing body. Any extension of temporary financing will conform to existing federal and state laws..

Total debt service for general obligation debt issued on behalf of enterprise funds will not exceed ten percent of net operating revenues. Net operating revenues shall be calculated as operating revenues less debt service.

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 capital 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 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 duration bonds remain outstanding, and is an integral component of the City's debt management practices. 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, and shall occur once every five years, or when significant changes to the Code or applicable laws 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's 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 third 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. 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 funds based on average of the balance and the cash balance at year end. This distribution may be manually adjusted if, in the Finance 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 should seek to provide sufficient funding for adequate maintenance and orderly replacement of facilities, vehicles, and equipment. All assets should 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 to the greatest extent possible, realizing that occasional unforeseen circumstances may warrant a change to the replacement schedule in order to meet the operational needs of the organization.

A full cost analysis will be completed for all proposed capital investments prior to inclusion in the Capital Improvement Plan, and prior to the acquisition of vehicles and equipment. Full cost analysis shall review the life-cycle costs associated with a capital investment or acquisition, and should consider the upfront purchase price as well as maintenance, insurance, and other applicable expenses projected over the life of the asset. The purpose of such analysis is to understand the estimated cost associated with such investments in order to anticipate such expenses as part of the budgetary process.

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.

The annual budget should be balanced for all budgeted funds. The City Manager must provide an explanation for any fund budgeted to spend down fund balance, and such deficit must be approved by the governing body. 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 Manager 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 at the fund level 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. Expenses will be recognized at the time a product or service is delivered and received by the City, whether or not it was committed to 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.

Expenditures may not exceed the fund's budget without amending the budget, as allowed by state law.

Department budgets will also be specified during the annual budget. The City Manager must authorize all non-routine or unscheduled transfers. The Finance Director must authorize all fund transfers or reclassifications.

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

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

Capital Improvement Program

The City shall establish a five-year Capital Improvement Program (CIP) to guide decision-making on public improvements and major program expenditures. The CIP provides a mechanism for scheduling public physical improvements over a number of years. It also establishes the City's priorities for public projects based on available financial resources and project criteria. It is the intent of this policy that authorized projects must be part of an adopted Capital Improvements Program. 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 and other unallocated 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 and upkeep 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 proposed 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 or infrastructure;
- 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 establish.

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

A listing of potential capital projects which require significant additional information (i.e., concept design, feasibility report, cost estimates, funding source analysis, etc.), or that may otherwise be triggered by certain events (i.e., economic development projects) 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 capital projects that include an estimated cost and an identified funding source and, which have undergone a cost-benefit analysis. This section shall be titled "Pending Projects."

A listing of capital projects for which an estimated cost and identified funding source have been reviewed and matched with a funding year(s) with an adequate amount of debt capacity, if applicable, and otherwise unallocated or unencumbered revenue to pay for said project in the

year of implementation (cash financing) or over the duration of debt service in the event bonds are issued to finance said project. This section shall be titled "Preliminarily Approved Projects."

Capital projects approved for the "Preliminarily Approved Project" list shall be considered preliminarily approved for implementation, but will still require formal review and consideration by the City Commission prior to commencement of project. Projects may be organized into phases, and subsequently scheduled over several years, where it may be advantageous to begin work on a project in a calendar year understanding that additional work may not begin until once the prior phase of work is completed and additional work is authorized.

All capital projects must comply with the procurement procedures found in this policy.

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 when 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 at least once quarterly. Additional updated information shall also be provided as needed during the annual budget process, or as otherwise requested by the governing body.

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 applicable law; and 2) when procurement involves the expenditure of state or federal assistance funds, the city shall comply with applicable state or federal law and regulations.

Additionally, the following purchases 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 governmental entities.
- Purchases made from a single-source provider. These purchases must be accompanied by a written explanation detailing why the product or service can be purchased from only one vendor. The City Manager must approve of the use of a sole-source provider prior to purchasing goods or services.
- Purchases must meet compatibility requirements with existing equipment or contracts owned by the City. Notwithstanding any other provision of this Policy, the City Manager may make or authorize emergency procurements when there exists a threat to public health, welfare or safety provided that such emergency procurements shall be made with such competition as is practical under the circumstances. Such emergency condition is further defined as an immediate and serious need for supplies, services, materials or equipment that cannot be timely met through normal procurement methods and the lack of which would threaten: the function of City government; the preservation or protection of property; and/or the health or safety of any person.
- The dollar limits for quotations are waived for the following purchases:
 - Petty Cash Reimbursements;
 - Utility Bills;
 - Fuel and Chemicals
 - Maintenance, Repairs and Parts (up to \$5,000);
 - Bulk Purchases (up to an aggregate of \$3,500);
 - Interdepartmental Transfers or Charges;
 - Medical Expenses;
 - Legal Notices;
 - Postage Costs;
 - Fees and Taxes of Other Units of Government; and
 - Payments of City Commission approved debt.

The City Manager, or his/her designee, has legal authority to make procurements, solicit bids and proposals for the City's operations. The City Manager may enter into and administer contracts, upon approval by the City Commission, and make written determinations on behalf of the City. The City Commission must approve all expenses that, in aggregate, exceed \$50,000, including those that have been budgeted, and all purchases requiring use of unbudgeted, or contingency funds.

Change orders are issued to cover costs or address changes in terms and conditions associated with unforeseen problems not addressed in the bidding or contract document, or changes/modifications that

may be recommended after a contract award. Change orders on contracts may be approved by the City Manager for amounts less than \$50,000. Change orders of \$50,000 or greater must be approved by the City Commission, provided, however, that in instances where it is in the best interest of the City for a change order to be implemented prior to the next regularly scheduled meeting of the City Commission, the City Manager shall have the authority to authorize the change subject to ratification by the City Commission.

Exceptions to competitive bidding for purchases not requiring formal solicitation but consistent with budgeted expenses are provided below. Purchases shall not be artificially divided so as to constitute a small purchase under these guidelines.

1. Purchases under \$5,000:

- a. Department directors, or their designee, may exercise discretion when making purchases for appropriate products to meet operational needs, subject to budgetary limitations.
- b. Purchases should be made at the lowest possible price at the highest available quality. When practical, preference should be given to local providers, if available, and should be distributed equitably among qualified suppliers as much as reasonably possible.
- c. 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. All travel and training must be accompanied by detailed receipts.

2. Purchases between \$5,000 and \$10,000:

- a. Department directors, or their designee, shall request verbal quotes from at least three sources unless fewer than three sources may be identified.
- b. Quotes shall be recorded in the department for a minimum of ninety days.

3. Purchases less than \$50,000:

- a. Department directors must request informal written quotes from at least three sources, unless fewer than three sources may be identified. Quotes must be submitted to the City Manager for written approval prior to the commitment of funds.
- b. The quotes must be filed in the City Clerk's office and maintained according to the City's Records Retention Policy.

All non-budgeted items must first be approved, in writing, by the City Manager prior to soliciting bids.

Sole Source Procurement

A contract under \$50,000 may be awarded for supplies, services, materials or equipment without competition when the City Manager determines that there is only one source available. A written record of the factors pertinent to such award will be maintained. For sole source contracts of \$50,000 and greater, approval of the Governing Body will be required.

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

1. The competitive bidding process for contracts and purchases 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. 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.
7. The quotes must be filed in the City Clerk's office and maintained according to the City's Records Retention Policy.
8. All non-budgeted items must first be approved, in writing, by the City Manager prior to soliciting bids.

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. Professional services shall be negotiated with the most qualified provider.

Professional services are generally associated with the following disciplines:

- a. Architect, engineering, and land surveying services;
- b. Appraisal services;
- c. Financial, accounting, and auditing services;
- d. Legal services;
- e. Consulting services;
- f. Health care services;
- g. Insurance services;
- h. Data processing consulting and programming services;
- i. Testing and inspection services;
- j. Photographic, art, or marketing services;
- k. Employment of temporary employees as advisors, lobbyists, etc.

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 and accepted by the City; and
- Any other criteria or conditions included in the bid documents.

All departments shall honor applicable contracts entered into as a result of a Competitive Bidding and/or Requests for Qualifications process.

Contract negotiations shall be allowed if they are determined by the City Manager to be in the best interest of the City.

All annual leases or lease purchase agreements must be competitively bid based on the market value of the asset. All leases or lease purchase agreements with a fair market value in excess of \$50,000 must approved by the City Commission and signed by the City Manager prior to delivery of the asset. All other leases will conform to the approval requirements for other purchases as defined in this section. All assets shall be recorded as a fixed asset on the date of delivery. Department Directors, or designees, shall be responsible for informing the Finance Department of such delivery date to ensure that the asset is properly recorded and to ensure that proper insurance coverage has been secured prior to use of the asset.

All records relating to the bidding process shall follow the Records Retention Policy of the City.

The City may elect to grant preferred status to local bidders, defined as businesses with a physical presence located within the corporate boundaries of the City, for any bid submitted that is within seven percent of the lowest, responsive bidder, and that otherwise meets the City's requirements as specified in the bid documents.

The local preference described in this section shall not apply to bids in which federal funds or other governmental funds are used when the use of such funds prohibits the application of local preference policies.

Real Estate

All real estate transactions, either for the acquisition or sale of real property, shall require the approval of the City Commission.

Following approval by the City Commission, the City Manager may transfer, sell, exchange or destroy any surplus, obsolete, abandoned or confiscated personal property without competitive bidding if such property has a value of less than \$50,000. No personal property shall be sold without receiving competitive bids if the value is \$50,000 and greater. For the purposes of this section, a public auction shall qualify as competitive bidding.

Except as otherwise provided by law, the City Commission may convey, sell, trade, give, transfer, or exchange any real property in any manner that the City Commission deems to be in the best interests of the City.

Conflicts of Interest; Appeals

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 may be found 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 products or services 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.

Failure by City staff to comply with the provisions of this policy may result in disciplinary action, up to and including termination of employment.



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.

CITY WIDE FINANCIAL SUMMARY



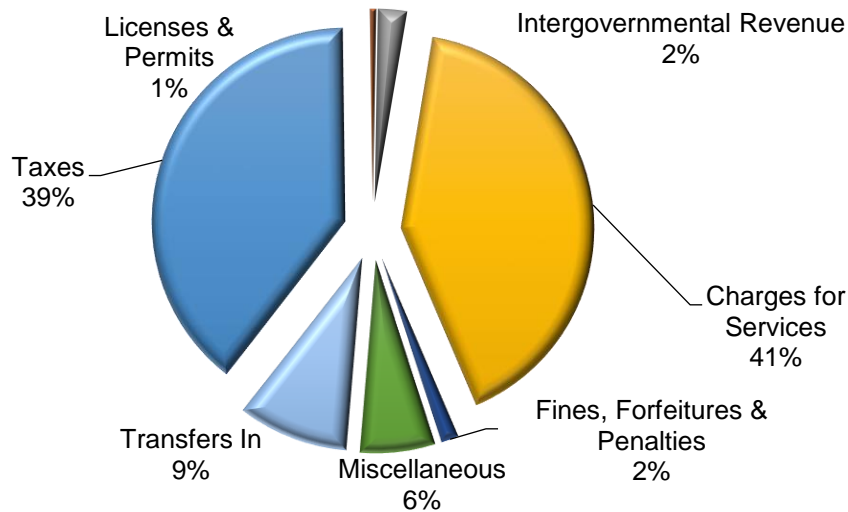
Revenues by Category, All Budgeted Funds				
	2018	2019	2019	2020
	Actual	Budget	Revised	Proposed
Revenues				
Taxes	9,832,985	10,073,600	10,030,569	10,123,705
Licenses & Permits	166,615	118,969	118,969	120,689
Intergovernmental Revenue	638,401	601,739	601,739	614,527
Charges for Services	10,475,956	10,801,343	10,471,525	10,571,870
Fines, Forfeitures & Penalties	395,775	373,373	373,373	373,373
Miscellaneous	2,834,943	1,483,459	1,513,808	1,618,366
Transfers In	1,776,649	9,935,963	9,935,963	2,383,829
Total:	26,121,325	33,388,446	33,045,946	25,806,359

Revenue Sources by Category

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

The two largest revenue categories are typically Taxes and Charges for Services. Combined they are historically responsible for over 80% of the revenue. For the 2020 budgeted year, Taxes are projected to decrease by \$50,105, compared to the previous year. Charges for Services is projected to decrease by \$229,473 or 2% due to the anticipated Refuse residential rates and Water’s Readiness-to-Serve Fee.

2020 Revenues, All Budgeted Funds

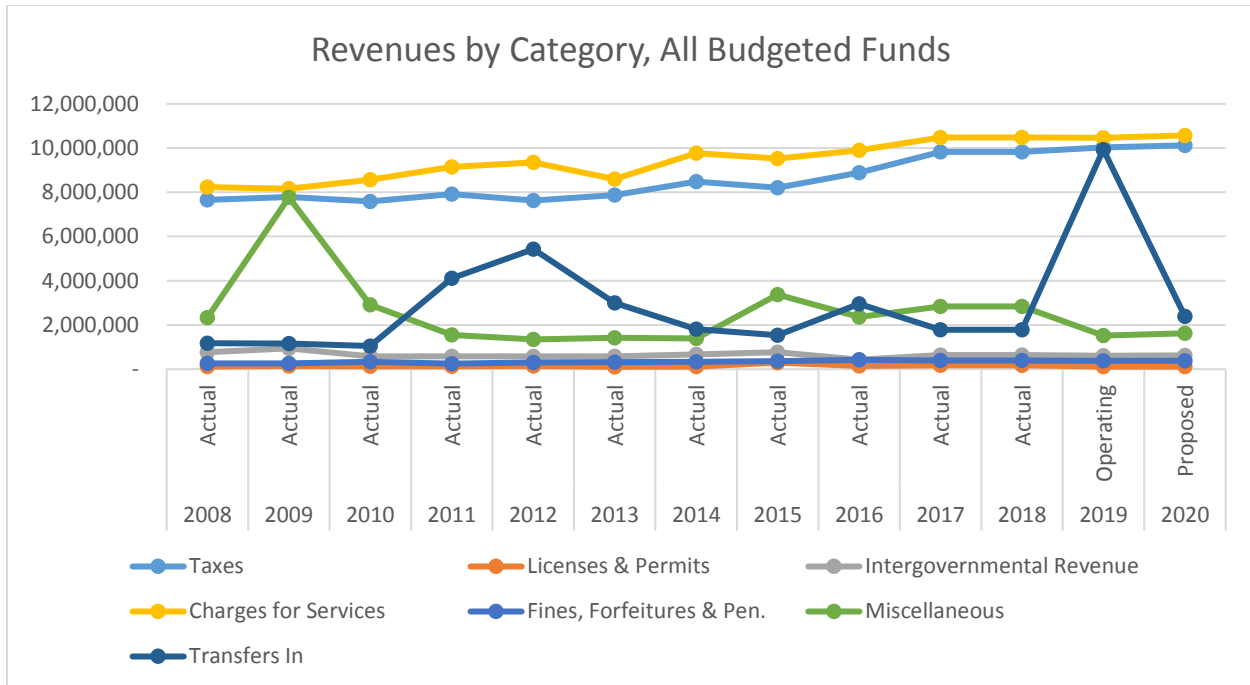


Revenues by Category, All Budgeted Funds													
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Operating	Proposed
Revenues													
Taxes	7,663,187	7,789,151	7,588,923	7,917,528	7,623,326	7,879,689	8,475,939	8,210,920	8,884,637	8,972,220	9,832,985	10,030,569	10,123,705
Licenses & Permits	112,211	140,117	128,210	128,927	149,544	106,643	120,613	293,179	144,660	168,309	166,615	118,969	120,689
Intergovernmental Revenue	764,734	938,922	583,062	583,202	574,527	574,095	660,296	767,380	427,221	626,723	638,401	601,739	614,527
Charges for Services	8,232,290	8,161,198	8,572,492	9,143,178	9,355,324	8,599,668	9,765,728	9,519,965	9,901,938	10,046,098	10,475,956	10,471,525	10,571,870
Fines, Forfeitures & Pen.	261,837	266,281	331,677	248,444	295,843	312,345	332,806	355,959	419,796	373,381	395,775	373,373	373,373
Miscellaneous	2,323,694	7,768,568	2,905,093	1,554,160	1,344,440	1,422,435	1,384,949	3,365,361	2,354,859	1,341,823	2,834,943	1,513,808	1,618,366
Transfers In	1,167,035	1,163,478	1,046,446	4,116,449	5,425,285	2,989,037	1,809,266	1,535,495	2,946,233	2,262,532	1,776,649	9,935,963	2,383,829
Total:	20,524,988	26,227,715	21,155,903	23,691,888	24,768,289	21,883,912	22,549,597	24,048,259	25,079,344	23,791,086	26,121,325	33,045,946	25,806,359

In an overall comparison of revenue sources over the past ten years, 2008 actual compared to 2018 actual, revenue has increased approximately 21% or \$5,596,337. An estimated 95% of this increase is derived from two categories: Taxes and Charges for Services.

Taxes encompass all types of taxes collected for the entire City. At the end of 2017, the tax category was up \$1,309,033 over 2008. This increase was anticipated with the economic growth attached to attracting new industrial business to the industrial park on the north-west side of El Dorado. A majority of this time frame the mill levy remained stagnated but the assessed valuation began to climb with the upgrades to existing businesses and new residential community development. Taxes were anticipated to increase in 2018, in conjunction with the mill levy increase that was passed on August 21, 2017. The mill increased from 48 mills to 53 mills.

Charges for Services again encompass the entire city, however out of the \$10,571,870 anticipated for 2020, \$8,583,397 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 19%. 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. In 2017, Water and Sewer Readiness-to-Serve fees were raised twice.



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 \$50,105.

Ad Valorem tax

Property taxes account for approximately 49% of all taxes, for a total of \$4,940,755. The City has six funds that receive property taxes: General, Airport, Senior Center, Library, Bond & Interest, and Industrial Mill Levy.

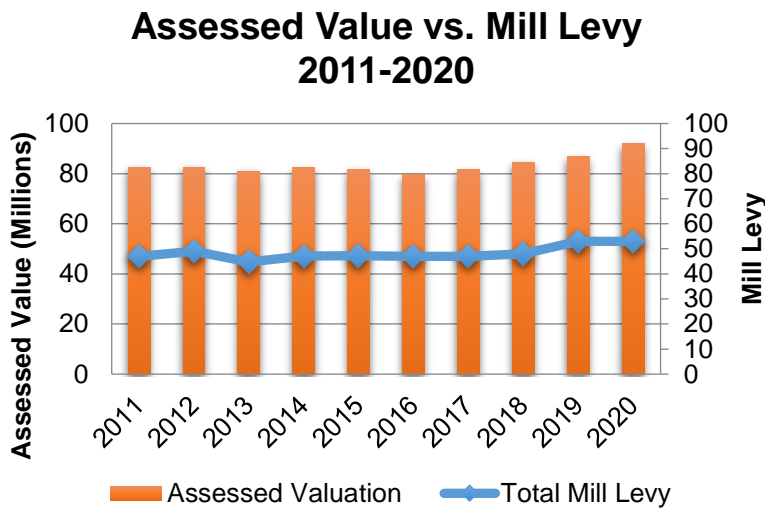
Cities in Kansas do not *directly* set their own mill rate. They indirectly set the rate by adjusting the amount in property taxes they request from the county. The higher the total assessed valuation, the lower the required levy to collect the desired property taxes. Therefore, cities

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.

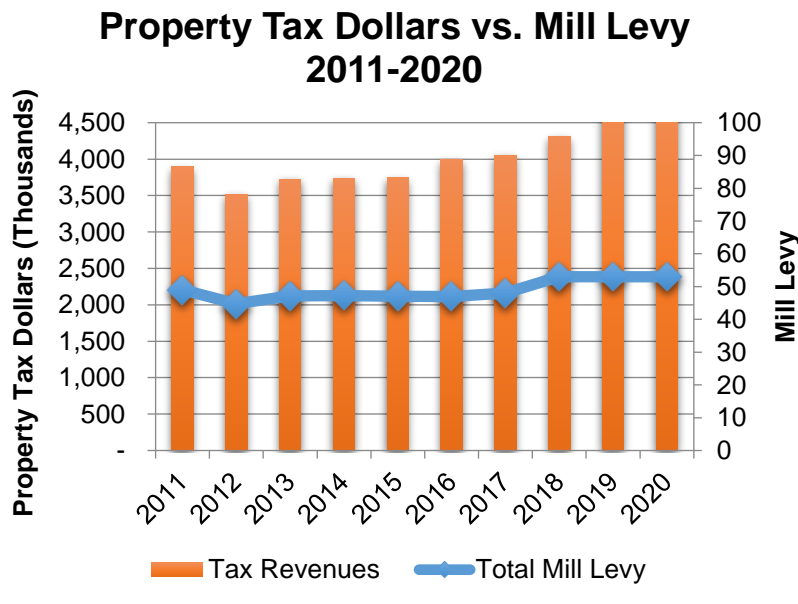
Revenues collected from property taxes are projected by taking the estimated assessed valuation (see graphs on the following page) provided by Butler County as of July 1st, deducting known exemptions, and dividing the total by \$1,000. This calculation determines the value of one mill. The mill value 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, 2016-2020					
Fund	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
General	30.692	30.320	31.478	35.257	35.035
Airport	0.847	0.847	0.776	1.261	0.998
Library	4.890	4.887	4.867	4.867	5.000
Industrial Mill Levy	0.978	0.979	1.000	1.000	1.000
Bond & Interest	9.593	11.007	14.877	10.615	10.967
Total Mill Levy	47.000	48.040	52.998	53.000	53.000
Assessed Valuation*	81,628,667	84,417,270	86,652,051	91,979,212	92,958,433

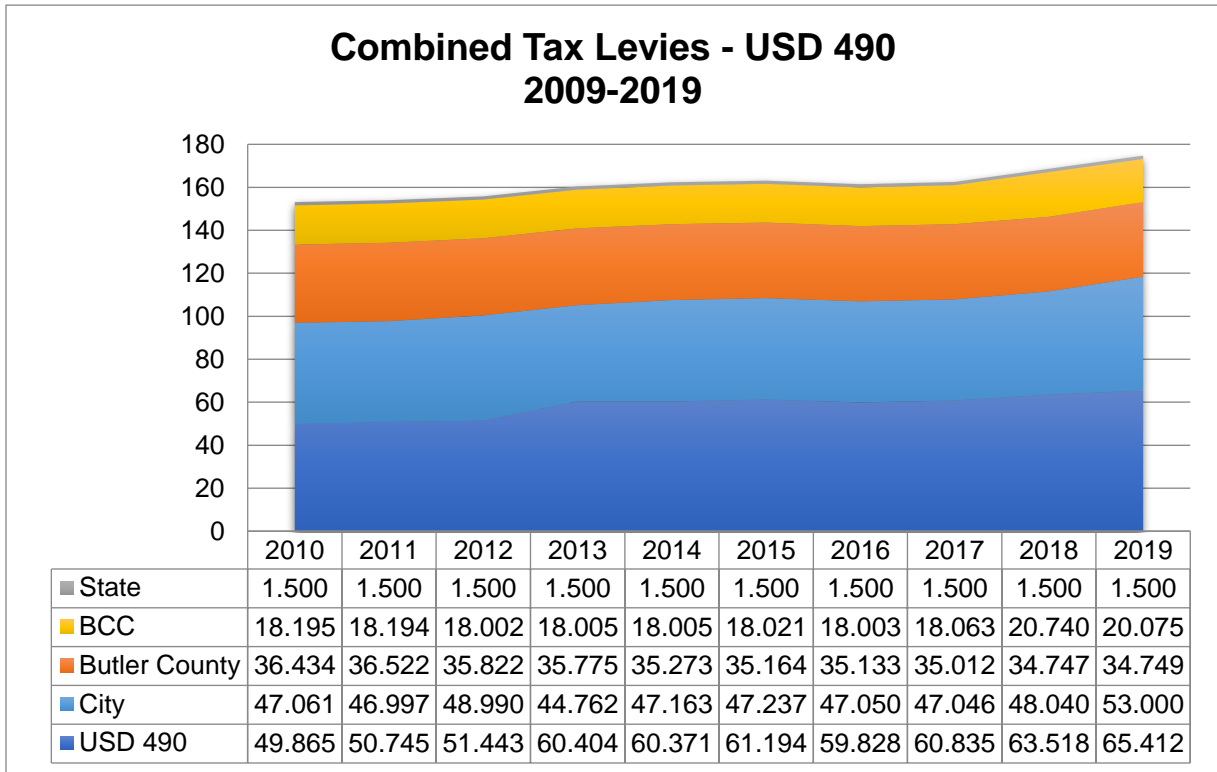
* Does not account for NRP



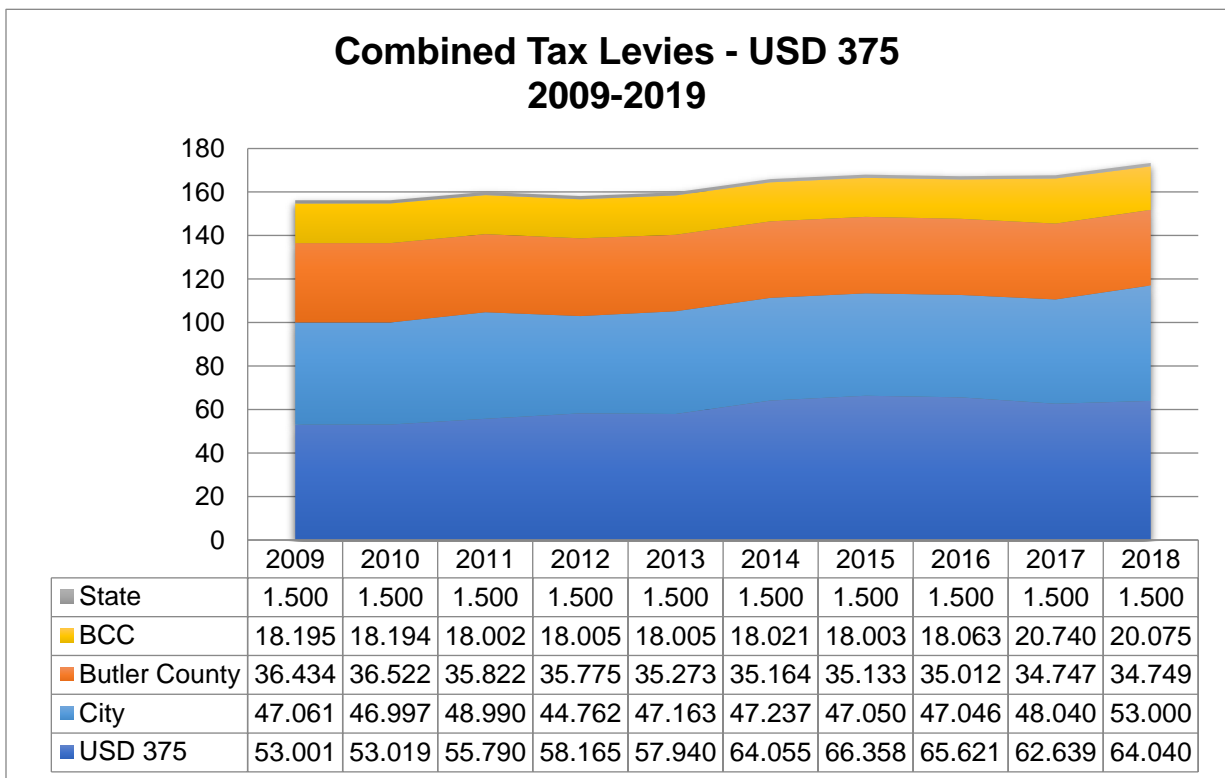
Analysis: Fiscal years 2010-2012 were impacted largely by the economic downturn and falling real estate prices. In 2019, the assessed value improved 3% partially due to the expiration of a tax exemption for the Holiday Inn Express. And another citywide increase of 6% in January of 2018 is the result 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, 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 2018 for the 2019-2023 calendar years. The referendum stipulates the following allocation for sales tax revenue:

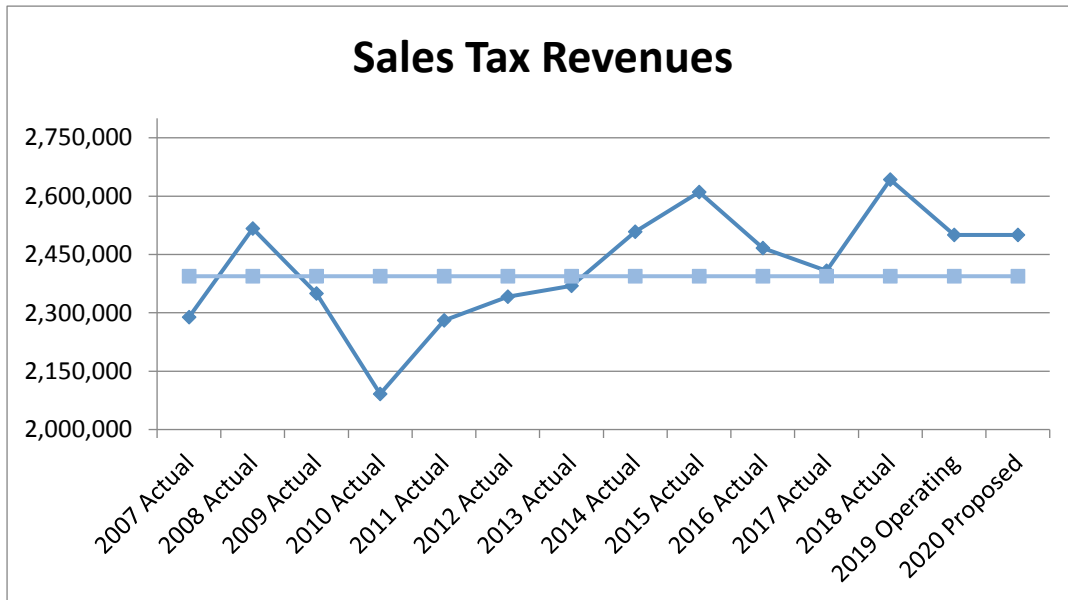
- Property tax reduction \$1,650,000
- Street rehabilitation \$600,000
- Economic development \$100,000

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. 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 \$2,406,683. The 2020 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
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 Actual	\$2,642,452
2019 Operating	\$2,500,000
2020 Proposed	\$2,500,000
10 Yr. Avg.	\$2,406,683



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 \$120,689.

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 \$614,527.

Charges for Services

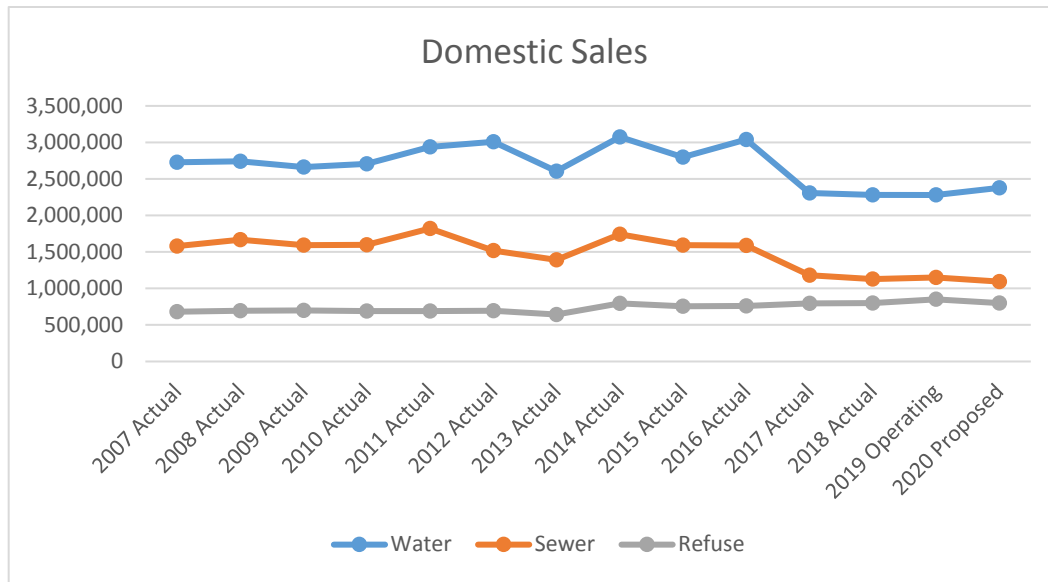
Projected at \$10,571,870 a slight decrease over the prior budget year, this is the City's largest category of revenue. Services credited under this category include: animal adoption, fire protection (townships), recreation and swimming pool fees, facility rentals, cemetery services, data processing, 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 \$4,271,032 for the current budget. Annually, this revenue is projected by using time series trend analysis with adjustments made for any expected rate increases. This category includes sales of residential water, sewer, and refuse services.

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

Domestic Sales			
2007-2020			
Year	Water	Sewer	Refuse
2007 Actual	2,729,919	1,581,790	679,514
2008 Actual	2,743,256	1,668,700	693,181
2009 Actual	2,662,573	1,590,900	697,783
2010 Actual	2,708,185	1,596,279	690,044
2011 Actual	2,940,160	1,820,723	691,190
2012 Actual	3,007,182	1,519,967	693,868
2013 Actual	2,604,624	1,392,011	643,061
2014 Actual	3,074,588	1,744,119	794,064
2015 Actual	2,796,874	1,592,880	758,032
2016 Actual	3,040,329	1,590,127	760,971
2017 Actual	2,306,672	1,179,710	796,200
2018 Actual	2,282,532	1,130,211	800,000
2019 Operating	2,280,000	1,148,833	850,500
2020 Proposed	2,377,000	1,094,032	800,000
10-Yr. Average	2,670,996	1,421,261	758,789



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.

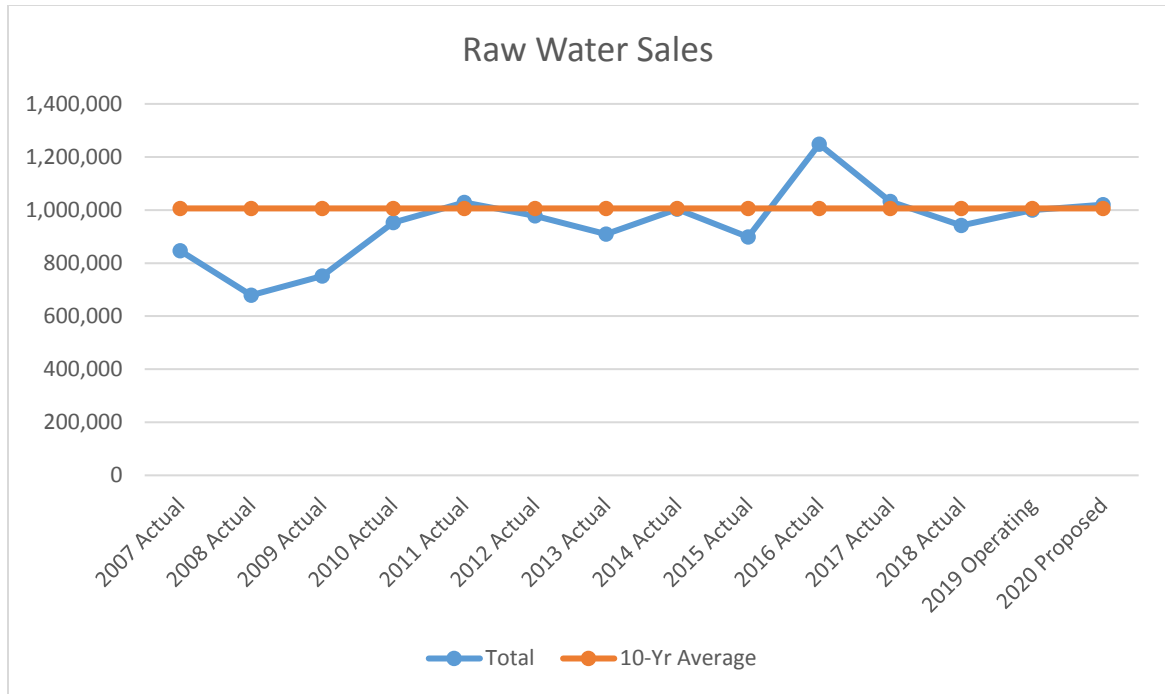
Fees are assessed based on the water meter size for each customer. In 2019, the Water Fund (060) is projected to bring in \$719,500 which is 17% of their revenue, while the Sewer Fund (063) is expected to bring in \$986,415 equating to 38% of their overall income for the year. These charges are a stable 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 \$1,020,000. Annually, this revenue is projected using time series trend analysis with any adjustments made for any expected rate increases.

The 2020 revenue is estimated to be \$13,844 higher than the ten-year average, but is \$4,893 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 2007-2020	
Year	Total
2007 Actual	845,948
2008 Actual	678,888
2009 Actual	751,531
2010 Actual	953,155
2011 Actual	1,028,970
2012 Actual	978,332
2013 Actual	909,788
2014 Actual	1,003,893
2015 Actual	898,381
2016 Actual	1,248,173
2017 Actual	1,031,759
2018 Actual	942,263
2019 Operating	1,000,000
2020 Proposed	1,020,000
10-Yr. Average	1,006,156



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 \$1,291,200 for the Data Processing Fund (072).

Fire Protection

The City is under contract to 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 \$611,520.

Commercial Refuse Charges

This revenue accounts for services charged to businesses for trash services. The current budget projects total collection to be \$424,000 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. 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 \$1,618,366.

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

\$660,222. This is an increase of \$60,749 over the prior budget year, and an increase of \$86,759 compared to collections in 2018. This increase is a result of issuing new specials to benefit districts.

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 \$229,543 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

Transfers In total \$2,383,829 for the 2020 budget year. This captures the movement of funds and helps identify the how much the General Fund (001) supports other service types.

