



ANNUAL OPERATING BUDGET & CAPITAL IMPROVEMENT PLAN

2021

EL DORADO
KANSAS

Table of Contents

Introduction and Overview	5
Distinguished Budget Presentation Award	7
City Manager's Budget Message.....	9
Community Profile	12
Organizational Chart	17
Financial Structure, Policy, and Process	19
Financial Structure	21
Policies and Practices	25
Budget Process	28
Glossary of Terms	30
Financial Summaries.....	35
All Budgeted Funds	37
General Fund	46
Airport Fund.....	49
Library Fund	51
Major Street Fund.....	52
Stormwater Fund.....	54
Economic Development Sales Tax Fund.....	56
Industrial Mill Levy Fund.....	58
Special Parks & Recreation Fund.....	60
Special Alcohol Program Fund.....	62
Tourism Tax Fund	64
Ordinance Street Sales Tax	66
Excess Sales Tax Fund.....	68
Building Demolition Fund.....	70
Bond & Interest Fund	72
Water Fund.....	74
Sewer Fund	77
Refuse Fund.....	80
Compressed Natural Gas Fund.....	83
Data Processing Fund	85
Departmental Information	87
Administration.....	89
Engineering	103
Police and Fire	107
Parks and Recreation.....	113
Public Utilities	123
Public Works	133
Capital and Debt	143
Capital Budget Summary.....	145
Capital Improvement Program.....	146
Equipment Replacement Plan	187
Debt Management.....	188
Appendix	189
Revenue and Expenditure Detail	191
General Financial and Budgetary Policies.....	265
Pay Plan Classification and Salary Schedule	281



INTRODUCTION AND OVERVIEW

EL DORADO

K A N S A S



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of El Dorado
Kansas**

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director

EL DORADO

K A N S A S

TO: City Commission
El Dorado Citizens
FROM: David Dillner, City Manager
SUBJ: 2021 Adopted Budget
DATE: January 15, 2020

On behalf of City staff, I am pleased to present the 2021 Operating Budget and Capital Improvement Program for the City of El Dorado, Kansas. The 2021 Budget is the fourth budget developed during my tenure as city manager for El Dorado, and continues a focused, conservative approach to the City's finances. The City strives to provide quality public services at a reasonable cost to taxpayers. The budget outlines how public resources will allow the municipal organization to meet this expectation.

A budget also sets forth a plan to achieve the governing body's priorities to improve the community. The 2021 Budget allocates public funds to various priorities of the City Commission with the goal of producing a return on investment for the benefit of the community. The priorities and policies of the governing body are subject to change over time as elected officials shift the focus of the City's efforts to reflect the community's interests and needs.

Locally elected officials work through a process to identify community priorities and then allocate public resources toward the programs and projects that enhance the well-being of the community. Elected officials have the difficult job of balancing the many needs and priorities of the community to determine what should receive funding. This challenging task requires the governing body to consider various community perspectives and values to arrive at a decision of how to best allocate resources.

The on-going COVID-19 pandemic further complicated the annual development of the 2021 Budget. Uncertainty surrounding the pandemic made a normally routine process difficult as elected officials, staff, and so-called "experts" had no idea of how the pandemic would affect the economy or municipal operations. Staff developed the budget with the flexibility to adapt to uncertain and changing situations. To that end, the following highlights provide a general sense of how municipal resources will serve El Dorado in 2021.

GENERAL FUND

For 2021, the City budgeted to receive \$10.39 million in general governmental revenues and spend \$10.5 million on the provision of general governmental services, meaning the City plans to spend \$116,300 more than it will generate in revenues. In addition to this budgeted deficit, the City plans to spend down its fund balance for the General Fund by another \$478,543 to address several City Commission priorities as follows:

- \$300,000 transfer to the Equipment Reserve Fund to make much needed fleet replacements;
- \$95,836 to enhance the City's snow removal program;
- \$53,707 to enhance police officer pay in an effort to recruit officers to several longstanding vacancies within the department;
- \$20,000 to increase the pay of lifeguards at the municipal pool; and
- \$9,000 to increase funds available for building demolitions.

WATER FUND

The Water Fund budgeted to collect \$4.46 million in revenue against \$4.17 million in expenses, meaning the Water Fund will operate with a surplus of \$289,591. The City, however, plans to spend down some of the reserve balance of the Water Fund as the fund's reserve balance will exceed the targeted fund maximum of \$1,003,562.

By local policy, City funds may spend down reserve balances when they exceed the targeted maximum balance. The Water Fund will spend down its fund balance by \$470,000 to address several City Commission priorities as follows:

- \$205,000 for water main replacement;
- \$185,000 for industrial water tower painting;
- \$50,000 for implementation of watershed protection measures;
- \$20,000 towards industrial marketing to recruit industrial water user; and
- \$10,000 towards fire hydrant painting.

Many of these expenses address critical infrastructure. Watershed protection, in particular, helps extend the useful life of El Dorado Lake as a water storage facility for the City’s future water needs. Marketing for industrial users will proactively recruit large water users to El Dorado for economic development purposes.

SEWER FUND

The Sewer Fund budgeted to collect \$2.8 million in revenue against \$2.5 million in expenses, meaning the Sewer Fund will operate with a surplus of \$261,558. The fund balance exceeds the targeted maximum balance, so the City budgeted to spend down the Sewer Fund balance on several projects as follows:

- \$205,000 for residential cure-in-place-piping (sanitary sewer main repairs);
- \$120,500 for GIS mapping of the sanitary sewer system; and
- \$100,000 transfer to the Sewer Equipment Reserve Fund for future fleet replacements.

The Sewer Fund will comply with the City’s Fund Balance Policy even after these expenditures. These add-on expenses will allow the City to make essential repairs to critical infrastructure and give us better information to understand the sewer system.

REFUSE FUND

The Refuse Fund budgeted to collect \$1.56 million in revenue against \$1.57 million in expenses in 2021. The fund will operate with a slight deficit of nearly \$9,000. The City plans to purchase a new automated trash truck at a cost of about \$300,000 from the Refuse fund balance. This purchase will take the fund below the targeted minimum balance, although the fund rebuilds over time to allow for the replacement of another trash truck in about five years.

TOURISM FUND

The Tourism Fund has been the operating fund that has been most impacted by the pandemic. Transient guest tax receipts for 2020 underperformed due to a significant reduction in travel and tourism throughout the economy. Staff has reduced operational expenses for the fund in response to the reduced revenue. The City plans to create a position to promote El Dorado and facilitate the development of events and activities once bed taxes begin to trend upward.

The City will celebrate the Sesequentennial (150th) anniversary of its incorporation on September 12, 2021. To commemorate this once-in-a-lifetime event, the City Commission plans to spend down fund balance on various activities and events celebrating this historical year. The City also plans to spend fund balance to implement its newly adopted brand. Expenses may include gateway and facility signage and downtown banners.

The City Commission approved a 3% increase to the transient guest tax rate. The new rate of 8% will begin July 1, 2021, and is projected to generate an additional \$70,000 (in a normal year). The increased revenue will be used to promote El Dorado and El Dorado Lake.

INDUSTRIAL MILL LEVY FUND

The Industrial Mill Levy Fund provides part of the resources needed for economic development efforts. The City, per Resolution No. 1695, provides El Dorado Inc. with funds of up to one mill (\$96,000) matching their membership contributions. In addition to this amount, the City pays Inc. \$68,500 per year for services rendered for the implementation of the City’s economic development strategy. The City will also contribute \$27,500 from this fund for industrial marketing.

ECONOMIC DEVELOPMENT SALES TAX FUND

In addition to the Industrial Mill Levy Fund, the City will have \$100,000 to supplement its economic development strategies. The fund recently received an additional \$50,000 after voters approved a change to the City's one-cent sales tax ordinance in 2018. Proceeds from the sales tax will provide \$27,500 toward the industrial marketing campaign. It also provides funds for an incentive provided to the Cody Foster (previously John K Fisher) dealership. Presently, there are no other formally defined uses for these funds.

THE MILL LEVY

Assessed valuation for the City increased 6.8% from \$92.87 million to \$99.21 million. After taking out Neighborhood Revitalization adjustments, one mill is now generates \$96,059 in property taxes attributed to the City. Overall, the City's mill levy remains flat (53 mills) when compared to the mill levy from the prior year. This is, however, not to suggest that taxes will remain stable with the adoption of the 2021 Budget. Taken together, property taxes paid to the City will increase by 7% given the increase in assessed valuation.

I would be remiss if I did not take a moment to reflect on the fact that the City's one-cent sales tax helps offset a portion of the City's mill levy. By local ordinance, up to \$1.65 million offsets the need for a higher mill levy to support public services. Without this subsidization, the City's mill levy would approach seventy mills! In this scenario, property taxes would be approximately 32% higher to generate the same amount of revenue needed to support basic public services such as police, fire, and park and recreation. The City greatly appreciates the continued support of the one-cent sales tax every five years by voters.

COMMISSION PRIORITIES

The City Commission placed a priority on infrastructure investment in 2021. Not only will the City invest in critical infrastructure, but we will also make considerable fleet purchases to address an aging fleet that costs more each year in maintenance and that often creates challenges with service delivery. The City plans to spend nearly \$1.6 million in much-needed fleet replacements. Some of these funds are the result of a conservative approach to managing the City's budget in 2020 amid COVID-19. The City Commission approved the transfer of "savings" from 2020 to equipment reserve funds for the purchase of vehicles and equipment necessary in the performance of services. Much of the City's critical fleet is well beyond its useful life and needs replaced to minimize service disruptions due to mechanical breakdowns, and to ensure safe operating equipment for employees.

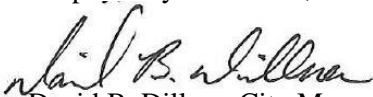
Another priority of the City Commission is to promote El Dorado Lake and seek ways to develop recreational amenities in the community's "backyard." To that end, the City is also pursuing the development of a master plan for El Dorado Lake to assist in this effort. Staff is actively working with lake stakeholders to develop and implement strategies to market the lake and the myriad of things to do as this outdoor destination.

The City also plans to complete water and sanitary sewer capacity studies to help the City understand where investment can address problematic infrastructure. It will also enable the City to understand the needs associated with industrial development and how best to serve such development.

FINAL NOTE

Finally, I wish to thank all those involved in the development of this year's budget. It was not an easy task given the uncertainty surrounding the pandemic. The City Commission and City staff nonetheless took on the challenge and produced a budget that will allow the City to further its efforts to make the community better. I am truly grateful for the professional and dedicated staff I work with every day. They love El Dorado and strive to meet citizens' expectations by providing great service. Without their efforts, the budget is meaningless as their work converts the dollars we receive from taxpayers into essential services needed to make El Dorado a great place to live, work, and play. I sincerely thank them for their service.

Respectfully Submitted,


David B. Dillner, City Manager

Community Profile

Size and Location

The City of El Dorado is the county seat of Butler County, Kansas. It is located approximately 30 miles northeast of Wichita to the immediate south of the Kansas Turnpike. It covers over eight square miles and is the largest city in Butler County. The population is 12,935 according to the Bureau of Labor Statistics.