Expenditures by Category, All Budgeted Funds				
	2018	2019	2019	2020
	Actual	Budget	Revised	Proposed
Expenditures				
Personal Services	9,261,938	10,621,265	10,341,372	10,528,773
Contractual Services	9,865,595	18,798,129	14,740,821	6,789,483
Commodities	1,601,045	1,806,291	1,695,728	2,019,285
Capital Outlay	283,410	308,223	308,223	38,230
Debt Retirement	1,077,517	2,108,306	2,106,670	3,206,947
Transfers Out	3,708,500	11,764,959	11,764,959	3,130,225
Total:	25,798,006	45,407,173	40,957,773	25,712,943

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 \$10,528,773, represents 41% of all budgeted expenditures based on the total expenses without contingency reserve. Employees are eligible for 0-3% merit increases and the budget includes a 35 merit increase for all employees.

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 \$6,789,483.

Commodities

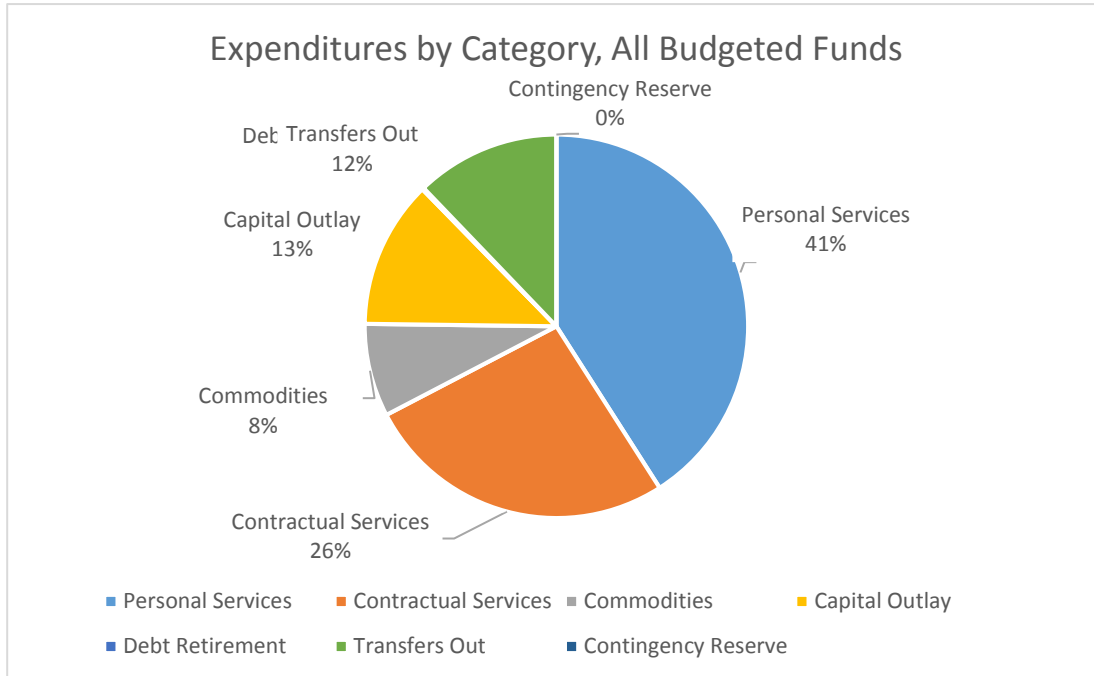
This category is used to account for the purchase of items such as general supplies, clothing, materials used in the maintenance and repair of buildings and equipment, motor fuels and lubricants, and other miscellaneous tools. The current budget projects a total of \$2,019,285. This is an increase of \$212,994 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 2020 is \$38,230. 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 occurred in 2019. Lake Storage Space two and three were paid off. Thus, creating the vast difference between 2019 and 2020. A total of \$3,130,225 allocated in 2020 to debt retirement.



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. This leaves the \$3,206,947 in transfer for the following:

General Fund Transfers				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Transfer to Prairie Trails	-	196,875	197,356	-
Transfer to Excess Sales Tax	-	-	500,000	500,000
Transfer to Ordinance Sales Tax	-	600,000	600,000	600,000
Transfer to Major Streets	-	-	105,585	718,089
Transfer to Building Demolition	-	-	160,000	16,000
Transfer to Expendable Trust	-	13,642	-	15,770
Transfer to Bond and Interest	-	-	-	200,000
Total:	-	810,517	1,562,941	2,049,859

- Airport (003) to Construction Fund (030) - \$66,000
- Janitorial Services(024) to General Fund (001) - \$42,000
- Water Fund (060) to Lake Debt Investment (012) - \$360,000
- Water Fund (060) to Sewer Fund (063) - \$100,000
- Major Street (007) to Equipment Reserve (012) - \$29,965
- Excess Sales Tax (028) to Construction Fund (030) -\$500,000
- Refuse (066) to Equipment Reserve (002) \$59,123

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.

DEPARTMENTAL FINANCIAL SUMMARIES

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City Manager's Office

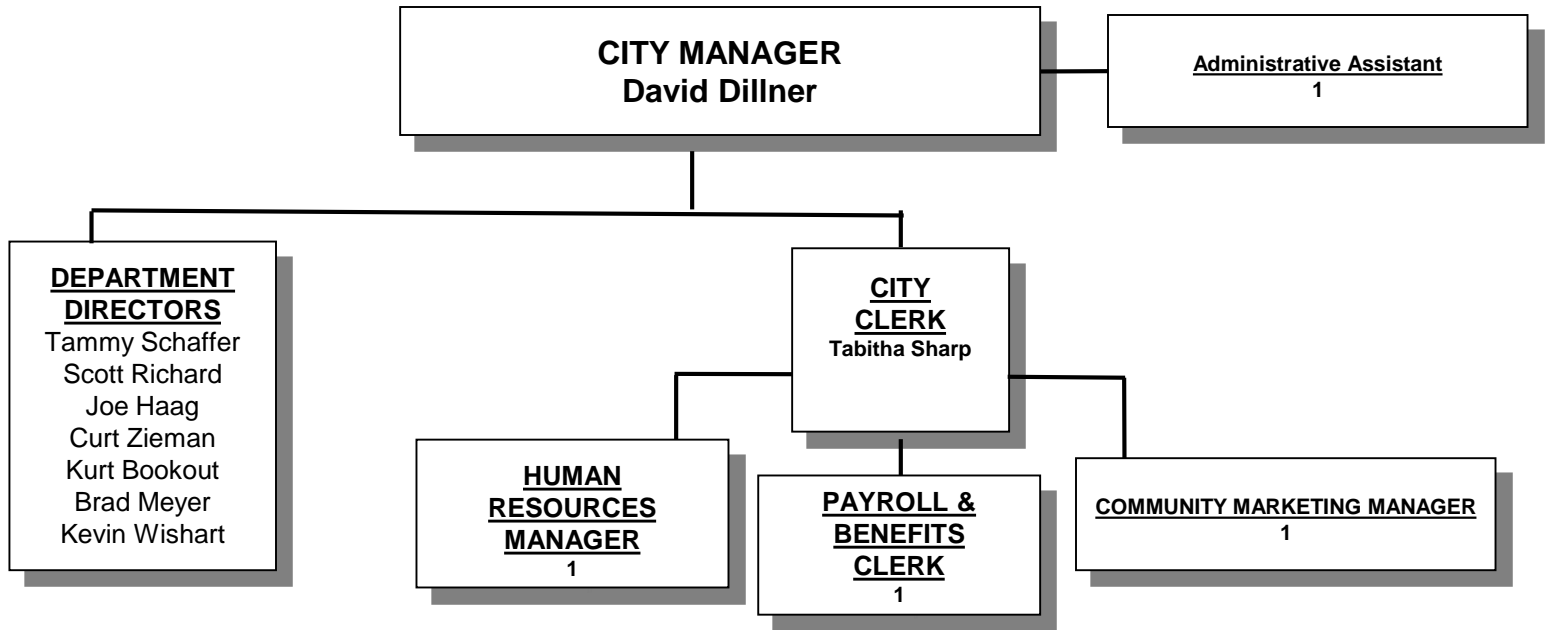
The City Manager is responsible for implementing the policy direction of the City Commission in an efficient and responsive manner. In addition, the City Manager submits the annual budget, advises the City Commission on matters affecting the City, administers and oversees City operations, and appoints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

The chart below is a representation of the entire 2020 budget. The City Manager empowers his directors to manage their individual areas of responsibility.

Revenues and Expenditures, All Budgeted Funds				
	2018	2019	2019	2020
	Actual	Budget	Revised	Proposed
Revenues				
Taxes	9,832,985	10,073,600	10,030,569	10,123,705
Licenses & Permits	166,615	118,969	118,969	120,689
Intergovernmental Revenue	638,401	601,739	601,739	614,527
Charges for Services	10,475,956	10,801,343	10,471,525	10,571,870
Fines, Forfeitures & Penalties	395,775	373,373	373,373	373,373
Miscellaneous	2,834,943	1,483,459	1,513,808	1,618,366
Transfers In	1,776,649	9,935,963	9,935,963	2,383,829
Total:	26,121,325	33,388,446	33,045,946	25,806,359
Expenditures				
Personal Services	9,261,938	10,621,265	10,341,372	10,528,773
Contractual Services	9,865,595	18,798,129	14,740,821	6,789,483
Commodities	1,601,045	1,806,291	1,695,728	2,019,285
Capital Outlay	283,410	308,223	308,223	38,230
Debt Retirement	1,077,517	2,108,306	2,106,670	3,206,947
Transfers Out	3,708,500	11,764,959	11,764,959	3,130,225
Total:	25,798,006	45,407,173	40,957,773	25,712,943

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.



*“Enhancing
Quality of Life
by Embracing
Service
Excellence”*

General Fund

The impact of personal services from 2018 forward only represents the amount of retiree health insurance premiums. The 2020 budget includes Data Processing Fees, and an increase to Professional Services.

City Managers Office Division				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Personal Services	63,684	26,480	21,905	34,684
Contractual Services	892,409	454,040	645,815	667,660
Commodities	2,997	7,095	8,500	8,500
Capital Outlay	-	11,753	-	-
Total:	959,089	499,368	676,220	710,844

Both the City Manager's office and the Administration Department are expensed from the Data Processing Budget, which can be found under the Data Processing Fund Summary in the Administration Department section. However, the City Clerk, Human Resources, and Marketing flow through the City Manager's office. This change was made in 2019, with these sub divisions reporting to the City Clerk.

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

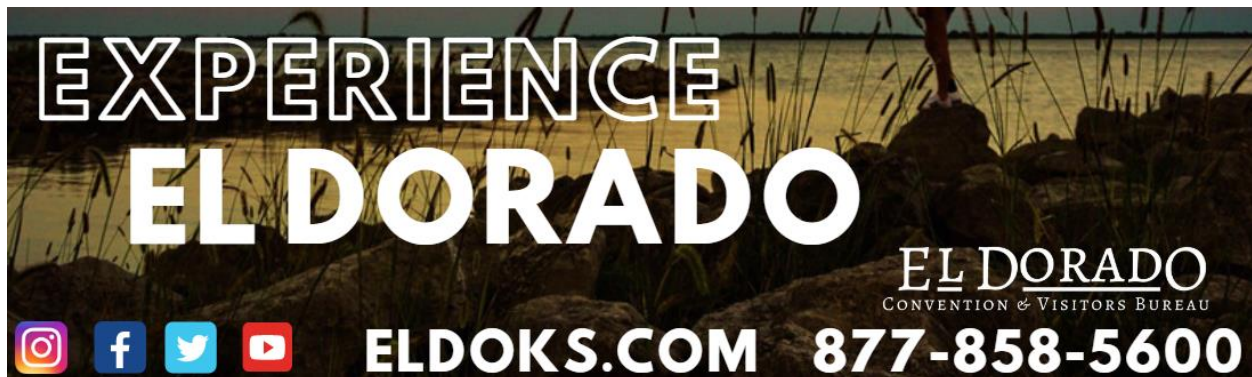
Human Resources – Assist departments with recruitment and selection of new employees; manages the City's benefit plans; actively seeks out insurance programs that benefit the city and our employees equally; and processes bi-weekly payroll.



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.

Tourism Tax Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	432,774	269,483	259,799	262,831
Revenues				
Taxes	163,069	195,007	170,000	170,000
Miscellaneous	117,537	70,702	50,000	85,400
Intergovernmental Revenue	-	3,500	-	-
Total:	280,605	269,209	220,000	255,400
Expenditures				
Personal Services	88,947	69,207	77,468	72,943
Contractual Services	180,566	135,463	89,384	218,327
Commodities	13,990	8,894	8,116	7,400
Capital Outlay	10,000	-	-	-
Debt Retirement	40,051	40,051	-	-
Transfers Out	42,000	42,000	42,000	42,000
Contingency Reserve	-	-	-	-
Total:	375,555	295,615	216,968	340,670
Surplus (Deficit)	(94,949)	(26,406)	3,032	(85,270)
Contingency Reserve	242,876	243,077	262,831	177,561
Reserve % of Expenditures	112%	112%	121%	82%





	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 001 - GENERAL FUND				
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5108 - WORKERS COMPENSATION	31.84	0.00	0.00	0.00
5110 - BENEFIT INSURANCE	26,448.23	21,905.00	21,905.00	34,684.00
Object : 51 - PERSONAL SERVICES Total:	26,480.07	21,905.00	21,905.00	34,684.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	29,930.76	100,320.00	100,320.00	100,320.00
5204 - INSURANCE & BONDS	5,883.84	8,100.00	8,100.00	8,100.00
5205 - UTILITIES	23,778.50	31,000.00	31,000.00	31,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	11,926.04	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	469.65	1,000.00	1,000.00	1,000.00
5210 - RENTALS/SHORT TERM LEASES	3,008.31	3,100.00	3,100.00	3,100.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	11,960.60	12,000.00	12,000.00	12,000.00
5212 - PUBLICATION AND PRINTING	2,879.57	6,000.00	6,000.00	6,000.00
5213 - OTHER CHARGES	51,183.09	75,370.00	75,370.00	75,570.00
5217 - DATA PROCESSING SERVICES	313,020.00	407,925.00	407,925.00	429,570.00
Object : 52 - CONTRACTUAL SERVICES Total:	454,040.36	645,815.00	645,815.00	667,660.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	288.36	2,000.00	2,000.00	2,000.00
5305 - CLOTHING	720.93	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,824.29	3,000.00	3,000.00	3,000.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	3,126.56	1,500.00	1,500.00	1,500.00
5315 - NON-CAPITALIZED ASSETS	1,134.44	1,000.00	1,000.00	1,000.00
Object : 53 - COMMODITIES Total:	7,094.58	8,500.00	8,500.00	8,500.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	11,752.73	0.00	0.00	0.00
7403 - BUILDING	0.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	11,752.73	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	499,367.74	676,220.00	676,220.00	710,844.00
Expense Total:	499,367.74	676,220.00	676,220.00	710,844.00
Fund: 001 - GENERAL FUND Total:	499,367.74	676,220.00	676,220.00	710,844.00
Report Total:	499,367.74	676,220.00	676,220.00	710,844.00



	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 024 - TOURISM TAX FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4141 - MOTEL TAX	195,006.63	170,000.00	170,000.00	170,000.00
Object : 41 - TAXES Total:	195,006.63	170,000.00	170,000.00	170,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4341 - GENERAL GOVERNMENT (STATE)	3,500.00	0.00	0.00	0.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	3,500.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS				
4621 - RENTALS	51,790.00	50,000.00	50,000.00	50,000.00
4622 - CONCESSIONS AND LEASES	0.00	0.00	0.00	35,400.00
4628 - EVENT REVENUES	18,912.16	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	423,064.30	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	493,766.46	50,000.00	50,000.00	85,400.00
Department: 000 - REVENUES Total:	692,273.09	220,000.00	220,000.00	255,400.00
Revenue Total:	692,273.09	220,000.00	220,000.00	255,400.00
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	46,841.04	52,931.00	52,931.00	51,148.00
5102 - LONGEVITY	0.00	264.00	264.00	312.00
5103 - OVERTIME	3,273.58	3,150.00	3,150.00	2,286.00
5104 - TEMPORARY & PART-TIME SALARIES	4,432.58	6,000.00	6,000.00	4,995.00
5105 - SOCIAL SECURITY	4,534.30	5,019.00	5,019.00	4,767.00
5106 - RETIREMENT	5,149.87	5,866.00	5,866.00	5,490.00
5107 - 457(b) PLAN FRINGE	2,961.05	3,204.00	3,204.00	3,085.00
5108 - WORKERS COMPENSATION	71.00	56.00	56.00	42.00
5109 - UNEMPLOYMENT INSURANCE	179.37	198.00	198.00	188.00
5112 - SICK LEAVE	1,171.47	0.00	0.00	0.00
5113 - YMCA	180.00	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	412.50	600.00	600.00	450.00
Object : 51 - PERSONAL SERVICES Total:	69,206.76	77,468.00	77,468.00	72,943.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	37,469.55	10,519.00	10,519.00	115,000.00
5204 - INSURANCE & BONDS	2,775.70	3,325.00	3,325.00	3,387.00
5205 - UTILITIES	2,160.82	1,500.00	1,500.00	2,200.00
5210 - RENTALS/SHORT TERM LEASES	1,286.60	0.00	0.00	1,300.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,123.45	5,000.00	5,000.00	5,000.00
5212 - PUBLICATION AND PRINTING	13,236.92	7,000.00	7,000.00	14,000.00
5213 - OTHER CHARGES	12,148.89	10,000.00	10,000.00	10,000.00
5218 - CONTINGENCY RESERVE	0.00	242,875.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	72,201.93	280,219.00	37,344.00	150,887.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	342.93	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	150.71	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	560.33	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	371.32	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	1,425.29	1,000.00	1,000.00	1,000.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	22,238.93	0.00	0.00	0.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
7517 - JOINT VENTURE LOAN INTEREST	17,812.13	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	40,051.06	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	182,885.04	358,687.00	115,812.00	224,830.00
Department: 016 - TRAIN DEPOT				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
5204 - INSURANCE & BONDS	1,765.70	2,000.00	2,000.00	1,900.00
5205 - UTILITIES	7,151.18	6,700.00	6,700.00	7,200.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	665.45	2,300.00	2,300.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	419.58	640.00	640.00	640.00
5210 - RENTALS/SHORT TERM LEASES	200.00	200.00	200.00	200.00
Object : 52 - CONTRACTUAL SERVICES Total:	10,201.91	11,840.00	11,840.00	11,940.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	89.63	2,000.00	2,000.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	16.00	16.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	10.00	0.00	0.00	500.00
5315 - NON-CAPITALIZED ASSETS	0.00	1,000.00	1,000.00	500.00
Object : 53 - COMMODITIES Total:	99.63	3,016.00	3,016.00	3,000.00
Department: 016 - TRAIN DEPOT Total:	10,301.54	14,856.00	14,856.00	14,940.00
Department: 018 - CIVIC CENTER				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	383.95	500.00	500.00	500.00
5204 - INSURANCE & BONDS	4,681.70	0.00	0.00	5,000.00
5205 - UTILITIES	18,102.75	13,500.00	13,500.00	19,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	997.42	500.00	500.00	500.00
5210 - RENTALS/SHORT TERM LEASES	0.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	15.00	500.00	500.00	500.00
5213 - OTHER CHARGES	28,878.41	25,200.00	25,200.00	30,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	53,059.23	40,200.00	40,200.00	55,500.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	4,528.29	1,000.00	1,000.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	686.65	1,700.00	1,700.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	16.00	1,000.00	1,000.00	500.00
5310 - GENERAL SUPPLIES	154.25	400.00	400.00	400.00
5315 - NON-CAPITALIZED ASSETS	1,983.90	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	7,369.09	4,100.00	4,100.00	3,400.00
Object : 55 - TRANSFERS				
5507 - TRANSFER TO GENERAL	42,000.00	42,000.00	42,000.00	42,000.00
Object : 55 - TRANSFERS Total:	42,000.00	42,000.00	42,000.00	42,000.00
Object : 74 - CAPITAL OUTLAY				
7404 - OTHER IMPROVEMENTS	0.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Department: 018 - CIVIC CENTER Total:	102,428.32	86,300.00	86,300.00	100,900.00
Expense Total:	295,614.90	459,843.00	216,968.00	340,670.00
Fund: 024 - TOURISM TAX FUND Surplus (Deficit):	396,658.19	-239,843.00	3,032.00	-85,270.00
Report Surplus (Deficit):	396,658.19	-239,843.00	3,032.00	-85,270.00

Administration Department

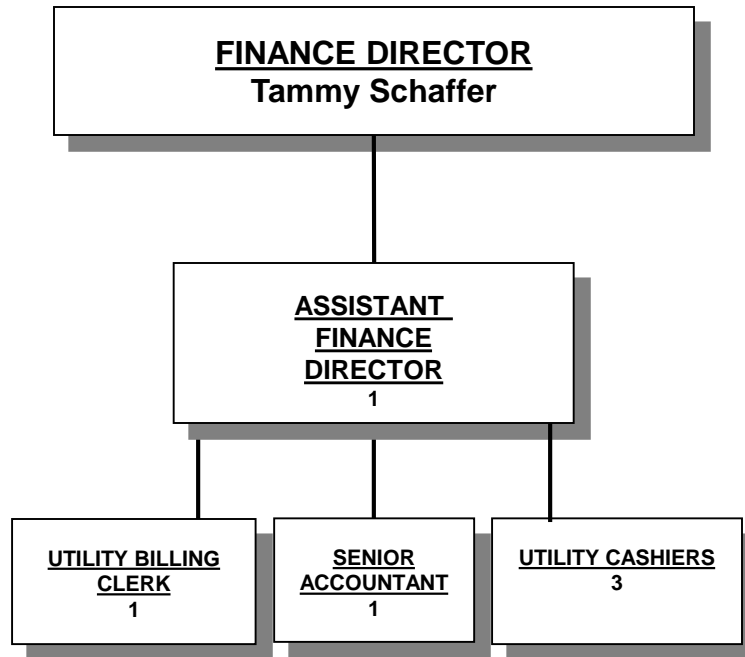
The Administration Department is responsible for the overall management of the City of El Dorado resources. This includes oversight of all city departments, as well as direct management of several funds, including the Bond and Interest Fund and the Data Processing Division.

Department Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Division				
Economic Development	52,038	215,969	274,955	100,000
Industrial Development	181,147	264,604	494,840	133,223
Special Alcohol Program	-	16,229	28,471	38,000
Ordinance Street Sales Tax	779,595	416,073	1,241,484	600,000
Excess Sales Tax	628,505	518,277	1,446,978	500,000
Debt Service	1,640,507	1,619,804	2,200,698	1,800,632
Data Processing	551,673	545,117	1,025,422	962,925
Total:	3,833,465	3,596,073	6,712,848	4,134,780

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. Utility Billing and Cashier’s 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





*“Enhancing
Quality of Life
by Embracing
Service
Excellence”*

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.

With the most recently passed City 1% Sales Tax, this fund has been allocated \$100,000 a year for the next five years. The funds are reserved for 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.

Economic Development Sales Tax Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	197,419	206,478	56,148	56,148
Revenues				
Taxes	50,000	50,000	50,000	100,000
Intergovernmental Revenue	-	-	-	-
Miscellaneous	29,574	2,163	-	-
Total:	79,574	52,163	50,000	100,000
Expenditures				
Contractual Services	51,685	215,969	50,000	100,000
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	353	-	-	-
Contingency Reserve	-	-	-	-
Total:	52,038	215,969	50,000	100,000
Surplus (Deficit)	27,536	(163,806)	-	-
Ending Fund Balance	224,955	56,148	56,148	56,148
Contingency Reserve	224,955	56,148	56,148	56,148

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.

Industrial Mill Levy Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	441,097	437,465	345,959	338,951
Revenues				
Taxes	92,635	95,839	103,832	104,472
Miscellaneous	84,879	470,072	2,860	2,860
Total:	177,514	565,911	106,692	107,332
Expenditures				
Contractual Services	141,095	224,553	113,700	133,223
Debt Retirement	40,051	40,051	-	-
Total:	181,146	264,604	113,700	133,223
Surplus (Deficit)	(3,632)	301,307	(7,008)	(25,891)
Ending Fund Balance	437,465	738,772	338,951	313,060
Contingency Reserve		738,772	338,951	313,060

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. The Special Alcohol Program (017) represents the funds 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. These can be found in the Special Parks and Recreation Fund (016).

Special Alcohol Program Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	-	16,229	28,042	28,042
Revenues				
Intergovernmental Revenue	16,229	28,042	12,242	29,896
Transfers In	-	-	-	-
Total:	16,229	28,042	12,242	29,896
Expenditures				
Contractual Services	-	16,229	12,242	38,000
Total:	-	16,229	12,242	38,000
Surplus (Deficit)	16,229	11,814	-	(8,104)
Contingency Reserve	16,229	28,042	28,042	19,938

Ordinance Street Sales Tax Fund

The City of El Dorado is dedicated to maintaining and building streets. Per City Ordinance G-1281, \$600,000 of sales tax money is dedicated annually to fund rehabilitation and maintenance for the arterial and residential streets.

Ordinance Street Sales Tax Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	1,016,335	836,741	1,633,895	1,633,895
Revenues				
Transfers In	600,000	600,000	600,000	600,000
Miscellaneous	-	613,227		
Total:	600,000	1,213,227	600,000	600,000
Expenditures				
Contractual Services	59,966	-	500,000	-
Commodities	10,550	92,917	100,000	600,000
Transfers Out	709,079	323,157	-	-
Total:	779,595	416,073	600,000	600,000
Surplus (Deficit)	(179,595)	797,154	-	-
Contingency Reserve	657,146	1,633,895	1,633,895	1,633,895

Excess Sales Tax Fund

A Sales Tax Committee that is appointed by City Commission is charged with allocating annual excess sales tax.

Excess Sales Tax Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	1,171,501	965,255	1,096,474	1,309,833
Revenues				
Transfers In	422,259	649,496	500,000	500,000
Total:	422,259	649,496	500,000	500,000
Expenditures				
Contractual Services	5,000	518,277	-	-
Transfers Out	623,505	-	286,641	500,000
Total:	628,505	518,277	286,641	500,000
Surplus (Deficit)	(206,246)	131,219	213,359	-
Contingency Reserve	965,255	1,096,474	1,309,833	1,309,833

Bond and Interest Fund

The Bond and Interest Fund (040) houses the debt payments for all government long term debt. This fund receives financial support via Ad Valorem Tax and Special Assessments from Benefits Districts that have benefited from specific improvements.

A detailed look into the health of this fund can be found in the Capital and Debt section of this book along with the City’s legal debt limit and plans for the future.

However, it is important to understand that the Bond and Interest Fund (040) is receiving a transfer from the General Fund (001) in the 2020 budget year. This is due to the increasing debt payments and the city’s efforts to keep the mill levy consistent.

Bond & Interest Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	(146,415)	151,448	142,984	130,984
Revenues				
Taxes	1,020,335	1,368,067	1,109,675	1,101,472
Intergovernmental	25,330	-	-	-
Miscellaneous	530,945	412,618	662,289	499,160
Transfers In	361,761	-	-	200,000
Total:	1,938,370	1,780,685	1,771,964	1,800,632
Expenditures				
Contractual Services	-	15,100	1,600	2,200
Debt Retirement	1,640,357	1,604,704	1,782,364	1,798,432
Transfers Out	150	-	-	-
Contingency Reserve	-	-	-	-
Total:	1,640,507	1,619,804	1,783,964	1,800,632
Surplus (Deficit)	297,863	160,881	(12,000)	-
Ending Fund Balance	151,448	312,329	130,984	130,984
Contingency Reserve	449,312	312,329	118,984	130,984
Reserve % of Expenditures	27%	19%	7%	7%

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.

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.

Data Processing Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	209,479	46,138	154,663	185,220
Revenues				
Charges for Services	619,471	947,870	1,226,200	1,291,200
Miscellaneous		40	-	-
Transfers In	19,325	-	-	-
Total:	638,796	947,910	1,226,200	1,291,200
Expenditures				
Personal Services	617,028	621,330	956,208	1,015,306
Contractual Services	161,780	171,663	182,842	207,365
Commodities	29,258	46,393	47,600	47,660
Capital Outlay		-	8,993	9,000
Total:	808,067	839,386	1,195,643	1,279,331
Surplus (Deficit)	(169,271)	108,525	30,557	11,869
Ending Fund Balance	40,208	154,663	185,220	197,089
Contingency Reserve	40,208	154,663	185,220	197,089
Reserve % of Expenditures	5%	18%	15%	15%



	2018 Total Activity	2019 Budget	2019 Operating	2020 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	100,000.00
Object : 41 - TAXES Total:	50,000.00	50,000.00	50,000.00	100,000.00
Object : 46 - MISCELLANEOUS				
4691 - MISCELLANEOUS	0.00	0.00	0.00	0.00
4694 - REIMBURSEMENTS	2,162.75	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	2,162.75	0.00	0.00	0.00
Department: 000 - REVENUES Total:	52,162.75	50,000.00	50,000.00	100,000.00
Revenue Total:	52,162.75	50,000.00	50,000.00	100,000.00
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	11,662.88	50,000.00	50,000.00	100,000.00
5218 - CONTINGENCY RESERVE	0.00	224,955.00	0.00	0.00
5224 - TRANSFERS	204,306.28	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	215,969.16	274,955.00	50,000.00	100,000.00
Department: 011 - ADMINISTRATION Total:	215,969.16	274,955.00	50,000.00	100,000.00
Expense Total:	215,969.16	274,955.00	50,000.00	100,000.00
Fund: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND Surplus (Deficit):	-163,806.41	-224,955.00	0.00	0.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 014 - INDUSTRIAL MILL LEVY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	80,412.16	91,979.00	91,979.00	92,958.00
4112 - DELINQUENT AD VALOREM	3,812.90	0.00	0.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	11,494.33	11,017.00	11,017.00	10,701.00
4114 - RECREATIONAL VEHICLE TAX	119.20	755.00	755.00	813.00
4131 - WATERCRAFT TAX	0.00	81.00	81.00	0.00
Object : 41 - TAXES Total:	95,838.59	103,832.00	103,832.00	104,472.00
Object : 46 - MISCELLANEOUS				
4622 - CONCESSIONS AND LEASES	2,860.00	2,860.00	2,860.00	2,860.00
4643 - SALE OF REAL ESTATE	34,200.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	423,064.30	0.00	0.00	0.00
4694 - REIMBURSEMENTS	9,947.72	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	470,072.02	2,860.00	2,860.00	2,860.00
Department: 000 - REVENUES Total:	565,910.61	106,692.00	106,692.00	107,332.00
Revenue Total:	565,910.61	106,692.00	106,692.00	107,332.00
Expense				
Department: 061 - INDUSTRIAL MILL LEVY				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	207,797.80	113,700.00	113,700.00	133,223.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,250.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	21.00	0.00	0.00	0.00
5213 - OTHER CHARGES	1,430.00	0.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	381,140.00	0.00	0.00
5224 - TRANSFERS	14,053.72	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	224,552.52	494,840.00	113,700.00	133,223.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	22,238.93	0.00	0.00	0.00
7517 - JOINT VENTURE LOAN INTEREST	17,812.13	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:	264,603.58	494,840.00	113,700.00	133,223.00
Expense Total:	264,603.58	494,840.00	113,700.00	133,223.00
Fund: 014 - INDUSTRIAL MILL LEVY FUND Surplus (Deficit):	301,307.03	-388,148.00	-7,008.00	-25,891.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 017 - SPECIAL ALCOHOL PROGRAM FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4353 - LIQUOR TAX	28,042.39	12,242.00	12,242.00	29,896.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	28,042.39	12,242.00	12,242.00	29,896.00
Department: 000 - REVENUES Total:	28,042.39	12,242.00	12,242.00	29,896.00
Revenue Total:	28,042.39	12,242.00	12,242.00	29,896.00
Expense				
Department: 043 - LIQUOR TAX				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	16,228.54	12,242.00	12,242.00	38,000.00
5218 - CONTINGENCY RESERVE	0.00	16,229.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	16,228.54	28,471.00	12,242.00	38,000.00
Department: 043 - LIQUOR TAX Total:	16,228.54	28,471.00	12,242.00	38,000.00
Expense Total:	16,228.54	28,471.00	12,242.00	38,000.00
Fund: 017 - SPECIAL ALCOHOL PROGRAM FUND Surplus (Deficit):	11,813.85	-16,229.00	0.00	-8,104.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 026 - ORDINANCE STREET SALES TAX				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4691 - MISCELLANEOUS	506,613.69	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	506,613.69	0.00	0.00	0.00
Department: 000 - REVENUES Total:	506,613.69	0.00	0.00	0.00
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
Department: 007 - STREET MAINTENANCE				
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	100,000.00	100,000.00	100,000.00	100,000.00
4691 - MISCELLANEOUS	106,613.69	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	206,613.69	100,000.00	100,000.00	100,000.00
Department: 007 - STREET MAINTENANCE Total:	206,613.69	100,000.00	100,000.00	100,000.00
Revenue Total:	1,213,227.38	600,000.00	600,000.00	600,000.00
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	323,156.70	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	323,156.70	500,000.00	500,000.00	500,000.00
Department: 006 - STREET REHABILITATION Total:	323,156.70	500,000.00	500,000.00	500,000.00
Department: 007 - STREET MAINTENANCE				
Object : 52 - CONTRACTUAL SERVICES				
5218 - CONTINGENCY RESERVE	0.00	641,484.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	641,484.00	0.00	0.00
Object : 53 - COMMODITIES				
5307 - MAINT & REPAIR - EQUIPMENT	92,916.51	100,000.00	100,000.00	100,000.00
Object : 53 - COMMODITIES Total:	92,916.51	100,000.00	100,000.00	100,000.00
Department: 007 - STREET MAINTENANCE Total:	92,916.51	741,484.00	100,000.00	100,000.00
Expense Total:	416,073.21	1,241,484.00	600,000.00	600,000.00
Fund: 026 - ORDINANCE STREET SALES TAX Surplus (Deficit):	797,154.17	-641,484.00	0.00	0.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 028 - EXCESS SALES TAX				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	649,496.41	500,000.00	500,000.00	500,000.00
Object : 46 - MISCELLANEOUS Total:	649,496.41	500,000.00	500,000.00	500,000.00
Department: 000 - REVENUES Total:	649,496.41	500,000.00	500,000.00	500,000.00
Revenue Total:	649,496.41	500,000.00	500,000.00	500,000.00
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5218 - CONTINGENCY RESERVE	0.00	1,158,701.00	0.00	0.00
5224 - TRANSFERS	518,277.49	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	518,277.49	1,158,701.00	0.00	0.00
Object : 55 - TRANSFERS				
5507 - TRANSFER TO GENERAL	0.00	288,277.00	286,641.00	300,000.00
5509 - TRANSFER TO CONSTRUCTION	0.00	0.00	0.00	200,000.00
5511 - TRANSFER TO EXPENDABLE TRUST	0.00	0.00	0.00	0.00
Object : 55 - TRANSFERS Total:	0.00	288,277.00	286,641.00	500,000.00
Department: 011 - ADMINISTRATION Total:	518,277.49	1,446,978.00	286,641.00	500,000.00
Expense Total:	518,277.49	1,446,978.00	286,641.00	500,000.00
Fund: 028 - EXCESS SALES TAX Surplus (Deficit):	131,218.92	-946,978.00	213,359.00	0.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 040 - BOND & INTEREST FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	1,196,378.70	976,352.00	933,320.00	989,009.00
4112 - DELINQUENT AD VALOREM	41,762.72	0.00	0.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	128,509.32	163,924.00	163,924.00	111,395.00
4114 - RECREATIONAL VEHICLE TAX	1,416.59	11,228.00	11,228.00	1,068.00
4131 - WATERCRAFT TAX	0.00	1,202.00	1,203.00	0.00
Object : 41 - TAXES Total:	1,368,067.33	1,152,706.00	1,109,675.00	1,101,472.00
Object : 46 - MISCELLANEOUS				
4622 - CONCESSIONS AND LEASES	120,762.96	120,763.00	120,763.00	120,763.00
4631 - SPECIAL ASSESSMENTS	270,654.94	289,648.00	289,648.00	350,397.00
4632 - DELINQUENT SPECIAL ASSESSMENTS	20,359.90	27,932.00	27,932.00	28,000.00
4643 - SALE OF REAL ESTATE	840.00	0.00	0.00	0.00
4651 - FROM CONSTRUCTION FUND	0.00	0.00	31,031.00	0.00
4659 - TRANSFER FROM OPERATIONS	0.00	0.00	0.00	200,000.00
4696 - SALE OF BONDS	0.00	192,915.00	192,915.00	0.00
Object : 46 - MISCELLANEOUS Total:	412,617.80	631,258.00	662,289.00	699,160.00
Department: 000 - REVENUES Total:	1,780,685.13	1,783,964.00	1,771,964.00	1,800,632.00
Revenue Total:	1,780,685.13	1,783,964.00	1,771,964.00	1,800,632.00
Expense				
Department: 071 - DEBT SERVICE				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	3,281.57	600.00	600.00	1,200.00
5212 - PUBLICATION AND PRINTING	0.00	1,000.00	1,000.00	1,000.00
5218 - CONTINGENCY RESERVE	0.00	416,734.00	0.00	0.00
5224 - TRANSFERS	11,818.12	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	15,099.69	418,334.00	1,600.00	2,200.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	1,300,803.28	1,309,643.00	1,309,643.00	1,417,095.00
7505 - TEMPORARY NOTE PRINCIPAL	0.00	0.00	0.00	0.00
7511 - G.O. BOND INTEREST	303,900.94	417,946.00	417,946.00	381,337.00
7515 - TEMPORARY NOTE INTEREST	0.00	0.00	0.00	0.00
7521 - COST OF ISSUANCE	0.00	54,775.00	54,775.00	0.00
Object : 75 - DEBT RETIREMENT Total:	1,604,704.22	1,782,364.00	1,782,364.00	1,798,432.00
Department: 071 - DEBT SERVICE Total:	1,619,803.91	2,200,698.00	1,783,964.00	1,800,632.00
Expense Total:	1,619,803.91	2,200,698.00	1,783,964.00	1,800,632.00
Fund: 040 - BOND & INTEREST FUND Surplus (Deficit):	160,881.22	-416,734.00	-12,000.00	0.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 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)	946,670.00	1,225,000.00	1,225,000.00	1,290,000.00
Object : 44 - CHARGES FOR SERVICES Total:	947,870.00	1,226,200.00	1,226,200.00	1,291,200.00
Object : 46 - MISCELLANEOUS				
4691 - MISCELLANEOUS	40.18	0.00	0.00	0.00
4694 - REIMBURSEMENTS	0.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	40.18	0.00	0.00	0.00
Department: 000 - REVENUES Total:	947,910.18	1,226,200.00	1,226,200.00	1,291,200.00
Revenue Total:	947,910.18	1,226,200.00	1,226,200.00	1,291,200.00
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	347,270.12	558,329.00	558,329.00	618,872.00
5102 - LONGEVITY	725.20	1,944.00	1,944.00	2,432.00
5103 - OVERTIME	6,780.24	11,277.00	11,277.00	5,035.00
5104 - TEMPORARY & PART-TIME SALARIES	3,222.52	4,300.00	4,300.00	0.00
5105 - SOCIAL SECURITY	26,866.77	46,907.00	46,907.00	51,033.00
5106 - RETIREMENT	34,900.76	60,216.00	60,216.00	64,108.00
5107 - 457(b) PLAN FRINGE	20,568.27	34,007.00	34,007.00	37,152.00
5108 - WORKERS COMPENSATION	378.25	532.00	532.00	393.00
5109 - UNEMPLOYMENT INSURANCE	1,127.04	1,843.00	1,843.00	2,004.00
5110 - BENEFIT INSURANCE	53,366.22	101,468.00	101,468.00	97,006.00
5112 - SICK LEAVE	5,642.41	0.00	0.00	0.00
5113 - YMCA	1,259.16	1,620.00	1,620.00	1,440.00
5114 - SAFETY INCENTIVES	2,595.00	3,300.00	3,300.00	3,600.00
Object : 51 - PERSONAL SERVICES Total:	504,701.96	825,743.00	825,743.00	883,075.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	4,191.30	6,668.00	6,668.00	7,191.00
5204 - INSURANCE & BONDS	6,464.84	13,369.00	13,369.00	13,369.00
5205 - UTILITIES	464.48	3,960.00	3,960.00	3,960.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	200.00	200.00	200.00
5210 - RENTALS/SHORT TERM LEASES	1,501.38	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	10,519.39	20,190.00	20,190.00	20,690.00
5212 - PUBLICATION AND PRINTING	667.92	2,500.00	2,500.00	2,500.00
5213 - OTHER CHARGES	10,355.47	20,280.00	20,280.00	20,280.00
5218 - CONTINGENCY RESERVE	0.00	120,912.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	34,164.78	190,079.00	69,167.00	70,190.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	2,410.76	2,000.00	2,000.00	2,000.00
5303 - MOTOR FUELS & LUBRICANTS	296.03	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	116.14	1,100.00	1,100.00	1,160.00
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	1,051.31	2,300.00	2,300.00	2,300.00
5315 - NON-CAPITALIZED ASSETS	2,376.11	2,500.00	2,500.00	2,500.00
Object : 53 - COMMODITIES Total:	6,250.35	9,600.00	9,600.00	9,660.00
Department: 001 - ADMINISTRATION Total:	545,117.09	1,025,422.00	904,510.00	962,925.00
Department: 019 - IT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	67,148.56	67,580.00	67,580.00	69,187.00
5102 - LONGEVITY	292.00	340.00	340.00	388.00
5103 - OVERTIME	14.44	0.00	0.00	20.00
5104 - TEMPORARY & PART-TIME SALARIES	14,561.12	25,000.00	25,000.00	22,465.00
5105 - SOCIAL SECURITY	6,221.35	7,476.00	7,476.00	7,417.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
5106 - RETIREMENT	8,088.73	7,442.00	7,442.00	9,317.00
5107 - 457(b) PLAN FRINGE	4,084.12	4,199.00	4,199.00	4,295.00
5108 - WORKERS COMPENSATION	79.23	87.00	87.00	65.00
5109 - UNEMPLOYMENT INSURANCE	260.60	298.00	298.00	295.00
5110 - BENEFIT INSURANCE	15,172.44	17,563.00	17,563.00	18,002.00
5113 - YMCA	180.00	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	525.00	300.00	300.00	600.00
Object : 51 - PERSONAL SERVICES Total:	116,627.59	130,465.00	130,465.00	132,231.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	129,589.64	110,000.00	110,000.00	127,700.00
5204 - INSURANCE & BONDS	7,261.00	1,500.00	1,500.00	7,300.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	647.30	675.00	675.00	675.00
Object : 52 - CONTRACTUAL SERVICES Total:	137,497.94	113,675.00	113,675.00	137,175.00
Object : 53 - COMMODITIES				
5310 - GENERAL SUPPLIES	0.00	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	28,801.14	30,000.00	30,000.00	30,000.00
5316 - COMPUTER SUPPLIES	11,341.88	7,500.00	7,500.00	7,500.00
Object : 53 - COMMODITIES Total:	40,143.02	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	9,000.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	8,993.00	8,993.00	9,000.00
Department: 019 - IT Total:	294,268.55	291,133.00	291,133.00	316,406.00
Expense Total:	839,385.64	1,316,555.00	1,195,643.00	1,279,331.00
Fund: 072 - DATA PROCESSING FUND Surplus (Deficit):	108,524.54	-90,355.00	30,557.00	11,869.00
Report Surplus (Deficit):	1,347,093.32	-2,724,883.00	224,908.00	-22,126.00

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 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 2020.

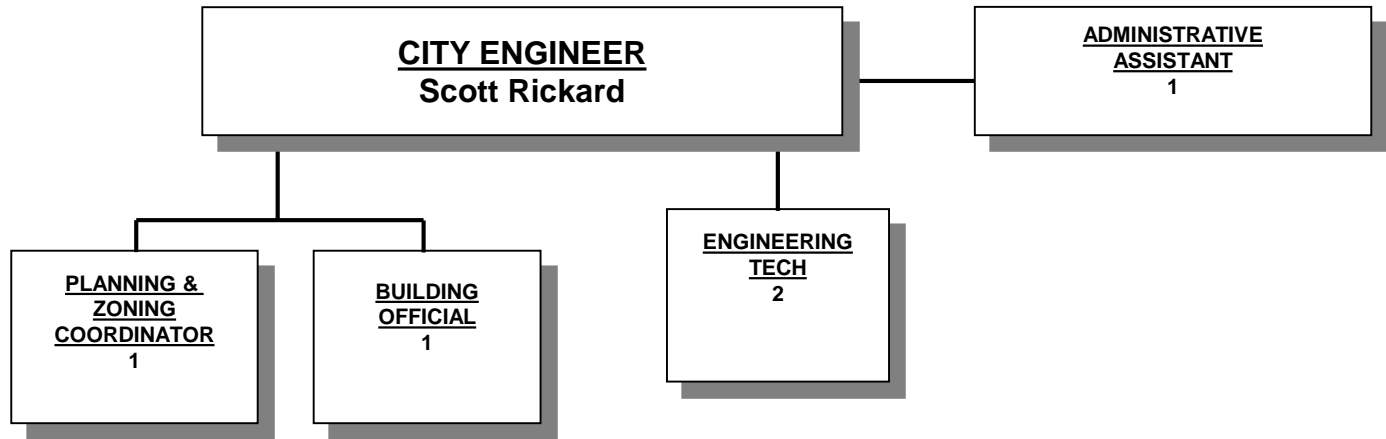
Engineering Department Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Division				
Building & Zoning	181,877	-	-	-
Street Lights	193,889	-	-	-
Engineering	303,462	686,081	746,666	763,802
Building Demolition	13,523	969	34,236	-
Total:	316,985	687,050	780,902	763,802

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 and other city departments to expand Union Tank Car at 9th and North Star Street. This effort will create 75 new full-time jobs.
- Paved Douglas Road, Oil Hill and Rocky Road to meet the city standards of improved streets



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General Fund

Out of two areas of responsibility for the Engineering Department one of these areas is solely funded by the General Fund (001). This sub-category of the Engineering Department does not have specific contingencies or an individual fund balance. Below we have broken out the expenditures that are related to these areas in order to better provide an understanding of the funding required.

Engineering Department Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Division				
Building & Zoning	181,877	-	-	-
Street Lights	193,889	-	-	-
Engineering	303,462	686,081	746,666	763,802
Total:	679,228	686,081	746,666	763,802

Engineering Division

The department is ran by six team members, and they are responsible for many development aspects of El Dorado. They work closely with El Dorado Inc. to bring in new industrial companies, oversee the acquisition of dilapidated properties, oversee new construction of roads and infrastructure projects and issue permits for residential and commercial work.

Engineering Division Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Personal Services	272,144	457,112	480,306	497,442
Contractual Services	26,423	223,262	254,260	254,260
Commodities	4,895	5,708	12,100	12,100
Total:	303,462	686,081	746,666	763,802

The increase in Contractual Services is due to the combining of the Engineering and Street Light Program in 2018. The increase in Salaries is due to the combination of the Engineering and Building and Zoning Department that also occurred in 2018, during an effort to streamline departments.

Building Demolition

Here, the City of El Dorado dedicates funds to properties that have been deemed uninhabitable. The Engineering Department acquires such properties, and then facilitates the demolition and clean-up prior to listing the property for sale and future development. Each property that is acquired is placed in the non-budgeted Construction Fund (030) until the site is prepared to be sold. Then funds to cover the expenses that were incurred are transferred from the Building Demolition Fund (031) to the Construction Fund (030).

Building Demolition Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance		8,408	13,115	29,115
Revenues				
Miscellaneous	-	10,814	-	-
Transfers In	6,867	-	16,000	16,000
Total:	6,867	10,814	16,000	16,000
Expenditures				
Contractual Services	580	1,107	-	-
Capital Outlay	-	5,000	-	-
Total:	580	6,107	-	-
Surplus (Deficit)	6,286	4,707	16,000	16,000
Ending Fund Balance	6,286	13,115	29,115	45,115
Contingency Reserve	6,286	13,115	29,115	45,115

The Building and Demolition Fund is not required to hold any type of fund balance. This is due to the practice of being proactive on acquiring properties.



	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 001 - GENERAL FUND				
Expense				
Department: 012 - ENGINEERING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	290,640.84	307,321.00	307,321.00	315,391.00
5102 - LONGEVITY	2,974.00	3,634.00	3,634.00	3,850.00
5103 - OVERTIME	7,446.22	6,159.00	6,159.00	5,195.00
5105 - SOCIAL SECURITY	23,229.42	25,796.00	25,796.00	26,388.00
5106 - RETIREMENT	30,955.74	33,349.00	33,349.00	33,148.00
5107 - 457(b) PLAN FRINGE	17,880.97	18,428.00	18,428.00	18,848.00
5108 - WORKERS COMPENSATION	9,979.17	14,027.00	14,027.00	14,122.00
5109 - UNEMPLOYMENT INSURANCE	991.18	1,015.00	1,015.00	1,038.00
5110 - BENEFIT INSURANCE	62,834.31	68,297.00	68,297.00	77,002.00
5112 - SICK LEAVE	7,877.25	0.00	0.00	0.00
5113 - YMCA	652.70	630.00	630.00	810.00
5114 - SAFETY INCENTIVES	1,650.00	1,650.00	1,650.00	1,650.00
Object : 51 - PERSONAL SERVICES Total:	457,111.80	480,306.00	480,306.00	497,442.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,389.17	13,250.00	13,250.00	13,250.00
5203 - BANK SERVICE CHARGES	1,122.49	3,200.00	3,200.00	3,200.00
5204 - INSURANCE & BONDS	6,232.59	9,660.00	9,660.00	9,660.00
5205 - UTILITIES	196,819.28	209,100.00	209,100.00	209,100.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	715.88	700.00	700.00	700.00
5207 - MAINT & REPAIR - EQUIPMENT	945.54	750.00	750.00	750.00
5210 - RENTALS/SHORT TERM LEASES	2,796.00	2,900.00	2,900.00	2,900.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	6,361.15	9,000.00	9,000.00	9,000.00
5212 - PUBLICATION AND PRINTING	2,622.71	1,700.00	1,700.00	1,700.00
5213 - OTHER CHARGES	3,257.17	4,000.00	4,000.00	4,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	223,261.98	254,260.00	254,260.00	254,260.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	908.20	1,200.00	1,200.00	1,200.00
5302 - SMALL TOOLS	17.99	400.00	400.00	400.00
5303 - MOTOR FUELS & LUBRICANTS	2,612.38	4,000.00	4,000.00	4,000.00
5305 - CLOTHING	753.63	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2.40	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	9.21	1,000.00	1,000.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	73.30	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	200.00	200.00	200.00
5310 - GENERAL SUPPLIES	567.36	1,800.00	1,800.00	1,800.00
5315 - NON-CAPITALIZED ASSETS	763.22	1,000.00	1,000.00	1,000.00
Object : 53 - COMMODITIES Total:	5,707.69	12,100.00	12,100.00	12,100.00
Department: 012 - ENGINEERING Total:	686,081.47	746,666.00	746,666.00	763,802.00
Expense Total:	686,081.47	746,666.00	746,666.00	763,802.00
Fund: 001 - GENERAL FUND Total:	686,081.47	746,666.00	746,666.00	763,802.00
Report Total:	686,081.47	746,666.00	746,666.00	763,802.00



	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 031 - BUILDING DEMOLITION				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4643 - SALE OF REAL ESTATE	10,500.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	0.00	16,000.00	16,000.00	16,000.00
4694 - REIMBURSEMENTS	314.46	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	10,814.46	16,000.00	16,000.00	16,000.00
Department: 000 - REVENUES Total:	10,814.46	16,000.00	16,000.00	16,000.00
Revenue Total:	10,814.46	16,000.00	16,000.00	16,000.00
Expense				
Department: 027 - BUILDING DEMOLITION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	985.84	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	0.00	0.00
5213 - OTHER CHARGES	121.20	0.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	34,236.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	1,107.04	34,236.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY				
7405 - LAND	5,000.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	5,000.00	0.00	0.00	0.00
Department: 027 - BUILDING DEMOLITION Total:	6,107.04	34,236.00	0.00	0.00
Expense Total:	6,107.04	34,236.00	0.00	0.00
Fund: 031 - BUILDING DEMOLITION Surplus (Deficit):	4,707.42	-18,236.00	16,000.00	16,000.00
Report Surplus (Deficit):	4,707.42	-18,236.00	16,000.00	16,000.00

Police Department

The El Dorado Police Department (EDPD) 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.

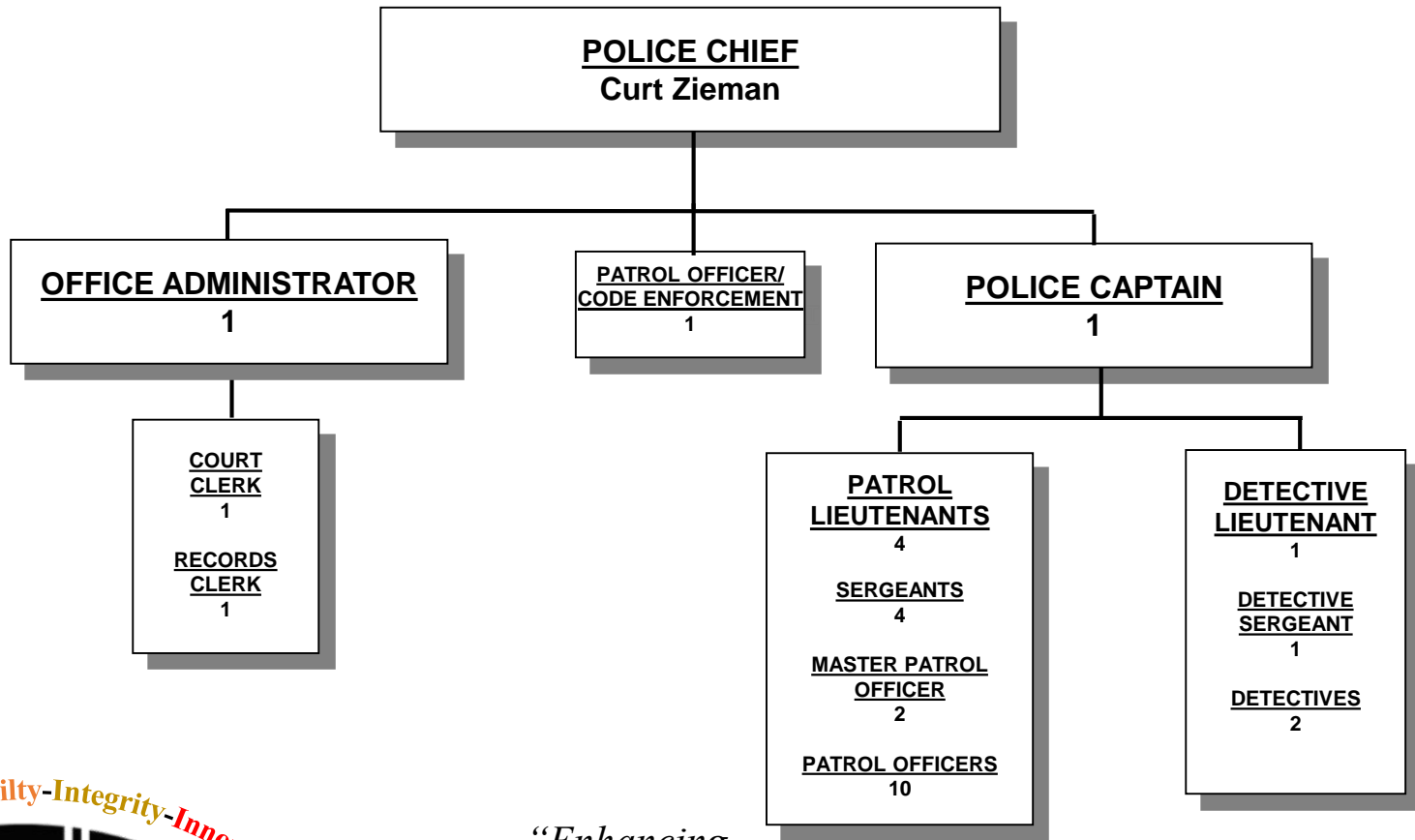
Both functions are fully funded by the General Fund (001). The increase between 2018 Actual and 2020 Proposed are mainly to do with Personal Services. The EDPD, like most police departments, are struggling to remain fully staffed. The 2020 budget is programmed to support 26 sworn officers, but the department has been consistently running with 22 or 23 officers due to difficulties recruiting new officers.

Police Department Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Division				
Legal/Judicial	246,957	213,770	268,638	268,884
Police	2,257,941	2,041,447	2,534,762	2,610,516
Total:	2,504,898	2,255,217	2,803,400	2,879,400

Accomplishments

- Car seat check lanes, public awareness campaigns through social media, coupled with Semi-truck inspections contributed in the EDPD earning their 6th Traffic Safety Award.
- Trained a Master Patrol Officer in the High-Tech world of decoding hand-held devices in an effort to decrease the length of time cases are open.
- The EDPD welcomed four new police vehicles in 2019.





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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.

Legal Division Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Personal Services	68,514	68,939	72,368	72,114
Contractual Services	144,174	110,543	150,570	151,070
Commodities	34,269	34,287	45,700	45,700
Total:	246,957	213,770	268,638	268,884

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.

Police Division Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Personal Services	1,967,927	1,929,432	2,278,512	2,344,366
Contractual Services	136,692	15,059	161,950	162,850
Commodities	85,666	96,957	94,300	103,300
Capital Outlay	67,657	-	-	-
Total:	2,257,941	2,041,447	2,534,762	2,610,516



	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 001 - GENERAL FUND				
Expense				
Department: 013 - LEGAL/JUDICIAL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	52,086.88	54,899.00	54,899.00	56,271.00
5102 - LONGEVITY	450.00	474.00	474.00	480.00
5103 - OVERTIME	573.60	1,142.00	1,142.00	805.00
5105 - SOCIAL SECURITY	4,369.89	4,520.00	4,520.00	4,690.00
5106 - RETIREMENT	5,445.10	8,528.00	8,528.00	5,892.00
5107 - 457(b) PLAN FRINGE	3,116.63	2,121.00	2,121.00	3,304.00
5108 - WORKERS COMPENSATION	44.61	53.00	53.00	38.00
5109 - UNEMPLOYMENT INSURANCE	174.45	181.00	181.00	184.00
5110 - BENEFIT INSURANCE	1,045.33	0.00	0.00	0.00
5112 - SICK LEAVE	1,182.93	0.00	0.00	0.00
5114 - SAFETY INCENTIVES	450.00	450.00	450.00	450.00
Object : 51 - PERSONAL SERVICES Total:	68,939.42	72,368.00	72,368.00	72,114.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	103,713.32	142,000.00	142,000.00	142,000.00
5203 - BANK SERVICE CHARGES	2,681.15	2,200.00	2,200.00	2,700.00
5204 - INSURANCE & BONDS	926.31	1,000.00	1,000.00	1,000.00
5205 - UTILITIES	0.00	650.00	650.00	650.00
5210 - RENTALS/SHORT TERM LEASES	1,650.00	1,720.00	1,720.00	1,720.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	752.53	1,000.00	1,000.00	1,000.00
5212 - PUBLICATION AND PRINTING	280.69	1,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	539.03	1,000.00	1,000.00	1,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	110,543.03	150,570.00	150,570.00	151,070.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	773.29	1,200.00	1,200.00	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	16.00	500.00	500.00	500.00
5311 - PRISONER CARE	32,910.10	38,000.00	38,000.00	38,000.00
5315 - NON-CAPITALIZED ASSETS	588.00	5,000.00	5,000.00	5,000.00
Object : 53 - COMMODITIES Total:	34,287.39	45,700.00	45,700.00	45,700.00
Department: 013 - LEGAL/JUDICIAL Total:	213,769.84	268,638.00	268,638.00	268,884.00
Department: 021 - POLICE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	1,173,820.29	1,351,392.00	1,351,392.00	1,391,000.00
5102 - LONGEVITY	9,658.00	10,730.00	10,730.00	11,636.00
5103 - OVERTIME	83,215.43	87,035.00	87,035.00	87,644.00
5105 - SOCIAL SECURITY	90,122.20	111,952.00	111,952.00	115,113.00
5106 - RETIREMENT	255,592.02	315,428.00	315,428.00	321,267.00
5107 - 457(b) PLAN FRINGE	5,697.30	5,814.00	5,814.00	5,920.00
5108 - WORKERS COMPENSATION	14,099.31	18,017.00	18,017.00	17,667.00
5109 - UNEMPLOYMENT INSURANCE	4,113.20	4,637.00	4,637.00	4,769.00
5110 - BENEFIT INSURANCE	268,281.41	360,997.00	360,997.00	377,020.00
5112 - SICK LEAVE	14,099.98	0.00	0.00	0.00
5113 - YMCA	3,232.50	3,960.00	3,960.00	3,780.00
5114 - SAFETY INCENTIVES	7,500.00	8,550.00	8,550.00	8,550.00
Object : 51 - PERSONAL SERVICES Total:	1,929,431.64	2,278,512.00	2,278,512.00	2,344,366.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	22,083.11	30,000.00	30,000.00	30,000.00
5203 - BANK SERVICE CHARGES	2,681.15	2,100.00	2,100.00	3,000.00
5204 - INSURANCE & BONDS	41,216.79	43,050.00	43,050.00	43,050.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
5205 - UTILITIES	29,315.94	31,000.00	31,000.00	31,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,447.30	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	14,765.57	18,000.00	18,000.00	18,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5210 - RENTALS/SHORT TERM LEASES	1,650.00	1,800.00	1,800.00	1,800.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	10,008.43	15,000.00	15,000.00	15,000.00
5212 - PUBLICATION AND PRINTING	1,034.30	2,000.00	2,000.00	2,000.00
5213 - OTHER CHARGES	25,378.35	18,000.00	18,000.00	18,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	150,580.94	161,950.00	161,950.00	162,850.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	3,334.26	4,000.00	4,000.00	4,000.00
5303 - MOTOR FUELS & LUBRICANTS	46,566.51	38,000.00	38,000.00	47,000.00
5304 - CHEMICALS / LAB SUPPLIES	408.99	500.00	500.00	500.00
5305 - CLOTHING	12,281.43	11,000.00	11,000.00	11,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	587.66	2,300.00	2,300.00	2,300.00
5307 - MAINT & REPAIR - EQUIPMENT	10,271.25	12,000.00	12,000.00	12,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	291.10	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	11,198.52	12,000.00	12,000.00	12,000.00
5312 - SAFETY MATERIALS & SUPPLIES	96.00	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	11,920.80	14,000.00	14,000.00	14,000.00
Object : 53 - COMMODITIES Total:	96,956.52	94,300.00	94,300.00	103,300.00
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: 021 - POLICE Total:	2,176,969.10	2,534,762.00	2,534,762.00	2,610,516.00
Expense Total:	2,390,738.94	2,803,400.00	2,803,400.00	2,879,400.00
Fund: 001 - GENERAL FUND Total:	2,390,738.94	2,803,400.00	2,803,400.00	2,879,400.00
Report Total:	2,390,738.94	2,803,400.00	2,803,400.00	2,879,400.00



Fire Department

The El Dorado Fire Department (EDFD) 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 approximately 10 Student Volunteer fire fighters. This includes three rotating shifts of five personnel per shift, one full-time Deputy Fire Chief and a Fire Chief. Station 1, located at 220 E 1st Avenue,

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.

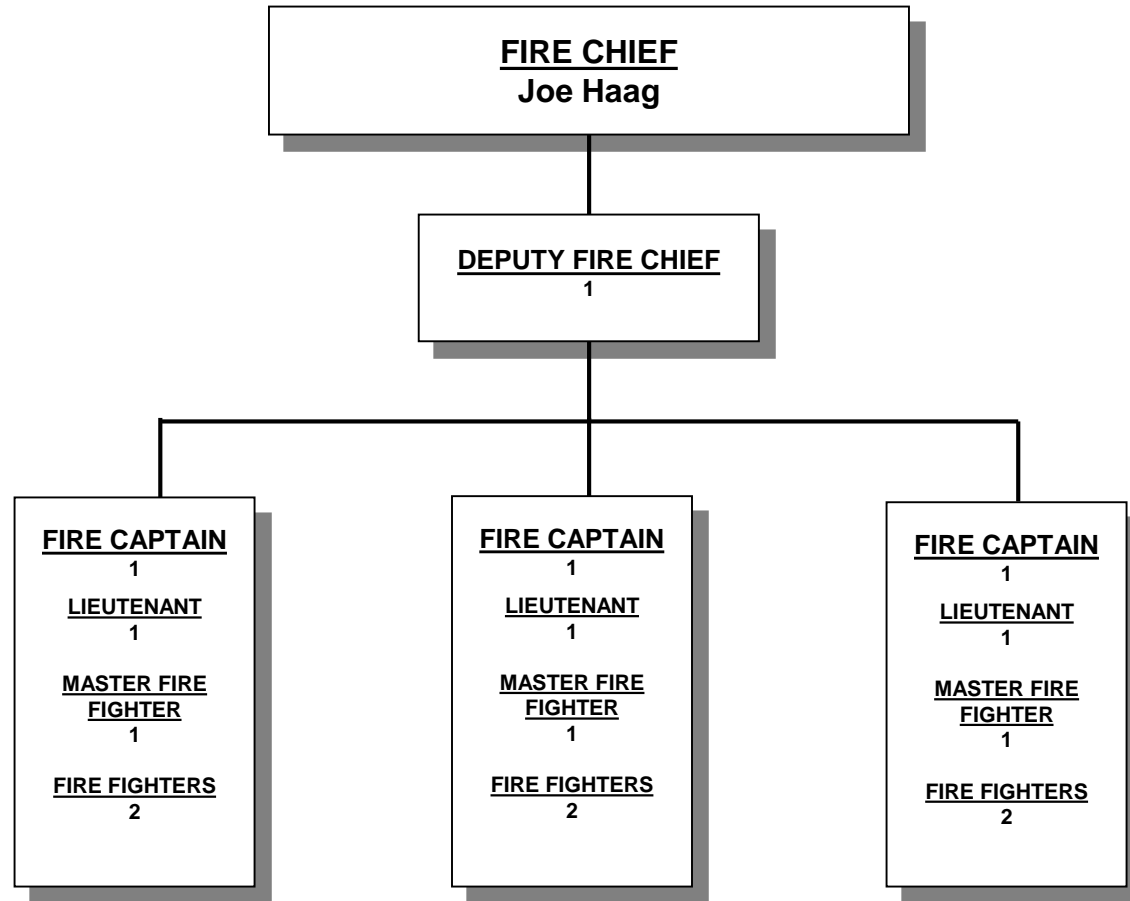
A partnership with Butler Community College provides student residents who are pursuing an education in the fire service a unique experience. These student residents are integrated with the full-time fire fighters and provide additional manpower during emergency events.

Fire Department Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Division				
Fire	1,650,303	1,754,590	1,765,396	1,786,945
Total:	1,650,303	1,754,590	1,765,396	1,786,945

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.



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Fire Department Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Personal Services	1,253,383	1,316,660	1,408,298	1,451,263
Contractual Services	103,824	111,917	114,292	115,642
Commodities	67,173	100,090	89,675	91,175
Debt Retirement	225,924	225,924	153,131	128,865
Total:	1,650,303	1,754,590	1,765,396	1,786,945

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.

While there are long standing contracts that allow EDFD to assist with surround township fire emergencies, they are still fully funded by the General Fund (001).

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.

Budget Highlights

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



	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 001 - GENERAL FUND				
Expense				
Department: 023 - FIRE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	726,341.71	786,786.00	786,786.00	807,581.00
5102 - LONGEVITY	6,936.00	8,098.00	8,098.00	8,846.00
5103 - OVERTIME	98,911.40	86,269.00	86,269.00	94,456.00
5104 - TEMPORARY & PART-TIME SALARIES	3,755.01	13,000.00	13,000.00	13,000.00
5105 - SOCIAL SECURITY	60,733.29	69,214.00	69,214.00	71,488.00
5106 - RETIREMENT	174,318.02	196,261.00	196,261.00	201,006.00
5107 - 457(b) PLAN FRINGE	588.50	600.00	600.00	600.00
5108 - WORKERS COMPENSATION	23,205.66	19,467.00	19,467.00	16,446.00
5109 - UNEMPLOYMENT INSURANCE	2,774.91	2,862.00	2,862.00	2,956.00
5110 - BENEFIT INSURANCE	183,226.60	212,681.00	212,681.00	222,004.00
5112 - SICK LEAVE	26,261.48	0.00	0.00	0.00
5113 - YMCA	2,932.50	3,060.00	3,060.00	2,880.00
5114 - SAFETY INCENTIVES	6,675.00	10,000.00	10,000.00	10,000.00
Object : 51 - PERSONAL SERVICES Total:	1,316,660.08	1,408,298.00	1,408,298.00	1,451,263.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	18,041.00	17,000.00	17,000.00	18,000.00
5204 - INSURANCE & BONDS	22,370.23	20,950.00	20,950.00	23,500.00
5205 - UTILITIES	31,341.32	27,000.00	27,000.00	30,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	3,505.77	3,250.00	3,250.00	3,250.00
5207 - MAINT & REPAIR - EQUIPMENT	9,217.57	14,200.00	14,200.00	10,000.00
5210 - RENTALS/SHORT TERM LEASES	4,037.67	6,392.00	6,392.00	6,392.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	12,136.43	14,000.00	14,000.00	13,000.00
5212 - PUBLICATION AND PRINTING	1,940.30	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	9,326.36	10,000.00	10,000.00	10,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	111,916.65	114,292.00	114,292.00	115,642.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,252.53	975.00	975.00	975.00
5302 - SMALL TOOLS	483.71	2,750.00	2,750.00	1,500.00
5303 - MOTOR FUELS & LUBRICANTS	21,919.76	14,500.00	14,500.00	18,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,170.68	2,300.00	2,300.00	1,300.00
5305 - CLOTHING	28,598.63	33,000.00	33,000.00	30,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,291.07	3,250.00	3,250.00	3,250.00
5307 - MAINT & REPAIR - EQUIPMENT	19,688.79	12,750.00	12,750.00	16,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	162.73	1,500.00	1,500.00	1,500.00
5310 - GENERAL SUPPLIES	9,269.04	7,900.00	7,900.00	7,900.00
5312 - SAFETY MATERIALS & SUPPLIES	1,719.87	750.00	750.00	750.00
5315 - NON-CAPITALIZED ASSETS	13,533.33	10,000.00	10,000.00	10,000.00
Object : 53 - COMMODITIES Total:	100,090.14	89,675.00	89,675.00	91,175.00
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				
7506 - LEASE PURCHASE PRINCIPAL	206,282.61	137,174.00	137,174.00	115,237.00

Fire's Annual Budget Report

For Fiscal: 2020 Period Ending: 12/31/2020

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
7516 - LEASE PURCHASE INTEREST	19,640.91	15,957.00	15,957.00	13,628.00
Object : 75 - DEBT RETIREMENT Total:	225,923.52	153,131.00	153,131.00	128,865.00
Department: 023 - FIRE Total:	1,754,590.39	1,765,396.00	1,765,396.00	1,786,945.00
Expense Total:	1,754,590.39	1,765,396.00	1,765,396.00	1,786,945.00
Fund: 001 - GENERAL FUND Total:	1,754,590.39	1,765,396.00	1,765,396.00	1,786,945.00
Report Total:	1,754,590.39	1,765,396.00	1,765,396.00	1,786,945.00



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.

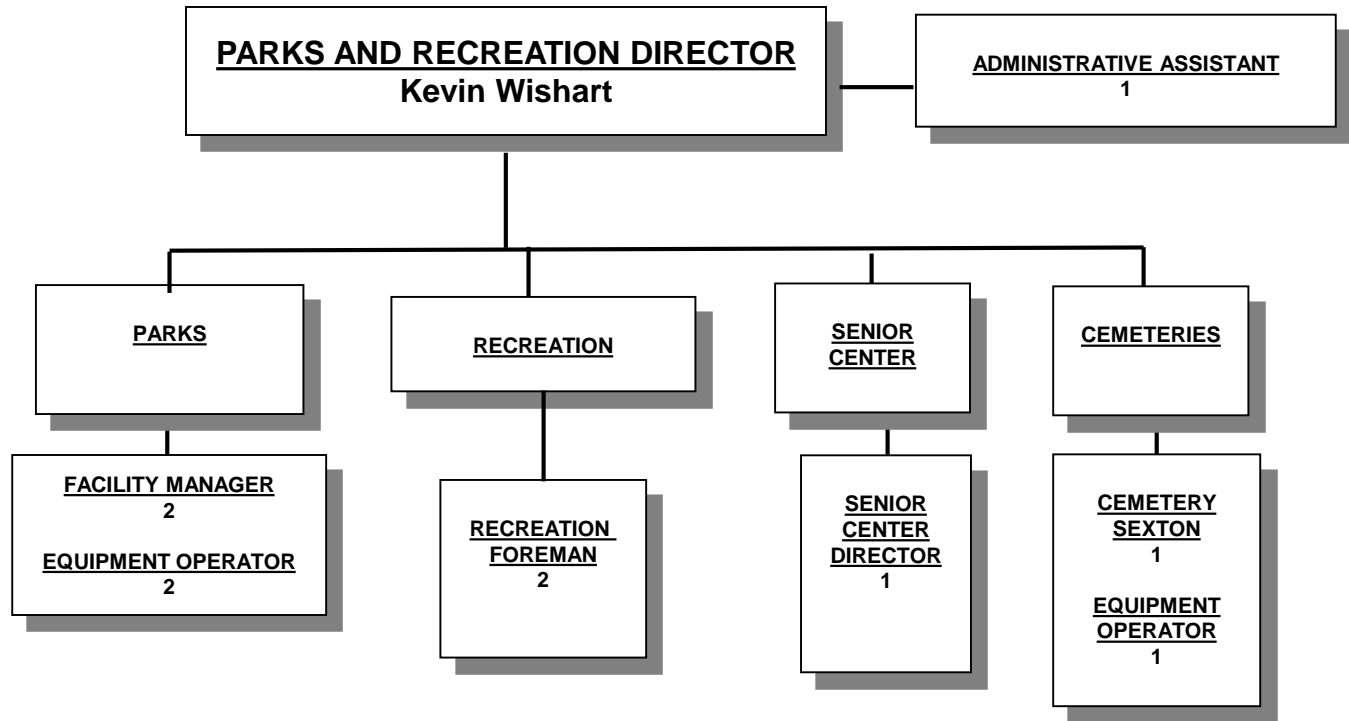
This Department relies on the talents of eleven full-time staff members and over 100 part-time and seasonal workers to meet all of their responsibilities. These individuals perform tasks that range from lifeguarding to mowing, coaching to planting flowers, and installing playgrounds to running a fashion 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.

Parks and Recreation Department Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Division				
Recreation Concessions	39,550	-	-	-
Forestry	108,837	-	-	-
Parks	307,691	340,800	386,959	389,993
Recreation	943,834	665,636	666,841	691,661
Swimming Pool	109,096	140,188	159,461	166,725
Cemetery	250,316	163,818	205,859	212,713
Prairie Trails	696,112	87,403	-	-
Senior Center	94,939	34,900	93,217	94,697
Special Parks and Recreation	76,591	-	11,000	11,000
Total:	2,626,966	1,432,744	1,523,337	1,566,789

Budget Highlights

- Prairie Trails was anticipated to be sold to Great Life as of January 2019 but the sale is now estimated to be completed December 31, 2019 due to restructuring at Great Life . The City is not accruing any new fees from Prairie Trails as of March 1, 2019.



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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.

General Fund

Out of six areas of responsibility for the Parks and Recreation Department, four of these areas are funded by the General Fund (001). These sub-categories of the Parks and Recreation Department do not have specific contingencies or an individual fund balance. Below we have broken out the expenditures that are solely related to these areas in order to better provide an understanding of the funding required.