City Government

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

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

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

City Commission Members		
Seat	Name	Term
Mayor	Bill Young	2 yr
Commissioner 1	Matt Guthrie	4 yr
Commissioner 2	Gregg Lewis	4 yr
Commissioner 3	Nick Badwey	4 yr
Commissioner 4	Kendra Wilkenson	4 yr

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

- Administration
- Engineering
- Fire
- Parks & Recreation
- Police

- Public Utilities
- Public Works

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

Administrative Officials	
Position	Name
City Manager	David Dillner
City Clerk	Tabitha Sharp
City Attorney	Ashlyn Lindskog
Finance Director	Tammy Schaffer
Human Resources	Haley Remsberg
Public Utilities Director	Kurt Bookout
City Engineer	Scott Rickard
Police Chief	Curt Zieman
Fire Chief	Joe Haag
Public Works Director	Brad Meyer
Parks & Recreation Director	Kevin Wishart

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

Board of Appeals/Code Review

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

Board of Zoning Appeals

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

Convention and Tourism Committee

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

Planning Commission

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

Library Board

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

Recreation Advisory Board

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

Sales Tax Advisory Committee

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

City Services and Utilities

All common residential services and utilities are available in El Dorado. The City provides water, sewer, and trash; Evergy supplies electricity;

Kansas Gas Service supplies natural gas; and telecommunication services are offered through both Cox Communications and AT&T.

The police and fire departments are staffed at all times to offer uninterrupted service. The City has 27 sworn police officers and 17 certified fire fighters/emergency medical technicians. Ambulance services are provided by Butler County.

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

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

Educational Institutions

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

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

Economic Development

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

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

- Help new and existing businesses identify and access available incentives and resources
- Market commercial and industrial property owned by the City of El Dorado

- Market El Dorado on a regional and national scale
- Establish local and regional networking
- Promote housing initiatives
- Promote job creation



This partnership has led to several large projects in recent years, including:

- Development of the El Dorado Business Park with the following businesses: Holiday Inn Express, Flinthills Services and the Natural Pet Care Center
- Relocation of BG Products, Barton Solvents and Valmont to the El Dorado Industrial Park
- Development by Savage Service, Inc. of a rail port facility on the Burlington Northern Santa Fe (BNSF) main line

Major Employers

The City maintains a diverse employment base. Strong points include petroleum refining, retail, healthcare and education.

Principal Employers	
Employer	Employees
HollyFrontier Corporation	490
El Dorado Correctional Facility	450
Butler County Government	347
Susan B. Allen Memorial Hospital	247
Pioneer Balloon	233
USD 490	192
Walmart	130
City of El Dorado	125
BG Products	103
Valmont	88

Principal Property Taxpayers	
Taxpayer	Valuation
Kansas Gas & Electric	2,644,217
Wal-Mart Real Estate	2,506,313
Kansas Gas Service	1,327,032
Valmont Industries	1,176,515
Barton Solvents	1,169,373
Vlomis Enterprises	1,114,823
T Town LLC	711,755
HE of El Dorado LLC	700,125
Butler Rural Electric Coop Assl	688,109
BNSF	633,662

Transportation Systems

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

Health and Wellness Services

The City offers its residents excellent health and wellness services. Principally, it is the home to Susan B. Allen Memorial Hospital (SBA), a 100+ bed, general acute care hospital that includes a home health agency, dialysis center and cancer center. Other specialty services are also available. In addition to SBA services, the City hosts three dentists, three chiropractors, three massage therapists, and three optometrists.

Parks and Recreation Facilities

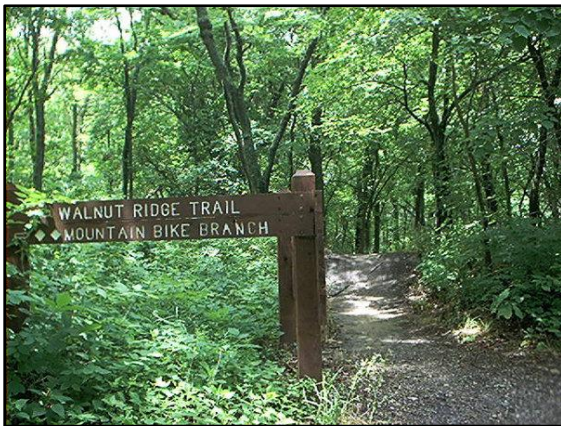
The El Dorado community maintains an extensive parks and recreation system, including:

- 12 neighborhood parks
- 12 playgrounds (two ADA accessible)
- 5 Soccer fields
- 4 baseball fields
- 4 softball fields
- 2 spray parks
- 1 pools

- 8 tennis courts (4 with pickle ball)
- 2 outdoor basketball courts
- Baseball stadium
- Football/soccer stadium and track
- 18 hole municipal golf course
- 18 hole disc golf course
- 6.3 mile bike path
- YMCA, with indoor track, weight room, basketball courts, squash/racquetball courts and indoor pool
- El Dorado State Park, which offers activities such as camping, hiking, fishing, boating and horseback riding

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

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



Walnut Ridge Trail, located within El Dorado State Park.

EL DORADO

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CITIZENS OF EL DORADO

CITY COMMISSIONERS

Mayor Bill Young,
Commissioners Nick Badwey, Gregg
Lewis Kendra Wilkinson & Matt
Guthrie

CITY MANAGER

**CONVENTION &
TOURISM COMMITTEE**

**BOARD OF APPEALS/
CODE REVIEW**

LIBRARY BOARD

**AIRPORT ADVISORY
BOARD**

**RECREATION ADVISORY
COMMITTEE**

**SALES TAX
ADVISORY COMMITTEE**

**BOARD OF
ZONING APPEALS**

**PLANNING
COMMISSION**

**MUNICIPAL COURT
CITY ATTORNEY**

CITY CLERK

HUMAN RESOURCES

PAYROLL & BENEFITS

**MUNICIPAL INFORMATION
OFFICER**

**ADMINISTRATIVE
ASSISTANT TO THE
CITY MANAGER**

**PARKS &
RECREATION**

**RECREATION
PROGRAMMING
& MARKETING**

**POOLS &
GROUNDS**

FORESTRY

CEMETERIES

FINANCE

**UTILITY
BILLING

PURCHASING**

POLICE

**LAW
ENFORCEMENT**

RECORDS

COURT

**NUISANCE/CODE
ENFORCEMENT**

FIRE

RESPONSE

INSPECTIONS

HAZMAT

**EMERGENCY
MANAGEMENT**

**PUBLIC
WORKS**

STREET REPAIR

**REFUSE/RECYCLE
STORMWATER**

ANIMAL CONTROL

AIRPORT

**INFORMATION
TECHNOLOGY**

**PUBLIC
UTILITIES**

**WATER
TREATMENT**

**WATER
DISTRIBUTION**

WASTEWATER

ENGINEERING

**STREET LIGHT
& DESIGN**

**CONSTRUCTION
PROJECTS
INSPECTION**

**BUILDING PLAN
REVIEW &
INSPECTION**

**GPS/MAPPING
PLANNING &
ZONING**



FINANCIAL STRUCTURE, POLICY, AND PROCESS

EL DORADO

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Financial Structure

The City of El Dorado uses funds to report its financial position and 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 two categories of funds: governmental and proprietary. 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.

Debt Service Funds

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

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

Non-Major Governmental Funds:*Special Revenue Funds*

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

- Airport Fund (003) – The Airport Fund is used to account for the activity of the municipal airport. Primary revenues include property taxes, fuel sales and hangar rentals.
- 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 an annual transfer of \$100,000 in sales tax revenue. 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 one third of the State-shared liquor tax revenue, and parkland development fees. Both revenue sources are utilized to fund park improvements. In addition, one third of the liquor tax revenue allocated to this fund is used 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 and other marketing programs and events. These expenses are funded by a five percent tax on motel rooms up until the third quarter of 2021 and then it increases to eight percent.
- Family Life Center Fund – The Family Life Fund is used to account for Federal grant moneys received for improvement and repair of the local shelter for battered women. A program for victims of domestic violence and sexual abuse.
- Expendable Trust Fund – A Fund to account for public donations and grant programs to sponsor specified youth activities and other community activities conducted by the City.
- Customer Deposit Fund – A Fund to account for resources through private-sector insurance proceeds and other City “resources utilized in the cleanup operations of fire damages.
- Law Enforcement Trust Fund – A fund to account for the proceeds from the sale of property seized through law enforcement proceedings.
- Police Department Seized Assets Fund – This fund is to account for any money obtained due to assets being seized; the state awards the money to the City for seizing said assets. The money cannot be used to reduce the operating fund, instead, it is used for police department purchases at the discretion of department heads.
- Ordinance Street Sales Tax Fund – This fund is to account for sales tax revenue created by ordinance for street repairs, street rehabilitation and maintenance.
- Excess Sales Tax – The Excess Sales Tax Fund is used to account for sales tax revenue created by ordinance for any capital expenditure requested by the City with approval by the City Commission of the capital expenditures.
- Special Alcohol Program Fund – This fund is to account for liquor tax revenue created by ordinance to provide support for domestic violence shelters for adults or children.

Proprietary Funds

Major Proprietary Funds:

Enterprise Funds

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

- Water Fund (060) – The Water Fund accounts for the operation of the municipal water utility, including administration, water treatment, 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, including administration, sewer treatment, maintenance and distribution. Revenues include sewer sales, connection fees and penalties.
- Refuse Fund (066) – The Refuse Fund accounts for the operation of the refuse utility including the collection and disposal of solid waste. Primary revenue sources include refuse sales, bag sales, service connection fees and penalties.

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.
- Compressed Natural Gas (CNG) – The CNG Fund accounts for the operation of providing CNG to internal and external customers.

Basis of Accounting

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

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

Governmental Funds

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

Proprietary Funds

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

Basis of Budgeting

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

Unbudgeted Funds

- | | |
|--------------------------------------|----------------------------------|
| Equipment Reserve Fund (002) | Sales Tax Agency Fund (020) |
| Family Life Center Grant Fund (004) | Customer Deposit Fund (21) |
| Library Fund (011) | Law Enforcement Trust Fund (022) |
| Lake Debt Reserve Fund (012) | Revolving Loan Fund (025) |
| Library Special Revenue Fund (015) | Expendable Trust Fund (027) |
| Self-Insurance Reserve (018) | Construction Fund (030) |
| Community Improvement District (019) | Payroll Withholding Fund (070) |

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.

FUNDS - MAJOR / NON-MAJOR	
<p>General Fund</p> <ul style="list-style-type: none"> General Fund (major) External Stores (non-major) Equipment Reserve (non-major) Building Demolition (non-major) Self-Insurance Reserve (non-major) <p>Debt Service Fund</p> <ul style="list-style-type: none"> Bond & Interest Fund (major) <p>Non-Major Special Revenue Funds</p> <ul style="list-style-type: none"> Airport Fund Major Street Fund Industrial Mill Levy Fund Special Parks & Recreation Fund Tourism Tax Fund Economic Development Sales Tax Fund 	<ul style="list-style-type: none"> Stormwater Utility Fund Family Life Center Fund Expendable Trust Fund Customer Deposit Fund Law Enforcement Trust Fund Police Department Seized Assets Fund Ordinance Street Sales Tax Fund Excess Sales Tax Special Alcohol Program Fund <hr/> <p>Enterprise Funds</p> <ul style="list-style-type: none"> Water Fund(major) Sewer Fund (major) Refuse Fund (major) CNG Fund (non-major) <p>Internal Service Fund</p> <ul style="list-style-type: none"> Data Processing Fund (non-major)

Policies and Practices

The City of El Dorado has established policies and practices to help guide its financial affairs. Their primary focus is to ensure fiscal stability. Defined, this refers to the City's ability to meet its short and long term financial needs, without compromising quality public services.

Overall fiscal stability is evaluated using the following criteria:

- Cash flow – The ability to pay for current municipal operations.
- Balanced budget – The ability to annually balance the budget; beginning fund balance plus revenues equals expenditures for the fiscal year.
- Long term solvency – The ability to pay for future municipal operations.
- Service levels – The ability to sustain the desired level of municipal services.
- Flexibility – The ability to react and respond to changes in the economy, legal environment, and service challenges without significant financial stress.

The Finance Department periodically conducts a review of its policies and practices to ensure the above criteria are met. Staff utilizes many resources in this process, including support from the following professional organizations: the Government Finance Officers Association, City Clerks and Municipal Finance Officers Association of Kansas, and the International City/County Management Association.

Policies

There are six budget related policies which aid in the financial management of the City. These cover the following areas: operating budget, capital improvement plan, budget control, debt management, and investments.

Operating Budget

The budget shall be prepared and adopted in accordance with K.S.A. 79-2925 – 79-2937. Each year, sufficiently prior to August 1st, the city manager or his/her designee shall prepare an annual operating budget for the fiscal year

beginning the following January 1st. The manager shall receive estimates from the department managers regarding revenues, expenditures and other information concerning operations for the proposed budget year. Additional information pertaining to operations may be submitted to accompany the proposed budget.

Capital Improvement Plan

The City of El Dorado has established a process for a five-year Capital Improvement Plan which shall set priorities and provide for the scheduling of capital improvements, major purchases of equipment, and major studies or surveys.

- The City Commission shall adopt by resolution a Capital Improvement Plan.
- The Capital Improvement Plan shall be in substantial conformance to the Comprehensive Plan.
- The first year of the Capital Improvement Plan should be considered in the development of the annual operating budget.
- The City Commission shall conduct a public hearing for the purpose of soliciting community comments on the proposed Capital Improvement Plan as a part of their review and prior to the adoption of the Plan.

Budget Control

Expenditures for the payment of invoices shall be made on the basis of the amount provided in the annual operating budget. Department managers shall approve and code their expenditures to the appropriate accounts, with the Finance Director reviewing their expenditures for compliance. Subsequently, the governing body shall review and approve a monthly appropriation ordinance to fund expenditures.

Debt Management

The City issues debt in accordance with the debt management policy. Debt financing, which includes general obligation bonds, special assessment bonds, revenue bonds, temporary notes, lease/purchase agreements, and other City obligations permitted to be issued or incurred under Kansas law, may be used to purchase capital assets.

The policy stipulates the following:

- The City will obtain financing only when it is not possible or advantageous to make the acquisition from either available current resources or fund balances.
- Debt financing will not be considered for any recurring purpose, such as current operating and minor maintenance expenditures.
- Debt will be structured to match projected cash flows, minimize the impact on future property tax levies, and maintain a relatively rapid payment of principal.
- Debt will be structured to achieve the lowest possible true interest cost to the City given market conditions, urgency of the capital project, and the nature and type of any security provided.
- City debt will be structured in ways that will not compromise the future flexibility to fund projects.
- Periodic reviews of all outstanding debts will be undertaken to determine refunding opportunities.
- The City may sponsor conduit financings in the form of Industrial Revenue Bonds for those activities that have a general public purpose.
- To prevent arbitrage, the City will issue obligations only when it appears the proceeds will be utilized in a timely fashion.
- The City is committed to full and complete disclosure of city operations and finances.

The policy also establishes a minimum reserve for the General Fund of 15% to 25% of the average operating expenditures for the prior three years; a Bond & Interest Fund reserve of not less than 10% of the anticipated general obligation debt service payment, including principle and interest, for the upcoming budget year; and 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.

A full copy of the Debt Management Policy is available in the Appendix.

Investment

Kansas Statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. Permissible investments include:

- Temporary notes or no-fund warrants of the City.
- Time deposits, open accounts or certificates of deposit in commercial banks or trust companies.
- Time certificates of deposit with state or federally chartered savings and loan associations.
- Repurchase agreements with commercial banks, trust companies, or state or federally chartered savings and loan associations for direct obligations of, or obligations that are insured by, the federal government.
- United States treasury bills or notes with maturities as the governing body shall determine, but not exceeding six months.

Practices

The following practices serve to support the aforementioned financial policies. They specify additional measures to ensure the city maintains best practices in finance and budgeting.

1. The Finance Director shall annually prepare a Comprehensive Annual Financial Report. The report shall be audited by an independent certified public accountant, which shall be conducted in accordance with Kansas statutes establishing the local government audit laws.
2. The City shall conform to generally accepted accounting procedures and financial management practices as

prescribed by the Governmental Accounting Standard Board (GASB) and Government Finance Officers Association (GFOA).

3. To demonstrate conformance with best accounting and budgeting principles the City shall annually apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation awards.
4. The Finance Director shall provide the City Commission and public with a quarterly financial report showing all revenues, expenditures, fund balances, cash and investment balances, and outstanding debt of the City.

Budget Process

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

Operating Budget

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

Preparation

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

Adoption

Public workshops 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 by ordinance at the fund level using the line-item budget format. Throughout the year revenues and expenditures are monitored to insure 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 account principles (GAAP). The Finance Director also briefs the City Manager on the revenues, expenditures and fund balances.

In late winter of the following year, typically February or March, a financial audit is conducted by an independent accounting firm approved by the City Commission. The principal goal of the audit is to insure the City expended funds within its 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 or heavy equipment, which includes buildings, land, equipment, as well as 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. Adjustments are made and the proposed CIP is forwarded to the Planning Commission, which scores the document. The City Manager also holds an administrative hearing to receive comments and request from the public. Finally, the City Commission holds a public hearing and adopts the CIP.

Equipment Replacement Plan

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

Budget Calendar	
January	<ul style="list-style-type: none"> • CIP and ERP staff review and determine revenue sources.
February	<ul style="list-style-type: none"> • Sales Tax Committee meetings.
March	<ul style="list-style-type: none"> • Sales Tax Committee recommendation to City Commission • Budget – First Draft (Includes revenue updates, payroll, and debt updates.
April	<ul style="list-style-type: none"> • City Commission public hearing to consider proposal from Sales Tax Committee. • Departments/outside agency budget requests are due to the Finance Director. • Departments/outside agencies present operating budget requests to the City Manager.
May	<ul style="list-style-type: none"> • Budget meetings with Directors and City Manager.
June	<ul style="list-style-type: none"> • City Commission budget workshops.
July	<ul style="list-style-type: none"> • City Commission workshop(s) to review budget draft(s).
August	<ul style="list-style-type: none"> • City Commission public hearing on the operating budget.
November	<ul style="list-style-type: none"> • Budget document completed and distributed to department managers and GFOA.
December	<ul style="list-style-type: none"> • Detailed budget calendar and instructions distributed to department managers.

Glossary of Terms

Accounting System – The set of records and procedures which are used to record, classify, and report information on the financial status and operations of the City.

Accrual – An accounting method which reports income when earned and expenses when incurred, as opposed to cash basis accounting which reports income when received and expenses when paid. In the city of El Dorado, accrual is used for the accounting of proprietary funds.

Ad Valorem Tax – A tax levied on the assessed value of real and personal property (also referred to as the property tax).

Adopted Budget – A financial plan presented, reviewed and approved by the City Commission for the upcoming or current fiscal year. It is approved by August 25th and becomes effective January 1st of the following year.

Agency and Trust Funds – Funds established to account for cash and other assets held by a municipality as agent or trustee. Such funds are not assets of the municipality but, by law or agreement, the municipality is responsible for their accountability.

Allocation – Assigning one or more items of cost or revenue to one or more accounts of an organization according to the benefits received, responsibilities, or other logical measures of use.

Amortization – The gradual elimination of a liability in regular payments over a specified period of time. Such payments must be sufficient to cover both principal and interest.

Appraised Value – The market value of real property, personal property, and utilities as determined by the Butler County Appraiser.

Appropriation – The expenditure authority approved by the City Commission with specific limitations as to the amount, purpose, and time.

Assessed Value – The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by the property classification and its associated assessment rate (Appraised Value X

Assessment Rate); residential real estate is assessed at 11.5%.

Assets – Property owned by the City which has monetary value.

Audit – A review of the City accounts by an independent accounting firm to substantiate year-end assets, liabilities, revenues, expenditures, and fund balances.

Balanced Budget – By statute, cities in Kansas are required to submit a balanced budget to the State. The city of El Dorado's budget is considered balanced when the beginning fund balance plus revenues equals expenditures in all appropriated funds for a fiscal year.

Basis of Accounting – The accounting method used to determine when revenues and expenditures are recognized. El Dorado utilizes modified accrual for governmental funds and accrual for proprietary funds. Agency and trust funds do not have a measurement focus.

Basis of Budgeting – The accounting method utilized in the preparation and execution of the budget. El Dorado utilizes the cash basis for all budgeted funds.

Beginning Fund Balance – Financial resources available in a fund that were carried over from the prior fiscal year. These resources are available for appropriation.

Bond – A financial instrument used for long-term borrowing. El Dorado uses bonds to finance large capital projects. Lenders, the purchasers of the bonds, are repaid the principal amount in annual installments and accrued interest semi-annually.

Budget – A plan of financial operation including an estimate of proposed expenditures for a given period and proposed means of financing them. In Kansas, counties, cities, townships, and most special districts use the calendar year as the budget period.

Budget Adoption – A formal process by which the budget is approved by the governing body.

Budget Amendment – The legal means by which an adopted budget may be increased. The Budget may only be increased with revenues

other than ad valorem taxes. The amendment process follows similar steps as the budget adoption.

Budget Calendar – Schedule of key dates or milestones followed by City departments in the preparation, review, and administration of the budget.

Budget Publication – A legal step towards formal budget adoption. To meet legal requirements, the public must be given at least ten days notice prior to the scheduled meeting.

Capital Expenditures – Funds used to acquire or improve long-term assets. The dollar value threshold for individual capital expenditures is \$5,000.

Capital Improvement Plan (CIP) – The CIP is a six-year plan designed to improve and enhance the City's physical infrastructure or heavy equipment, which includes buildings, land, equipment, as well as any services related to such public improvements. CIP items have an expenditure of at least \$5,000 and an expected useful life in excess of fifteen years.