Parks and Recreation Department Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Division				
Recreation Concessions	39,550	-	-	-
Forestry	108,837	-	-	-
Parks	307,691	340,800	386,959	389,993
Recreation	943,834	665,636	666,841	691,661
Swimming Pool	109,096	140,188	159,461	166,725
Cemetery	250,316	163,818	205,859	212,713
Total:	1,759,325	1,310,441	1,419,120	1,461,092

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	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Personal Services	174,021	234,093	292,109	290,308
Contractual Services	29,531	39,909	35,600	37,635
Commodities	37,544	66,799	59,250	62,050
Capital Outlay	66,594	-	-	-
Total:	307,691	340,800	386,959	389,993

All the beautifying efforts made by the city, like the hanging flower baskets and planter boxes down town are paid through this budget, all of which are funded by the General Fund (001).

Cemetery Division

The Cemetery Division is responsible for managing the City’s cemeteries. Services provided include: burials, plot sales and recording. Staff also provides general maintenance, such as mowing, trimming and weeding.

Cemetery Division Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Personal Services	115,381	118,255	152,659	159,413
Contractual Services	21,694	23,538	22,150	22,550
Commodities	26,984	22,025	31,050	30,750
Capital Outlay	7,030	-	-	-
Transfers Out	79,227	-	-	-
Total:	250,316	163,818	205,859	212,713

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 maintain 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	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Personal Services	344,614	451,055	446,301	476,907
Contractual Services	171,886	151,035	145,490	135,154
Commodities	45,410	63,546	75,050	76,900
Capital Outlay	19,770		-	-
Transfers Out	362,155		-	-
Total:	943,834	665,636	666,841	688,961

Swimming Pool Division

The Swimming Pool Division operates 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	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Personal Services	67,122	94,744	103,911	111,175
Contractual Services	10,066	14,203	12,900	13,650
Commodities	31,907	31,240	42,650	41,900
Transfers Out	-			
Total:	109,096	140,188	159,461	166,725



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 expand support for the Senior Center in an effort to increase the quality of life for senior citizens in El Dorado.

Senior Center Fund Summary				
	2017	2018	2019	2020
	Actual	Budget	Operating	Proposed
Beginning Fund Balance	25,828	4,747	4,747	4,740
Revenues				
Taxes	47,680	48,180	47,180	47,180
Intergovernmental	-	-	-	-
Miscellaneous	26,177			
Transfers In	-	38,000	41,290	47,529
Total:	73,857	86,180	88,470	94,709
Expenditures				
Personal Services	56,642	58,393	61,140	67,367
Contractual Services	22,375	23,003	26,230	26,230
Commodities	4,511	6,063	1,100	1,100
Capital Outlay	11,410	-	-	-
Contingency Reserve	-	-	-	-
Total:	94,939	87,460	88,470	94,697
Surplus (Deficit)	(21,081)	(1,280)	-	12
Ending Fund Balance	4,747	3,467	4,747	4,752
Contingency Reserve	4,747	3,467	4,747	4,752
Reserve % of Expenditures	5%	5%	5%	5%

The Senior Center received Ad Valorem Taxes from Property Tax and support from the General Fund (001) to cover the anticipated costs for 2020. This fund has operated with a 5% cash reserve for the past three years. According to the City's financial policy this balance is within the acceptable range for the use of these funds.

Special Parks & Recreation Fund Summary

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.

The Special Parks & Recreation Fund (016) supports the Parks Division of the Recreation Department of the state law. This fund receives one-third of the annual liquor tax money and is typically spent on upgrades to city parks.

Special Parks & Recreation Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	65,362	14,757	45,199	60,433
Revenues				
Licenses & Permits	2,040	2,400	1,750	1,750
Intergovernmental Revenue	23,945	28,042	24,484	29,896
Total:	25,985	30,442	26,234	31,646
Expenditures				
Contractual Services	15,500	-	2,500	2,500
Commodities	-	-	8,500	8,500
Transfers Out	61,091	-	-	-
Total:	76,591	-	11,000	11,000
Surplus (Deficit)	(50,605)	30,442	15,234	20,646
Contingency Reserve	14,757	45,199	60,433	81,079



	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 001 - GENERAL FUND				
Expense				
Department: 033 - PARK MAINTENANCE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	133,312.64	169,859.00	169,859.00	141,727.00
5102 - LONGEVITY	826.00	1,092.00	1,092.00	970.00
5103 - OVERTIME	6,655.25	6,812.00	6,812.00	6,395.00
5104 - TEMPORARY & PART-TIME SALARIES	35,109.46	37,400.00	37,400.00	63,074.00
5105 - SOCIAL SECURITY	13,757.02	17,367.00	17,367.00	16,966.00
5106 - RETIREMENT	14,027.95	18,724.00	18,724.00	15,237.00
5107 - 457(b) PLAN FRINGE	7,740.97	10,504.00	10,504.00	8,558.00
5108 - WORKERS COMPENSATION	2,244.89	3,562.00	3,562.00	8,380.00
5109 - UNEMPLOYMENT INSURANCE	572.81	689.00	689.00	679.00
5110 - BENEFIT INSURANCE	16,260.77	24,390.00	24,390.00	27,002.00
5112 - SICK LEAVE	1,887.91	0.00	0.00	0.00
5113 - YMCA	271.91	360.00	360.00	270.00
5114 - SAFETY INCENTIVES	1,425.00	1,350.00	1,350.00	1,050.00
Object : 51 - PERSONAL SERVICES Total:	234,092.58	292,109.00	292,109.00	290,308.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	3,186.00	4,000.00	4,000.00	4,000.00
5204 - INSURANCE & BONDS	8,752.61	10,150.00	10,150.00	10,650.00
5205 - UTILITIES	18,094.17	15,500.00	15,500.00	15,885.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	545.17	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	767.81	3,000.00	3,000.00	3,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	2,461.82	250.00	250.00	250.00
5210 - RENTALS/SHORT TERM LEASES	524.50	250.00	250.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,024.82	100.00	100.00	500.00
5212 - PUBLICATION AND PRINTING	42.00	100.00	100.00	100.00
5213 - OTHER CHARGES	4,509.67	1,750.00	1,750.00	1,750.00
Object : 52 - CONTRACTUAL SERVICES Total:	39,908.57	35,600.00	35,600.00	37,635.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	50.00	50.00	50.00
5302 - SMALL TOOLS	969.55	1,250.00	1,250.00	1,250.00
5303 - MOTOR FUELS & LUBRICANTS	11,924.30	12,500.00	12,500.00	12,500.00
5304 - CHEMICALS / LAB SUPPLIES	1,341.02	1,050.00	1,050.00	3,000.00
5305 - CLOTHING	1,210.25	350.00	350.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	3,262.53	2,750.00	2,750.00	2,750.00
5307 - MAINT & REPAIR - EQUIPMENT	17,585.63	13,000.00	13,000.00	13,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	7,621.95	3,750.00	3,750.00	3,750.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	533.16	2,000.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	15,415.05	20,000.00	20,000.00	20,000.00
5312 - SAFETY MATERIALS & SUPPLIES	438.55	550.00	550.00	750.00
5315 - NON-CAPITALIZED ASSETS	6,496.60	2,000.00	2,000.00	2,000.00
Object : 53 - COMMODITIES Total:	66,798.59	59,250.00	59,250.00	62,050.00
Department: 033 - PARK MAINTENANCE Total:	340,799.74	386,959.00	386,959.00	389,993.00
Department: 042 - CEMETERY				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	59,272.85	79,955.00	79,955.00	73,729.00
5102 - LONGEVITY	0.00	0.00	0.00	264.00
5103 - OVERTIME	4,000.45	5,356.00	5,356.00	6,198.00
5104 - TEMPORARY & PART-TIME SALARIES	25,652.01	17,000.00	17,000.00	35,774.00
5105 - SOCIAL SECURITY	7,038.48	8,259.00	8,259.00	9,281.00
5106 - RETIREMENT	6,577.76	8,981.00	8,981.00	8,206.00
5107 - 457(b) PLAN FRINGE	3,561.36	4,897.00	4,897.00	4,603.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
5108 - WORKERS COMPENSATION	1,837.17	2,563.00	2,563.00	2,235.00
5109 - UNEMPLOYMENT INSURANCE	289.89	328.00	328.00	371.00
5110 - BENEFIT INSURANCE	8,006.04	24,390.00	24,390.00	18,002.00
5112 - SICK LEAVE	980.24	0.00	0.00	0.00
5113 - YMCA	26.25	180.00	180.00	0.00
5114 - SAFETY INCENTIVES	1,012.50	750.00	750.00	750.00
Object : 51 - PERSONAL SERVICES Total:	118,255.00	152,659.00	152,659.00	159,413.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,976.13	2,000.00	2,000.00	2,000.00
5204 - INSURANCE & BONDS	3,560.41	4,000.00	4,000.00	4,200.00
5205 - UTILITIES	9,501.14	7,600.00	7,600.00	7,800.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	1,004.21	3,000.00	3,000.00	3,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	500.00	500.00	500.00	500.00
5210 - RENTALS/SHORT TERM LEASES	648.00	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	300.00	300.00	300.00
5212 - PUBLICATION AND PRINTING	82.09	250.00	250.00	250.00
5213 - OTHER CHARGES	5,266.01	3,000.00	3,000.00	3,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	23,537.99	22,150.00	22,150.00	22,550.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	120.37	400.00	400.00	400.00
5302 - SMALL TOOLS	256.46	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	7,720.80	11,000.00	11,000.00	11,000.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	100.00	100.00	100.00
5305 - CLOTHING	590.32	300.00	300.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	52.64	250.00	250.00	250.00
5307 - MAINT & REPAIR - EQUIPMENT	6,309.42	6,500.00	6,500.00	6,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,785.68	4,000.00	4,000.00	3,500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	13.37	750.00	750.00	750.00
5310 - GENERAL SUPPLIES	3,666.59	4,000.00	4,000.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	153.40	750.00	750.00	750.00
5315 - NON-CAPITALIZED ASSETS	1,355.94	2,500.00	2,500.00	2,500.00
Object : 53 - COMMODITIES Total:	22,024.99	31,050.00	31,050.00	30,750.00
Department: 042 - CEMETERY Total:	163,817.98	205,859.00	205,859.00	212,713.00
Department: 051 - RECREATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	204,444.03	192,168.00	192,168.00	236,858.00
5102 - LONGEVITY	1,036.00	950.00	950.00	1,252.00
5103 - OVERTIME	11,281.44	9,579.00	9,579.00	13,093.00
5104 - TEMPORARY & PART-TIME SALARIES	105,468.80	136,600.00	136,600.00	101,958.00
5105 - SOCIAL SECURITY	25,030.76	27,030.00	27,030.00	28,258.00
5106 - RETIREMENT	41,229.08	21,346.00	21,346.00	25,685.00
5107 - 457(b) PLAN FRINGE	12,329.00	11,860.00	11,860.00	14,644.00
5108 - WORKERS COMPENSATION	4,053.91	5,630.00	5,630.00	4,547.00
5109 - UNEMPLOYMENT INSURANCE	1,047.20	1,086.00	1,086.00	1,130.00
5110 - BENEFIT INSURANCE	38,753.12	37,562.00	37,562.00	47,502.00
5112 - SICK LEAVE	1,676.86	0.00	0.00	0.00
5113 - YMCA	429.42	315.00	315.00	405.00
5114 - SAFETY INCENTIVES	4,275.00	2,175.00	2,175.00	1,575.00
Object : 51 - PERSONAL SERVICES Total:	451,054.62	446,301.00	446,301.00	476,907.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	6,595.58	8,225.00	8,225.00	8,225.00
5203 - BANK SERVICE CHARGES	1,198.59	775.00	775.00	775.00
5204 - INSURANCE & BONDS	10,342.66	10,750.00	10,750.00	11,300.00
5205 - UTILITIES	63,474.70	43,000.00	43,000.00	44,075.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	4,296.01	2,000.00	2,000.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	6,909.58	1,100.00	1,100.00	1,100.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	2,346.75	3,000.00	3,000.00	3,000.00
5209 - TAX PAYMENTS	1,165.61	2,150.00	2,150.00	2,150.00
5210 - RENTALS/SHORT TERM LEASES	10,467.69	10,000.00	10,000.00	10,000.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,415.23	2,000.00	2,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	125.47	1,000.00	1,000.00	3,000.00
5213 - OTHER CHARGES	42,697.28	61,490.00	61,490.00	47,529.00
Object : 52 - CONTRACTUAL SERVICES Total:	151,035.15	145,490.00	145,490.00	135,154.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	746.30	1,100.00	1,100.00	1,100.00
5302 - SMALL TOOLS	420.87	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	2,193.41	3,000.00	3,000.00	3,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,261.08	1,000.00	1,000.00	5,000.00
5305 - CLOTHING	540.79	500.00	500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	542.80	2,750.00	2,750.00	2,750.00
5307 - MAINT & REPAIR - EQUIPMENT	3,672.80	3,600.00	3,600.00	5,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	14,235.62	4,000.00	4,000.00	4,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	523.17	2,250.00	2,250.00	2,250.00
5310 - GENERAL SUPPLIES	9,154.01	8,750.00	8,750.00	7,000.00
5312 - SAFETY MATERIALS & SUPPLIES	384.00	100.00	100.00	500.00
5315 - NON-CAPITALIZED ASSETS	2,882.68	3,500.00	3,500.00	3,000.00
5327 - CONCESSION SUPPLIES	10,692.76	20,000.00	20,000.00	20,000.00
5330 - T-SHIRTS & AWARDS	8,198.79	16,000.00	16,000.00	16,000.00
5331 - ATHLETIC SUPPLIES	8,097.08	8,000.00	8,000.00	8,000.00
Object : 53 - COMMODITIES Total:	63,546.16	75,050.00	75,050.00	79,600.00
Department: 051 - RECREATION Total:	665,635.93	666,841.00	666,841.00	691,661.00
Department: 052 - SWIMMING POOL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	18,455.20	19,006.00	19,006.00	19,933.00
5102 - LONGEVITY	166.00	178.00	178.00	190.00
5103 - OVERTIME	4,231.86	1,100.00	1,100.00	2,398.00
5104 - TEMPORARY & PART-TIME SALARIES	57,401.06	67,200.00	67,200.00	71,569.00
5105 - SOCIAL SECURITY	6,128.61	6,793.00	6,793.00	7,308.00
5106 - RETIREMENT	1,870.59	2,136.00	2,136.00	2,303.00
5107 - 457(b) PLAN FRINGE	1,138.53	1,240.00	1,240.00	1,368.00
5108 - WORKERS COMPENSATION	1,004.02	1,467.00	1,467.00	1,185.00
5109 - UNEMPLOYMENT INSURANCE	257.26	280.00	280.00	301.00
5110 - BENEFIT INSURANCE	3,821.27	4,391.00	4,391.00	4,500.00
5113 - YMCA	44.93	45.00	45.00	45.00
5114 - SAFETY INCENTIVES	225.00	75.00	75.00	75.00
Object : 51 - PERSONAL SERVICES Total:	94,744.33	103,911.00	103,911.00	111,175.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	559.00	0.00	0.00	500.00
5204 - INSURANCE & BONDS	1,561.40	2,000.00	2,000.00	2,100.00
5205 - UTILITIES	6,471.87	8,000.00	8,000.00	8,200.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,817.97	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	1,000.00	1,000.00	1,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	2,475.00	0.00	0.00	0.00
5210 - RENTALS/SHORT TERM LEASES	103.95	100.00	100.00	100.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	450.00	450.00	400.00
5212 - PUBLICATION AND PRINTING	0.00	200.00	200.00	200.00
5213 - OTHER CHARGES	1,213.92	150.00	150.00	150.00
Object : 52 - CONTRACTUAL SERVICES Total:	14,203.11	12,900.00	12,900.00	13,650.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	45.94	150.00	150.00	150.00
5302 - SMALL TOOLS	24.58	150.00	150.00	150.00
5303 - MOTOR FUELS & LUBRICANTS	0.00	50.00	50.00	50.00
5304 - CHEMICALS / LAB SUPPLIES	18,359.64	32,500.00	32,500.00	32,000.00
5305 - CLOTHING	1,109.92	1,000.00	1,000.00	1,250.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	5,522.34	2,000.00	2,000.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	103.68	1,000.00	1,000.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	954.35	300.00	300.00	300.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,071.62	1,750.00	1,750.00	1,500.00
5310 - GENERAL SUPPLIES	1,494.36	1,500.00	1,500.00	1,500.00

Parks and Recreation's Annual Budget Report

For Fiscal: 2020 Period Ending: 12/31/2020

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
5312 - SAFETY MATERIALS & SUPPLIES	96.00	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	2,457.77	1,750.00	1,750.00	1,500.00
Object : 53 - COMMODITIES Total:	31,240.20	42,650.00	42,650.00	41,900.00
Department: 052 - SWIMMING POOL Total:	140,187.64	159,461.00	159,461.00	166,725.00
Expense Total:	1,310,441.29	1,419,120.00	1,419,120.00	1,461,092.00
Fund: 001 - GENERAL FUND Total:	1,310,441.29	1,419,120.00	1,419,120.00	1,461,092.00
Report Total:	1,310,441.29	1,419,120.00	1,419,120.00	1,461,092.00



	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 005 - EL DORADO SENIOR CENTER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	48,180.00	47,180.00	47,180.00	47,180.00
Object : 41 - TAXES Total:	48,180.00	47,180.00	47,180.00	47,180.00
Object : 46 - MISCELLANEOUS				
4694 - REIMBURSEMENTS	38,000.00	41,290.00	41,290.00	47,529.00
Object : 46 - MISCELLANEOUS Total:	38,000.00	41,290.00	41,290.00	47,529.00
Department: 000 - REVENUES Total:	86,180.00	88,470.00	88,470.00	94,709.00
Revenue Total:	86,180.00	88,470.00	88,470.00	94,709.00
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	31,144.65	32,522.00	32,522.00	37,171.00
5102 - LONGEVITY	292.00	340.00	340.00	388.00
5103 - OVERTIME	2,755.79	1,800.00	1,800.00	1,850.00
5105 - SOCIAL SECURITY	2,281.85	2,827.00	2,827.00	3,211.00
5106 - RETIREMENT	3,509.38	3,655.00	3,655.00	4,033.00
5107 - 457(b) PLAN FRINGE	2,008.39	1,990.00	1,990.00	2,262.00
5108 - WORKERS COMPENSATION	0.00	32.00	32.00	24.00
5109 - UNEMPLOYMENT INSURANCE	112.37	111.00	111.00	126.00
5110 - BENEFIT INSURANCE	15,191.79	17,563.00	17,563.00	18,002.00
5112 - SICK LEAVE	796.95	0.00	0.00	0.00
5114 - SAFETY INCENTIVES	300.00	300.00	300.00	300.00
Object : 51 - PERSONAL SERVICES Total:	58,393.17	61,140.00	61,140.00	67,367.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,232.13	1,030.00	1,030.00	1,030.00
5204 - INSURANCE & BONDS	4,056.24	4,850.00	4,850.00	4,850.00
5205 - UTILITIES	12,994.15	13,100.00	13,100.00	13,100.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	682.35	5,000.00	5,000.00	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	1,254.77	500.00	500.00	500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	60.00	0.00	0.00	0.00
5210 - RENTALS/SHORT TERM LEASES	1,631.03	1,500.00	1,500.00	1,500.00
5212 - PUBLICATION AND PRINTING	658.00	0.00	0.00	0.00
5213 - OTHER CHARGES	434.64	250.00	250.00	250.00
5218 - CONTINGENCY RESERVE	0.00	4,747.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	23,003.31	30,977.00	26,230.00	26,230.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	124.24	100.00	100.00	100.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	0.00	0.00	0.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	100.00	100.00	100.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	329.74	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,210.39	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	3,030.47	400.00	400.00	400.00
5315 - NON-CAPITALIZED ASSETS	1,368.19	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	6,063.03	1,100.00	1,100.00	1,100.00
Department: 011 - ADMINISTRATION Total:	87,459.51	93,217.00	88,470.00	94,697.00
Expense Total:	87,459.51	93,217.00	88,470.00	94,697.00
Fund: 005 - EL DORADO SENIOR CENTER FUND Surplus (Deficit):	-1,279.51	-4,747.00	0.00	12.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 016 - SPECIAL PARKS & RECREATION FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4230 - PARKLAND DEVELOPMENT FEE	2,400.00	1,750.00	1,750.00	1,750.00
Object : 42 - LICENSES & PERMITS Total:	2,400.00	1,750.00	1,750.00	1,750.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4353 - LIQUOR TAX	28,042.38	24,484.00	24,484.00	29,896.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	28,042.38	24,484.00	24,484.00	29,896.00
Department: 000 - REVENUES Total:	30,442.38	26,234.00	26,234.00	31,646.00
Revenue Total:	30,442.38	26,234.00	26,234.00	31,646.00
Expense				
Department: 051 - RECREATION				
Object : 52 - CONTRACTUAL SERVICES				
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	0.00	0.00
5208 - MAINT & REPAIR - OTHER IMPRVMNTS	0.00	2,500.00	2,500.00	2,500.00
5218 - CONTINGENCY RESERVE	0.00	29,991.00	0.00	0.00
5224 - TRANSFERS	0.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	32,491.00	2,500.00	2,500.00
Object : 53 - COMMODITIES				
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
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:	0.00	40,991.00	11,000.00	11,000.00
Expense Total:	0.00	40,991.00	11,000.00	11,000.00
Fund: 016 - SPECIAL PARKS & RECREATION FUND Surplus (Deficit):	30,442.38	-14,757.00	15,234.00	20,646.00
Report Surplus (Deficit):	29,162.87	-19,504.00	15,234.00	20,658.00

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, Holiday Visions, and Trick-or-Treat on Main Street.

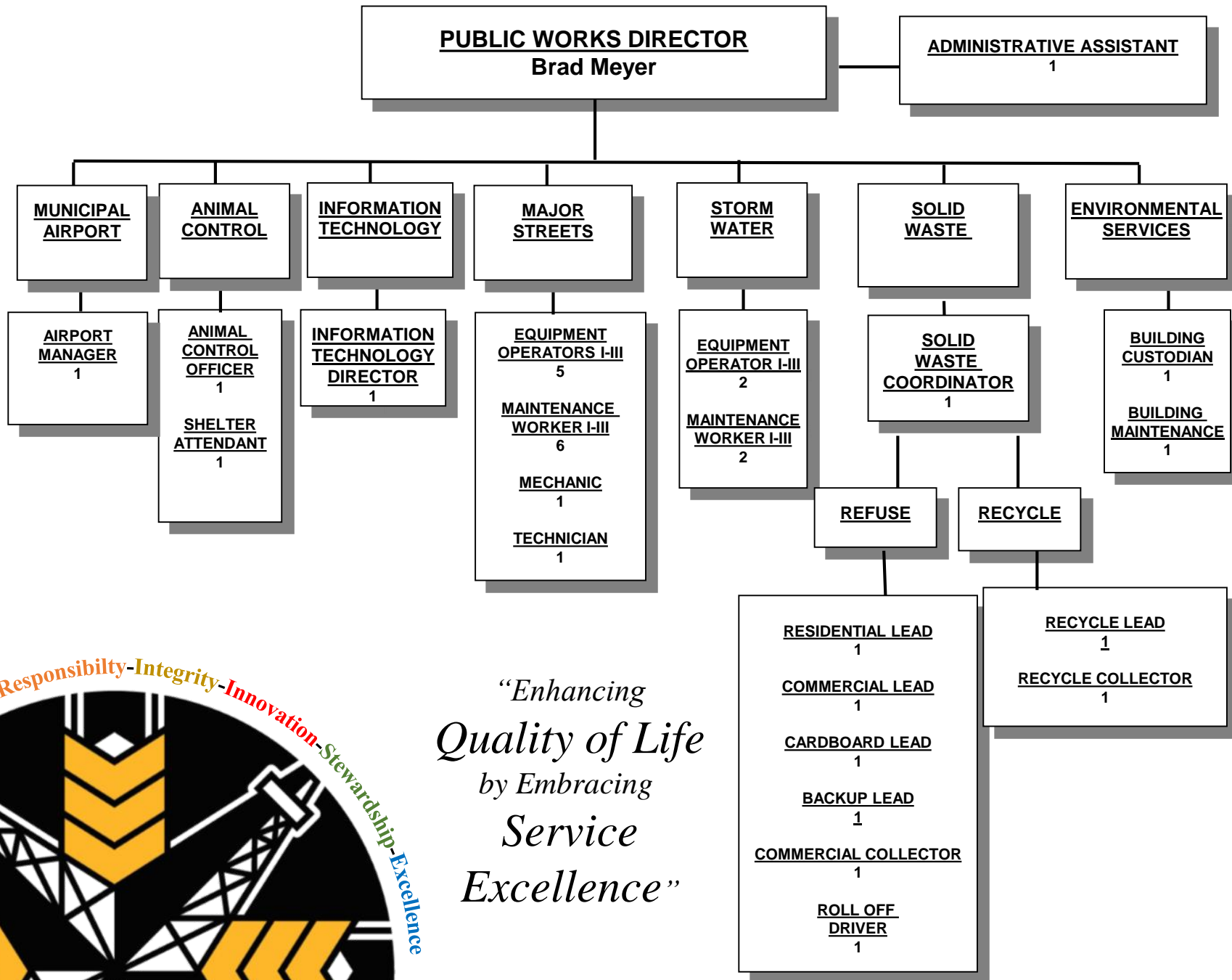
Public Works Department Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Division				
Public Works	485,432	553,414	695,385	-
Airport	248,858	231,510	319,340	311,545
Major Street	695,891	529,253	630,349	1,215,962
Stormwater	238,396	246,947	468,829	337,488
Sanitation	1,589,366	1,459,752	1,790,616	1,636,462
Compressed Natural Gas Stn	16,751	19,992	17,900	33,450
Animal Control	149,308	139,639	150,112	156,325
Environmental Services	52,104	68,250	84,033	162,822
Information Technology	256,393	294,269	291,133	316,406
Total:	3,732,499	3,543,025	4,447,697	4,170,460

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.

Department Highlights

- The department consists of thirty four full time employees that carry a wide range of job responsibilities.
- The Airport Fund (003), the Stormwater Fund (009) and the Sanitation Division (066) are budgeted to spend down their cash balances.
- The Public Works Division has been divided out amongst Environmental Services and Major Streets.



*“Enhancing
Quality of Life
by Embracing
Service
Excellence”*

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, and mechanic services.

Airport Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	16,079	16,555	59,773	59,773
Revenues				
Taxes	78,864	74,715	125,158	99,175
Intergovernmental Revenue	-	20,061	-	-
Charges for Services	162,745	171,519	163,850	166,300
Miscellaneous	7,725	7,175	6,260	8,070
Total:	249,334	273,470	295,268	273,545
Expenditures				
Personal Services	71,555	(393)	76,940	71,075
Contractual Services	38,243	55,252	38,200	40,200
Commodities	94,214	90,848	89,500	89,750
Debt Retirement	44,846	46,735	45,628	44,520
Transfers Out	-	-	45,000	66,000
Capital Outlay	-	39,066	-	-
Total:	248,858	231,509	295,268	311,545
Surplus (Deficit)	476	41,961	-	(38,000)
Ending Fund Balance	16,555	58,516	59,773	21,773
Contingency Reserve	16,555	97,582	59,773	21,773
Reserve % of Expenditures	7%	40%	22%	8%

The FAA approached the city with the idea to combine two lighting projects (PAPI and runway 4-22 and 15-33). The idea behind combining the projects is driven by the potential savings for both parties, specifically \$360,000 for the City. The City Commission made the choice to spend down the Airport's cash balance by \$38,000 in 2020 in order to save the city from having to pay for the entire project without assistance.



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 is equivalent to taking more than 90 cars off the road.

Compressed Natural Gas Station Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	19,092	31,820	38,711	39,511
Revenues				
Charges for Services	22,501	25,883	18,700	33,450
Miscellaneous	6,000	1,000	-	-
Total:	28,501	26,883	18,700	33,450
Expenditures				
Contractual Services	16,722	19,992	17,900	33,450
Commodities	29	-	-	-
Total:	16,751	19,992	17,900	33,450
Surplus (Deficit)	11,750	6,891	800	-
Ending Fund Balance	30,842	38,711	39,511	39,511
Contingency Reserve	30,842	38,711	39,511	39,511
Reserve % of Expenditures	280%	706%	359%	302%

This division identified potential opportunities for savings in vehicle fuel consumption, most notably an idle reduction plan for the Public Works Department. The City has begun to transition over to a more sustainable government by purchasing and converting several Compressed Natural Gas (CNG) vehicles. However, there is potential for much greater savings through the continuation of CNG vehicle purchasing, building upgrades, idle reduction policies, vehicle usage, and education. Facilities Management plays an integral role in helping the city to meet several goals. In addition, Facilities Management is committed to a number of sustainable practices and programs in an effort to do our part in making the city a better place to live and work.

Major Street Division

The Street 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.

Major Street Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	105,182	38,351	20,863	20,863
Revenues				
Licenses & Permits	2,734	8,969	10,780	7,500
Intergovernmental Revenue	496,710	502,050	493,580	493,580
Miscellaneous	19,627	746	-	-
Transfers In	90,410	-	105,585	718,089
Total:	609,481	511,765	609,945	1,219,169
Expenditures				
Personal Services	471,649	271,314	368,780	811,470
Contractual Services	32,128	37,417	32,450	114,477
Commodities	147,990	177,629	178,750	260,050
Capital Outlay	44,125	42,894	-	-
Transfers Out	-	-	29,965	29,965
Contingency Reserve	-	-	-	-
Total:	695,891	529,253	609,945	1,215,962
Surplus (Deficit)	(86,411)	(17,488)	-	3,207
Ending Fund Balance	18,771	20,863	20,863	24,070
Contingency Reserve	20,404	20,863	20,863	24,070
Reserve % of Expenditures	2%	2%	2%	3%



The 2020 budget year looks very different from the prior years, however, the function has not changed. The labor that was identified with street maintenance was divided between this fund and the Public Works Division within the General Fund (001). In an effort to streamline processes, the decision was made to move all expenses related to streets to the Major Streets Fund (007). In doing this, it paints a clear picture of total dollar spent on streets, outside of large capital improvements and mill and overlay projects.

The fund is required to hold 10% of operating expenses as their cash balance. At this time the requirement is not feasible for the City of El Dorado, and staff will be looking to change the requirements in the future.

Refuse Division

The Sanitation Division of the Public Works Department provides comprehensive trash and commercial cardboard 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.

Refuse Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	250,386	369,161	492,003	277,387
Revenues				
Intergovernmental Revenue	947	3,912	2,500	2,500
Charges for Services	1,520,632	1,511,633	1,523,500	1,515,500
Miscellaneous	94,164	67,050	50,000	50,350
Total:	1,615,744	1,582,594	1,576,000	1,568,350
Expenditures				
Personal Services	565,447	608,792	643,168	696,569
Contractual Services	542,133	691,883	682,825	707,770
Commodities	133,149	132,969	128,000	165,500
Capital Outlay	247,332	6,071	277,500	7,500
Debt Retirement	20,037	20,037	-	-
Transfers Out	81,269	-	59,123	59,123
Total:	1,589,366	1,459,752	1,790,616	1,636,462
Surplus (Deficit)	26,378	122,842	(214,616)	(68,112)
Ending Fund Balance	276,764	492,003	277,387	209,275
Contingency Reserve	276,764	492,003	277,387	209,275
Reserve % of Expenditures	19%	34%	20%	15%

The focus of creating and maintaining sustainable strategies and initiatives in solid waste are obviously to reduce waste and divert material from landfills. Included are a mix of “upstream” activities that identify ways to keep materials out of the waste stream entirely and “downstream” activities that sustainably manage materials that are currently going to landfills.

The 2019 fiscal year is proving to be challenging for the City’s recycling program. The City Commission decided on August 19, 2019 to discontinue the residential recycling program. City Manager David Dillner sent a letter to all residents explaining why the difficult decision had to be made. “Recent changes in Recycling markets, primarily overseas, have required the City to review its continued support for this program in light of increasing expenses. Other communities throughout the country are experiencing the same difficulties and are also making tough decisions regarding their recycling programs”.

The 2020 Budget was passed before the final decision was made. The reduction in revenue and the increase in Commodities are a direct result of the prior options the city was entertaining. Even with the uncertainty of the direction of the Refuse options for service, the fund itself is meeting the financial policy by holding a minimum of 15% of operating expenses as a cash balance.

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. Larger projects are performed and managed by contract with oversight from the Engineering Department.

Stormwater Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	164,450	131,068	238,072	219,249
Revenues				
Intergovernmental Revenue	226	175	300	300
Miscellaneous	243,225	318,299	327,825	309,825
Total:	243,451	318,474	328,125	310,125
Expenditures				
Personal Services	160,292	212,386	299,448	289,888
Contractual Services	41,445	7,513	5,000	5,100
Commodities	18,659	9,047	24,500	24,500
Transfers Out	18,000	18,000	18,000	18,000
Total:	238,396	246,947	346,948	337,488
Surplus (Deficit)	5,055	71,528	(18,823)	(27,363)
Ending Fund Balance	169,506	202,596	219,249	191,886
Contingency Reserve	169,308	202,596	219,249	191,886
Reserve % of Expenditures	47%	67%	61%	56%

Strategies for sustainable stormwater management are needed at different decision levels (political, regional or local scale, for instance) but all of them need information and a clear understanding of the possibilities that are at stake as well as the main consequences of each decision.

The reality of the Stormwater fund is the city is spending more in operations and maintenance (O&M) than the Stormwater specials brings in. In the 2020 Budget year, there is a nine thousand dollar decrease in expected costs and an eighteen thousand dollar decrease in revenue.

The decrease in revenues comes from two things. The first is the City of El Dorado no longer budgets to receive delinquent taxes or specials. This is due to the practice of budgeting to receive 100% of the budgeted years taxes or specials. In past budgets both revenues were budgeted creating an overstatement of the revenues.

Secondly, the Finance Department reviewed the amount of stormwater specials received and decided to lower the anticipated stormwater specials based on the historical average.

The 2020 budget is projected to spend down cash balance by \$27,363, however, this still leaves the fund healthy per financial policy. City Staff and City Commission is working together to mitigate this problem before the fund deteriorates.

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				
	2018	2019	2019	2020
	Actual	Budget	Revised	Proposed
Category				
Personal Services	116,628	130,465	130,465	132,231
Contractual Services	137,498	113,675	113,675	137,175
Commodities	40,143	38,000	38,000	38,000
Capital Outlay		8,993	8,993	9,000
Total:	294,269	291,133	291,133	316,406

General Fund

Out of nine areas of responsibility for the Public Works Department three of these areas are solely funded by the General Fund (001). These sub-categories of the Public Works Department do not have specific contingencies or an individual fund balance. Below we have broken out the expenditures that are solely related to these areas in order to better provide an understanding of the funding required.