Capital Outlay – Fixed assets which have a value of \$5,000 or more. Assets that have a useful life of less than fifteen years are included in the Equipment Replacement Plan, whereas assets with a longer useful life are included in the Capital Improvement Plan.

Certification – A formal, written declaration that certain facts are true or valid.

Charges for Services – Revenue category that includes fees for service (i.e. water) and rentals.

City Commission – The governing body of the City responsible for making policy decisions. It is comprised of a non-partisan mayor and four commissioners elected at-large. Each member has an equal vote.

City Manager – The chief executive of a municipality in the commission-manager form of government, appointed by the Commission.

City Manager's Budget Message – Opening section of the budget which provides the City Commission and public with a general summary of the most important aspects of the budget,

including changes from current and previous fiscal years.

City of the Second Class – Kansas statute provides for three classifications of cities based on population size. Classification of cities originally helped establish the powers and duties of each incorporated city. However, now all cities in Kansas have the same powers as a result of the Constitutional Home Rule Amendment passed in July 1961 (see also Home Rule). Though classifications have remained in statute and in municipal culture as a historical remnant, they serve as a general reference tool for the size of a city.

Comprehensive Plan – This is the primary planning document for the City of El Dorado. This plan establishes community-wide goals on a variety of topics and serves as the basis for making sound land use decisions. Generally speaking, all other planning documents and tools, such as zoning, serve to support and implement the comprehensive plan.

Commodities – Supplies required by city departments in order to provide services.

Contingency Reserve - A fund reserve used to finance unforeseen expenditures or an unanticipated decline in revenues. To be expended, these reserves must be budgeted in the adopted or amended budget.

Contractual Services – The cost of services provided by external entities.

Debt Retirement – Expenditure category that includes the annual payments required to support debt issues (principal and interest).

Department – A functionally similar group of city divisions or programs, such as the Public Utilities Department, which contains the divisions of Administration, Water Treatment, Sewer Treatment, and Maintenance and Distribution. The City's departments are headed by a single department director who reports directly to the city manager.

Depreciation – A non-cash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. Most assets lose their value over time (i.e. they depreciate) and must be replaced once they reach the end of their useful life.

Disbursement – The actual payout of funds; expenditure.

Division – An organizational unit that is functionally unique in the delivery of services (i.e. water treatment and sewer treatment). A division may contain one or more programs.

Employee Benefits – Social security, retirement, unemployment compensation, and health/life/dental/vision insurance for eligible employees paid by the City of El Dorado through the payroll process.

Encumbrance – Monies not yet paid out, but which are dedicated to a specific expense for goods or services being received or already received.

Ending Fund Balance – Financial resources available in a fund at the end of the fiscal year. These are carried forward to the next fiscal year as Beginning Fund Balance and may be reappropriated.

Enterprise Fund – Enterprise funds are used to account for activities that are financed through customer user fees, similarly to private business enterprises. El Dorado's enterprise activities include water, sewer, and refuse.

Equipment Replacement Plan (ERP) – The ERP is a five-year plan that provides a framework to discuss future equipment needs. To qualify, the purchase must be for equipment, cost in excess \$5,000, and have a useful life of less than fifteen years. Items with a longer useful life are included as part of the CIP.

Expenditure – An outlay of cash for the purpose of acquiring an asset or providing a service.

Fees – General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, fines, and user charges.

Financial Position – Represents a measure of a government's individual funds ability to meet its obligations as they become due. Financial statements demonstrate this by comparing expendable resources with short-term obligations.

Fines, Forfeitures & Penalties – Revenue category that includes police fines and various court costs.

Fiscal Year – Period used for accounting and budgeting. The City of El Dorado has a fiscal year of January 1 through December 31.

Full-Time Equivalent (FTE) – Staffing levels are measured in FTE's to give a consistent comparison from year to year. An FTE is one full-time position filled for the entire year.

Fund – An independent fiscal and accounting entity for recording expenditures and revenues, comparable to an individual bank account. Funds are established for specific activities and are subject to special limitations.

Fund Accounting – The activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments. This is accomplished through the use of funds.

General Fund – The fund that accounts for all revenues and expenditures which are not accounted for in specific purpose funds. It finances the ordinary operations of the City.

General Obligation Bond (G.O. Bond) – A financial instrument giving borrowing power to a municipality, based upon the pledge of property taxes to retire the debt.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

Governing Body – The elected officials of the City including the mayor and commissioners.

Governmental Fund – Governmental funds are those funds through which most government functions are financed. This category includes the General Fund, along with its separately budgeted funds and special revenue funds. They are generally used to account for tax-supported activities. There are three different types of budgeted governmental funds used by the City: the general fund, special revenue funds, and debt service fund.

Grant – A monetary contribution by a government or an organization to financially support a particular function or purpose.

Home Rule – The ability of cities to govern themselves independently from the state government. Cities must still abide by state laws. Kansas passed the Home Rule Amendment to the state constitution in 1961.

Interest – A fee charged by the lender to a borrower for use of borrowed money.

Interfund Loan – Similar to a business loan, this is a temporary reallocation of resources between funds, as the borrowing funds are expected to repay the full amount of the loan plus interest to the lending fund.

Interfund Transfer – This is a permanent reallocation of assets from one fund to another. Unlike an interfund loan, with these transactions there is no intent to repay. In the budget document these are reported as Transfers In and Transfers Out.

Intergovernmental Revenue – A revenue category that includes grants, reimbursements, and miscellaneous revenues received from other government entities.

Investments – Interest income earned on public funds being held until expended. Investments can only be made in instruments specified by state law.

Levy – A compulsory collection of monies or the imposition of taxes. The total amount of taxes, special assessments, or service charges imposed by a government to support governmental activities.

Licenses & Permits – Revenue category that includes building permits and business licenses.

Line Item – The most detailed unit of budgetary expenditures listed in the City of El Dorado budget. Line items are tracked by four-digit object codes.

Mill – A monetary unit used to express the property tax rate. One mill is equivalent to one-thousandth of a dollar, or \$1 of tax per \$1,000 of assessed value.

Modified Accrual – An accounting method which reports revenues when they are subject to accrual (i.e. both measurable and available). Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. In El Dorado, modified accrual is used for governmental funds.

Motor Vehicle Tax – The County Appraiser is required to determine the value of motor vehicles and place them within statutorily prescribed classifications. The value of a motor vehicle is multiplied by the assessment rate of 20% to produce the tax value. The Butler County Treasurer is required to collect the tax and distribute it among all taxing subdivisions including the City of El Dorado.

Metropolitan Statistical Area (MSA) – A geographic unit comprised of one or more counties around a central city or urbanized area with 50,000 or more population. Contiguous counties are included if they have close social and economic links with the area's population nucleus. Also known as a standard metropolitan statistical area (SMSA).

Miscellaneous – Revenue category that includes revenues which do not fit under the other categories of Taxes, Licenses & Permits, Intergovernmental Revenue, Charges for Services, or Fines, Forfeitures & Penalties.

Operating Budget – A one-year budget approved by the City Commission that includes appropriations for direct services to the public including wages and benefits, materials and services, debt service requirements, and transfers. Most equipment and some capital improvement projects are funded through the capital budget, with the remainder accounted for in the unbudgeted Construction Fund.

Ordinance – An enforceable law or statute enacted by a municipality.

Personal Services – An expenditure category that includes all costs related to employee compensation and taxes.

Principal – The amount borrowed, or the amount borrowed which remains unpaid.

Public Hearing – A meeting or portion of a meeting set up to give members of the public an opportunity to speak on a particular subject, such

as the proposed annual budget. Kansas requires cities to hold at least two public hearings prior to the adoption of the budget.

Resolution – An act that is typically less formal than an ordinance, expressing the opinion of the governing body, and generally dealing with matters of a special or temporary character or setting policy.

Revenue – A source of income which finances governmental operations.

Revenue Bond – Bond issued by a municipality to be paid exclusively from the revenue derived from the operation of a utility. K.S.A. 10-1201.

Revolving Loan – A loan in which the repaid principal and interest is used to replenish the fund and draft new loans. Through the state of Kansas cities are able to access low interest loans for the repair and replacement of water and sewer infrastructure.

Special Assessments – Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, curbs, and gutters. While charges are normally assessed on the basis of the square footage of the lot, charges alternatively may be assessed against the value of the lot, or on the basis of both lot square footage and value.

Special District – A designated geographic area in which a tax is levied to pay for specific capital improvements such as streets, sewers, curbs and gutters.

Special Revenue Fund – A fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Taxes – An expenditure category that includes all compulsory contributions received by the municipality for the operation of services.

Tax Year – The calendar year in which ad valorem taxes are levied to finance the following calendar year budget. For example, taxes levied in 2012 finance the 2013 budget.



FINANCIAL SUMMARIES

EL DORADO

K A N S A S

Revenues and Expenditures, All Budgeted Funds				
	2019	2020	2020	2021
	Activity	Budget	Operating	Proposed
Revenues				
General	9,762,674	9,712,487	9,712,487	10,373,662
Airport	294,653	273,545	273,545	269,860
Library	485,656	520,821	520,821	552,715
Major Street	652,166	1,219,169	1,219,169	1,286,433
Stormwater	324,670	310,125	310,125	310,425
Economic Development Sales Tax	55,427	100,000	100,000	100,000
Industrial Mill Levy	175,995	107,332	107,332	113,852
Special Parks & Recreation	40,235	31,646	31,646	31,646
Special Alcohol Program	39,215	29,896	29,896	29,896
Tourism Tax	260,744	255,400	255,400	200,000
Ordinance Street Sales	604,060	600,000	600,000	600,000
Excess Sales Tax	708,448	500,000	500,000	500,000
Building Demolition	26,200	16,000	16,000	25,000
Bond & Interest	4,187,248	1,800,632	1,800,632	1,777,936
Water	11,923,586	4,236,700	4,236,700	4,468,600
Sewer	2,755,186	2,744,897	2,744,897	2,824,865
Refuse	1,755,853	1,568,350	1,568,350	1,562,844
Compressed Natural Gas	71,428	33,450	33,450	33,450
Data Processing	1,226,218	1,291,200	1,291,200	1,291,200
Total	35,349,662	25,351,650	25,351,650	26,352,384
Expenditures				
General	9,204,499	9,971,089	9,971,089	12,094,261
Airport	276,215	311,545	311,545	309,901
Library	485,656	506,524	506,524	552,715
Major Street	583,649	1,215,962	1,215,962	1,286,433
Stormwater	191,655	337,488	337,488	654,302
Economic Development Sales Tax	32,896	100,000	100,000	178,680
Industrial Mill Levy	158,118	133,223	133,223	425,086
Special Parks & Recreation	26,608	11,000	11,000	111,440
Special Alcohol Program	22,800	38,000	38,000	66,492
Tourism Tax	240,321	340,670	340,670	369,621
Ordinance Street Sales	876,820	600,000	600,000	1,347,908
Excess Sales Tax	446,977	500,000	500,000	1,857,944
Building Demolition	23,714	-	-	62,888
Bond & Interest	4,236,596	1,800,632	1,800,632	2,008,835
Water	12,085,285	4,177,223	4,177,223	4,468,600
Sewer	2,636,126	2,625,647	2,625,647	2,988,807
Refuse	1,574,615	1,636,462	1,636,462	1,871,614
Compressed Natural Gas	24,220	33,450	33,450	33,450
Data Processing	1,232,913	1,279,331	1,279,331	165,315
Total	34,359,683	25,618,246	25,618,246	30,854,292

Revenues by Category, All Budgeted Funds				
	2019	2020	2020	2021
	Activity	Budget	Operating	Proposed
Revenues				
Taxes	9,983,557	10,076,525	10,076,525	10,470,655
Licenses & Permits	127,369	120,689	120,689	120,689
Intergovernmental Revenue	734,493	614,527	614,527	613,877
Charges for Services	10,574,701	10,571,870	10,571,870	11,238,840
Fines, Forfeitures, & Penalties	411,273	373,373	373,373	365,881
Miscellaneous	13,518,269	3,594,666	3,594,666	3,542,442
Total	35,349,662	25,351,650	25,351,650	26,352,384

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 six categories: Taxes; Licenses & Permits; Intergovernmental Revenue; Charges for Services; Fines, Forfeitures & Penalties; and Miscellaneous.

Taxes

The City collects ten different taxes: property tax (ad valorem), motor vehicle tax, recreational vehicle tax, sales tax, telephone franchise, gas service franchise, electric franchise, cable franchise, utility franchise, and bed tax. Taxes comprise about 39.7% of total revenue. In total, tax collections are anticipated to increase over the 2020 Budget by 3.7%.

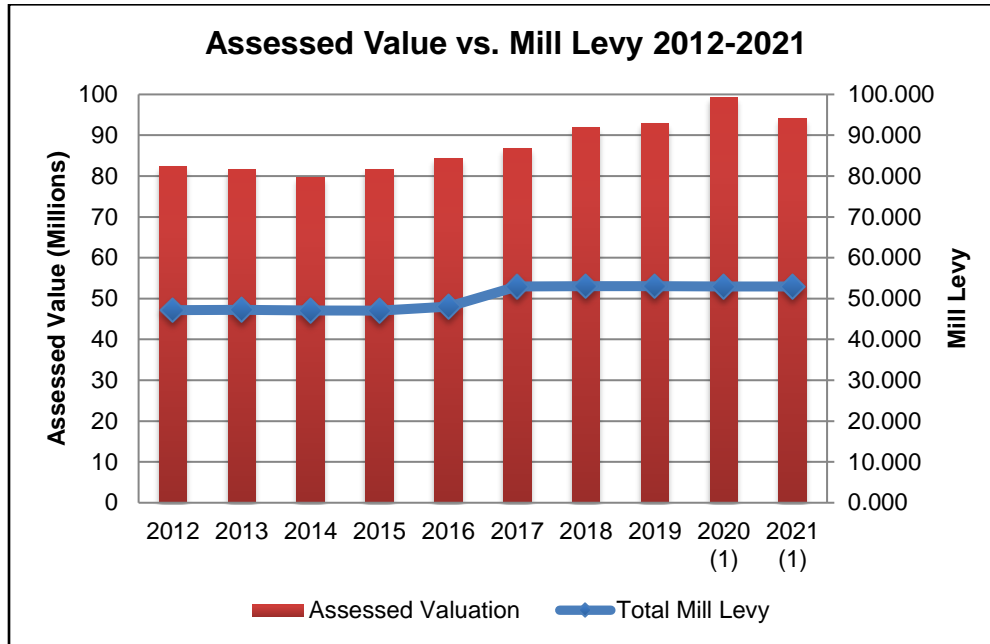
Property tax is budgeted in 2021 to account for approximately 49.7% of all taxes, for a total of \$5,258,324. Over the last 5 years property tax collections increased by an average of 5.8% per year, which is higher than the rate of inflation over the same period. The City has 5 funds that receive property taxes: General, Airport, Library, Bond & Interest, and Industrial Mill Levy.

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

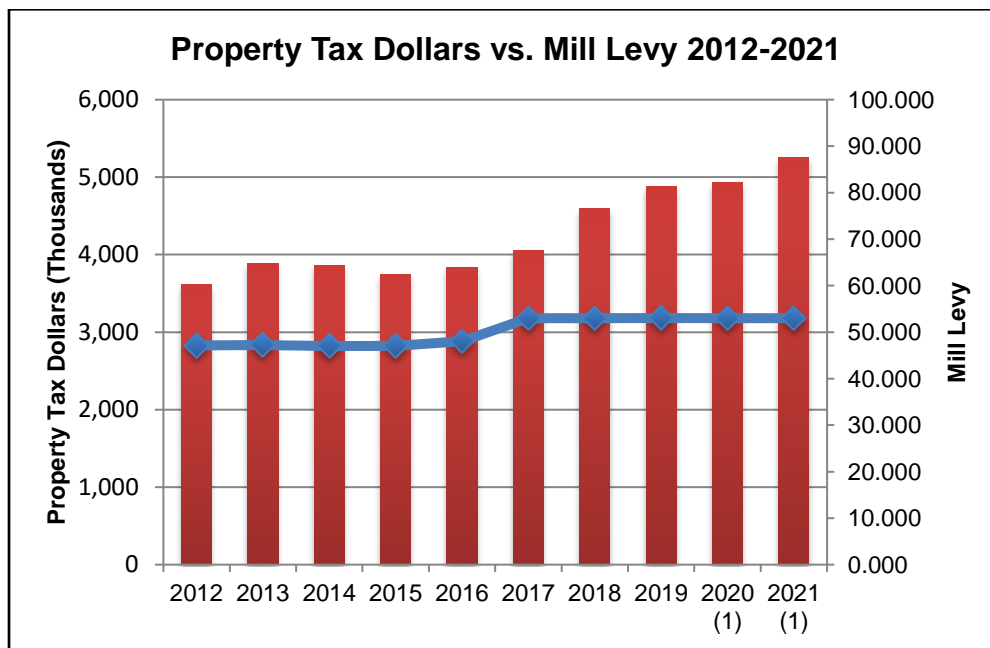
multiplied by the total number of mills required to balance the mill levy funds. The goal, or assumption, is to maintain the levy at or near its current rate of 53 mills.

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 raise 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.

<p>How are my property taxes calculated?</p> <p>Appraised Value of Home: \$100,000</p> <p>Mill Rate (estimated): 53.000</p> <p>Assessed Valuation: \$11,500 <i>To determine the assessed valuation multiply the appraised value of your home by 11.5%.</i></p> <p>Annual Tax Liability: \$609.50 <i>To calculate the annual tax bill, multiply your assessed valuation by the estimated mill rate and divide the result by \$1,000.</i></p> <p>Monthly Expense for Services: \$50.79 <i>To determine the monthly tax expense for City services, divide your annual tax liability by 12 months.</i></p>
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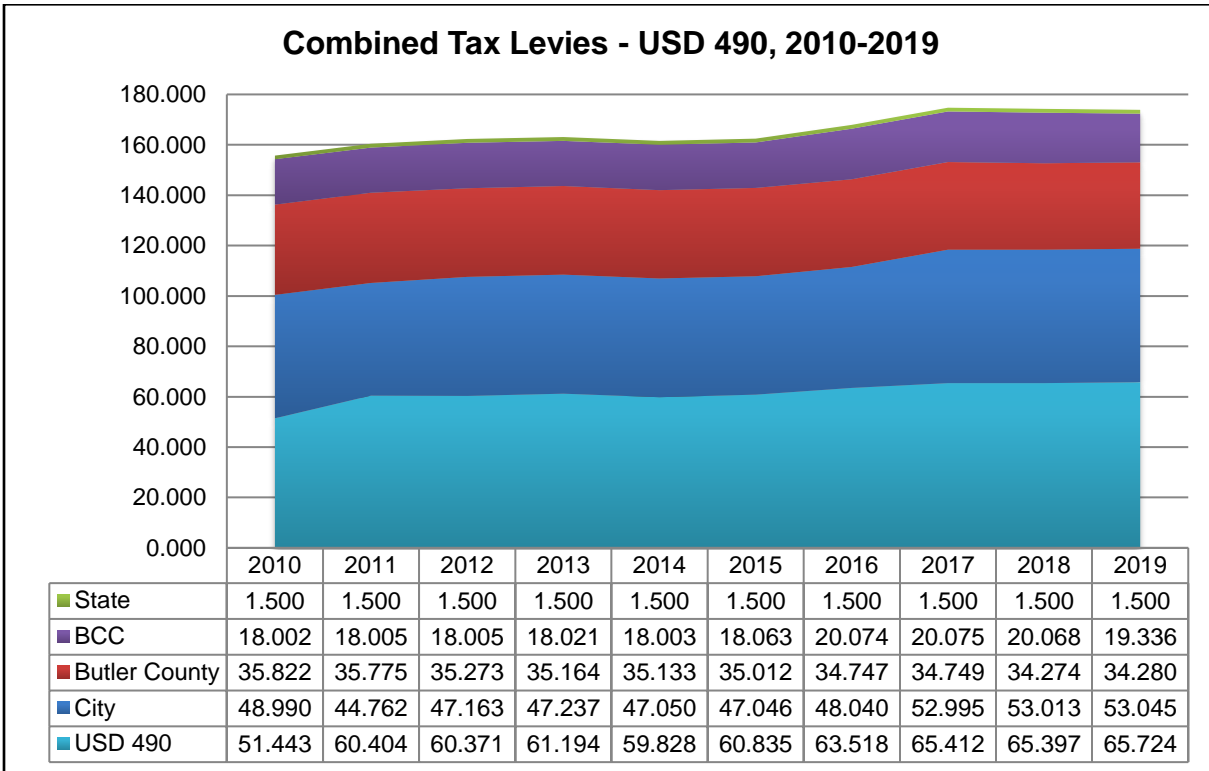


Analysis: In 2016, the City Commission increased the mill levy by one mill to help with the cost of the Senior Center. In 2017, a new City Manager encouraged the City Commission to increase the mill levy by 5 mills to help lower the gap between revenues and expenses to obtain a zero budget. Assessed valuations have increased due to properties coming onto the tax rolls and an increasing economy.