Public Works Department Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Division				
Public Works	485,432	553,414	695,385	-
Animal Control	149,308	139,639	150,112	156,325
Environmental Services	52,104	68,250	84,033	162,822
Total:	686,844	761,302	929,530	319,147

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	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Personal Services	104,534	110,226	116,462	119,675
Contractual Services	32,047	20,578	25,550	26,550
Commodities	7,196	8,835	8,100	10,100
Capital Outlay	5,531	-	-	-
Total:	149,308	139,639	150,112	156,325

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	2019	2020
	Actual	Actual	Operating	Proposed
Category				
Personal Services	43,916	49,732	70,633	144,922
Contractual Services	1,769	1,539	2,400	2,400
Commodities	6,420	16,979	11,000	15,500
Total:	52,105	68,250	84,033	162,822



	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 001 - GENERAL FUND				
Expense				
Department: 014 - ENVIRONMENTAL SERVICES				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	23,886.09	28,130.00	28,130.00	71,064.00
5102 - LONGEVITY	0.00	0.00	0.00	748.00
5103 - OVERTIME	2.70	349.00	349.00	885.00
5104 - TEMPORARY & PART-TIME SALARIES	9,296.40	24,000.00	24,000.00	23,667.00
5105 - SOCIAL SECURITY	2,765.09	4,186.00	4,186.00	7,783.00
5106 - RETIREMENT	2,733.67	3,008.00	3,008.00	7,445.00
5107 - 457(b) PLAN FRINGE	1,562.33	1,635.00	1,635.00	4,173.00
5108 - WORKERS COMPENSATION	0.00	1,249.00	1,249.00	2,289.00
5109 - UNEMPLOYMENT INSURANCE	116.17	168.00	168.00	308.00
5110 - BENEFIT INSURANCE	5,989.67	6,828.00	6,828.00	25,000.00
5112 - SICK LEAVE	2,599.62	0.00	0.00	0.00
5113 - YMCA	180.71	180.00	180.00	360.00
5114 - SAFETY INCENTIVES	600.00	900.00	900.00	1,200.00
Object : 51 - PERSONAL SERVICES Total:	49,732.45	70,633.00	70,633.00	144,922.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	326.00	1,500.00	1,500.00	1,500.00
5204 - INSURANCE & BONDS	427.54	375.00	375.00	375.00
5207 - MAINT & REPAIR - EQUIPMENT	513.38	250.00	250.00	250.00
5213 - OTHER CHARGES	271.62	275.00	275.00	275.00
Object : 52 - CONTRACTUAL SERVICES Total:	1,538.54	2,400.00	2,400.00	2,400.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	0.00	0.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	13,261.88	7,500.00	7,500.00	12,000.00
5315 - NON-CAPITALIZED ASSETS	3,717.00	3,500.00	3,500.00	3,500.00
Object : 53 - COMMODITIES Total:	16,978.88	11,000.00	11,000.00	15,500.00
Department: 014 - ENVIRONMENTAL SERVICES Total:	68,249.87	84,033.00	84,033.00	162,822.00
Department: 031 - PUBLIC WORKS				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	248,980.25	309,602.00	309,602.00	0.00
5102 - LONGEVITY	2,874.40	3,000.00	3,000.00	0.00
5103 - OVERTIME	7,443.74	12,123.00	12,123.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	2,200.92	0.00	0.00	0.00
5105 - SOCIAL SECURITY	18,633.71	26,460.00	26,460.00	0.00
5106 - RETIREMENT	26,320.33	34,208.00	34,208.00	0.00
5107 - 457(b) PLAN FRINGE	13,009.09	18,760.00	18,760.00	0.00
5108 - WORKERS COMPENSATION	6,640.60	11,255.00	11,255.00	0.00
5109 - UNEMPLOYMENT INSURANCE	856.21	1,040.00	1,040.00	0.00
5110 - BENEFIT INSURANCE	87,348.83	129,765.00	129,765.00	0.00
5112 - SICK LEAVE	4,399.48	0.00	0.00	0.00
5113 - YMCA	591.83	972.00	972.00	0.00
5114 - SAFETY INCENTIVES	1,980.00	2,400.00	2,400.00	0.00
Object : 51 - PERSONAL SERVICES Total:	421,279.39	549,585.00	549,585.00	0.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	6,010.94	7,500.00	7,500.00	0.00
5204 - INSURANCE & BONDS	22,369.58	23,500.00	23,500.00	0.00
5205 - UTILITIES	18,838.55	20,000.00	20,000.00	0.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,041.96	500.00	500.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	4,304.77	10,000.00	10,000.00	0.00
5210 - RENTALS/SHORT TERM LEASES	3,127.70	1,000.00	1,000.00	0.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	6,265.72	3,500.00	3,500.00	0.00
5212 - PUBLICATION AND PRINTING	146.84	500.00	500.00	0.00
5213 - OTHER CHARGES	14,337.15	8,000.00	8,000.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	77,443.21	74,500.00	74,500.00	0.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	530.09	500.00	500.00	0.00
5302 - SMALL TOOLS	2,685.51	3,000.00	3,000.00	0.00
5303 - MOTOR FUELS & LUBRICANTS	-1,436.88	15,000.00	15,000.00	0.00
5304 - CHEMICALS / LAB SUPPLIES	401.06	4,000.00	4,000.00	0.00
5305 - CLOTHING	1,127.19	2,500.00	2,500.00	0.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	14,593.84	6,000.00	6,000.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	11,715.54	17,000.00	17,000.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	300.00	300.00	0.00
5310 - GENERAL SUPPLIES	10,972.58	10,000.00	10,000.00	0.00
5312 - SAFETY MATERIALS & SUPPLIES	679.75	1,000.00	1,000.00	0.00
5315 - NON-CAPITALIZED ASSETS	13,422.27	12,000.00	12,000.00	0.00
Object : 53 - COMMODITIES Total:	54,690.95	71,300.00	71,300.00	0.00
Department: 031 - PUBLIC WORKS Total:	553,413.55	695,385.00	695,385.00	0.00
Department: 041 - ANIMAL CONTROL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	65,102.12	67,208.00	67,208.00	68,985.00
5102 - LONGEVITY	860.00	956.00	956.00	1,052.00
5103 - OVERTIME	4,797.73	4,635.00	4,635.00	4,840.00
5105 - SOCIAL SECURITY	5,157.87	5,935.00	5,935.00	6,103.00
5106 - RETIREMENT	7,141.66	7,673.00	7,673.00	7,667.00
5107 - 457(b) PLAN FRINGE	4,072.24	4,179.00	4,179.00	4,298.00
5108 - WORKERS COMPENSATION	474.47	653.00	653.00	530.00
5109 - UNEMPLOYMENT INSURANCE	228.68	233.00	233.00	240.00
5110 - BENEFIT INSURANCE	21,327.73	24,390.00	24,390.00	25,000.00
5112 - SICK LEAVE	463.46	0.00	0.00	0.00
5113 - YMCA	0.00	0.00	0.00	360.00
5114 - SAFETY INCENTIVES	600.00	600.00	600.00	600.00
Object : 51 - PERSONAL SERVICES Total:	110,225.96	116,462.00	116,462.00	119,675.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	5,125.27	10,000.00	10,000.00	10,000.00
5204 - INSURANCE & BONDS	1,922.74	1,800.00	1,800.00	1,800.00
5205 - UTILITIES	10,417.51	10,000.00	10,000.00	11,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	250.00	250.00	250.00
5207 - MAINT & REPAIR - EQUIPMENT	213.99	1,000.00	1,000.00	1,000.00
5212 - PUBLICATION AND PRINTING	1,170.60	0.00	0.00	0.00
5213 - OTHER CHARGES	1,728.29	2,500.00	2,500.00	2,500.00
Object : 52 - CONTRACTUAL SERVICES Total:	20,578.40	25,550.00	25,550.00	26,550.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	50.93	100.00	100.00	100.00
5302 - SMALL TOOLS	28.99	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	3,629.69	1,500.00	1,500.00	3,500.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	579.09	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	213.48	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	1,067.03	1,000.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	2,667.62	2,500.00	2,500.00	2,500.00
5315 - NON-CAPITALIZED ASSETS	597.79	500.00	500.00	500.00
Object : 53 - COMMODITIES Total:	8,834.62	8,100.00	8,100.00	10,100.00
Department: 041 - ANIMAL CONTROL Total:	139,638.98	150,112.00	150,112.00	156,325.00
Expense Total:	761,302.40	929,530.00	929,530.00	319,147.00
Fund: 001 - GENERAL FUND Total:	761,302.40	929,530.00	929,530.00	319,147.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 072 - DATA PROCESSING FUND				
Expense				
Department: 019 - IT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	67,148.56	67,580.00	67,580.00	69,187.00
5102 - LONGEVITY	292.00	340.00	340.00	388.00
5103 - OVERTIME	14.44	0.00	0.00	20.00
5104 - TEMPORARY & PART-TIME SALARIES	14,561.12	25,000.00	25,000.00	22,465.00
5105 - SOCIAL SECURITY	6,221.35	7,476.00	7,476.00	7,417.00
5106 - RETIREMENT	8,088.73	7,442.00	7,442.00	9,317.00
5107 - 457(b) PLAN FRINGE	4,084.12	4,199.00	4,199.00	4,295.00
5108 - WORKERS COMPENSATION	79.23	87.00	87.00	65.00
5109 - UNEMPLOYMENT INSURANCE	260.60	298.00	298.00	295.00
5110 - BENEFIT INSURANCE	15,172.44	17,563.00	17,563.00	18,002.00
5113 - YMCA	180.00	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	525.00	300.00	300.00	600.00
Object : 51 - PERSONAL SERVICES Total:	116,627.59	130,465.00	130,465.00	132,231.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	129,589.64	110,000.00	110,000.00	127,700.00
5204 - INSURANCE & BONDS	7,261.00	1,500.00	1,500.00	7,300.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	647.30	675.00	675.00	675.00
Object : 52 - CONTRACTUAL SERVICES Total:	137,497.94	113,675.00	113,675.00	137,175.00
Object : 53 - COMMODITIES				
5310 - GENERAL SUPPLIES	0.00	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	28,801.14	30,000.00	30,000.00	30,000.00
5316 - COMPUTER SUPPLIES	11,341.88	7,500.00	7,500.00	7,500.00
Object : 53 - COMMODITIES Total:	40,143.02	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	9,000.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	8,993.00	8,993.00	9,000.00
Department: 019 - IT Total:	294,268.55	291,133.00	291,133.00	316,406.00
Expense Total:	294,268.55	291,133.00	291,133.00	316,406.00
Fund: 072 - DATA PROCESSING FUND Total:	294,268.55	291,133.00	291,133.00	316,406.00
Report Total:	1,055,570.95	1,220,663.00	1,220,663.00	635,553.00



	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 003 - AIRPORT FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	62,397.74	115,960.00	115,960.00	90,040.00
4112 - DELINQUENT AD VALOREM	2,269.25	0.00	0.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	9,938.94	8,550.00	8,550.00	8,550.00
4114 - RECREATIONAL VEHICLE TAX	109.27	585.00	585.00	585.00
4131 - WATERCRAFT TAX	0.00	63.00	63.00	0.00
Object : 41 - TAXES Total:	74,715.20	125,158.00	125,158.00	99,175.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4341 - GENERAL GOVERNMENT (STATE)	20,061.40	0.00	0.00	0.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	20,061.40	0.00	0.00	0.00
Object : 44 - CHARGES FOR SERVICES				
4475 - HANGAR RENTALS	66,221.86	62,150.00	62,150.00	63,400.00
4476 - EXTERNAL FUEL SALES	105,296.87	101,700.00	101,700.00	102,900.00
Object : 44 - CHARGES FOR SERVICES Total:	171,518.73	163,850.00	163,850.00	166,300.00
Object : 46 - MISCELLANEOUS				
4621 - RENTALS	0.00	2,250.00	2,250.00	2,250.00
4622 - CONCESSIONS AND LEASES	6,975.00	3,510.00	3,510.00	5,320.00
4691 - MISCELLANEOUS	0.00	250.00	250.00	250.00
4694 - REIMBURSEMENTS	200.00	250.00	250.00	250.00
Object : 46 - MISCELLANEOUS Total:	7,175.00	6,260.00	6,260.00	8,070.00
Department: 000 - REVENUES Total:	273,470.33	295,268.00	295,268.00	273,545.00
Revenue Total:	273,470.33	295,268.00	295,268.00	273,545.00
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	488.64	45,569.00	45,569.00	39,943.00
5102 - LONGEVITY	0.00	0.00	0.00	540.00
5103 - OVERTIME	0.00	1,030.00	1,030.00	1,331.00
5105 - SOCIAL SECURITY	82.16	3,793.00	3,793.00	3,405.00
5106 - RETIREMENT	38.13	4,903.00	4,903.00	4,278.00
5107 - 457(b) PLAN FRINGE	28.05	2,675.00	2,675.00	2,400.00
5108 - WORKERS COMPENSATION	558.53	777.00	777.00	742.00
5109 - UNEMPLOYMENT INSURANCE	1.59	150.00	150.00	134.00
5110 - BENEFIT INSURANCE	-1,597.34	17,563.00	17,563.00	18,002.00
5112 - SICK LEAVE	0.00	0.00	0.00	0.00
5113 - YMCA	7.50	180.00	180.00	0.00
5114 - SAFETY INCENTIVES	0.00	300.00	300.00	300.00
Object : 51 - PERSONAL SERVICES Total:	-392.74	76,940.00	76,940.00	71,075.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	345.90	1,000.00	1,000.00	1,000.00
5203 - BANK SERVICE CHARGES	2,823.17	2,700.00	2,700.00	2,700.00
5204 - INSURANCE & BONDS	13,173.39	12,000.00	12,000.00	14,000.00
5205 - UTILITIES	11,884.84	12,000.00	12,000.00	12,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	17,957.34	100.00	100.00	100.00
5207 - MAINT & REPAIR - EQUIPMENT	1,280.39	2,400.00	2,400.00	2,400.00
5209 - TAX PAYMENTS	6,531.26	7,000.00	7,000.00	7,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	50.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	0.00	0.00
5213 - OTHER CHARGES	1,205.98	1,000.00	1,000.00	1,000.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
5218 - CONTINGENCY RESERVE	0.00	24,072.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	55,252.27	62,272.00	38,200.00	40,200.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	12.59	0.00	0.00	0.00
5302 - SMALL TOOLS	410.83	0.00	0.00	0.00
5303 - MOTOR FUELS & LUBRICANTS	84,745.04	85,000.00	85,000.00	85,000.00
5305 - CLOTHING	0.00	0.00	0.00	250.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	3,475.06	2,500.00	2,500.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	1,126.80	1,500.00	1,500.00	1,500.00
5310 - GENERAL SUPPLIES	770.65	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	307.03	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	90,848.00	89,500.00	89,500.00	89,750.00
Object : 55 - TRANSFERS				
5509 - TRANSFER TO CONSTRUCTION	0.00	45,000.00	45,000.00	66,000.00
Object : 55 - TRANSFERS Total:	0.00	45,000.00	45,000.00	66,000.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	39,066.45	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	39,066.45	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	36,934.90	36,935.00	36,935.00	36,935.00
7511 - G.O. BOND INTEREST	9,800.64	8,693.00	8,693.00	7,585.00
Object : 75 - DEBT RETIREMENT Total:	46,735.54	45,628.00	45,628.00	44,520.00
Department: 011 - ADMINISTRATION Total:	231,509.52	319,340.00	295,268.00	311,545.00
Expense Total:	231,509.52	319,340.00	295,268.00	311,545.00
Fund: 003 - AIRPORT FUND Surplus (Deficit):	41,960.81	-24,072.00	0.00	-38,000.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 007 - MAJOR STREET FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4225 - PAVING CUTS	8,593.89	10,000.00	10,000.00	7,000.00
4227 - SPECIAL EVENT FEES	375.00	780.00	780.00	500.00
Object : 42 - LICENSES & PERMITS Total:	8,968.89	10,780.00	10,780.00	7,500.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4351 - GAS TAX - SPEC CITY/COUNTY HWY	409,085.25	400,000.00	400,000.00	400,000.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	385.10	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:	502,050.37	493,580.00	493,580.00	493,580.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	0.00	105,585.00	105,585.00	718,089.00
4691 - MISCELLANEOUS	746.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	746.00	105,585.00	105,585.00	718,089.00
Department: 000 - REVENUES Total:	511,765.26	609,945.00	609,945.00	1,219,169.00
Revenue Total:	511,765.26	609,945.00	609,945.00	1,219,169.00
Expense				
Department: 034 - SPECIAL STREET PROJECT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	178,084.01	228,729.00	228,729.00	483,560.00
5102 - LONGEVITY	1,664.00	1,712.00	1,712.00	3,932.00
5103 - OVERTIME	4,667.56	8,279.00	8,279.00	11,674.00
5105 - SOCIAL SECURITY	14,297.32	19,460.00	19,460.00	40,697.00
5106 - RETIREMENT	18,672.01	25,158.00	25,158.00	51,124.00
5107 - 457(b) PLAN FRINGE	8,206.22	13,778.00	13,778.00	28,847.00
5108 - WORKERS COMPENSATION	5,979.80	8,442.00	8,442.00	15,000.00
5109 - UNEMPLOYMENT INSURANCE	605.71	764.00	764.00	1,597.00
5110 - BENEFIT INSURANCE	33,412.79	59,998.00	59,998.00	169,507.00
5112 - SICK LEAVE	3,744.04	0.00	0.00	0.00
5113 - YMCA	405.08	585.00	585.00	1,557.00
5114 - SAFETY INCENTIVES	1,575.00	1,875.00	1,875.00	3,975.00
Object : 51 - PERSONAL SERVICES Total:	271,313.54	368,780.00	368,780.00	811,470.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	3,906.70	2,500.00	2,500.00	10,000.00
5204 - INSURANCE & BONDS	15,966.07	13,900.00	13,900.00	39,300.00
5205 - UTILITIES	293.64	300.00	300.00	20,300.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	975.00	0.00	0.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	10,668.88	10,000.00	10,000.00	23,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5210 - RENTALS/SHORT TERM LEASES	191.00	1,000.00	1,000.00	4,127.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,105.38	1,500.00	1,500.00	5,500.00
5212 - PUBLICATION AND PRINTING	0.00	250.00	250.00	750.00
5213 - OTHER CHARGES	2,309.95	3,000.00	3,000.00	11,000.00
5218 - CONTINGENCY RESERVE	0.00	20,404.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	37,416.62	52,854.00	32,450.00	114,477.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	48.60	0.00	0.00	500.00
5302 - SMALL TOOLS	8,616.84	4,500.00	4,500.00	7,500.00
5303 - MOTOR FUELS & LUBRICANTS	34,408.50	30,000.00	30,000.00	45,000.00
5304 - CHEMICALS / LAB SUPPLIES	824.01	1,500.00	1,500.00	5,500.00
5305 - CLOTHING	316.46	2,500.00	2,500.00	5,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	401.32	0.00	0.00	6,000.00
5307 - MAINT & REPAIR - EQUIPMENT	48,435.42	30,000.00	30,000.00	57,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	45,369.52	60,000.00	60,000.00	60,300.00
5310 - GENERAL SUPPLIES	15,254.57	15,000.00	15,000.00	25,000.00
5312 - SAFETY MATERIALS & SUPPLIES	25.96	250.00	250.00	1,250.00
5315 - NON-CAPITALIZED ASSETS	12,868.91	5,000.00	5,000.00	17,000.00

	2018	2019	2019	2020
	Total Activity	Budget	Operating	Proposed
5325 - TRAFFIC SIGNS, SIGNALS, & MARKINGS	11,059.07	30,000.00	30,000.00	30,000.00
Object : 53 - COMMODITIES Total:	177,629.18	178,750.00	178,750.00	260,050.00
Object : 55 - TRANSFERS				
5508 - TRANSFER TO EQUIPMENT RESERVE	0.00	29,965.00	29,965.00	29,965.00
Object : 55 - TRANSFERS Total:	0.00	29,965.00	29,965.00	29,965.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	42,429.29	0.00	0.00	0.00
7404 - OTHER IMPROVEMENTS	0.00	0.00	0.00	0.00
7425 - BAD DEBT EXPENSE	464.85	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	42,894.14	0.00	0.00	0.00
Department: 034 - SPECIAL STREET PROJECT Total:	529,253.48	630,349.00	609,945.00	1,215,962.00
Expense Total:	529,253.48	630,349.00	609,945.00	1,215,962.00
Fund: 007 - MAJOR STREET FUND Surplus (Deficit):	-17,488.22	-20,404.00	0.00	3,207.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 009 - STORMWATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	175.24	300.00	300.00	300.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	175.24	300.00	300.00	300.00
Object : 46 - MISCELLANEOUS				
4631 - SPECIAL ASSESSMENTS	302,808.54	309,825.00	309,825.00	309,825.00
4632 - DELINQUENT SPECIAL ASSESMENTS	15,390.50	18,000.00	18,000.00	0.00
4691 - MISCELLANEOUS	100.00	0.00	0.00	0.00
4694 - REIMBURSEMENTS	0.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	318,299.04	327,825.00	327,825.00	309,825.00
Department: 000 - REVENUES Total:	318,474.28	328,125.00	328,125.00	310,125.00
Revenue Total:	318,474.28	328,125.00	328,125.00	310,125.00
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	143,714.78	186,521.00	186,521.00	179,499.00
5102 - LONGEVITY	1,510.00	1,438.00	1,438.00	1,462.00
5103 - OVERTIME	5,272.83	3,090.00	3,090.00	3,769.00
5105 - SOCIAL SECURITY	11,824.55	15,566.00	15,566.00	15,054.00
5106 - RETIREMENT	15,274.63	20,124.00	20,124.00	18,911.00
5107 - 457(b) PLAN FRINGE	7,381.72	11,057.00	11,057.00	10,694.00
5108 - WORKERS COMPENSATION	3,961.40	7,604.00	7,604.00	5,002.00
5109 - UNEMPLOYMENT INSURANCE	495.35	612.00	612.00	591.00
5110 - BENEFIT INSURANCE	19,628.59	51,612.00	51,612.00	52,902.00
5112 - SICK LEAVE	2,161.46	0.00	0.00	0.00
5113 - YMCA	275.96	459.00	459.00	639.00
5114 - SAFETY INCENTIVES	885.00	1,365.00	1,365.00	1,365.00
Object : 51 - PERSONAL SERVICES Total:	212,386.27	299,448.00	299,448.00	289,888.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	550.00	0.00	0.00	0.00
5204 - INSURANCE & BONDS	1,466.81	2,000.00	2,000.00	2,100.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	975.00	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	188.00	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,149.00	0.00	0.00	0.00
5213 - OTHER CHARGES	3,184.36	2,000.00	2,000.00	2,000.00
5218 - CONTINGENCY RESERVE	0.00	121,881.00	0.00	0.00
5220 - FRANCHISE FEES	18,000.00	18,000.00	18,000.00	18,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	25,513.17	144,881.00	23,000.00	23,100.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	773.44	1,500.00	1,500.00	1,500.00
5303 - MOTOR FUELS & LUBRICANTS	0.00	4,500.00	4,500.00	3,000.00
5305 - CLOTHING	179.99	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	1,631.28	5,000.00	5,000.00	5,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	872.18	5,000.00	5,000.00	5,000.00
5310 - GENERAL SUPPLIES	574.06	2,500.00	2,500.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	5,016.25	5,000.00	5,000.00	5,000.00
Object : 53 - COMMODITIES Total:	9,047.20	24,500.00	24,500.00	24,500.00
Department: 011 - ADMINISTRATION Total:	246,946.64	468,829.00	346,948.00	337,488.00
Expense Total:	246,946.64	468,829.00	346,948.00	337,488.00
Fund: 009 - STORMWATER FUND Surplus (Deficit):	71,527.64	-140,704.00	-18,823.00	-27,363.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 066 - REFUSE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	3,912.14	2,500.00	2,500.00	2,500.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	3,912.14	2,500.00	2,500.00	2,500.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	8,790.00	8,000.00	8,000.00	8,500.00
4441 - DOMESTIC SALES	795,053.24	850,500.00	850,500.00	800,000.00
4443 - BLACK REFUSE BAG SALES	12,354.00	15,000.00	15,000.00	15,000.00
4445 - COMMERCIAL SERVICE CHARGES	394,793.65	425,000.00	425,000.00	424,000.00
4446 - CONNECT FEE	2,452.85	2,800.00	2,800.00	2,800.00
4447 - PENALTIES	12,124.98	12,000.00	12,000.00	12,000.00
4448 - VOLUME BAG SALES	4,614.00	3,200.00	3,200.00	3,200.00
4449 - INDUSTRIAL SALES	281,449.94	207,000.00	207,000.00	250,000.00
Object : 44 - CHARGES FOR SERVICES Total:	1,511,632.66	1,523,500.00	1,523,500.00	1,515,500.00
Object : 46 - MISCELLANEOUS				
4626 - RECYCLING CENTER INCOME	63,499.30	45,000.00	45,000.00	45,000.00
4642 - SALE OF SCRAP MATERIALS	0.00	1,500.00	1,500.00	1,500.00
4644 - SALE OF EQUIPMENT	0.00	1,000.00	1,000.00	1,000.00
4659 - TRANSFER FROM OPERATIONS	211,653.79	0.00	0.00	0.00
4690 - BAD DEBT COLLECTION	45.30	0.00	0.00	350.00
4691 - MISCELLANEOUS	3,505.00	2,500.00	2,500.00	2,500.00
Object : 46 - MISCELLANEOUS Total:	278,703.39	50,000.00	50,000.00	50,350.00
Department: 000 - REVENUES Total:	1,794,248.19	1,576,000.00	1,576,000.00	1,568,350.00
Revenue Total:	1,794,248.19	1,576,000.00	1,576,000.00	1,568,350.00
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	262,288.73	289,349.00	289,349.00	293,394.00
5102 - LONGEVITY	2,612.80	2,989.00	2,989.00	2,646.00
5103 - OVERTIME	26,035.49	4,640.00	4,640.00	23,369.00
5105 - SOCIAL SECURITY	21,725.69	24,214.00	24,214.00	26,028.00
5106 - RETIREMENT	29,319.50	31,304.00	31,304.00	32,696.00
5107 - 457(b) PLAN FRINGE	13,782.94	17,137.00	17,137.00	18,424.00
5108 - WORKERS COMPENSATION	9,496.32	10,043.00	10,043.00	6,981.00
5109 - UNEMPLOYMENT INSURANCE	959.94	951.00	951.00	1,022.00
5110 - BENEFIT INSURANCE	82,765.98	105,375.00	105,375.00	126,011.00
5112 - SICK LEAVE	9,367.78	0.00	0.00	0.00
5113 - YMCA	920.18	1,044.00	1,044.00	864.00
5114 - SAFETY INCENTIVES	2,280.00	2,400.00	2,400.00	2,400.00
Object : 51 - PERSONAL SERVICES Total:	461,555.35	489,446.00	489,446.00	533,835.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	385,810.52	360,000.00	360,000.00	360,000.00
5203 - BANK SERVICE CHARGES	14,833.57	0.00	0.00	15,000.00
5204 - INSURANCE & BONDS	10,765.46	11,000.00	11,000.00	11,500.00
5205 - UTILITIES	6,565.55	8,500.00	8,500.00	8,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,030.64	0.00	0.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	18,939.24	30,000.00	30,000.00	30,000.00
5209 - TAX PAYMENTS	1,470.24	1,700.00	1,700.00	1,700.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	311.05	2,500.00	2,500.00	1,000.00
5212 - PUBLICATION AND PRINTING	769.85	1,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	10,187.81	13,000.00	13,000.00	13,000.00
5217 - DATA PROCESSING SERVICES	126,350.00	162,925.00	162,925.00	171,570.00
5220 - FRANCHISE FEES	78,000.00	78,000.00	78,000.00	78,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	655,033.93	668,625.00	668,625.00	693,270.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	434.08	500.00	500.00	500.00
5302 - SMALL TOOLS	917.00	1,000.00	1,000.00	1,500.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
5303 - MOTOR FUELS & LUBRICANTS	26,757.13	25,000.00	25,000.00	30,000.00
5304 - CHEMICALS / LAB SUPPLIES	192.96	500.00	500.00	500.00
5305 - CLOTHING	71.04	2,000.00	2,000.00	2,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	7,587.15	0.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	23,283.24	20,000.00	20,000.00	25,000.00
5310 - GENERAL SUPPLIES	12,801.80	20,000.00	20,000.00	20,000.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	250.00	250.00	250.00
5315 - NON-CAPITALIZED ASSETS	39,213.79	35,000.00	35,000.00	60,000.00
Object : 53 - COMMODITIES Total:	111,258.19	104,250.00	104,250.00	139,750.00
Object : 55 - TRANSFERS				
5508 - TRANSFER TO EQUIPMENT RESERVE	0.00	59,123.00	59,123.00	59,123.00
Object : 55 - TRANSFERS Total:	0.00	59,123.00	59,123.00	59,123.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	200,000.00	200,000.00	0.00
7425 - BAD DEBT EXPENSE	6,070.66	7,500.00	7,500.00	7,500.00
Object : 74 - CAPITAL OUTLAY Total:	6,070.66	207,500.00	207,500.00	7,500.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	11,125.86	0.00	0.00	0.00
7517 - JOINT VENTURE LOAN INTEREST	8,911.19	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	20,037.05	0.00	0.00	0.00
Department: 001 - ADMINISTRATION Total:	1,253,955.18	1,528,944.00	1,528,944.00	1,433,478.00
Department: 020 - RECYCLING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	80,545.53	80,559.00	80,559.00	82,673.00
5102 - LONGEVITY	270.00	294.00	294.00	858.00
5103 - OVERTIME	6,993.99	4,120.00	4,120.00	8,823.00
5105 - SOCIAL SECURITY	6,148.65	6,931.00	6,931.00	7,528.00
5106 - RETIREMENT	10,822.49	8,961.00	8,961.00	9,457.00
5107 - 457(b) PLAN FRINGE	1,993.44	4,878.00	4,878.00	5,301.00
5108 - WORKERS COMPENSATION	2,325.27	2,780.00	2,780.00	1,955.00
5109 - UNEMPLOYMENT INSURANCE	294.70	272.00	272.00	296.00
5110 - BENEFIT INSURANCE	35,115.50	43,907.00	43,907.00	45,003.00
5112 - SICK LEAVE	1,695.51	0.00	0.00	0.00
5113 - YMCA	281.08	270.00	270.00	90.00
5114 - SAFETY INCENTIVES	750.00	750.00	750.00	750.00
Object : 51 - PERSONAL SERVICES Total:	147,236.16	153,722.00	153,722.00	162,734.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	19,955.30	500.00	500.00	500.00
5204 - INSURANCE & BONDS	3,683.38	3,700.00	3,700.00	4,000.00
5205 - UTILITIES	1,012.04	1,500.00	1,500.00	1,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	514.00	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	10,077.87	5,000.00	5,000.00	5,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	80.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	500.00	500.00	500.00
5213 - OTHER CHARGES	1,526.75	2,000.00	2,000.00	2,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	36,849.34	14,200.00	14,200.00	14,500.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	535.01	250.00	250.00	250.00
5303 - MOTOR FUELS & LUBRICANTS	10,299.97	10,000.00	10,000.00	12,000.00
5305 - CLOTHING	0.00	750.00	750.00	750.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	451.61	0.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	5,868.70	6,500.00	6,500.00	6,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	75.30	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	4,480.70	6,000.00	6,000.00	6,000.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	250.00	250.00	250.00
Object : 53 - COMMODITIES Total:	21,711.29	23,750.00	23,750.00	25,750.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	70,000.00	70,000.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	70,000.00	70,000.00	0.00
Department: 020 - RECYCLING Total:	205,796.79	261,672.00	261,672.00	202,984.00
Expense Total:	1,459,751.97	1,790,616.00	1,790,616.00	1,636,462.00
Fund: 066 - REFUSE FUND Surplus (Deficit):	334,496.22	-214,616.00	-214,616.00	-68,112.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	0.00	0.00	0.00	0.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	0.00	0.00	0.00	0.00
Object : 44 - CHARGES FOR SERVICES				
4476 - EXTERNAL FUEL SALES	10,370.22	7,500.00	7,500.00	20,000.00
4480 - INTERNAL FUEL SALES	15,512.89	11,200.00	11,200.00	13,450.00
Object : 44 - CHARGES FOR SERVICES Total:	25,883.11	18,700.00	18,700.00	33,450.00
Object : 46 - MISCELLANEOUS				
4691 - MISCELLANEOUS	1,000.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	1,000.00	0.00	0.00	0.00
Department: 000 - REVENUES Total:	26,883.11	18,700.00	18,700.00	33,450.00
Revenue Total:	26,883.11	18,700.00	18,700.00	33,450.00
Expense				
Department: 001 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5203 - BANK SERVICE CHARGES	866.24	650.00	650.00	650.00
5204 - INSURANCE & BONDS	279.32	250.00	250.00	300.00
5205 - UTILITIES	16,806.59	14,000.00	14,000.00	17,000.00
5207 - MAINT & REPAIR - EQUIPMENT	2,039.97	3,000.00	3,000.00	4,500.00
5213 - OTHER CHARGES	0.00	0.00	0.00	11,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	19,992.12	17,900.00	17,900.00	33,450.00
Object : 53 - COMMODITIES				
5307 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	0.00	0.00	0.00	0.00
Department: 001 - ADMINISTRATION Total:	19,992.12	17,900.00	17,900.00	33,450.00
Expense Total:	19,992.12	17,900.00	17,900.00	33,450.00
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND Surplus (Deficit):	6,890.99	800.00	800.00	0.00
Report Surplus (Deficit):	437,387.44	-398,996.00	-232,639.00	-130,268.00

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.



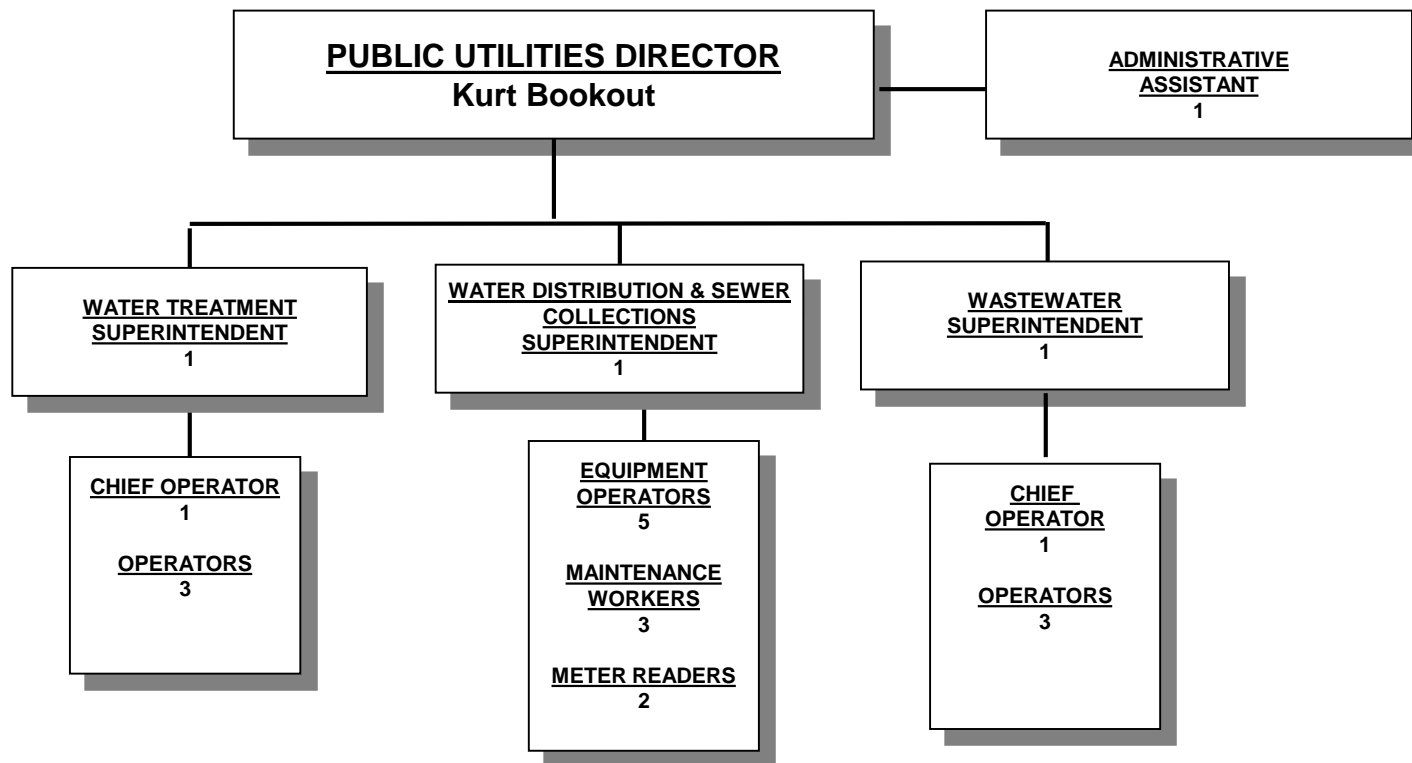
Department Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
Division				
Administration	2,958,692	3,214,933	3,012,380	3,022,869
Water Treatment	1,560,709	1,693,171	9,894,610	1,594,215
Sewer Treatment	766,135	731,096	826,961	850,231
Maintenance & Distribution	1,012,852	1,029,741	1,079,725	1,335,555
Total:	6,298,389	6,668,941	14,813,676	6,802,870

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.



*“Enhancing
Quality of Life
by Embracing
Service
Excellence”*

Administration Division

This Division is supported by Water and Sewer Funds. Expenses such as Franchise Fees, Data Processing Fee, Professional Services and Sewer’s Debt Retirement are the largest expenses of the category. The largest charge for the 2020 Budget is the increase to Professional Services which stems from the Water Fund. This anticipated increase is due to legal fees.

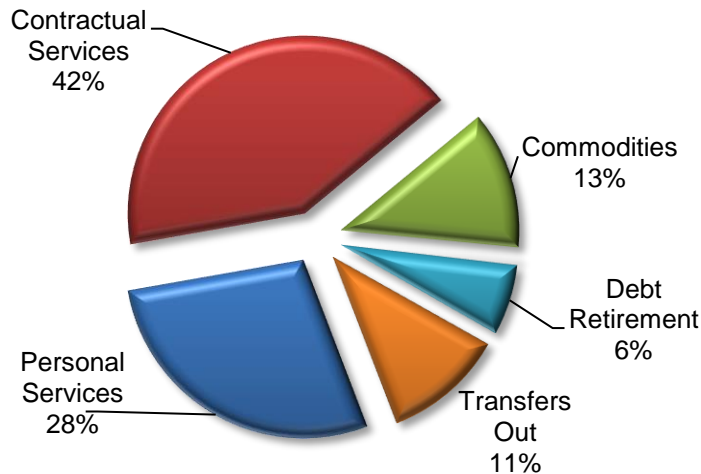
Debt Retirement in the Administration Department does not include the 2019 payoff of Lake Storage Space 2 and 3. This can be found in the Water Treatment Division. These debts are the outstanding G.O. Bond Debt for both Water and Sewer along with the State Revolving Loans that the sewer rates still pay for. The largest change for this Division was the forgiveness of the interfund loan that helped pay for BG Stadium. The final year for payments was 2018, thus the natural decrease in 2019.

Administration Division Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
Category				
Personal Services	526,718	490,702	333,650	341,763
Contractual Services	1,114,799	1,432,587	1,498,458	1,503,268
Commodities	11,951	12,336	10,200	12,200
Capital Outlay	21,613	3,163	21,730	21,730
Debt Retirement	1,202,611	1,276,145	1,148,342	1,143,908
Transfers Out	81,000		-	-
Total:	2,958,692	3,214,933	3,012,380	3,022,869

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. For budgetary purposes the Water Fund and Sewer Funds are divided. The chart below reflects the revenues and anticipated expenses that are solely related to water. This chart also shows that expected surplus within the Water Fund (060).

2020 Budgeted Expenditures



Water Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	702,234	1,089,471	1,053,197	1,089,698
Revenues				
Intergovernmental Revenue	573	517	1,000	1,000
Charges for Services	4,091,068	3,356,201	4,153,480	4,171,500
Miscellaneous	70,670	42,920	8,245,491	64,200
Transfers from Operations	-	687,510	-	-
Total:	4,162,311	4,087,148	12,399,971	4,236,700
Expenditures				
Personal Services	1,234,318	1,220,757	1,201,461	1,172,529
Contractual Services	937,641	1,509,978	1,637,203	1,744,768
Commodities	300,478	338,288	399,650	523,650
Capital Outlay	171,232	53,112	11,130	11,130
Debt Retirement	773,682	776,287	8,889,026	265,146
Transfers Out	605,000	225,000	225,000	460,000
Total:	4,022,351	4,123,422	12,363,470	4,177,223
Surplus (Deficit)	139,960	(36,274)	36,501	59,477
Ending Fund Balance	842,194	1,053,197	1,089,698	1,149,175
Contingency Reserve	842,194	1,053,197	1,089,698	1,149,175
Reserve % of Expenditures	20%	27%	26%	27%

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.