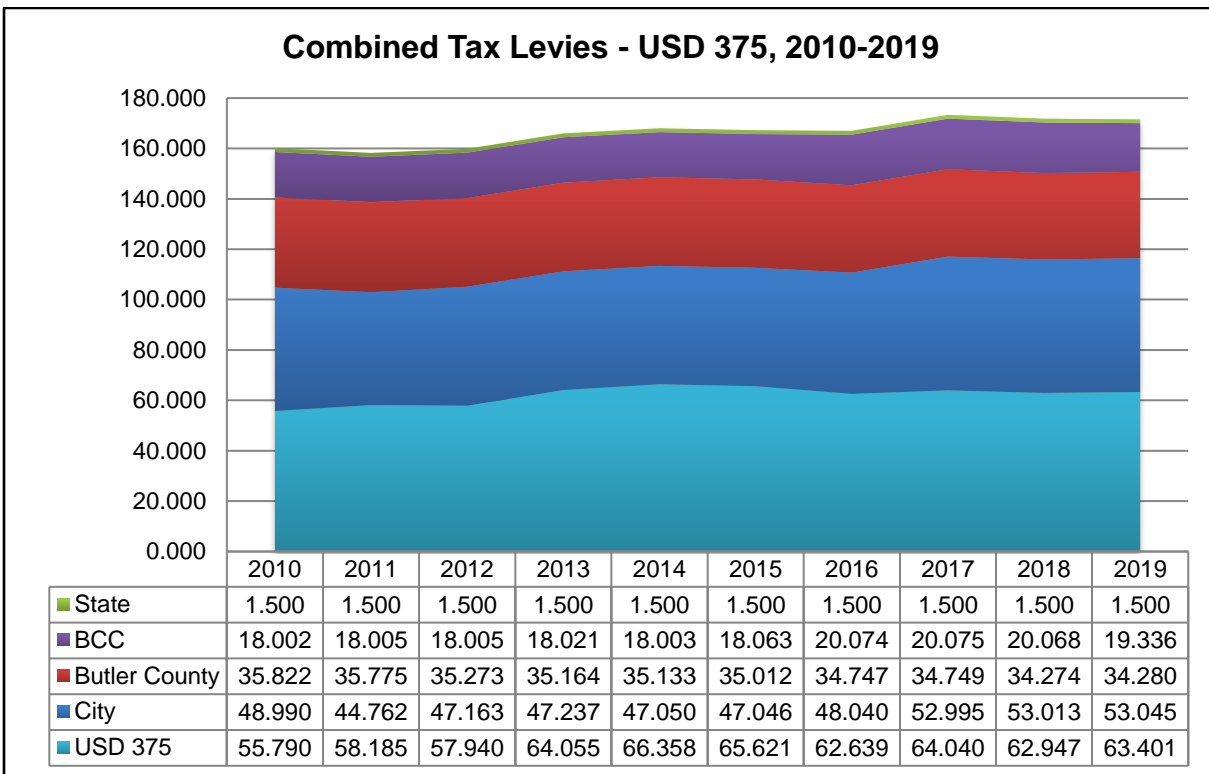


Analysis: The growth in the assessed valuation increased revenues from 2015-2020, however, this increase did not keep up with the operational cost. The 2018 budget included a 5 mill levy increase to help with the yearly increases in operating costs. Expenses such as utilities, insurance premiums, payroll, and gas continually increased and the ability to maintain a zero budget was no longer attainable.

Notes: (1) Most recent budget estimate.



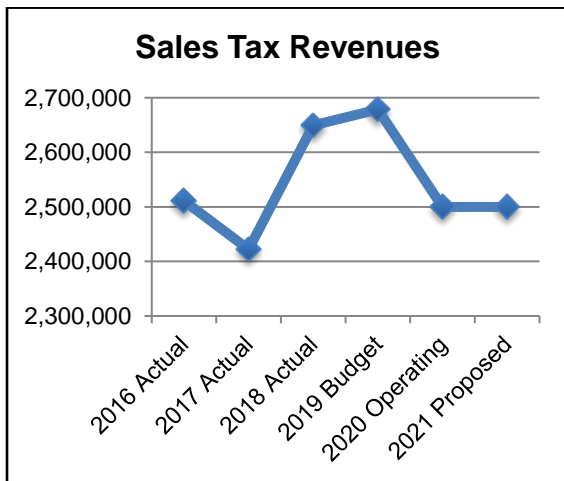
Analysis: The purpose of these two graphs is to show the City's share of the combined tax levy.



Local sales tax is the second largest tax revenue. Currently, the rate is 1%. Every five years city residents vote on a local sales tax program, with the last one approved for the 2020 calendar year. The referendum stipulates the following allocation for sales tax revenue:

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

Any funds received in excess of \$2,350,000 are placed in a separate fund. 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 April.



Sales tax revenues are estimated using three indicators: the sales tax collection trend, unemployment trend, and GDP growth. The 2021 Budget projects sales tax revenue at \$2,500,000, which is a decrease of 6.66% from the 2019 actual. All three indicators are moving in a positive direction; however the budget reflects a decline for unforeseen economic downturns.

Licenses & Permits

Licenses & Permits includes 16 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 2021 Budget estimates a decrease of 5.53% over the 2019 actual. Total revenue is projected at \$120,689, with nearly the entire decrease attributed to the pandemic. Revenues are projected using time series trend analysis. Additional factors, such as new subdivisions or changes to the Neighborhood Revitalization Plan, are also considered.

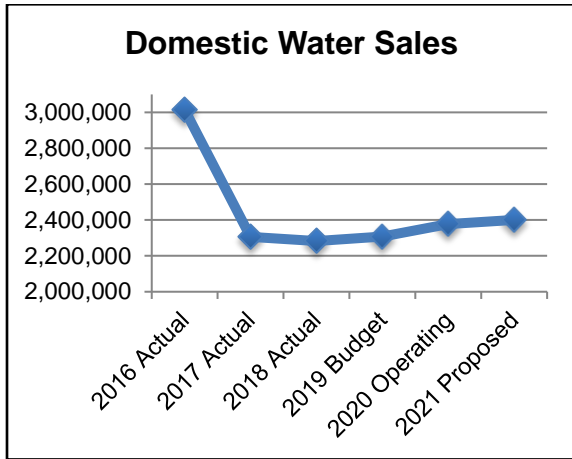
Intergovernmental Revenue

This category of revenues is used to account for grants, reimbursements and transfers from the state, 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.

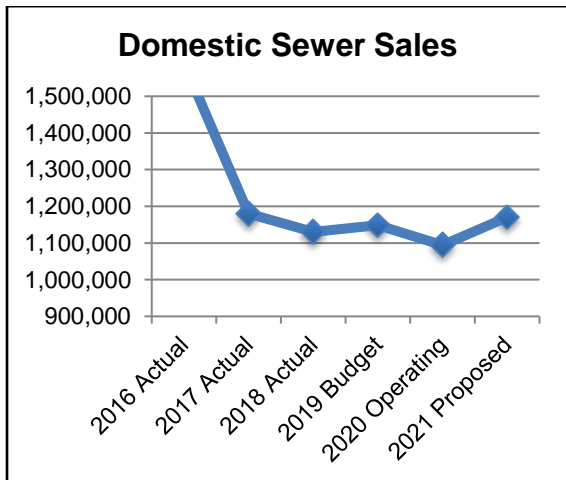
Charges for Services

Projected at \$11,238,840, this is the largest category of revenue for the City. 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, water, sewer and refuse. Penalties on late bills are also included as a charge for service.

Domestic Water Sales represent the largest revenue source under this category. In 2021, collections are anticipated to increase by .96% over the 2020 Budget. This revenue is projected using time series trend analysis, making adjustments for any expected rate increases. The drop in 2017 was due to removing Readiness to Serve Fee revenue out of Domestic Sales revenue to separate the two revenues types for a clearer accounting practice.



Domestic Sewer Sales are projected to increase by 6.49% over the 2020 Budget to \$1,170,000. This revenue projection also utilizes time series trend analysis. Sewer charges are based on water usage from the months of December, January and February.



Raw Water Sales is revenue used to account for charges to the HollyFrontier Refinery, City of Augusta and other rural water district customers. Typically, this revenue is projected using time series trend analysis. In drought situations, the City of Augusta may require more water from the City which could increase this revenue. The drop in 2017 was due to removing Readiness to Serve Fee revenue out of Domestic Sales revenue to separate the two revenue types for a clearer accounting practice.

Data Processing Fees are budgeted at \$1,290,000. These 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.

Domestic Refuse Sales represent a significant revenue source in this category. It is projected the Sanitation Division will receive \$850,000 in domestic sales for 2021. This is \$50,000 less than the 2020 Budget. The trend for this revenue is to budget low to build cash reserves for the purchase of high dollar equipment.

Commercial Refuse Charges are projected to bring in \$413,494. This represents a decrease of \$10,506 from 2020 budgeted revenue, but a \$22,465 increase over 2019 actual revenue. Commercial refuse charges are projected using time series trend analysis and growth expectations. The decline from 2020 to 2021 is due to a slower anticipated growth rate in new commercial customers.

Readiness to Serve Fee is used to account for sewer and water charges to the El Dorado customers for the infrastructure in place and maintained to assure water and sewer performance. This revenue was included in Domestic Sales until 2017. This revenue is also estimated using time series trend analysis. The 2021 budget anticipates collecting \$1,814,815 in revenue.

Fire Protection services are provided under contract to residents of El Dorado and Prospect townships. The charge is based on 4 mills and the assessed valuation of each township. For 2021 this amounts to \$634,094, for an increase of 3.5% over the 2020 Budget.

Fines, Forfeitures & Penalties

The General Fund is credited with all fines, forfeitures and penalties. This revenue category includes: fines and forfeitures, court costs, diversion fees, drug evaluation fees, photostats and overtime parking. For 2021 total revenues are projected at \$365,881, a decrease of 2% from the 2020 Budget. Over 85% of these revenues are

from fines and forfeitures received by the Police Department.

Miscellaneous

All revenues excluded from the other categories are placed under miscellaneous. The top 3 revenues are: special assessments, concessions and leases, and rentals. The 2021 Budget shows a decrease in miscellaneous revenues of 1.4% over the 2020 Budget to \$3,542,442.

Special Assessments are charges levied on property that is 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 2021 revenue projection is \$628,746. This is an increase over the 2020 Budget of \$30,476.

Concessions and Leases represent another large revenue under Miscellaneous. It includes daily rental of the train depot, civic center, farm land rent, cell phone tower rent, and oil leases. The 2021 projection is \$229,543. This figure was developed using time-series analysis and contract rents for the cell phone towers.

Transfers In

Total transfers for 2021 amount to \$2,510,353. This is down 11.7% from the 2020 Budget. The

decrease of \$49,740 in the general fund is from the change in accounting practices. The Civic Center was part of Tourism in 2020 with a transfer to the General Fund for janitorial services. In 2021, the Civic Center moved to the General Fund, therefore, the transfer for \$42,000 was not needed. Also, per the auditors, the Community Improvement Development Fund must receipt the administration fee directly into the General Fund instead of a transfer being used to move the fees of \$7,740. \$9,000 increase in the transfer for building demolition; an increase in the Major Street transfer of \$67,264; and a decrease in the lake debt reserve fund of \$360,000. Conversely, there is no transfer in for internal franchise fees charged to the Water, Sewer and Refuse funds. They are now budgeted as Data Processing Services.

Transfers In	
General	\$ 300,000
Major Street	785,353
Ordinance Street Sales Tax	600,000
Excess Sales Tax	500,000
Building Demolition	25,000
Debt Service	200,000
Sewer	100,000
Total:	\$ 2,510,353

Note that some of the Transfers In are included as part of Miscellaneous revenues in the detailed line-item budgets.

Expenditures by Category, All Budgeted Funds				
	2019 Actual	2020 Budget	2020 Operating	2020 Proposed
Expenditures				
Personal Services	9,260,503	10,461,406	10,461,406	10,764,193
Contractual Services	5,529,150	6,356,729	6,356,729	6,950,841
Commodities	1,508,718	1,918,185	1,918,185	2,184,910
Capital Outlay	341,405	38,230	38,230	329,230
Debt Retirement	14,073,753	3,130,225	3,130,225	3,234,327
Transfers Out	3,891,539	3,713,471	3,713,471	4,126,785
Contingency Reserve	-	-	-	4,658,313
Total:	34,605,068	25,618,246	25,618,246	32,248,599

Expenditure Sources by Category

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

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 \$10,764,193 and represents 33% of budgeted expenditures. An increase of 2% over the 2020 Budget is budgeted to cover employee merit pay (0-2%) per employee; and employer rate increases in the state retirement plans (KPERs and KP&F).

Contractual Services

This category is for costs related to legal agreements. Examples include contracts for professional services, insurance, utilities and maintenance. The 2021 Budget is \$6,950,841, which is \$594,112, or 8% higher than the 2020 Budget. This increase is attributed to the following: An increase in utilities; an increase in Data Processing Services due to an increase in salaries; a \$50,000 City Commission approved transfer to Equipment Reserve from the Stormwater Fund; a \$27,500 City Commission approved Industrial Marketing increase in the

Economic Development Fund; an increase in Building Demolition of \$9,000 to help with the demolition of blighted homes; an addition in the Bond and Interest Fund to maintain a level of ten mills; and an increase in the Sewer Fund to help with the replacement of old infrastructure.

Commodities

The Commodities 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. In 2021, the City has budgeted for a \$266,725 increase in this category for a total of \$2,184,190. At the time the 2021 Budget was developed, Prairie Trails was managed by a private firm, and therefore only the management fee and projected loss were budgeted. The 2021 budget includes all costs related to the operation of Prairie Trails.

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 great than 10 years are included as part of the Capital Improvement Plan, with other items, primarily equipment, listed in the Equipment Replacement Plan. For the 2021 Budget there is an increase in capital outlay spending of \$291,000 over the 2021 Budget. This increase is due to the planning of purchasing a Refuse Trash Truck.

Debt Retirement

All City debt is paid with an amortization schedule. Debt payments are consistent from year to year. The only material change occurs when new debt is issued or paid off, which is planned for using the Capital Improvement Plan and Equipment Replacement Plan. An increase of \$104,102 is budgeted for 2021.

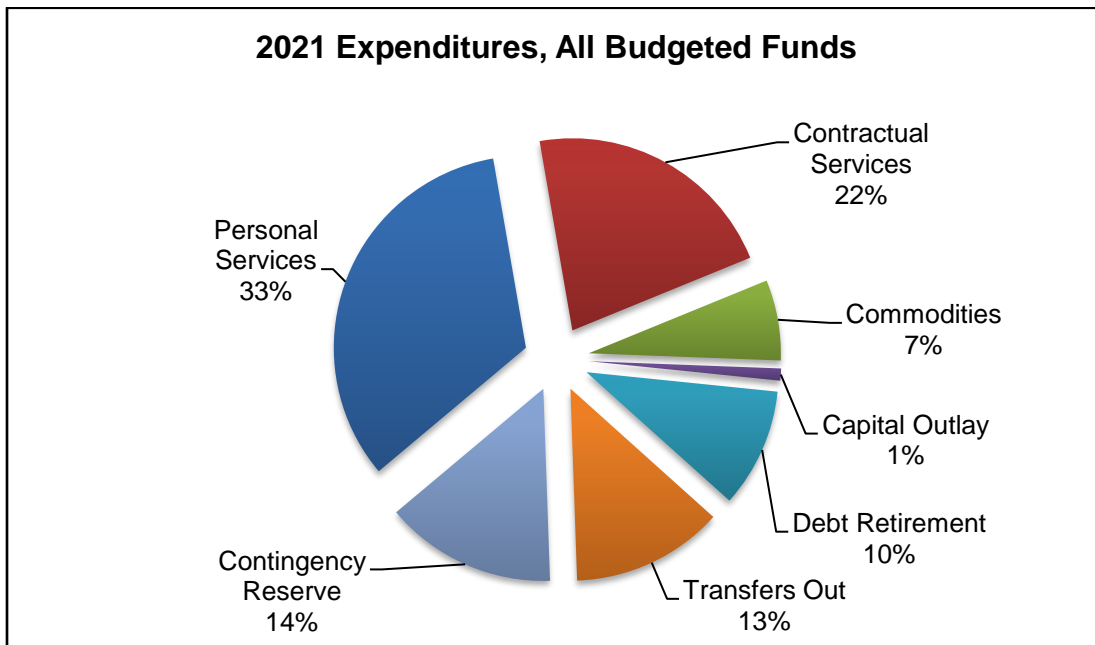
Transfers Out

For each fund “Transfers Out” is listed under Contractual Services as account 5224. The 2021

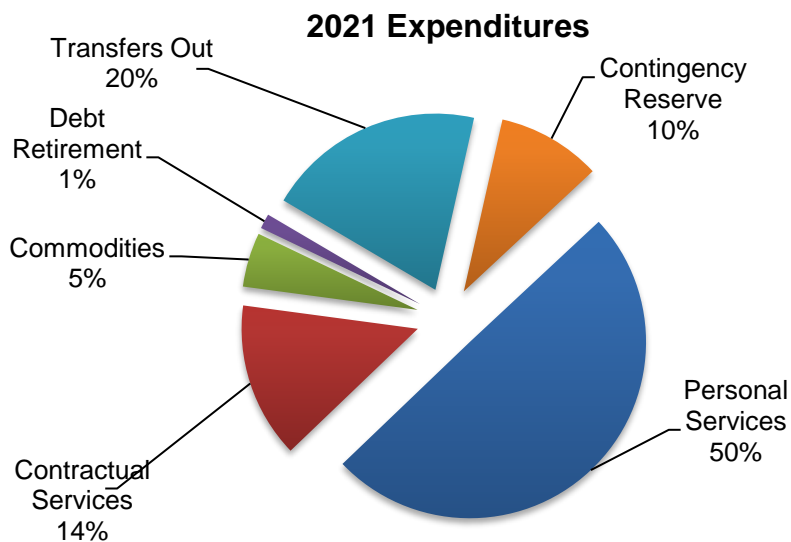
budget has an increase of \$413,314 over the 2020 Budget, which is the result of the City Commission approval to transfer funds to the Equipment Reserve Fund to replace much needed equipment.

Contingency Reserve

Contingency Reserve is budgeted in select funds to finance unforeseen expenditures or an unanticipated decline in revenues. This category is included under contractual services as account 5218 and is budgeted at \$4,658,313.



General Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	1,534,389	2,092,565	2,092,565	1,833,963
Revenues				
Taxes	7,939,252	7,980,585	7,980,585	8,272,606
Licenses & Permits	117,093	111,439	111,439	111,439
Intergovernmental Revenue	62,587	57,105	57,105	56,455
Charges for Services	839,944	800,273	800,273	1,114,881
Fines, Forfeitures & Penalties	411,273	373,373	373,373	365,881
Miscellaneous	392,524	389,712	389,712	339,036
Total:	9,762,674	9,712,487	9,712,487	10,260,298
Expenditures				
Personal Services	5,538,041	5,702,269	5,702,269	6,021,340
Contractual Services	1,589,460	1,589,421	1,589,421	1,726,466
Commodities	442,132	500,675	500,675	602,800
Capital Outlay	35,792	-	-	-
Debt Retirement	144,985	128,865	128,865	164,864
Transfers Out	1,454,088	2,049,859	2,049,859	2,426,123
Contingency Reserve	-	-	-	1,152,668
Total:	9,204,498	9,971,089	9,971,089	12,094,261
Excess (Deficiency)	558,176	(258,602)	(258,602)	(1,833,963)
Ending Fund Balance	2,092,565	1,833,963	1,833,963	(0)
Contingency Reserve	2,092,565	1,833,963	1,833,963	1,152,668
Reserve % of Expenditures	23%	18%	18%	11%



General Fund Summary

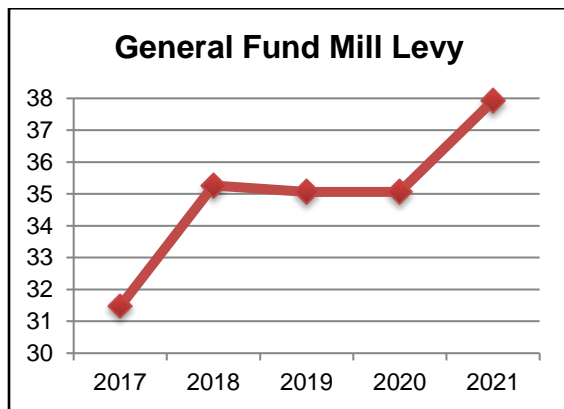
The General Fund (001) is the general operating fund of the City and provides resources to the following departments: Administration, Engineering, Police, Fire, Public Works and Parks and Recreation. It is the largest fund and is supported primarily by taxes, franchise fees and charges for service. All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

Revenues

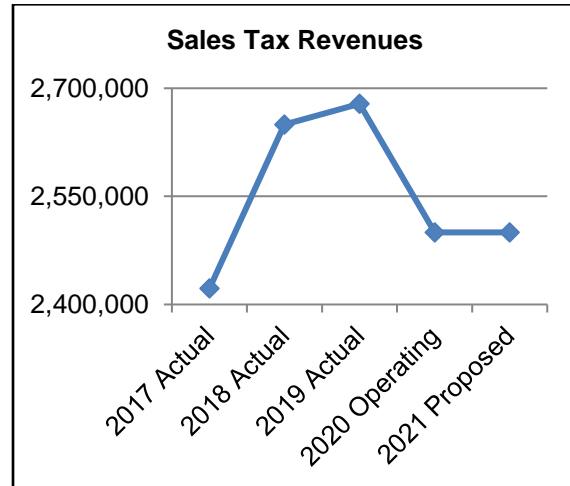
General Fund revenues are divided into seven categories: Taxes; Licenses & Permits; Intergovernmental Revenue; Charges for Services; Fines, Forfeitures & Penalties; Miscellaneous; and Transfers In. Overall revenues are anticipated to increase in 2021 by \$547,811 from the 2020 Budget.

Taxes

The budget has estimated total tax collections of \$8,272,605. Taxes comprise nearly 80% of revenues, with the largest being property tax and sales tax. For the 2021 Budget, property and sales taxes are estimated to bring in \$3,566,823 and \$2,500,000, respectively.