Water Treatment and Debt Division Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
Category				
Personal Services	387,746	392,697	435,716	438,315
Contractual Services	369,007	470,082	447,000	526,500
Commodities	127,284	129,339	164,900	169,400
Capital Outlay	10,320	34,700	-	-
Transfers Out	225,000	225,000	225,000	460,000
Debt Retirement	441,353	441,353	8,621,994	-
Total:	1,560,709	1,693,171	9,894,610	1,594,215

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 the meticulous care provided 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.

In 2019, City Commission and staff campaigned to pay off Lake Storage Spaces 2 and 3. This was made possible by past investments and savings that were being held in the Lake Debt Reserve Fund (012). This is the sole reason for the 100% reduction in the Debt Retirement category.

When the 2020 Budget was passed, the City Commission was entertaining the idea of reallocating the \$665,000 a year that was previously spent on the Storages Spaces to the following; \$100,000 for both water and sewer infrastructure; \$105,000 in Readiness-to-Serve Fees for water customers; and \$360,000 to be put back into the Lake Debt Reserve Fund, with the idea of future capacity. They had not made a final decision at the time of the budget publication.

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.

This division is funded by both the Water (060) and Sewer (063) Fund. In effort to understand the total budget allocated to Operations and Maintenance of both the water and sewer infrastructure, this chart was produced.

Water and Sewer Maintenance and Distribution Division Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
Category				
Personal Services	534,080	549,250	636,851	599,477
Contractual Services	110,393	185,428	145,424	185,128
Commodities	182,644	245,759	283,950	536,450
Capital Outlay	149,908	35,804	-	-
Debt Retirement	32,557	13,500	13,500	14,500
Transfers Out	3,269	-	-	-
Total:	1,012,852	1,029,741	1,079,725	1,335,555

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. For budgetary purposes the Water and Sewer Funds are divided. The chart below reflects the revenues and anticipated expenses that are related to Sewer. This chart also shows the expected surplus within the Sewer Fund (063).

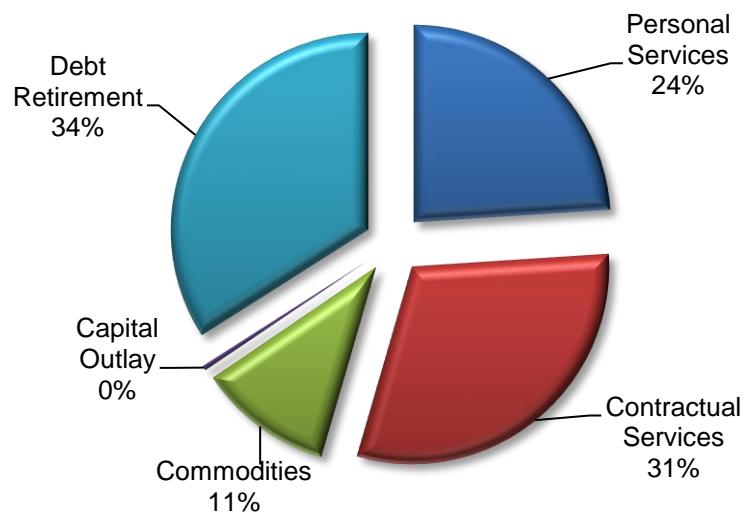
The Sewer Fund (063) budgeted surplus is a tool that is being used to help the Sewer Fund reach current financial policy. Currently, the fund is planning to reach a 10% reserve by the end of 2020. However, the benchmark set by our financial policy states that the Sewer Fund (063) is required to hold 15% in cash reserves.

Sewer Fund Summary				
	2017	2018	2019	2020
	Actual	Actual	Operating	Proposed
Beginning Fund Balance	83,385	305,157	351,873	351,873
Revenues				
Intergovernmental Revenue	229	243	250	250
Charges for Services	2,399,857	2,540,975	2,593,448	2,593,647
Miscellaneous	66,334	51,016	51,000	151,000
Total:	2,466,420	2,592,234	2,644,698	2,744,897
Expenditures				
Personal Services	591,485	595,321	614,897	629,357
Contractual Services	566,326	876,925	775,899	801,928
Commodities	90,642	98,007	154,000	290,500
Capital Outlay	27,465	20,555	10,600	10,600
Debt Retirement	919,118	954,710	894,810	893,262
Transfers Out	81,000	-	-	-
Total:	2,276,037	2,545,518	2,450,206	2,625,647
Surplus (Deficit)	190,383	46,716	194,492	119,250
Ending Fund Balance	273,768	351,873	546,365	471,123
Contingency Reserve	273,768	351,873	546,365	471,123
Reserve % of Expenditures	6%	8%	12%	10%

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.

2020 Budgeted Expenditures



The chart below represents the basic costs to operate and maintain the city’s wastewater treatment plant. However, the budget below does not represent the debt associated with the new asset. That can be found in the Administration Division.

Sewer Treatment Division Budget Summary				
	2017	2018	2019	2020
	Actual	Actual	Budget	Proposed
Category				
Personal Services	377,260	383,428	410,141	422,331
Contractual Services	286,499	298,808	322,220	331,800
Commodities	69,243	48,861	94,600	96,100
Debt Retirement	16,279	-	-	-
Capital Outlay	16,855	-	-	-
Total:	766,135	731,096	826,961	850,231

Budget Highlights

- Restructuring the future lake storage spaces savings plan.
- Leasing a Skid Steer and a Mini Excavator.



	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 060 - WATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	516.55	1,000.00	1,000.00	1,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	516.55	1,000.00	1,000.00	1,000.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	14,230.00	16,500.00	16,500.00	16,500.00
4438 - READINESS TO SERVE FEE	751,448.56	818,480.00	818,480.00	719,500.00
4439 - RAW WATER SALES	942,262.91	1,000,000.00	1,000,000.00	1,020,000.00
4440 - BULK SALES	7,092.20	9,000.00	9,000.00	9,000.00
4441 - DOMESTIC SALES	2,282,532.42	2,280,000.00	2,280,000.00	2,377,000.00
4444 - SALES OF MATERIALS - NEW SVCS	20,242.46	5,000.00	5,000.00	5,000.00
4446 - CONNECT FEE	11,336.15	11,500.00	11,500.00	11,500.00
4447 - PENALTIES	14,566.42	13,000.00	13,000.00	13,000.00
Object : 44 - CHARGES FOR SERVICES Total:	4,043,711.12	4,153,480.00	4,153,480.00	4,171,500.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	0.00	650.00	650.00	0.00
4622 - CONCESSIONS AND LEASES	11,862.84	12,200.00	12,200.00	12,200.00
4642 - SALE OF SCRAP MATERIALS	2,124.10	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	687,509.88	8,180,641.00	8,180,641.00	0.00
4690 - BAD DEBT COLLECTION	52.59	1,000.00	1,000.00	1,000.00
4691 - MISCELLANEOUS	28,938.05	50,000.00	50,000.00	50,000.00
4694 - REIMBURSEMENTS	-57.53	1,000.00	1,000.00	1,000.00
Object : 46 - MISCELLANEOUS Total:	730,429.93	8,245,491.00	8,245,491.00	64,200.00
Department: 000 - REVENUES Total:	4,774,657.60	12,399,971.00	12,399,971.00	4,236,700.00
Revenue Total:	4,774,657.60	12,399,971.00	12,399,971.00	4,236,700.00
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	254,418.08	154,943.00	154,943.00	159,880.00
5102 - LONGEVITY	2,374.20	2,247.00	2,247.00	2,371.00
5103 - OVERTIME	1,870.74	2,249.00	2,249.00	1,609.00
5104 - TEMPORARY & PART-TIME SALARIES	1,115.51	0.00	0.00	0.00
5105 - SOCIAL SECURITY	20,365.83	12,988.00	12,988.00	13,345.00
5106 - RETIREMENT	26,903.34	16,791.00	16,791.00	16,764.00
5107 - 457(b) PLAN FRINGE	15,862.76	9,353.00	9,353.00	9,607.00
5108 - WORKERS COMPENSATION	4,957.19	2,603.00	2,603.00	2,376.00
5109 - UNEMPLOYMENT INSURANCE	863.45	511.00	511.00	524.00
5110 - BENEFIT INSURANCE	56,397.06	46,695.00	46,695.00	47,862.00
5112 - SICK LEAVE	1,881.40	0.00	0.00	0.00
5113 - YMCA	651.02	481.00	481.00	571.00
5114 - SAFETY INCENTIVES	1,326.00	981.00	981.00	981.00
Object : 51 - PERSONAL SERVICES Total:	388,986.58	249,842.00	249,842.00	255,890.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	40,478.11	76,000.00	76,000.00	76,000.00
5203 - BANK SERVICE CHARGES	33,191.51	30,000.00	30,000.00	30,000.00
5204 - INSURANCE & BONDS	7,486.73	9,178.00	9,178.00	9,178.00
5205 - UTILITIES	8,240.37	8,500.00	8,500.00	8,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	30.37	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	692.86	4,000.00	4,000.00	4,000.00
5209 - TAX PAYMENTS	62,818.31	70,000.00	70,000.00	70,000.00
5210 - RENTALS/SHORT TERM LEASES	936.14	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	22,575.06	20,000.00	20,000.00	20,000.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
5212 - PUBLICATION AND PRINTING	730.92	1,800.00	1,800.00	1,800.00
5213 - OTHER CHARGES	19,199.97	26,000.00	26,000.00	26,000.00
5217 - DATA PROCESSING SERVICES	380,950.00	491,225.00	491,225.00	517,290.00
5220 - FRANCHISE FEES	370,000.00	370,000.00	370,000.00	370,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	947,330.35	1,108,703.00	1,108,703.00	1,134,768.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	568.02	1,000.00	1,000.00	1,000.00
5302 - SMALL TOOLS	85.80	200.00	200.00	200.00
5303 - MOTOR FUELS & LUBRICANTS	4,900.23	3,000.00	3,000.00	5,000.00
5305 - CLOTHING	240.77	750.00	750.00	750.00
5307 - MAINT & REPAIR - EQUIPMENT	205.96	500.00	500.00	500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	237.60	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	716.82	750.00	750.00	750.00
5312 - SAFETY MATERIALS & SUPPLIES	165.16	100.00	100.00	100.00
5315 - NON-CAPITALIZED ASSETS	4,766.68	3,500.00	3,500.00	3,500.00
Object : 53 - COMMODITIES Total:	11,887.04	9,800.00	9,800.00	11,800.00
Object : 74 - CAPITAL OUTLAY				
7425 - BAD DEBT EXPENSE	2,308.00	11,130.00	11,130.00	11,130.00
Object : 74 - CAPITAL OUTLAY Total:	2,308.00	11,130.00	11,130.00	11,130.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	212,480.32	212,480.00	212,480.00	213,236.00
7507 - JOINT VENTURE LOAN PRINCIPAL	36,139.86	0.00	0.00	0.00
7511 - G.O. BOND INTEREST	43,868.37	41,052.00	41,052.00	37,410.00
7517 - JOINT VENTURE LOAN INTEREST	28,945.99	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	321,434.54	253,532.00	253,532.00	250,646.00
Department: 001 - ADMINISTRATION Total:	1,671,946.51	1,633,007.00	1,633,007.00	1,664,234.00
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	247,602.19	255,619.00	255,619.00	264,938.00
5102 - LONGEVITY	2,592.00	2,736.00	2,736.00	3,140.00
5103 - OVERTIME	12,527.84	12,360.00	12,360.00	12,956.00
5104 - TEMPORARY & PART-TIME SALARIES	3,280.08	22,000.00	22,000.00	22,000.00
5105 - SOCIAL SECURITY	20,138.59	23,743.00	23,743.00	24,577.00
5106 - RETIREMENT	26,604.28	28,739.00	28,739.00	28,731.00
5107 - 457(b) PLAN FRINGE	15,377.68	15,840.00	15,840.00	16,431.00
5108 - WORKERS COMPENSATION	4,176.97	5,059.00	5,059.00	5,235.00
5109 - UNEMPLOYMENT INSURANCE	856.97	937.00	937.00	970.00
5110 - BENEFIT INSURANCE	54,020.93	66,343.00	66,343.00	56,997.00
5112 - SICK LEAVE	3,404.68	0.00	0.00	0.00
5113 - YMCA	540.00	540.00	540.00	540.00
5114 - SAFETY INCENTIVES	1,575.00	1,800.00	1,800.00	1,800.00
Object : 51 - PERSONAL SERVICES Total:	392,697.21	435,716.00	435,716.00	438,315.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	22,755.76	20,000.00	20,000.00	90,000.00
5204 - INSURANCE & BONDS	33,411.16	30,000.00	30,000.00	35,000.00
5205 - UTILITIES	140,354.11	145,000.00	145,000.00	148,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	742.56	5,000.00	5,000.00	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	24,285.30	35,000.00	35,000.00	35,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,500.00	1,500.00	1,500.00
5210 - RENTALS/SHORT TERM LEASES	732.54	500.00	500.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,357.24	2,500.00	2,500.00	2,500.00
5212 - PUBLICATION AND PRINTING	890.85	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	6,547.15	6,000.00	6,000.00	7,000.00
5224 - TRANSFERS	123,264.69	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	354,341.36	247,000.00	247,000.00	326,500.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	258.92	400.00	400.00	400.00
5302 - SMALL TOOLS	345.15	1,000.00	1,000.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	1,995.92	3,500.00	3,500.00	2,500.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
5304 - CHEMICALS / LAB SUPPLIES	81,993.54	90,000.00	90,000.00	90,000.00
5305 - CLOTHING	848.11	1,000.00	1,000.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,193.61	2,500.00	2,500.00	3,000.00
5307 - MAINT & REPAIR - EQUIPMENT	12,312.86	45,000.00	45,000.00	45,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	7,255.06	4,000.00	4,000.00	4,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,236.40	2,000.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	5,193.49	3,000.00	3,000.00	5,000.00
5312 - SAFETY MATERIALS & SUPPLIES	469.43	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	15,236.16	12,000.00	12,000.00	15,000.00
Object : 53 - COMMODITIES Total:	129,338.65	164,900.00	164,900.00	169,400.00
Object : 74 - CAPITAL OUTLAY				
7404 - OTHER IMPROVEMENTS	34,700.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	34,700.00	0.00	0.00	0.00
Department: 002 - TREATMENT Total:	911,077.22	847,616.00	847,616.00	934,215.00
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	263,852.51	292,178.00	292,178.00	279,519.00
5102 - LONGEVITY	1,536.00	2,404.00	2,404.00	1,844.00
5103 - OVERTIME	21,597.15	23,690.00	23,690.00	20,291.00
5104 - TEMPORARY & PART-TIME SALARIES	8,679.69	10,000.00	10,000.00	10,000.00
5105 - SOCIAL SECURITY	22,988.88	26,722.00	26,722.00	25,377.00
5106 - RETIREMENT	28,995.58	33,528.00	33,528.00	30,889.00
5107 - 457(b) PLAN FRINGE	14,516.91	18,449.00	18,449.00	17,495.00
5108 - WORKERS COMPENSATION	4,843.10	5,556.00	5,556.00	5,301.00
5109 - UNEMPLOYMENT INSURANCE	985.40	1,051.00	1,051.00	997.00
5110 - BENEFIT INSURANCE	60,504.16	98,737.00	98,737.00	83,203.00
5112 - SICK LEAVE	7,390.69	0.00	0.00	0.00
5113 - YMCA	753.00	1,008.00	1,008.00	828.00
5114 - SAFETY INCENTIVES	2,430.00	2,580.00	2,580.00	2,580.00
Object : 51 - PERSONAL SERVICES Total:	439,073.07	515,903.00	515,903.00	478,324.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,326.60	8,000.00	8,000.00	8,000.00
5204 - INSURANCE & BONDS	17,497.16	17,000.00	17,000.00	18,000.00
5205 - UTILITIES	4,966.23	4,000.00	4,000.00	5,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,281.00	2,000.00	2,000.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	17,276.95	20,000.00	20,000.00	20,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	300.00	20,000.00	20,000.00	20,000.00
5210 - RENTALS/SHORT TERM LEASES	717.02	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	5,103.59	4,750.00	4,750.00	4,750.00
5212 - PUBLICATION AND PRINTING	607.35	750.00	750.00	750.00
5213 - OTHER CHARGES	4,490.43	4,000.00	4,000.00	4,000.00
5224 - TRANSFERS	38,000.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	92,566.33	81,500.00	81,500.00	83,500.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	196.71	250.00	250.00	250.00
5302 - SMALL TOOLS	3,430.84	4,000.00	4,000.00	4,000.00
5303 - MOTOR FUELS & LUBRICANTS	16,430.64	15,000.00	15,000.00	17,000.00
5304 - CHEMICALS / LAB SUPPLIES	189.60	1,200.00	1,200.00	1,200.00
5305 - CLOTHING	2,192.56	2,500.00	2,500.00	2,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,244.40	750.00	750.00	750.00
5307 - MAINT & REPAIR - EQUIPMENT	6,780.00	10,000.00	10,000.00	10,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	134,352.46	175,000.00	175,000.00	290,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	3,829.46	3,750.00	3,750.00	3,750.00
5310 - GENERAL SUPPLIES	5,007.90	3,500.00	3,500.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	1,110.19	4,000.00	4,000.00	4,000.00
5315 - NON-CAPITALIZED ASSETS	22,297.46	5,000.00	5,000.00	5,000.00
Object : 53 - COMMODITIES Total:	197,062.22	224,950.00	224,950.00	342,450.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	0.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
7404 - OTHER IMPROVEMENTS	16,104.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	16,104.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	13,500.00	13,500.00	13,500.00	14,500.00
Object : 75 - DEBT RETIREMENT Total:	13,500.00	13,500.00	13,500.00	14,500.00
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	758,305.62	835,853.00	835,853.00	918,774.00
Department: 004 - SUPPLY				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	115,740.33	200,000.00	200,000.00	200,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	115,740.33	200,000.00	200,000.00	200,000.00
Object : 55 - TRANSFERS				
5506 - TRANSFER TO LAKE DEBT RESERVE	225,000.00	225,000.00	225,000.00	360,000.00
5513 - TRANSFER TO SEWER	0.00	0.00	0.00	100,000.00
Object : 55 - TRANSFERS Total:	225,000.00	225,000.00	225,000.00	460,000.00
Object : 75 - DEBT RETIREMENT				
7504 - LAKE STORAGE SPACE PRINCIPAL	149,627.64	8,335,508.00	8,335,508.00	0.00
7514 - LAKE STORAGE SPACE INTEREST	291,725.53	286,486.00	286,486.00	0.00
Object : 75 - DEBT RETIREMENT Total:	441,353.17	8,621,994.00	8,621,994.00	0.00
Department: 004 - SUPPLY Total:	782,093.50	9,046,994.00	9,046,994.00	660,000.00
Expense Total:	4,123,422.85	12,363,470.00	12,363,470.00	4,177,223.00
Fund: 060 - WATER FUND Surplus (Deficit):	651,234.75	36,501.00	36,501.00	59,477.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 063 - SEWER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	242.59	250.00	250.00	250.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	242.59	250.00	250.00	250.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	17,580.00	16,500.00	16,500.00	16,500.00
4438 - READINESS TO SERVE FEE	904,587.82	986,415.00	986,415.00	986,415.00
4440 - BULK SALES	453,679.80	420,000.00	420,000.00	475,000.00
4441 - DOMESTIC SALES	1,130,210.81	1,148,833.00	1,148,833.00	1,094,032.00
4444 - SALES OF MATERIALS - NEW SVCS	9,186.36	1,200.00	1,200.00	1,200.00
4446 - CONNECT FEE	3,729.00	3,500.00	3,500.00	3,500.00
4447 - PENALTIES	22,001.43	17,000.00	17,000.00	17,000.00
Object : 44 - CHARGES FOR SERVICES Total:	2,540,975.22	2,593,448.00	2,593,448.00	2,593,647.00
Object : 46 - MISCELLANEOUS				
4621 - RENTALS	0.00	2,000.00	2,000.00	2,000.00
4622 - CONCESSIONS AND LEASES	43,556.24	40,000.00	40,000.00	40,000.00
4659 - TRANSFER FROM OPERATIONS	687,509.88	0.00	0.00	0.00
4660 - TRANSFER FROM WATER	0.00	0.00	0.00	100,000.00
4671 - OTHER CONTRIBUTIONS	5,844.51	4,500.00	4,500.00	4,500.00
4690 - BAD DEBT COLLECTION	48.21	0.00	0.00	0.00
4691 - MISCELLANEOUS	1,567.27	3,500.00	3,500.00	3,500.00
4694 - REIMBURSEMENTS	0.00	1,000.00	1,000.00	1,000.00
Object : 46 - MISCELLANEOUS Total:	738,526.11	51,000.00	51,000.00	151,000.00
Department: 000 - REVENUES Total:	3,279,743.92	2,644,698.00	2,644,698.00	2,744,897.00
Revenue Total:	3,279,743.92	2,644,698.00	2,644,698.00	2,744,897.00
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	66,300.38	51,509.00	51,509.00	53,649.00
5102 - LONGEVITY	677.20	616.00	616.00	645.00
5103 - OVERTIME	299.34	1,030.00	1,030.00	205.00
5105 - SOCIAL SECURITY	5,135.06	4,329.00	4,329.00	4,438.00
5106 - RETIREMENT	6,954.66	5,597.00	5,597.00	5,574.00
5107 - 457(b) PLAN FRINGE	4,116.28	3,151.00	3,151.00	3,227.00
5108 - WORKERS COMPENSATION	667.25	732.00	732.00	790.00
5109 - UNEMPLOYMENT INSURANCE	222.09	171.00	171.00	174.00
5110 - BENEFIT INSURANCE	16,330.36	16,334.00	16,334.00	16,742.00
5112 - SICK LEAVE	570.40	0.00	0.00	0.00
5113 - YMCA	103.48	60.00	60.00	150.00
5114 - SAFETY INCENTIVES	339.00	279.00	279.00	279.00
Object : 51 - PERSONAL SERVICES Total:	101,715.50	83,808.00	83,808.00	85,873.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	267,602.11	130,000.00	130,000.00	100,000.00
5203 - BANK SERVICE CHARGES	156.99	150.00	150.00	150.00
5204 - INSURANCE & BONDS	4,539.05	6,480.00	6,480.00	6,480.00
5205 - UTILITIES	1,984.91	2,300.00	2,300.00	2,400.00
5210 - RENTALS/SHORT TERM LEASES	233.98	200.00	200.00	200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	20.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	424.10	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	12,945.09	15,200.00	15,200.00	15,200.00
5217 - DATA PROCESSING SERVICES	126,350.00	162,925.00	162,925.00	171,570.00
5220 - FRANCHISE FEES	71,000.00	71,000.00	71,000.00	71,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	485,256.23	389,755.00	389,755.00	368,500.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	373.55	400.00	400.00	400.00
5310 - GENERAL SUPPLIES	75.79	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	449.34	400.00	400.00	400.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Object : 74 - CAPITAL OUTLAY				
7425 - BAD DEBT EXPENSE	854.99	10,600.00	10,600.00	10,600.00
Object : 74 - CAPITAL OUTLAY Total:	854.99	10,600.00	10,600.00	10,600.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	634,781.50	645,942.00	645,942.00	652,735.00
7503 - STATE REVOLVING LOAN PRINCIPAL	98,407.54	100,714.00	100,714.00	103,074.00
7507 - JOINT VENTURE LOAN PRINCIPAL	36,139.86	0.00	0.00	0.00
7511 - G.O. BOND INTEREST	110,721.02	103,981.00	103,981.00	95,639.00
7513 - STATE REVOLVING LOAN INTEREST	40,698.33	39,404.00	39,404.00	37,298.00
7517 - JOINT VENTURE LOAN INTEREST	28,945.99	0.00	0.00	0.00
7522 - COMMISSION AND POSTAGE	5,016.03	4,769.00	4,769.00	4,516.00
7523 - SERVICE FEES	0.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	954,710.27	894,810.00	894,810.00	893,262.00
Department: 001 - ADMINISTRATION Total:	1,542,986.33	1,379,373.00	1,379,373.00	1,358,635.00
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	229,805.72	251,955.00	251,955.00	254,762.00
5102 - LONGEVITY	2,512.00	2,940.00	2,940.00	2,576.00
5103 - OVERTIME	6,762.47	7,210.00	7,210.00	6,718.00
5104 - TEMPORARY & PART-TIME SALARIES	3,297.60	0.00	0.00	8,232.00
5105 - SOCIAL SECURITY	19,107.48	21,340.00	21,340.00	22,150.00
5106 - RETIREMENT	25,192.17	27,589.00	27,589.00	27,005.00
5107 - 457(b) PLAN FRINGE	14,758.30	15,345.00	15,345.00	15,457.00
5108 - WORKERS COMPENSATION	2,454.38	3,805.00	3,805.00	3,036.00
5109 - UNEMPLOYMENT INSURANCE	824.84	839.00	839.00	871.00
5110 - BENEFIT INSURANCE	64,670.65	77,078.00	77,078.00	79,004.00
5112 - SICK LEAVE	12,099.89	0.00	0.00	0.00
5113 - YMCA	517.50	540.00	540.00	720.00
5114 - SAFETY INCENTIVES	1,425.00	1,500.00	1,500.00	1,800.00
Object : 51 - PERSONAL SERVICES Total:	383,428.00	410,141.00	410,141.00	422,331.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	12,384.70	15,000.00	15,000.00	15,000.00
5204 - INSURANCE & BONDS	20,120.04	18,820.00	18,820.00	22,000.00
5205 - UTILITIES	230,878.09	240,000.00	240,000.00	240,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	12,541.23	3,000.00	3,000.00	8,000.00
5207 - MAINT & REPAIR - EQUIPMENT	7,316.23	30,000.00	30,000.00	30,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMNTS	0.00	2,200.00	2,200.00	2,200.00
5210 - RENTALS/SHORT TERM LEASES	1,454.95	200.00	200.00	600.00
5211 - TRAVL, TRAIN, MBRSHP, MAGAZINE	6,197.36	5,500.00	5,500.00	5,500.00
5212 - PUBLICATION AND PRINTING	0.00	500.00	500.00	500.00
5213 - OTHER CHARGES	7,914.92	7,000.00	7,000.00	8,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	298,807.52	322,220.00	322,220.00	331,800.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	61.46	100.00	100.00	100.00
5302 - SMALL TOOLS	251.98	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	6,558.37	5,000.00	5,000.00	7,500.00
5304 - CHEMICALS / LAB SUPPLIES	16,175.16	40,000.00	40,000.00	40,000.00
5305 - CLOTHING	1,058.89	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	5,191.82	4,000.00	4,000.00	4,000.00
5307 - MAINT & REPAIR - EQUIPMENT	13,199.16	30,000.00	30,000.00	30,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,197.63	2,500.00	2,500.00	2,500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	838.85	4,000.00	4,000.00	2,000.00
5310 - GENERAL SUPPLIES	2,841.91	3,500.00	3,500.00	3,500.00
5312 - SAFETY MATERIALS & SUPPLIES	969.14	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	516.34	3,000.00	3,000.00	4,000.00
Object : 53 - COMMODITIES Total:	48,860.71	94,600.00	94,600.00	96,100.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Object : 74 - CAPITAL OUTLAY				
7403 - BUILDING	0.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Department: 002 - TREATMENT Total:	731,096.23	826,961.00	826,961.00	850,231.00
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	64,027.49	71,556.00	71,556.00	73,737.00
5102 - LONGEVITY	1,344.00	1,344.00	1,344.00	1,344.00
5103 - OVERTIME	3,250.85	6,180.00	6,180.00	4,171.00
5105 - SOCIAL SECURITY	5,602.45	6,439.00	6,439.00	6,452.00
5106 - RETIREMENT	7,438.53	8,324.00	8,324.00	8,105.00
5107 - 457(b) PLAN FRINGE	4,315.43	4,660.00	4,660.00	4,669.00
5108 - WORKERS COMPENSATION	707.45	1,333.00	1,333.00	1,128.00
5109 - UNEMPLOYMENT INSURANCE	237.77	254.00	254.00	254.00
5110 - BENEFIT INSURANCE	17,598.74	20,294.00	20,294.00	20,801.00
5112 - SICK LEAVE	5,162.47	72.00	72.00	0.00
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:	110,177.18	120,948.00	120,948.00	121,153.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,891.85	2,000.00	2,000.00	2,000.00
5204 - INSURANCE & BONDS	6,533.22	6,824.00	6,824.00	7,028.00
5205 - UTILITIES	19,888.70	20,000.00	20,000.00	21,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	204.00	0.00	0.00	1,500.00
5207 - MAINT & REPAIR - EQUIPMENT	15,340.35	20,000.00	20,000.00	55,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	10,000.00	10,000.00	10,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	618.00	600.00	600.00	600.00
5212 - PUBLICATION AND PRINTING	1,182.35	2,500.00	2,500.00	2,500.00
5213 - OTHER CHARGES	995.18	2,000.00	2,000.00	2,000.00
5224 - TRANSFERS	46,208.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	92,861.65	63,924.00	63,924.00	101,628.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	100.00	100.00	100.00
5302 - SMALL TOOLS	880.10	600.00	600.00	600.00
5303 - MOTOR FUELS & LUBRICANTS	6,856.27	7,000.00	7,000.00	7,000.00
5304 - CHEMICALS / LAB SUPPLIES	255.73	30,000.00	30,000.00	30,000.00
5305 - CLOTHING	298.00	700.00	700.00	700.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	591.42	100.00	100.00	100.00
5307 - MAINT & REPAIR - EQUIPMENT	13,666.70	8,500.00	8,500.00	8,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	19,622.43	9,000.00	9,000.00	144,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	199.77	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	117.58	500.00	500.00	500.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	6,208.64	2,000.00	2,000.00	2,000.00
Object : 53 - COMMODITIES Total:	48,696.64	59,000.00	59,000.00	194,000.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	19,700.00	0.00	0.00	0.00
7404 - OTHER IMPROVEMENTS	0.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	19,700.00	0.00	0.00	0.00
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	271,435.47	243,872.00	243,872.00	416,781.00
Expense Total:	2,545,518.03	2,450,206.00	2,450,206.00	2,625,647.00
Fund: 063 - SEWER FUND Surplus (Deficit):	734,225.89	194,492.00	194,492.00	119,250.00
Report Surplus (Deficit):	1,385,460.64	230,993.00	230,993.00	178,727.00

CAPITAL AND DEBT

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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.

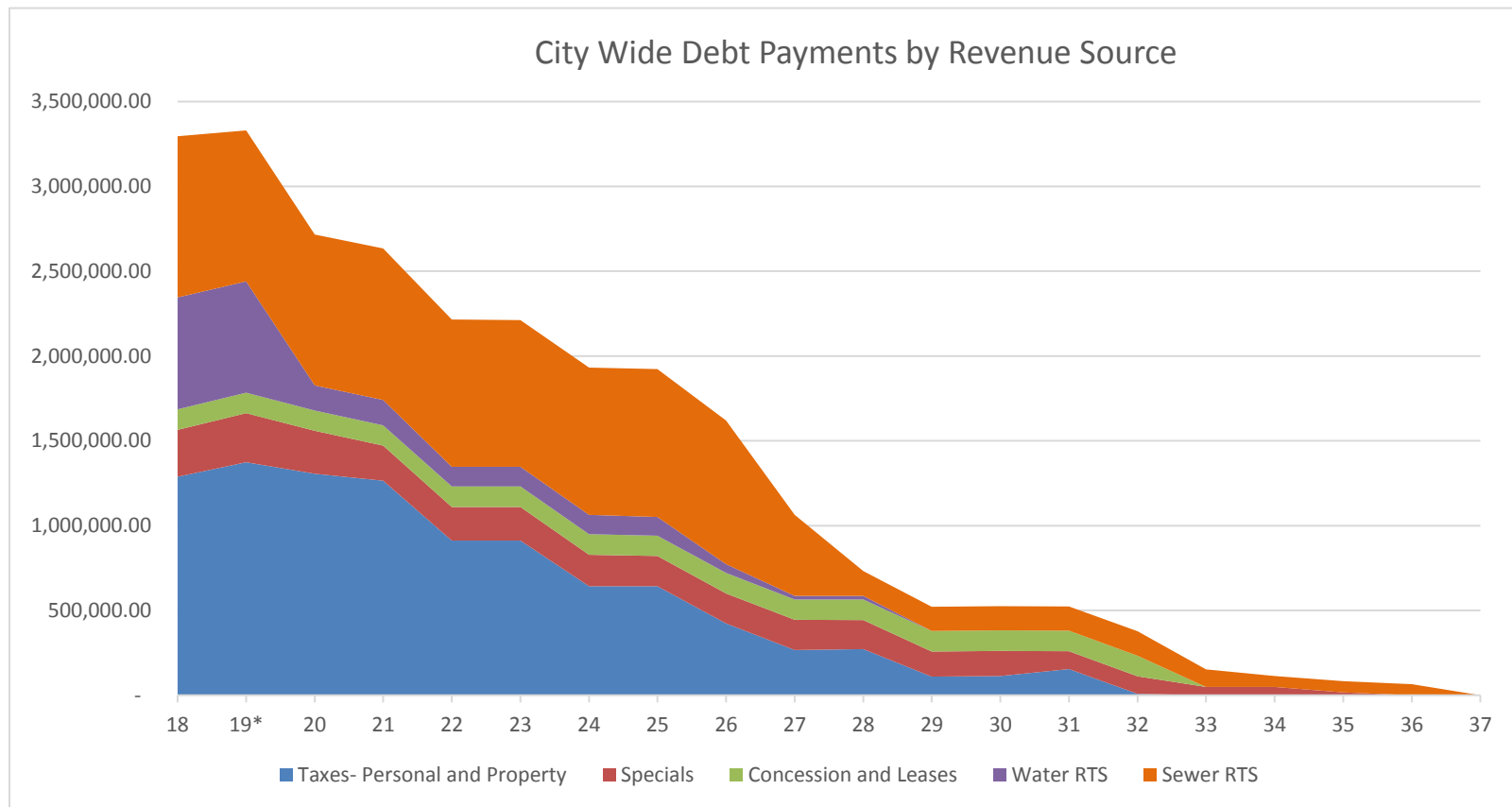
The four funds that are used to finance capital improvements are: Bond & Interest, Airport, Water, and Sewer. Due to its primary revenue source of property taxes, the Bond & Interest Fund is tracked more closely than the others. When the debt service in the Bond & Interest Fund increases the only real 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, 2018, is shown below:

Legal Debt Limit	
Property Assessed Valuation	92,958,433
Motor Vehicle Assessed Valuation	12,419,253
Total Assessed Valuation	\$ 105,377,686
Bonded Indebtedness	18,430,001
Temporary Notes	2,548,000
Total Debt	\$ 20,978,001
Less:	
Assets in Debt Service Fund	312,329
Exempt G.O. Bonds	12,191,752
Exempt Temporary Notes	1,462,042
Total Deductions	\$ 13,966,123
Statutory Debt (\$)	\$ 7,011,878
Legal Debt Limit (\$)	\$ 31,613,306
(1) Total Debt (%)	19.91%
(2) Statutory Debt (%)	6.65%
(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 are: 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 developed a multi-year financial plan, which sets an acceptable limit on mills allowed to pay for debt payments and structures, a Debt-Service Coverage ratio of 10% for all enterprise funds. These new standards were passed with the understanding that it will take time to reach these goals, but without putting these provisions in place the City would not have been able to correctly forecast future debt capacity.



		City Wide Existing Debt Payments								
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>2033-2038</u>	
2010 G.O.	Principal	95,000.00	100,000.00	105,000.00	95,000.00	100,000.00	315,000.00	-	-	
	Interest	23,072.50	20,982.50	18,582.50	15,800.00	13,045.00	20,775.00	-	-	
2011 G.O.	Principal	260,000.00	255,000.00	270,000.00	270,000.00	270,000.00	1,475,000.00	1,595,000.00	-	
	Interest	127,450.00	122,250.00	116,512.52	110,437.52	104,025.00	406,062.50	156,987.50	-	
2013A G.O.	Principal	170,000.00	170,000.00	170,000.00	175,000.00	175,000.00	945,000.00	205,000.00	-	
	Interest	40,015.00	38,230.00	36,105.00	33,640.00	30,752.52	97,117.56	5,637.52	-	
2006 G.O	Principal	385,000.00	385,000.00	395,000.00	400,000.00	-	-	-	-	
Refinance	Interest	21,182.50	17,139.98	12,327.50	6,600.00	-	-	-	-	
2015 G.O.	Principal	215,000.00	215,000.00	215,000.00	190,488.24	190,488.24	596,311.04	-	-	
	Interest	57,050.00	50,600.00	44,150.00	31,223.52	25,508.86	40,769.54	-	-	
2008 G.O	Principal	230,000.00	235,000.00	245,000.00	255,000.00	260,000.00	275,000.00	-	-	
Refinance	Interest	50,350.00	43,450.00	36,400.00	29,050.00	21,400.00	11,000.00	-	-	
2016 G.O.	Principal	775,000.00	790,000.00	795,000.00	780,000.00	795,000.00	3,665,000.00	-	-	
	Interest	135,837.50	126,150.00	116,275.00	100,900.00	89,200.00	201,500.00	-	-	
2019 G.O.	Principal	-	-	70,000.00	110,000.00	110,000.00	625,000.00	720,000.00	1,200,000.00	
	Interest	-	-	127,575.00	82,950.00	79,650.00	345,150.00	246,450.00	148,050.00	
Wtr Spc 2	Principal	54,952.75	2,017,408.47	-	-	-	-	-	-	
	Interest	70,582.25	68,657.81	-	-	-	-	-	-	
Wtr Spc 3	Principal	94,673.92	6,318,197.79	-	-	-	-	-	-	
	Interest	221,143.67	217,828.19	-	-	-	-	-	-	
Joint Venture	Principal	72,279.72	-	-	-	-	-	-	-	
	Interest	57,891.98	-	-	-	-	-	-	-	
KDHE-CDBG	Principal	42,947.68	43,897.74	44,868.79	45,861.33	46,875.83	250,399.72	279,347.88	246,557.24	
	Interest	19,306.52	18,464.43	17,603.72	16,723.97	15,824.75	64,923.74	39,265.13	11,530.83	
KDHE- Turbine	Principal	55,459.86	56,815.73	58,204.74	59,627.71	61,085.46	328,571.95	370,748.37	39,597.11	
	Interest	22,155.99	20,939.62	19,693.51	18,416.93	17,109.16	64,782.28	26,945.01	431.61	
Total Prin & Int:		3,296,351.84	11,331,012.26	2,913,298.28	2,826,719.22	2,404,964.82	9,727,363.33	3,645,381.41	1,646,166.79	

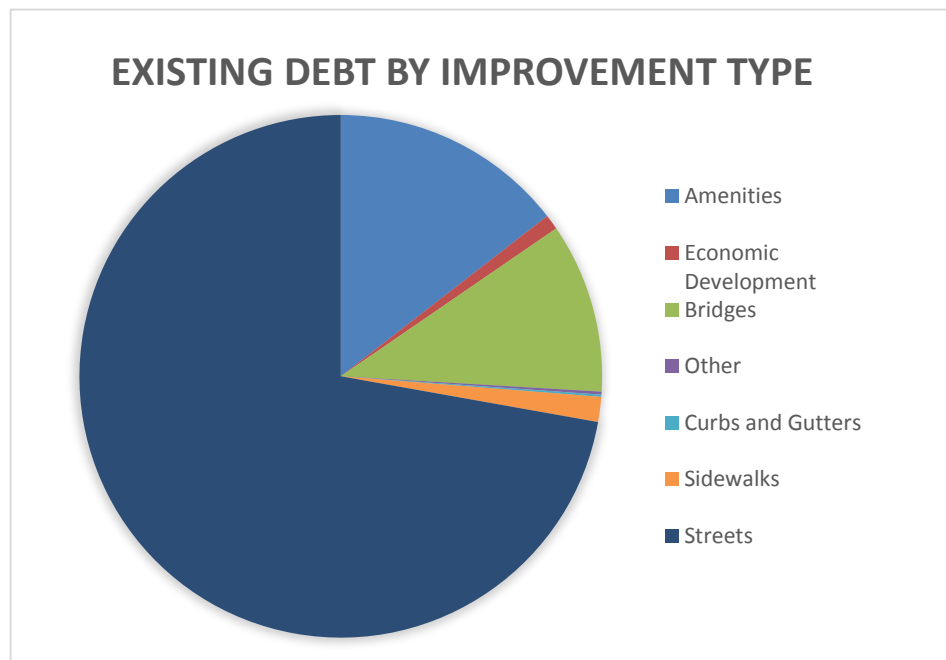
Bond and Interest Fund (040)

Existing Debt

The City of El Dorado's 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 was covered by the General Fund (001). City staff has recognized the method of budgeting the Bond and Interest Fund (040) must change, as well as, the way Bonds are structured. 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 Bond and Interest Fund (040) will commit the equivalent of ten mills to city-at-large debt service, via the City of El Dorado's new financial policy. This goal allows consistent funding for all other mill levy funds while also allowing staff to project proper debt capacity for future projects. For the 2020 budget year, 10.615 mills were allocated to debt service. This was possible due to a transfer of \$200,000 from the General Fund. The contribution equates to 2.2198 mills and was funded by the transfer freed by the sale of Prairie Trails Golf course.

The graph below represents the type of improvements that were bonded from 2006-2019. Streets represent 72% of the improvements bonded, totaling approximately 17.23 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, totaling \$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, which totaled \$971,163.



Amenities represent the second largest category. During the time span of 2006-2019, 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 fire department staff and the community college and their fire science program; and most recently, Station #2 has acquired an outdoor training facility for our staff and volunteer firefighters to sharpen their skill set. Project 339 went to bond for \$4.085 million.

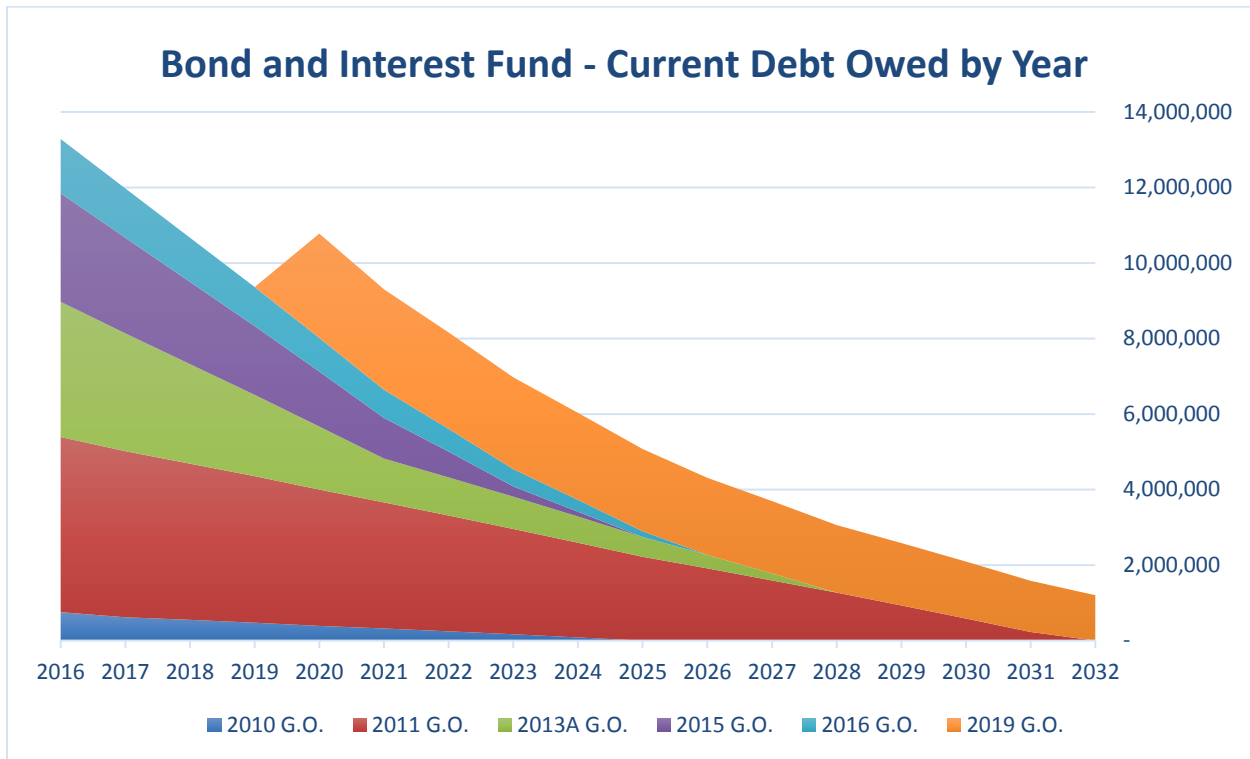
The chart below displays the amount of debt payments per year for the Bond and Interest Fund (040). These payments are repaid by personal and property taxes, lease income(s) and special assessments.

		Existing Bond and Interest Debt Payments								
		2018	2019	2020	2021	2022	2023-2027	2028-2032	2033-2039	
2010 G.O.	Principal	72,951	76,790	80,630	72,951	76,790	241,889	-	-	
	Interest	17,717	16,112	14,270	12,133	10,017	15,953	-	-	
2011 G.O.	Principal	260,000	255,000	270,000	270,000	270,000	1,475,000	1,595,000	-	
	Interest	127,450	122,250	116,513	110,438	104,025	406,063	156,988	-	
2013A G.O.	Principal	149,600	149,600	149,600	154,000	154,000	831,600	180,400	-	
	Interest	35,213	33,642	31,772	29,603	27,062	85,463	4,961	-	
2006 G.O	Principal	331,562	331,562	340,174	344,480	-	-	-	-	
Refinance	Interest	18,242	14,761	10,616	5,684	-	-	-	-	
2015 G.O.	Principal	158,626	158,626	158,626	130,181	130,181	407,523	-	-	
	Interest	42,091	37,332	32,574	21,338	17,433	22,343	-	-	
2008 G.O	Principal	230,000	235,000	245,000	255,000	260,000	275,000	-	-	
	Refinance	Interest	50,350	43,450	36,400	29,050	21,400	11,000	-	-
2016 G.O.	Principal	165,000	170,000	170,000	140,000	145,000	605,000	-	-	
	Interest	27,288	25,225	23,100	17,100	15,000	30,600	-	-	
2019 G.O.	Principal	-	-	70,000	110,000	110,000	625,000	720,000	1,200,000	
	Interest	-	-	127,575	82,950	79,650	345,150	246,450	148,050	
Total Prin & Int:		1,686,090	1,669,351	1,876,849	1,784,907	1,420,558	5,377,583	2,903,799	1,348,050	

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 on the next page. In 2018, the Bond and Interest Fund closed the year owing \$10,670,730; at the end of the 2019 budget year \$9,361,088; and 2020 year end \$10,778,993. In 2020, the Bond and Interest Fund is budgeting to spend \$1,798,432 in principal and interest which is an increase of \$193,728. The Bond and Interest Fund has been allocated 10.967 mills to cover debt service payments. However, it is important to understand that this 10.967 does not completely cover the required debt payments. The General Fund (001) will be transferring \$200,000 in 2020 to help cover debt payments.



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, 2016-2020					
Fund	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Proposed
General	30.692	30.320	31.478	35.257	35.035
Airport	0.847	0.847	0.776	1.261	0.998
Library	4.890	4.887	4.867	4.867	5.000
Industrial Mill Levy	0.978	0.979	1.000	1.000	1.000
Bond & Interest	9.593	11.007	14.877	10.615	10.967
Total Mill Levy	47.000	48.040	52.998	53.000	53.000
Assessed Valuation*	81,628,667	84,417,270	86,652,051	91,979,212	92,958,433

In 2017, 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 mill increase in nine years. However, as you can see from the previous chart, the mill had to be absorbed in the Bond and Interest Fund (040) because of the increase in debt service, leaving the General Fund (001) with more responsibilities, but less cash flow.

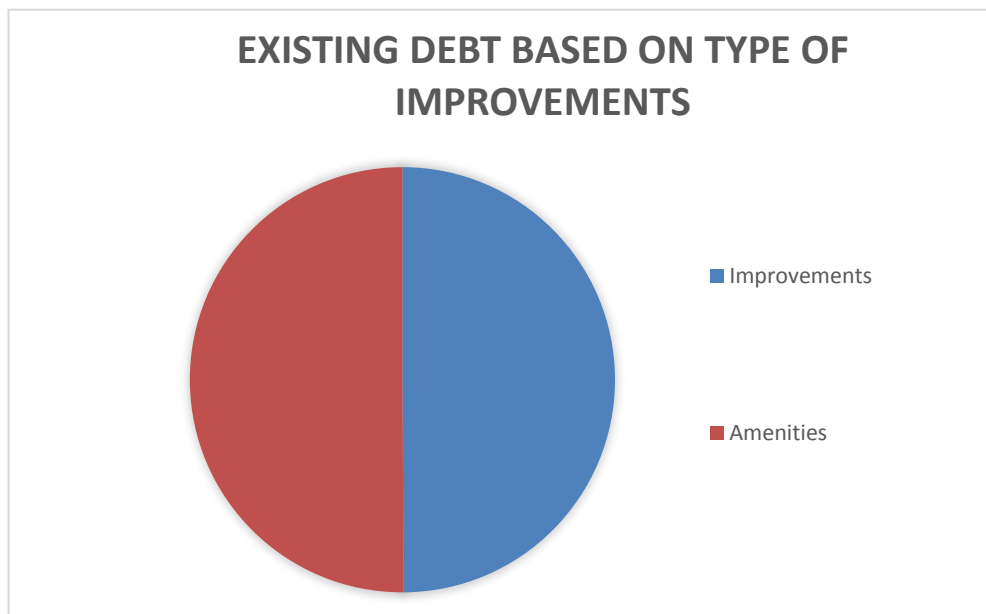
Debt increased in 2020 due to the 2015 Temporary Note and Country Club Road extension, project 513 that was bonded in 2019. The 2019 Bond projects tallied \$2,835,000, the largest of which was the extension of Country Club Road, project 513. This project received \$677,850 worth of bonding funds or 24%. The overall 2019 Bond increased the Bond and Interest Fund’s annual responsibility by \$207,498, of which, the city-at-large will assume \$146,750 or 71%.

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 we paid off in the 2019 budget year. This relieved the fund from \$441,000 worth of debt expense.



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 decreased the amount of existing debt owed by 93%. This is a direct result of the recommendation made by the City Manager to the City Commission to pay off the Water Storage Space 2 and 3. This decision was based on the availability of investment funds and changes in strategy regarding the payment of lake debt now and in the future.

Existing Water Fund Debt Payments									
		2018	2019	2020	2021	2022	2023-2027	2028-2032	2033-2039
2013A G.O.	Principal	17,000.00	17,000.00	17,000.00	17,500.00	17,500.00	94,500.00	20,500.00	-
	Interest	4,001.50	3,823.00	3,610.50	3,364.00	3,075.26	9,711.78	563.76	-
2006 G.O <i>Refinance</i>	Principal	29,106.00	29,106.00	29,862.00	30,240.00		-	-	-
	Interest	1,601.40	1,295.78	931.96	498.96		-	-	-
2015 G.O.	Principal	56,374.32	56,374.32	56,374.32	60,307.41	60,307.41	188,788.43	-	-
	Interest	14,958.86	13,267.64	11,576.40	9,885.18	8,075.94	18,426.54	-	-
2016 G.O.	Principal	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	105,000.00	-	-
	Interest	3,975.00	3,662.50	3,350.00	2,975.00	2,600.00	5,400.00	-	-
Wtr Spc 2	Principal	54,952.75	2,017,408.47	-	-	-	-	-	-
	Interest	70,582.25	68,657.81	-	-	-	-	-	-
Wtr Spc 3	Principal	94,673.92	6,318,197.79	-	-	-	-	-	-
	Interest	221,143.67	217,828.19	-	-	-	-	-	-
Joint Venture	Principal	36,139.86	-	-	-	-	-	-	-
	Interest	28,945.99	-	-	-	-	-	-	-
Total Prin & Int:		658,455.52	8,771,621.50	147,705.18	149,770.55	116,558.61	421,826.75	21,063.76	-

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

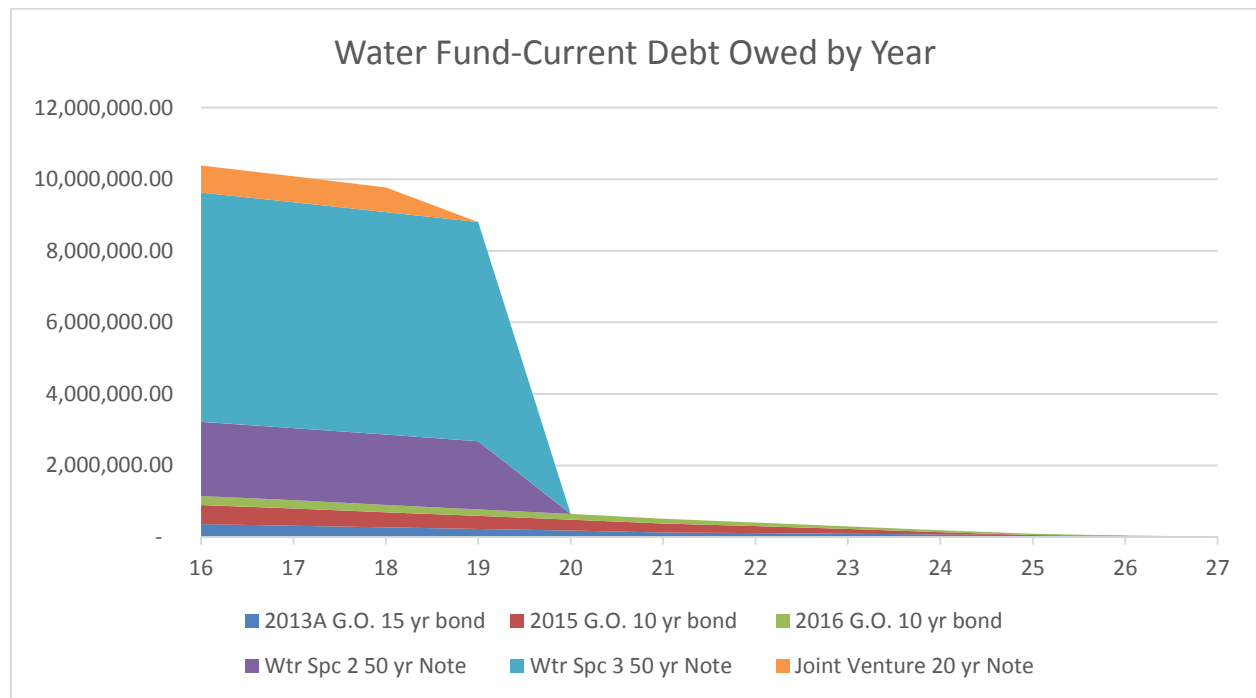
Budget Impact

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 in the 2020 budget year. City Commission approved the “paying off” of Water Spaces 2 and 3 during the 2019 budget process. While this depleted the reserves for the Water Works System that were held in Lake Debt Reserve Fund (012), it allowed the Water Fund (060) to restructure and focus on the infrastructure inefficiencies.

While staff look toward the future of the Water Fund (060), it is certain that the remaining available storage space of 11.2 million gallons per day will have to be addressed.

Their total outstanding debt will be \$511,596 at the end of 2020, which will be paid for over the next seven years.

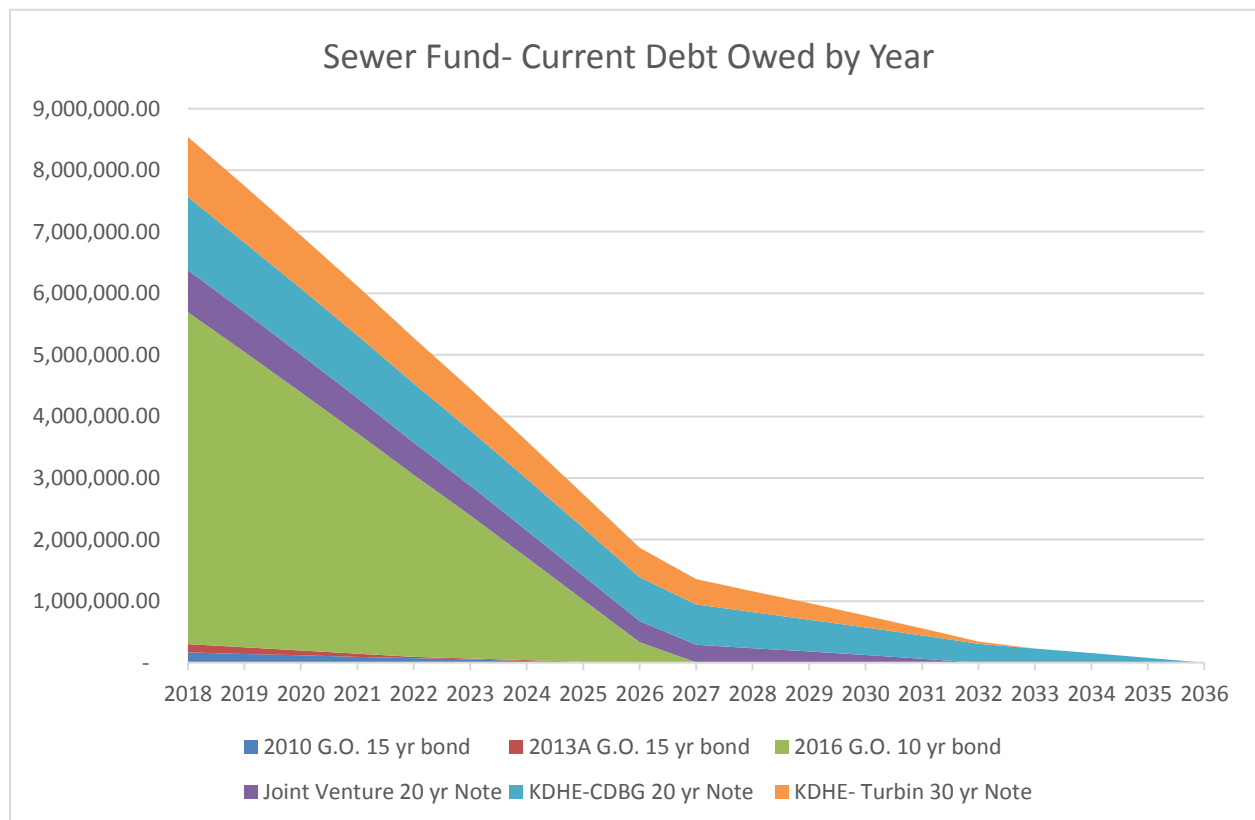
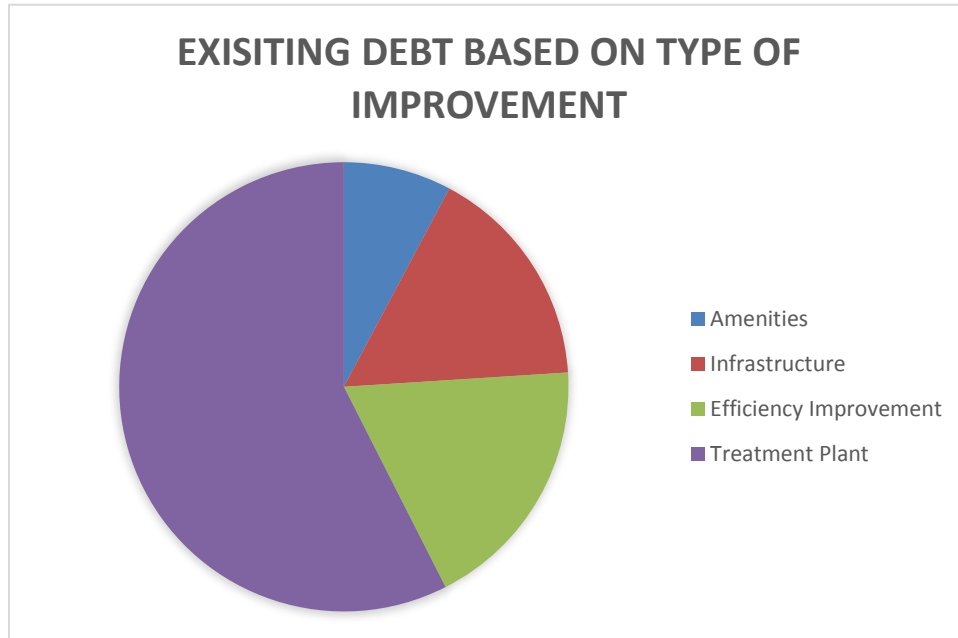


Sewer Fund (063)

Existing Debt

Project 392, 2015 CDBG Sanitary Sewer Improvement, was completed in 2016. The City-at-Large portion of this project was approximately \$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.



Budget Impact

Debt payments are projected to stay around \$900,000 until 2026 due to the refinancing of 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 make strides toward a reserve that meets the City's financial policy that was adopted August 14th, 2017.

		Existing Sewer Fund Debt Payments								
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>2033-2039</u>	
2010 G.O.	Principal	22,049.50	23,210.00	24,370.50	22,049.50	23,210.00	73,111.50	-	-	
	Interest	5,355.12	4,870.04	4,313.00	3,667.18	3,027.74	4,821.86	-	-	
2013A G.O.	Principal	3,400.00	3,400.00	3,400.00	3,500.00	3,500.00	18,900.00	4,100.00	-	
	Interest	800.30	764.60	722.10	672.80	615.06	1,942.38	112.76	-	
2006 G.O <i>Refinance</i>	Principal	24,332.00	24,332.00	24,964.00	25,280.00	-	-	-	-	
	Interest	1,338.74	1,083.24	779.10	417.12	-	-	-	-	
2016 G.O.	Principal	585,000.00	595,000.00	600,000.00	615,000.00	625,000.00	2,955,000.00	-	-	
	Interest	104,575.00	97,262.50	89,825.00	80,825.00	71,600.00	165,500.00	-	-	
<i>KDHE- Trt Plt Refinance</i>	Principal	-	-	-	-	-	-	-	-	
	Interest	-	-	-	-	-	-	-	-	
Joint Venture	Principal	36,139.86	-	-	-	-	-	-	-	
	Interest	28,945.99	-	-	-	-	-	-	-	
KDHE-CDBG	Principal	42,947.68	43,897.74	44,868.79	45,861.33	46,875.83	250,399.72	279,347.88	246,557.24	
	Interest	19,306.52	18,464.43	17,603.72	16,723.97	15,824.75	64,923.74	39,265.13	11,530.83	
KDHE- Turbine	Principal	55,459.86	56,815.73	58,204.74	59,627.71	61,085.46	328,571.95	370,748.37	39,597.11	
	Interest	22,155.99	20,939.62	19,693.51	18,416.93	17,109.16	64,782.28	26,945.01	431.61	
Total Prin & Int:		951,806.56	890,039.90	888,744.46	892,041.54	867,848.00	3,927,953.43	720,519.15	298,116.79	
Chart is illustrating principal and interest for all existing debt owed by the Sewer Fund (063)										

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 2020 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;



The Main Street Bridge was a CIP project completed in 2009 and cost the city approximately \$86,885. It was bonded in 2010 and will be completely paid for in 2024.

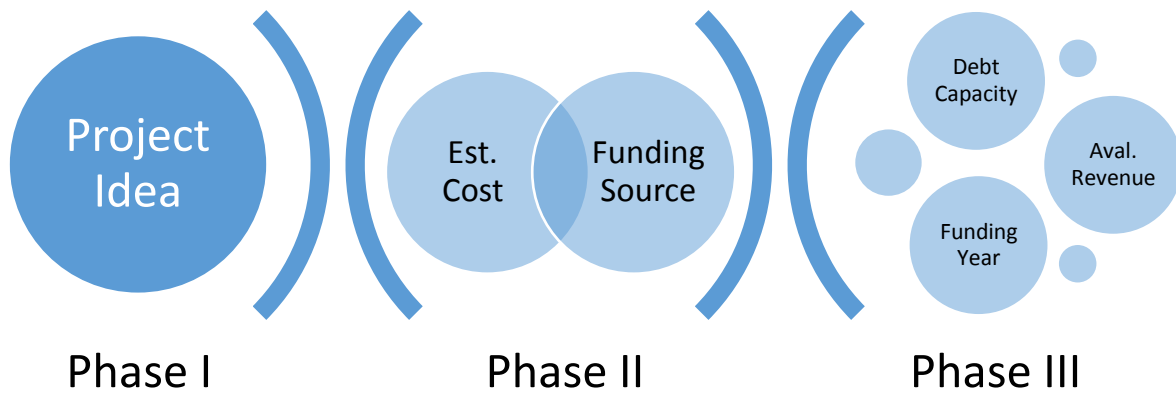
The bridge is located on north Main or Highway 77. In the summer this bridge houses some of the most beautiful hanging flower baskets in the city.

Development

City staff has worked to present the City Commission with a feasible Capital Improvement Plan (CIP) that will allow both growth and the ability to sustain core government services. The 2020 Capital Improvement Plan starts with the focus of our new Financial Policy (see appendix) which states that staff will hold the mills required for the Bond and Interest Fund (040) at ten mills. Pursuing this balance came after staff realized the budget year 2020 and 2021 originally housed over 16 mills of debt requirements per year, leaving the General Fund (001) with the lowest amounts of mills in the last ten years.

Our City Manager knew this would not work and the City Commission would not be pleased to see this. Through impeccable timing, the City of El Dorado sold the Prairie Trails Golf Course, which relieved \$200,000 from the General Fund (001) responsibilities. The City Manager decided to transfer this money to the Bond and Interest (040) to help reduce the amount of mills required. This coupled with potential spending down the cash reserves of approximately \$312,000, is how city staff is able to come close to

meeting the new financial policy. With the evolution of the Capital Improvement Plan structure within the financial policy (see appendix) came great discussion and planning on staff's part. The below flow chart below represents the process in which all projects must follow.



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

Phase I

A listing of potential capital projects which require significant additional information (i.e., concept design, feasibility report, cost estimates, funding source analysis, etc.), or that may otherwise be triggered by certain events (i.e., economic development projects) 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." See Capital Improvement Program "Projects for Further Review" for a complete listing.

Phase II

A listing of capital projects that include an estimated cost and an identified funding source and, which have undergone a cost-benefit analysis. This section shall be titled "Pending Projects". See Capital Improvement Program "Pending Projects" for a complete listing.

Phase III

A listing of capital projects for which an estimated cost and identified funding source have been reviewed and matched with a funding year(s) with an adequate amount of debt capacity, if applicable, and otherwise unallocated or unencumbered revenue to pay for said project in the year of implementation (cash financing) or over the duration of debt service in the event bonds are issued to finance said project. This section shall be titled "Preliminarily Approved Projects." See section titled 2020 Capital Improvement Projects.

2020 Capital Improvement Projects

Below lists the Preliminarily Approved Projects for 2020. Capital projects approved from the "Preliminarily Approved Project" list shall be considered preliminarily approved for implementation, but still require formal review and consideration by the City Commission prior to commencement of project. Projects may be organized into phases, and subsequently scheduled over several years. Notice, it may be advantageous to begin work on a project in a calendar year understanding that additional work may not begin until the prior phase of work is completed and additional work is authorized.

Title: Airport Lighting

Cost: \$480,000

City's Portion: \$48,000

Partner Project: FAA

Description: This project will replace all of the runway lights on runway 4-22 and runway 15-33. These lights were installed in the late 80's. This is a 90/10 grant from the FAA.

Title: Airport PAPI Lights

Cost: \$380,000

City's Portion: \$38,000

Partner Project: FAA

Description: This project will replace the PAPI lights on runway 15-33 and add PAPI lights on runway 4-22. These lights were installed in the late 80's. This is a 90/10 grant from the FAA.

Title: Public Work's Roof

Cost: \$61,000

City's Portion: \$61,000

Partner Project: Excess Sales Tax

Description: Re-roof the entire building due to its age.

Title: Fire Station No. 1 Doors

Cost: \$24,000

City's Portion: \$24,000

Partner Project: Excess Sales Tax

Description: The existing doors were reportedly installed in the early 1990's which indicates the doors are approaching 30 years in age. These existing doors are heavier than newer doors and in the past have caused door springs to break, as well as door openers to fail (all door opener had to be replaced in 2019) Due to age and prior damage the doors are not weather tight. And wind, snow, and air are blown into the building around the edges of the doors.

Title: Senior Center Parking Lot Repair

Cost: \$67,122

City's Portion: \$67,122

Partner Project: Excess Sales Tax

Description: To increase the longevity and safety of the parking lot for public use. This will be the first maintenance since original construction.

Title: Walnut River Complex Parking Lot Rehabilitation

Cost: \$133,956

City's Portion: \$133,956

Partner Project: No

Description: To increase the longevity of the asset for continued utilization of the facility.

Title: Civic Center Parking Lot

Cost: \$98,162

City's Portion: \$98,162

Partner Project: No

Description: To increase the longevity of the asset and to improve the safety of the parking lot for public use.

Title: Riverview Playground

Cost: \$60,000

City's Portion: \$60,000

Partner Project: Excess Sales Tax

Description: The existing equipment at Riverview is a wood structure constructed in the mid 1990's. It has been repaired several times, most recently in 2018. This equipment is dated, provides very few "fun" features, and has outlived its useful life. The enhanced parking lot at Riverview, its frequent use by the residents of the nearby apartment complex, and its proximity to the bike path make it a prime candidate for an upgrade.

Title: Activity Center Basketball Goals

Cost: \$10,000

City's Portion: \$10,000

Partner Project: Excess Sales Tax

Description: To allow for additional practice space for basketball teams; the city and school district are partnering on the purchase of additional basketball goals. Practice space is limited each basketball season, especially at "primetimes". This addition would improve the experience for our youth participants.

Title: Hamlin Backstop

Cost: \$35,000

City's Portion: \$35,000

Partner Project: Excess Sales Tax

Description: The Hamlin Field backstop is in need of repair as years of use and exposure to the weather has taken a toll. This will improve spectator and player safety. If funds are available new backstop padding will be added.

Title: McDonald Stadium Backstop

Cost: \$50,000

City's Portion: \$50,000

Partner Project: Excess Sales Tax

Description: Age and weather have taken a toll on the backstop netting; it has been repaired several times over the past few years and is now in need of replacement. The support structure is also in need of repair. This is a spectator safety issue that needs to be addressed. If the budget allows, new backstop padding would be added to this project.

Title: Paving 9th Avenue (*Taylor to Gordy*)

Cost: \$1,262,000

City's Portion: \$1,062,000

Partner Project: Special Assessments

Description: This project would bring 9th Avenue 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.

Title: Paving Norris Drive (*3rd to 6th Avenue*)

Cost: \$934,000

City's Portion: \$250,000

Partner Project: Special Assessments

Description: This project would improve Norris Drive to a City standard street which would include drainage improvements.

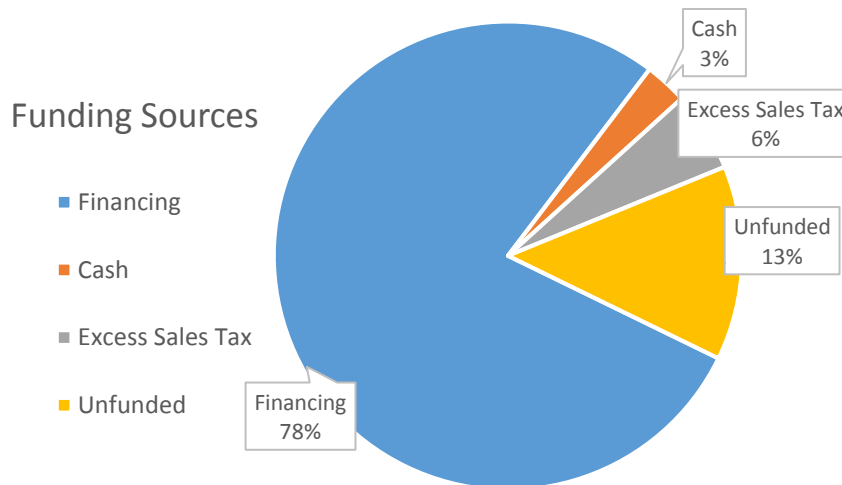
City Wide Project Financing

Staff has worked to plan when projects requiring debt capacity should be completed and to identify available cash for smaller projects. In 2020, The Airport Fund (003) is planning on spending a total of \$83,000 on lighting projects. This will spend down their cash balance by \$38,000. The decision to spend down the reserves came after the FAA suggested that if the projects were not combined, the funding for the PAPI lights would likely not be available in the future. Thus, leaving the city to pay for the project in its entirety. The question was posed to either spend down cash, or finance the entire project which would cost the city \$380,000. Since the Airport Fund (003) is predicted to remain healthy for the 2020 year and maintain a 10% cash reserve balance, our City Manager decided to combine the two projects and spend down the funds cash reserve. Saving the city \$342,000.

The only other two projects that have a dedicated funding source are Paving 9th (Taylor to Gordy) and Paving Norris Drive (3rd- 6th Avenue). Paving 9th is projected to cost \$1,262,000 with the city portion totaling \$1,062,000, the remaining will be paid through special assessments. Paving Norris Drive (3rd to 6th Avenue) is anticipated to cost \$934,000 and the city is responsible for \$250,000. The remainder will be paid for by the benefit district through special assessments.

The current financing plan is to issue a temporary note in the amount of \$2,196,000 in the spring of 2021 and then issue G.O. Bonds, or long-term financing, in the fall of 2023. This plan will allow us to make our first G.O Bond payment in 2024 when there is available debt capacity.

All other projects listed on the Capital Improvement Plan do not currently have a dedicated funding source outside of the excess sales tax requests. This is due to a very limited amount of debt capacity.



Budget Impact

The impact to the City’s overall budget can be felt within the General Fund (001), when debt increases or decrease. The Bond and Interest Fund (040) makes all government debt payments and therefore receives priority. City Commission has awarded second priority to the Bradford Memorial Library (006),

Industrial Mill Levy Fund (014), and the Airport (003). Essentially, leaving the remaining mill allotment for the General Fund (001).

The decision was made to “limit” the Bond and Interest Fund (040) to ten mills due to the strain the General Fund (001) was experiencing. The 2019 budget granted the General Fund (001) 35.257 mills. This was an increase of 3.779 mills, also the city experienced an increase of \$7,636,000 to our assessed valuation, and however, the General Fund (001) was still published with the expectation of spending down cash reserves by \$136,905.

Over the past five years the General Fund (001) has been granted a range of mills making budgeting challenging. This range has resulted in an increase of \$982,561, while this seems like a substantial increase, merit increases alone have consumed a large portion of this increase. The General Fund (001) has also suspended several positions, discontinued several programs and paid off one fire truck. Even with these changes the 2020 budget proposes spending down cash reserves by \$258,602.

	2015	2016	2017	2018	2019
<i>Mills</i>	30.306	30.692	30.320	31.478	35.257
<i>*Value</i>	74,584	81,628	84,417	86,652	91,979
Total	2,260,342	2,505,326	2,559,523	2,727,631	3,242,903

*Value Includes NRP

It's evident that the General Fund (001) needs consistent funding. And the proper way to ensure consistency is to “limit” or manage the Mill Levy funds that receive priority funding over the General Fund (001). Thus, requiring staff to rank projects in order of citizen’s requests (via planning commission or citizen’s survey) and staff recommendation.

The Capital Improvement Plan is driven by available funds. Once the capacity was identified, staff put a hold on several projects that were schedule to be completed in 2018 and sent to bond in 2019. The original 2019 General Obligation Bond started with 15 projects totaling \$5.833 million dollars. Early on in the developmental process, staff knew the city could not ask for a mill increase to cover these projects or fund the increase required by the Bond and Interest Fund (040) by reducing the amount of mills the General Fund (001) would receive. Our only answer was to put projects on hold. Project 520 Paving Marmaton Road for \$1,041,542 and project 533 Paving Oil Hill Road and Rocky Road (north Industrial Park) for 734,406 were postponed. While project 513 Country Club Road Extension came in \$726,244 less than the original cost estimate. These cuts and cost savings coupled with benefit districts paying their special assessments before long-term financing was in place reduced the 2019 G.O. Bond to \$2.835 million.

Even with these savings the 2020 and 2021 net debt payments are very high. Without the sale of Prairie Trails the General Fund would not have available funds to transfer (\$200,000) and without a strong financial policy the Bond and Interest Fund (040) would not have cash reverses available to spend down. The original mill requirements for the Bond and Interest Fund (040) was 16.01 mills for the 2020 budget year and 13 mills for the 2021 budget year. City staff has been able to reduce these by the aforementioned efforts to 10.618 mills for 2020 and 11.17 mills for the forecasted 2021 budget year.

Expenses	<u>2020</u>	<u>2021</u>
<i>Principal</i>	1,417,095	1,491,611
<i>Interest</i>	381,337	303,173
<i>Other</i>	2,200	2,200
Total Expenses	\$1,800,632	\$1,796,985

Difference	<u>2020</u>	<u>2021</u>
	\$198,615	\$200,000
<i>Solution:</i>		
<i>Transfer from General Fund</i>	\$200,000	\$200,000

Revenues	<u>2020</u>	<u>2021</u>
<i>Specials</i>	350,397	318,121
<i>Other</i>	261,226	251,606
Resources Needed	\$1,189,009	\$1,227,258
Resources Available	\$990,394	\$1,027,258

You can see that there is a funding shortage for budget year 2020 and forecasted year 2021. If revenues do not come in as projected the Bond and Interest Fund (040) will spend down their cash balance.

If staff can properly manage projects the forecasted year of 2024 will require 8.14 mills which will meet the new financial policy.

The 2019 General Obligation Bond increased the amount of principal and interest in the Bond and Interest Fund (040) by \$197,575 (\$70,000 for principal and \$127,575 for interest). Out of these new debt requirements, special assessments only cover \$60,748. Leaving the city-at-large to pay the remaining \$136,827.

Once again, efforts to relieve stress from the General Fund (001) have been overruled by increasing debt payments. Staff believe that the updated financial policy will hold debt to a manageable level, thus reducing the mounting future stress on the General Fund (001). The benefit of selling of Prairie Trails will be fully captured in 2024, when the available funds will be assigned to various maintenance projects throughout the city.

APPENDIX

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	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Fund: 001 - GENERAL FUND				
Revenue				
41 - TAXES	7,532,863.68	7,919,411.00	7,919,411.00	7,980,585.00
42 - LICENSES & PERMITS	155,246.28	106,439.00	106,439.00	111,439.00
43 - INTERGOVERNMENTAL REVENUE	51,858.31	67,383.00	67,383.00	57,105.00
44 - CHARGES FOR SERVICES	836,345.03	787,465.00	787,465.00	800,273.00
45 - FINES, FORFEITURES, & PENALTIES	395,775.05	373,373.00	373,373.00	373,373.00
46 - MISCELLANEOUS	418,089.36	368,297.00	368,297.00	389,712.00
Revenue Total:	9,390,177.71	9,622,368.00	9,622,368.00	9,712,487.00
Expense				
51 - PERSONAL SERVICES	5,278,007.34	5,993,049.00	5,993,049.00	5,702,269.00
52 - CONTRACTUAL SERVICES	2,029,052.84	2,366,862.00	1,645,477.00	1,589,421.00
53 - COMMODITIES	508,250.71	548,675.00	548,675.00	500,675.00
55 - TRANSFERS	810,517.00	1,418,941.00	1,418,941.00	2,049,859.00
74 - CAPITAL OUTLAY	11,752.73	0.00	0.00	0.00
75 - DEBT RETIREMENT	225,923.52	153,131.00	153,131.00	128,865.00
Expense Total:	8,863,504.14	10,480,658.00	9,759,273.00	9,971,089.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	526,673.57	-858,290.00	-136,905.00	-258,602.00
Fund: 003 - AIRPORT FUND				
Revenue				
41 - TAXES	74,715.20	125,158.00	125,158.00	99,175.00
43 - INTERGOVERNMENTAL REVENUE	20,061.40	0.00	0.00	0.00
44 - CHARGES FOR SERVICES	171,518.73	163,850.00	163,850.00	166,300.00
46 - MISCELLANEOUS	7,175.00	6,260.00	6,260.00	8,070.00
Revenue Total:	273,470.33	295,268.00	295,268.00	273,545.00
Expense				
51 - PERSONAL SERVICES	-392.74	76,940.00	76,940.00	71,075.00
52 - CONTRACTUAL SERVICES	55,252.27	62,272.00	38,200.00	40,200.00
53 - COMMODITIES	90,848.00	89,500.00	89,500.00	89,750.00
55 - TRANSFERS	0.00	45,000.00	45,000.00	66,000.00
74 - CAPITAL OUTLAY	39,066.45	0.00	0.00	0.00
75 - DEBT RETIREMENT	46,735.54	45,628.00	45,628.00	44,520.00
Expense Total:	231,509.52	319,340.00	295,268.00	311,545.00
Fund: 003 - AIRPORT FUND Surplus (Deficit):	41,960.81	-24,072.00	0.00	-38,000.00
Fund: 005 - EL DORADO SENIOR CENTER FUND				
Revenue				
41 - TAXES	48,180.00	47,180.00	47,180.00	47,180.00
46 - MISCELLANEOUS	38,000.00	41,290.00	41,290.00	47,529.00
Revenue Total:	86,180.00	88,470.00	88,470.00	94,709.00
Expense				
51 - PERSONAL SERVICES	58,393.17	61,140.00	61,140.00	67,367.00
52 - CONTRACTUAL SERVICES	23,003.31	30,977.00	26,230.00	26,230.00
53 - COMMODITIES	6,063.03	1,100.00	1,100.00	1,100.00
Expense Total:	87,459.51	93,217.00	88,470.00	94,697.00
Fund: 005 - EL DORADO SENIOR CENTER FUND Surplus (Deficit):	-1,279.51	-4,747.00	0.00	12.00
Fund: 006 - BRADFORD MEMORIAL LIBRARY FUND				
Revenue				
41 - TAXES	468,313.56	505,313.00	505,313.00	520,821.00
Revenue Total:	468,313.56	505,313.00	505,313.00	520,821.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Expense				
52 - CONTRACTUAL SERVICES	468,313.56	505,313.00	505,313.00	506,524.00
Expense Total:	468,313.56	505,313.00	505,313.00	506,524.00
Fund: 006 - BRADFORD MEMORIAL LIBRARY FUND Surplus (Deficit):	0.00	0.00	0.00	14,297.00
Fund: 007 - MAJOR STREET FUND				
Revenue				
42 - LICENSES & PERMITS	8,968.89	10,780.00	10,780.00	7,500.00
43 - INTERGOVERNMENTAL REVENUE	502,050.37	493,580.00	493,580.00	493,580.00
46 - MISCELLANEOUS	746.00	105,585.00	105,585.00	718,089.00
Revenue Total:	511,765.26	609,945.00	609,945.00	1,219,169.00
Expense				
51 - PERSONAL SERVICES	271,313.54	368,780.00	368,780.00	811,470.00
52 - CONTRACTUAL SERVICES	37,416.62	52,854.00	32,450.00	114,477.00
53 - COMMODITIES	177,629.18	178,750.00	178,750.00	260,050.00
55 - TRANSFERS	0.00	29,965.00	29,965.00	29,965.00
74 - CAPITAL OUTLAY	42,894.14	0.00	0.00	0.00
Expense Total:	529,253.48	630,349.00	609,945.00	1,215,962.00
Fund: 007 - MAJOR STREET FUND Surplus (Deficit):	-17,488.22	-20,404.00	0.00	3,207.00
Fund: 008 - CEMETERY FUND				
Expense				
52 - CONTRACTUAL SERVICES	3,860.60	0.00	0.00	0.00
Expense Total:	3,860.60	0.00	0.00	0.00
Fund: 008 - CEMETERY FUND Total:	3,860.60	0.00	0.00	0.00
Fund: 009 - STORMWATER FUND				
Revenue				
43 - INTERGOVERNMENTAL REVENUE	175.24	300.00	300.00	300.00
46 - MISCELLANEOUS	318,299.04	327,825.00	327,825.00	309,825.00
Revenue Total:	318,474.28	328,125.00	328,125.00	310,125.00
Expense				
51 - PERSONAL SERVICES	212,386.27	299,448.00	299,448.00	289,888.00
52 - CONTRACTUAL SERVICES	25,513.17	144,881.00	23,000.00	23,100.00
53 - COMMODITIES	9,047.20	24,500.00	24,500.00	24,500.00
Expense Total:	246,946.64	468,829.00	346,948.00	337,488.00
Fund: 009 - STORMWATER FUND Surplus (Deficit):	71,527.64	-140,704.00	-18,823.00	-27,363.00
Fund: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND				
Revenue				
41 - TAXES	50,000.00	50,000.00	50,000.00	100,000.00
46 - MISCELLANEOUS	2,162.75	0.00	0.00	0.00
Revenue Total:	52,162.75	50,000.00	50,000.00	100,000.00
Expense				
52 - CONTRACTUAL SERVICES	215,969.16	274,955.00	50,000.00	100,000.00
Expense Total:	215,969.16	274,955.00	50,000.00	100,000.00
Fund: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND Surplus (Deficit):	-163,806.41	-224,955.00	0.00	0.00
Fund: 012 - LAKE DEBT RESERVE FUND				
Revenue				
46 - MISCELLANEOUS	327,427.43	225,200.00	225,200.00	360,000.00
48 - INVESTMENTS	85,714.35	0.00	0.00	0.00
Revenue Total:	413,141.78	225,200.00	225,200.00	360,000.00
Expense				
52 - CONTRACTUAL SERVICES	2,432,802.15	8,180,641.00	8,180,641.00	0.00
Expense Total:	2,432,802.15	8,180,641.00	8,180,641.00	0.00
Fund: 012 - LAKE DEBT RESERVE FUND Surplus (Deficit):	-2,019,660.37	-7,955,441.00	-7,955,441.00	360,000.00
Fund: 013 - PRAIRIE TRAILS GOLF COURSE				
Revenue				
44 - CHARGES FOR SERVICES	321,119.12	334,700.00	4,882.00	0.00
46 - MISCELLANEOUS	205,057.12	198,356.00	197,674.00	0.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
Revenue Total:	526,176.24	533,056.00	202,556.00	0.00
Expense				
51 - PERSONAL SERVICES	326,825.47	328,706.00	48,813.00	0.00
52 - CONTRACTUAL SERVICES	70,084.38	120,977.00	223,415.00	0.00
53 - COMMODITIES	91,739.17	117,900.00	7,337.00	0.00
Expense Total:	488,649.02	567,583.00	279,565.00	0.00
Fund: 013 - PRAIRIE TRAILS GOLF COURSE Surplus (Deficit):	37,527.22	-34,527.00	-77,009.00	0.00
Fund: 014 - INDUSTRIAL MILL LEVY FUND				
Revenue				
41 - TAXES	95,838.59	103,832.00	103,832.00	104,472.00
46 - MISCELLANEOUS	470,072.02	2,860.00	2,860.00	2,860.00
Revenue Total:	565,910.61	106,692.00	106,692.00	107,332.00
Expense				
52 - CONTRACTUAL SERVICES	224,552.52	494,840.00	113,700.00	133,223.00
75 - DEBT RETIREMENT	40,051.06	0.00	0.00	0.00
Expense Total:	264,603.58	494,840.00	113,700.00	133,223.00
Fund: 014 - INDUSTRIAL MILL LEVY FUND Surplus (Deficit):	301,307.03	-388,148.00	-7,008.00	-25,891.00
Fund: 016 - SPECIAL PARKS & RECREATION FUND				
Revenue				
42 - LICENSES & PERMITS	2,400.00	1,750.00	1,750.00	1,750.00
43 - INTERGOVERNMENTAL REVENUE	28,042.38	24,484.00	24,484.00	29,896.00
Revenue Total:	30,442.38	26,234.00	26,234.00	31,646.00
Expense				
52 - CONTRACTUAL SERVICES	0.00	32,491.00	2,500.00	2,500.00
53 - COMMODITIES	0.00	8,500.00	8,500.00	8,500.00
Expense Total:	0.00	40,991.00	11,000.00	11,000.00
Fund: 016 - SPECIAL PARKS & RECREATION FUND Surplus (Deficit):	30,442.38	-14,757.00	15,234.00	20,646.00
Fund: 017 - SPECIAL ALCOHOL PROGRAM FUND				
Revenue				
43 - INTERGOVERNMENTAL REVENUE	28,042.39	12,242.00	12,242.00	29,896.00
Revenue Total:	28,042.39	12,242.00	12,242.00	29,896.00
Expense				
52 - CONTRACTUAL SERVICES	16,228.54	28,471.00	12,242.00	38,000.00
Expense Total:	16,228.54	28,471.00	12,242.00	38,000.00
Fund: 017 - SPECIAL ALCOHOL PROGRAM FUND Surplus (Deficit):	11,813.85	-16,229.00	0.00	-8,104.00
Fund: 024 - TOURISM TAX FUND				
Revenue				
41 - TAXES	195,006.63	170,000.00	170,000.00	170,000.00
43 - INTERGOVERNMENTAL REVENUE	3,500.00	0.00	0.00	0.00
46 - MISCELLANEOUS	493,766.46	50,000.00	50,000.00	85,400.00
Revenue Total:	692,273.09	220,000.00	220,000.00	255,400.00
Expense				
51 - PERSONAL SERVICES	69,206.76	77,468.00	77,468.00	72,943.00
52 - CONTRACTUAL SERVICES	135,463.07	332,259.00	89,384.00	218,327.00
53 - COMMODITIES	8,894.01	8,116.00	8,116.00	7,400.00
55 - TRANSFERS	42,000.00	42,000.00	42,000.00	42,000.00
74 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00
75 - DEBT RETIREMENT	40,051.06	0.00	0.00	0.00
Expense Total:	295,614.90	459,843.00	216,968.00	340,670.00
Fund: 024 - TOURISM TAX FUND Surplus (Deficit):	396,658.19	-239,843.00	3,032.00	-85,270.00
Fund: 026 - ORDINANCE STREET SALES TAX				
Revenue				
46 - MISCELLANEOUS	1,213,227.38	600,000.00	600,000.00	600,000.00
Revenue Total:	1,213,227.38	600,000.00	600,000.00	600,000.00
Expense				
52 - CONTRACTUAL SERVICES	323,156.70	1,141,484.00	500,000.00	500,000.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
53 - COMMODITIES	92,916.51	100,000.00	100,000.00	100,000.00
Expense Total:	416,073.21	1,241,484.00	600,000.00	600,000.00
Fund: 026 - ORDINANCE STREET SALES TAX Surplus (Deficit):	797,154.17	-641,484.00	0.00	0.00
Fund: 028 - EXCESS SALES TAX				
Revenue				
46 - MISCELLANEOUS	649,496.41	500,000.00	500,000.00	500,000.00
Revenue Total:	649,496.41	500,000.00	500,000.00	500,000.00
Expense				
52 - CONTRACTUAL SERVICES	518,277.49	1,158,701.00	0.00	0.00
55 - TRANSFERS	0.00	288,277.00	286,641.00	500,000.00
Expense Total:	518,277.49	1,446,978.00	286,641.00	500,000.00
Fund: 028 - EXCESS SALES TAX Surplus (Deficit):	131,218.92	-946,978.00	213,359.00	0.00
Fund: 031 - BUILDING DEMOLITION				
Revenue				
46 - MISCELLANEOUS	10,814.46	16,000.00	16,000.00	16,000.00
Revenue Total:	10,814.46	16,000.00	16,000.00	16,000.00
Expense				
52 - CONTRACTUAL SERVICES	1,107.04	34,236.00	0.00	0.00
74 - CAPITAL OUTLAY	5,000.00	0.00	0.00	0.00
Expense Total:	6,107.04	34,236.00	0.00	0.00
Fund: 031 - BUILDING DEMOLITION Surplus (Deficit):	4,707.42	-18,236.00	16,000.00	16,000.00
Fund: 040 - BOND & INTEREST FUND				
Revenue				
41 - TAXES	1,368,067.33	1,152,706.00	1,109,675.00	1,101,472.00
46 - MISCELLANEOUS	412,617.80	631,258.00	662,289.00	699,160.00
Revenue Total:	1,780,685.13	1,783,964.00	1,771,964.00	1,800,632.00
Expense				
52 - CONTRACTUAL SERVICES	15,099.69	418,334.00	1,600.00	2,200.00
75 - DEBT RETIREMENT	1,604,704.22	1,782,364.00	1,782,364.00	1,798,432.00
Expense Total:	1,619,803.91	2,200,698.00	1,783,964.00	1,800,632.00
Fund: 040 - BOND & INTEREST FUND Surplus (Deficit):	160,881.22	-416,734.00	-12,000.00	0.00
Fund: 060 - WATER FUND				
Revenue				
43 - INTERGOVERNMENTAL REVENUE	516.55	1,000.00	1,000.00	1,000.00
44 - CHARGES FOR SERVICES	4,043,711.12	4,153,480.00	4,153,480.00	4,171,500.00
46 - MISCELLANEOUS	730,429.93	8,245,491.00	8,245,491.00	64,200.00
Revenue Total:	4,774,657.60	12,399,971.00	12,399,971.00	4,236,700.00
Expense				
51 - PERSONAL SERVICES	1,220,756.86	1,201,461.00	1,201,461.00	1,172,529.00
52 - CONTRACTUAL SERVICES	1,509,978.37	1,637,203.00	1,637,203.00	1,744,768.00
53 - COMMODITIES	338,287.91	399,650.00	399,650.00	523,650.00
55 - TRANSFERS	225,000.00	225,000.00	225,000.00	460,000.00
74 - CAPITAL OUTLAY	53,112.00	11,130.00	11,130.00	11,130.00
75 - DEBT RETIREMENT	776,287.71	8,889,026.00	8,889,026.00	265,146.00
Expense Total:	4,123,422.85	12,363,470.00	12,363,470.00	4,177,223.00
Fund: 060 - WATER FUND Surplus (Deficit):	651,234.75	36,501.00	36,501.00	59,477.00
Fund: 063 - SEWER FUND				
Revenue				
43 - INTERGOVERNMENTAL REVENUE	242.59	250.00	250.00	250.00
44 - CHARGES FOR SERVICES	2,540,975.22	2,593,448.00	2,593,448.00	2,593,647.00
46 - MISCELLANEOUS	738,526.11	51,000.00	51,000.00	151,000.00
Revenue Total:	3,279,743.92	2,644,698.00	2,644,698.00	2,744,897.00
Expense				
51 - PERSONAL SERVICES	595,320.68	614,897.00	614,897.00	629,357.00
52 - CONTRACTUAL SERVICES	876,925.40	775,899.00	775,899.00	801,928.00
53 - COMMODITIES	98,006.69	154,000.00	154,000.00	290,500.00
74 - CAPITAL OUTLAY	20,554.99	10,600.00	10,600.00	10,600.00

	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
75 - DEBT RETIREMENT	954,710.27	894,810.00	894,810.00	893,262.00
Expense Total:	2,545,518.03	2,450,206.00	2,450,206.00	2,625,647.00
Fund: 063 - SEWER FUND Surplus (Deficit):	734,225.89	194,492.00	194,492.00	119,250.00
Fund: 066 - REFUSE FUND				
Revenue				
43 - INTERGOVERNMENTAL REVENUE	3,912.14	2,500.00	2,500.00	2,500.00
44 - CHARGES FOR SERVICES	1,511,632.66	1,523,500.00	1,523,500.00	1,515,500.00
46 - MISCELLANEOUS	278,703.39	50,000.00	50,000.00	50,350.00
Revenue Total:	1,794,248.19	1,576,000.00	1,576,000.00	1,568,350.00
Expense				
51 - PERSONAL SERVICES	608,791.51	643,168.00	643,168.00	696,569.00
52 - CONTRACTUAL SERVICES	691,883.27	682,825.00	682,825.00	707,770.00
53 - COMMODITIES	132,969.48	128,000.00	128,000.00	165,500.00
55 - TRANSFERS	0.00	59,123.00	59,123.00	59,123.00
74 - CAPITAL OUTLAY	6,070.66	277,500.00	277,500.00	7,500.00
75 - DEBT RETIREMENT	20,037.05	0.00	0.00	0.00
Expense Total:	1,459,751.97	1,790,616.00	1,790,616.00	1,636,462.00
Fund: 066 - REFUSE FUND Surplus (Deficit):	334,496.22	-214,616.00	-214,616.00	-68,112.00
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND				
Revenue				
43 - INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	0.00
44 - CHARGES FOR SERVICES	25,883.11	18,700.00	18,700.00	33,450.00
46 - MISCELLANEOUS	1,000.00	0.00	0.00	0.00
Revenue Total:	26,883.11	18,700.00	18,700.00	33,450.00
Expense				
52 - CONTRACTUAL SERVICES	19,992.12	17,900.00	17,900.00	33,450.00
53 - COMMODITIES	0.00	0.00	0.00	0.00
Expense Total:	19,992.12	17,900.00	17,900.00	33,450.00
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND Surplus (Deficit):	6,890.99	800.00	800.00	0.00
Fund: 072 - DATA PROCESSING FUND				
Revenue				
44 - CHARGES FOR SERVICES	947,870.00	1,226,200.00	1,226,200.00	1,291,200.00
46 - MISCELLANEOUS	40.18	0.00	0.00	0.00
Revenue Total:	947,910.18	1,226,200.00	1,226,200.00	1,291,200.00
Expense				
51 - PERSONAL SERVICES	621,329.55	956,208.00	956,208.00	1,015,306.00
52 - CONTRACTUAL SERVICES	171,662.72	303,754.00	182,842.00	207,365.00
53 - COMMODITIES	46,393.37	47,600.00	47,600.00	47,660.00
74 - CAPITAL OUTLAY	0.00	8,993.00	8,993.00	9,000.00
Expense Total:	839,385.64	1,316,555.00	1,195,643.00	1,279,331.00
Fund: 072 - DATA PROCESSING FUND Surplus (Deficit):	108,524.54	-90,355.00	30,557.00	11,869.00
Report Surplus (Deficit):	2,141,149.70	-12,018,727.00	-7,911,827.00	93,416.00

Fund Summary

Fund	2018 Total Activity	2019 Budget	2019 Operating	2020 Proposed
001 - GENERAL FUND	526,673.57	-858,290.00	-136,905.00	-258,602.00
003 - AIRPORT FUND	41,960.81	-24,072.00	0.00	-38,000.00
005 - EL DORADO SENIOR CENTER FUND	-1,279.51	-4,747.00	0.00	12.00
006 - BRADFORD MEMORIAL LIBRARY FUND	0.00	0.00	0.00	14,297.00
007 - MAJOR STREET FUND	-17,488.22	-20,404.00	0.00	3,207.00
008 - CEMETERY FUND	-3,860.60	0.00	0.00	0.00
009 - STORMWATER FUND	71,527.64	-140,704.00	-18,823.00	-27,363.00
010 - ECONOMIC DEVELOPMENT SALES TAX FUND	-163,806.41	-224,955.00	0.00	0.00
012 - LAKE DEBT RESERVE FUND	-2,019,660.37	-7,955,441.00	-7,955,441.00	360,000.00
013 - PRAIRIE TRAILS GOLF COURSE	37,527.22	-34,527.00	-77,009.00	0.00
014 - INDUSTRIAL MILL LEVY FUND	301,307.03	-388,148.00	-7,008.00	-25,891.00
016 - SPECIAL PARKS & RECREATION FUND	30,442.38	-14,757.00	15,234.00	20,646.00
017 - SPECIAL ALCOHOL PROGRAM FUND	11,813.85	-16,229.00	0.00	-8,104.00
024 - TOURISM TAX FUND	396,658.19	-239,843.00	3,032.00	-85,270.00
026 - ORDINANCE STREET SALES TAX	797,154.17	-641,484.00	0.00	0.00
028 - EXCESS SALES TAX	131,218.92	-946,978.00	213,359.00	0.00
031 - BUILDING DEMOLITION	4,707.42	-18,236.00	16,000.00	16,000.00
040 - BOND & INTEREST FUND	160,881.22	-416,734.00	-12,000.00	0.00
060 - WATER FUND	651,234.75	36,501.00	36,501.00	59,477.00
063 - SEWER FUND	734,225.89	194,492.00	194,492.00	119,250.00
066 - REFUSE FUND	334,496.22	-214,616.00	-214,616.00	-68,112.00
069 - COMPRESSED NATURAL GAS STATION FUND	6,890.99	800.00	800.00	0.00
072 - DATA PROCESSING FUND	108,524.54	-90,355.00	30,557.00	11,869.00
Report Surplus (Deficit):	2,141,149.70	-12,018,727.00	-7,911,827.00	93,416.00

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.

**2020
CITY OF EL DORADO
PAY PLAN CLASSIFICATION
RESOLUTION NO. 2881**

<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
Assistant City Manager	21	\$ 33.19	\$ 49.15
City Engineer	21	\$ 33.19	\$ 49.15
Finance Director	21	\$ 33.19	\$ 49.15
Fire Chief	21	\$ 33.19	\$ 49.15
Parks & Recreation Director	21	\$ 33.19	\$ 49.15
Police Chief	21	\$ 33.19	\$ 49.15
Public Utilities Director	21	\$ 33.19	\$ 49.15
Public Works Director	21	\$ 33.19	\$ 49.15
Deputy Fire Chief	20	\$ 28.44	\$ 42.12
Police Captain	20	\$ 28.44	\$ 42.12
Assistant Finance Director	19	\$ 25.08	\$ 37.14
City Clerk	19	\$ 25.08	\$ 37.14
Information Technology Manager	19	\$ 25.08	\$ 37.14
Detective/Patrol Lieutenant	18	\$ 24.23	\$ 35.88
Superintendent	18	\$ 24.23	\$ 35.88
Fire Captain *	17	\$ 17.64	\$ 26.12
Parks and Recreation Facilities Manager	16	\$ 22.97	\$ 34.00
Fire Lieutenant *	15	\$ 16.14	\$ 23.90
Building Official	14	\$ 20.21	\$ 29.93
Community Marketing Manager	14	\$ 20.21	\$ 29.93
Human Resources Manager	14	\$ 20.21	\$ 29.93
Patrol / Detective Sergeant	14	\$ 20.21	\$ 29.93
Planning & Zoning Coordinator	14	\$ 20.21	\$ 29.93
Cemetery Sexton	13	\$ 19.67	\$ 29.13
Detective I	13	\$ 19.67	\$ 29.13
Master Patrol Officer	13	\$ 19.67	\$ 29.13
Automotive Technician	13	\$ 19.67	\$ 29.13
Recreation Foreman	13	\$ 19.67	\$ 29.13
Master Firefighter *	12	\$ 14.63	\$ 21.67
Airport Manager	11	\$ 18.42	\$ 27.28
Engineering Technician	11	\$ 18.42	\$ 27.28
Equipment Operator III	11	\$ 18.42	\$ 27.28
Solid Waste Coordinator	11	\$ 18.42	\$ 27.28
Chief Operator	11	\$ 18.42	\$ 27.28
Detective	10	\$ 16.97	\$ 25.13
Human Resources Specialist	10	\$ 16.97	\$ 25.13
Patrol Officer	10	\$ 16.97	\$ 25.13
Payroll & Benefits Clerk	10	\$ 16.97	\$ 25.13
Plant Operator IV	10	\$ 16.97	\$ 25.13
Police Office Administrator	10	\$ 16.97	\$ 25.13

Senior Accountant	10	\$ 16.97	\$ 25.13
Senior Center Director	10	\$ 16.97	\$ 25.13
Utility Billing Clerk	10	\$ 16.97	\$ 25.13
Firefighter *	9	\$ 13.00	\$ 19.25
Plant Operator III	8	\$ 16.48	\$ 24.41
Building Maintenance Worker	7	\$ 15.50	\$ 22.96
Equipment Operator II	7	\$ 15.50	\$ 22.96
Plant Operator II	7	\$ 15.50	\$ 22.96
Animal Control Officer	6	\$ 14.64	\$ 21.68
Animal Shelter Attendant	6	\$ 14.64	\$ 21.68
Assistant Court/Records Clerk	6	\$ 14.64	\$ 21.68
Administrative Assistant	6	\$ 14.64	\$ 21.68
Municipal Court Clerk	6	\$ 14.64	\$ 21.68
Recycle Leadperson	6	\$ 14.64	\$ 21.68
Rolloff Driver	6	\$ 14.64	\$ 21.68
Sanitation Leadperson	6	\$ 14.64	\$ 21.68
Technician	6	\$ 14.64	\$ 21.68
Equipment Operator I	5	\$ 14.19	\$ 21.02
Plant Operator I	5	\$ 14.19	\$ 21.02
Maintenance Worker III	4	\$ 13.50	\$ 19.99
Meter Reader	4	\$ 13.50	\$ 19.99
Utility Cashier	4	\$ 13.50	\$ 19.99
Maintenance Worker II	3	\$ 12.93	\$ 19.15
Custodian	2	\$ 12.85	\$ 19.03
Maintenance Worker I	2	\$ 12.85	\$ 19.03
Recycle Laborer	2	\$ 12.85	\$ 19.03
Sanitation Collector	2	\$ 12.85	\$ 19.03
<i>Part-Time Staff</i>	<i>1</i>	<i>\$ 7.25</i>	<i>\$ 30.00</i>

Positions above the Bold line will be considered Salaried (Exempt)

* Indicates a 24/48 Rate

Updated- 05/2019

**El Dorado, Inc.
2020 Budget to
City of El Dorado**

	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
INCOME			
Private Contributions	\$54,200.00	\$55,000.00	\$64,522.50
City of El Dorado Matching Funds	\$53,700.00	\$55,000.00	\$64,522.50
City General Fund Income	\$68,200.00	\$68,200.00	\$68,200.00
Interest Income	\$1,611.31	\$700.00	\$6,875.00
Shared Fees Generated		\$1,000.00	\$1,000.00
1/2 income Graves Property	\$1,430.00	\$1,430.00	\$1,430.00
TOTAL INCOME	\$179,141.31	\$181,330.00	\$206,550.00
EXPENSES			
Administrative			
Accounting Services & Supplies	\$8,033.49	\$4,250.00	\$4,250.00
Business Meals	\$3,121.39	\$3,000.00	\$3,000.00
Computer and Maintenance	\$5,675.62	\$5,500.00	\$7,500.00
Conference/Banquet Fees	\$2,304.03	\$2,000.00	\$2,000.00
Dues/Subscriptions	\$365.00	\$400.00	\$400.00
Educational	\$120.20	\$1,000.00	\$1,000.00
Insurance	\$2,578.00	\$3,200.00	\$3,200.00
Mileage	\$1,256.70	\$1,500.00	\$1,500.00
Other	\$0.00	\$0.00	\$0.00
Overhead to Chamber	\$12,500.00	\$12,500.00	\$12,500.00
Postage & Office Expense	\$1,318.42	\$2,200.00	\$2,200.00
Salaries	\$112,814.61	\$124,000.00	\$154,000.00
Total Administration	\$150,087.46	\$159,550.00	\$191,550.00
Housing/Spec Homes	\$318.00	\$0.00	\$0.00
Recruitment Expenses	\$5,979.14	\$15,000.00	\$10,000.00
Marketing	\$1,344.13	\$6,780.00	\$5,000.00
TOTAL EXPENSES	\$157,728.73	\$181,330.00	\$206,550.00
NET INCOME	\$21,412.58	\$0.00	\$0.00

REVENUE DETAIL

DESCRIPTION	ACCT.	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Ad Valorem Tax	4111	386,688.93	391,362.91	447,625.00	464,790.00
Delinquent Ad Valorem	4112	16,123.13	18,974.13	0.00	0.00
Motor Vehicle Tax	4113	59,042.75	57,345.95	56,761.00	52,077.00
Recreational Vehicle Tax	4114	551.87	630.57	534.00	3,954.00
Watercraft Tax	4131	0.00	0.00	393.00	0.00
County Aging Mill Levy	4181	11,700.00	11,750.00	11,700.00	11,750.00
OBJECT TOTAL		474,106.68	480,063.56	517,013.00	532,571.00
Categorical Grants (SCKLS)	4313	39,146.00	35,418.00	36,000.00	35,000.00
LSTA Grant	4315	273.29	249.51	250.00	250.00
I L L Network Grant	4344	0.00	0.00	0.00	0.00
OBJECT TOTAL		39,419.29	35,667.51	36,250.00	35,250.00
State Aid	4481	3,899.31	3,771.48	3,600.00	3,700.00
Copier Fees	4482	4,063.49	4,148.27	4,000.00	4,100.00
OBJECT TOTAL		7,962.80	7,919.75	7,600.00	7,800.00
Fines & Forfeitures	4511	10,852.95	12,011.11	12,000.00	12,000.00
OBJECT TOTAL		10,852.95	12,011.11	12,000.00	12,000.00
Interest	4611	0.00	0.00	100.00	0.00
Other Contributions	4671	12,579.70	9,005.68	7,500.00	14,500.00
United Way Contribution	4672	4,999.24	8,415.00	8,500.00	8,500.00
Transfer	4659	5,000.00	0.00	0.00	0.00
Miscellaneous	4691	2,426.00	3,471.40	2,500.00	3,000.00
Cancel Prior Year Encumbrance	4692	0.00	0.00	0.00	0.00
Unencumbered Balance	4693	0.00	0.00	0.00	0.00
Reimbursements	4694	585.36	962.45	300.00	300.00
OBJECT TOTAL		25,590.30	21,854.53	18,900.00	26,300.00
FUND TOTAL		557,932.02	557,516.46	591,763.00	613,921.00

EXPENDITURE DETAIL

DESCRIPTION	ACCT	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET
Personal Services:					
Salaries	5101	166,376.18	163,720.01	165,000.00	215,000.00
Longevity Pay	5102	1,380.00	988.00	1,330.00	1,512.00
Overtime	5103	433.67	813.27	1,500.00	1,000.00
Temporary & Part Time	5104	123,228.07	118,500.68	154,000.00	115,404.00
Social Security	5105	22,202.30	21,954.74	23,600.00	25,000.00
Retirement	5106	22,999.11	23,846.28	28,863.00	28,000.00
Workers Compensation	5108	219.91	260.05	410.00	400.00
Unemployment Service	5109	443.80	934.42	500.00	915.00
Benefit Insurance	5110	4,582.24	647.90	0.00	6,000.00
Sick Leave	5112	5,957.70	8,810.78	0.00	0.00
YMCA	5113	555.00	540.00	1,080.00	540.00
Safety Incentives	5114	0.00	0.00	0.00	0.00
OBJECT TOTAL		348,377.98	341,016.13	376,283.00	393,771.00
Contractual Services:					
Professional Services	5201	26,439.45	30,149.08	38,000.00	35,000.00
Bank Service Charges	5203	0.00	0.00	0.00	0.00
Insurance & Bonds	5204	5,051.57	5,165.40	6,500.00	6,000.00
Utilities	5205	20,081.22	19,812.89	24,000.00	22,000.00
Buildings Maintenance & Repair	5206	75.00	160.00	2,000.00	1,000.00
Equipment Maintenance & Repair	5207	408.38	2,038.00	500.00	2,000.00
Other Maintenance & Repair	5208	1,985.00	0.00	2,000.00	1,000.00
Rentals	5210	1,788.00	1,788.00	2,000.00	2,000.00
Travel, Training, Etc.	5211	4,648.96	3,006.15	4,500.00	6,000.00
Publications & Printing	5212	3,152.39	1,278.46	3,000.00	2,300.00
Other Charges (postage)	5213	3,646.98	3,544.83	3,500.00	5,000.00
Data Processing Services	5217	1,200.00	1,200.00	1,200.00	1,200.00
Transfers (Cap. Improvement)	5224	28,000.00	27,000.00	0.00	0.00
OBJECT TOTAL		96,476.95	95,142.81	87,200.00	83,500.00
Commodities:					
Office Supplies	5301	3,470.06	3,803.06	3,500.00	3,500.00
Buildings Maintenance & Repair	5306	32.00	7.50	500.00	500.00
Equipment Maintenance & Repair	5307	3,193.53	246.61	1,500.00	500.00
Other Maintenance & Repair	5308	163.58	144.99	1,500.00	500.00
Janitorial & Household Supplies	5309	0.00	0.00	0.00	0.00
General Supplies	5310	3,173.04	2,379.24	3,000.00	2,500.00
Print Materials	5313	37,339.41	40,885.41	41,500.00	41,500.00
Digital Materials	5314	6,000.00	7,000.00	7,000.00	6,000.00
Commodities (cont'd):					
Non-Capitalized Assets	5315	3,313.48	7,767.62	14,000.00	10,000.00
Computer Supplies	5316	0.00	0.00	0.00	0.00
Audiovisual Materials	5318	9,735.20	11,709.82	11,400.00	12,000.00
Outreach Supplies	5320	0.00	27.09	500.00	250.00
Memorials - Books, Etc.	5321	4,735.59	3,134.37	0.00	3,000.00
Outreach Mileage	5322	286.23	497.05	400.00	500.00
Adult Programming	5323	3,011.09	2,220.05	3,500.00	3,500.00
Children's Programming	5324	3,406.40	3,186.80	3,500.00	3,500.00
Materials Processing	5326	3,519.61	3,192.56	3,000.00	3,000.00
OBJECT TOTAL		81,379.22	86,202.17	94,800.00	90,750.00
Capital Outlay:					
Office Equipment & Furniture	7402	0.00	0.00	0.00	0.00
Buildings	7403	0.00	0.00	0.00	12,000.00
G.O. Bond Principal	7501	25,000.00	30,000.00	30,000.00	30,000.00
G.O. Bond Interest	7511	5,803.37	4,650.00	3,480.00	3,900.00
OBJECT TOTAL		30,803.37	34,650.00	33,480.00	45,900.00
ACTIVITY TOTAL		557,037.52	557,011.11	591,763.00	613,921.00