The upturn in the housing market has had a significant impact on the assessed valuation of the City of El Dorado. Since 2017 the value of one mill has increased by \$7,398, or 0.078%. Consequently, the General Fund mill levy has increased by 6.449 mills to raise sufficient revenue and keep pace with inflation. To curb future growth, staff are working to evaluate cost reduction measures and alternative revenue sources.



Per the current Sales Tax Ordinance, \$1,650,000 in budget year collections may be retained by the General Fund. The remaining funds are allocated for the purposes of street maintenance (Ordinance Street Sales Tax Fund, \$600,000) and economic development (Economic Development Sales Tax Fund, \$100,000).

For 2021, sales tax collections are projected at \$2,500,000, which is the same as the 2020 Budget. Nonetheless, the actual trend remains positive, as the 2019 actual was a record breaking year in the city's sales tax at \$2,678,448. The city budgets low in case of an economic downturn.

Licenses & Permits

This category of revenues includes cereal malt beverage and liquor licenses; building, plumbing, electrical and mechanical permits; merchants transit licenses; and animal licenses. Approximately 36% of these revenues are derived from building permits, which are heavily elastic and dependent on the local housing market.

Intergovernmental Revenue

The budget for intergovernmental revenue is composed of liquor taxes; hazmat contract revenues from Butler County; gas tax refunds; and grants. This budget estimates collecting \$56,455 in intergovernmental revenues, a nearly 2.7% reduction from the 2020 Budget.

Charges for Services

Historically, there are two main sources of revenue: fire protection services, and engineering and admin fees. The City Fire Department maintains fire protection service contracts with El

Dorado and Prospect townships, charging both 4 mills of their assessed valuation. These account for \$634,094, or 56.80% of revenues. Engineering and admin fees are charged to projects with special assessments. This revenue has been volatile in recent years and a much more conservative approach has been taken for 2021. The amount budgeted is based off of the \$600,000 in Ordinance Street Sales Tax projects.

Fines, Forfeitures & Penalties

Fines and forfeitures derived from traffic stops and police seizures comprise nearly 65% of revenues under this category. In 2021, this category is projected to fall below the 2020 Budget estimate by \$7,492. The 2021 Budget also utilized time series trend analysis to improve the revenue projections.

Miscellaneous

All revenues excluded from the other categories are placed under miscellaneous. The top revenues are Transfer from Operations, which is the transfer from Excess Sales Tax for additional property tax relief, rentals, and concessions and leases. Projected revenues are \$339,036.

Expenditures

General Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out and Contingency Reserve. The 2021 Budget for the General Fund is \$12,094,261. After deducting the budgeted contingency reserve, the budget represents an increase of \$970,504, or .08% more than the 2020 Budget.

Personal Services

An increase of \$319,071 is budgeted for a total of \$6,021,340. Merit pay has been budgeted at 2% for all employees.

Contractual Services

The budget for contractual services has increased by \$137,045 for 2021. In part, Park Maintenance increased \$63,519 due to moving

Civic Center and Train Depot to the General Fund from the Tourism Fund. Another reason for the increase is the new ownership of Prairie Trails Golf Course from an independent business.

Commodities

Expenditures under this category have increased marginally, by \$102,125. The main reason results from the purchase of the Prairie Trails Golf Course. The remainder is spread broadly across all departments in the General Fund.

Capital Outlay

The General Fund budget no longer budgets capital equipment. These planned purchases are charged to the Equipment Reserve Fund.

Transfers Out

Transfers Out is budgeted under Department 058-Transfers. Transfers are listed under both Contractual Services as account 5224 and Transfers. The 2021 Budget includes transfers of \$2,426,123.

Transfers Out for 2021 includes the following:

- Major Street Fund - \$785,353
- Excess Sales Tax - \$500,000
- Bond & Interest Fund - \$200,000
- Building Demolition - \$25,000
- Expendable Trust - \$15,770
- Equipment Reserve - \$300,000
- Ordinance Street Sales Tax - \$600,000

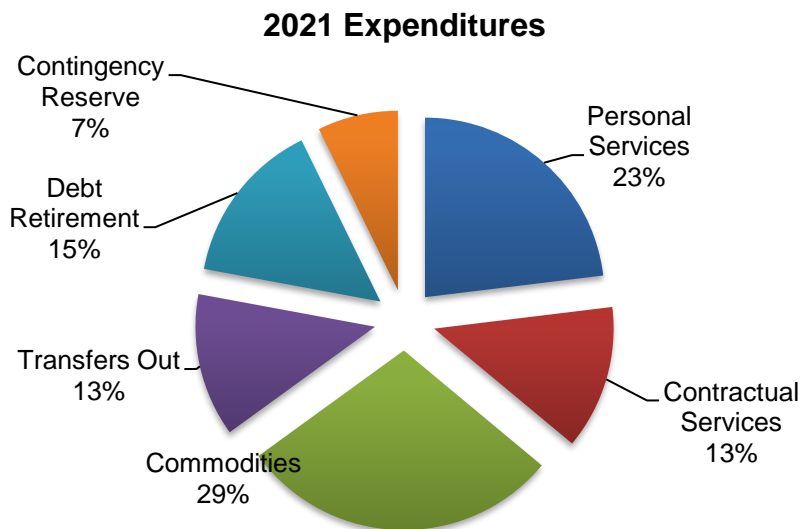
Contingency Reserve

The 2021 Budget has appropriated \$1,152,668 in Contingency Reserve. These funds are budgeted in account 001-058-5218 and are used to finance unforeseen expenditures or an unanticipated decline in revenues.

Fund Balance

The General Fund budgets the projected fund balance as Contingency Reserve.

Airport Fund Summary				
	2019	2020	2020	2021
	Actual	Budget	Operating	Proposed
Beginning Fund Balance	62,363	80,801	80,801	42,801
Revenues				
Taxes	118,607	99,175	99,175	95,790
Intergovernmental Revenue	-	-	-	-
Charges for Services	174,657	166,300	166,300	166,300
Miscellaneous	1,389	8,070	8,070	5,010
Transfers In	-	-	-	-
Total:	294,653	273,545	273,545	267,100
Expenditures				
Personal Services	65,609	71,075	71,075	71,504
Contractual Services	36,738	40,200	40,200	40,200
Commodities	83,241	89,750	89,750	89,750
Transfers Out	45,000	66,000	66,000	40,000
Debt Retirement	45,627	44,520	44,520	45,989
Contingency Reserve	-	-	-	22,458
Total:	276,215	311,545	311,545	309,901
Excess (Deficiency)	18,437	(38,000)	(38,000)	(42,801)
Ending Fund Balance	80,800	42,801	42,801	-
Contingency Reserve	80,800	42,801	42,801	22,458
Reserve % of Expenditures	35%	16%	16%	9%



Airport Fund Summary

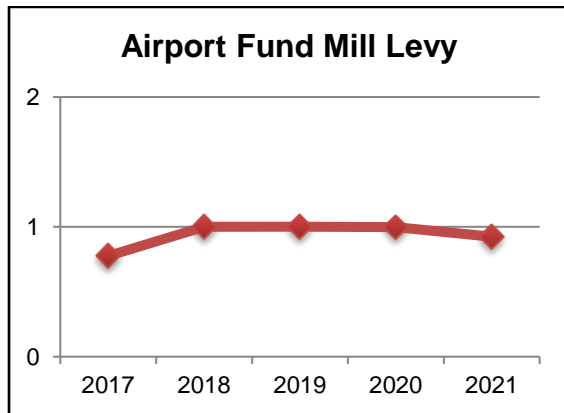
The Airport Fund (003) is used to account for the operations of the Captain Jack Thomas/El Dorado Municipal Airport. It funds the Airport Division of the Public Works Department.

Revenues

Airport Fund revenues are divided into five categories: Taxes, Intergovernmental Revenue; Charges for Services, Miscellaneous, and Transfers In. Total revenues are anticipated to decrease by \$6,445

Taxes

This revenue category accounts for 35.8% of Airport Fund revenues. The 2021 Budget has estimated tax collections of \$95,790, for a decrease of \$3,385 over the 2020 Budget.



Intergovernmental Revenue

There are no funds budgeted for 2021. Historically, General Government (i.e. grants, 4311) and Gas Tax Refunds (4354) have been received under this category. The fund, however, no longer receives gas tax refunds and grants are being receipted directly into the appropriate project in the Construction Fund.

Charges for Services

This category includes Hangar Rentals (4475) and Fuel (4476). Revenues are projected to remain the same for the 2021 Budget.

Miscellaneous

The miscellaneous category does not include any significant revenue sources, as the largest revenue is Concessions and Leases (4622), with budgeted revenue of \$5,320. Total revenue is projected at \$7,770.

Transfers In

There are no incoming transfers budgeted in the Airport Fund.

Expenditures

Airport Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Transfers Out, Debt Retirement, and Contingency Reserve. After deducting Contingency Reserve the budget for 2021 is \$287,443, which is a \$24,102 decrease over the 2020 Budget.

Personal Services

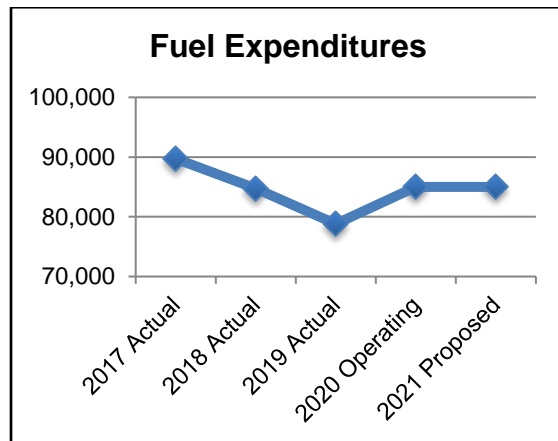
A .005% increase is budgeted. There are no changes in personnel and a cost of living adjustment is not budgeted. On the other hand, a 2% merit increase is included.

Contractual Services

Contractual Services are budgeted at \$40,200 with no change from the 2020 Budget.

Commodities

The budget for Commodities is \$89,750, with no change over the 2020 Budget.



Transfers Out

The Airport Fund utilizes this account to transfer cash to capital projects in the Construction Fund. A \$40,000 transfer is budgeted for the FAA grant match for Airport Round Top Roof.

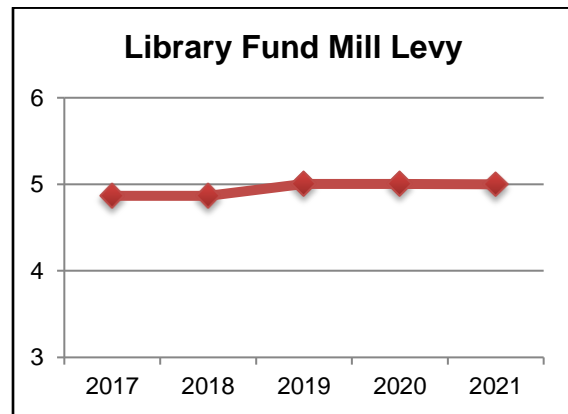
Contingency Reserve/Fund Balance

Contingency Reserve is budgeted in 003-011-5218. These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2021 Budget has appropriated \$22,458 in Contingency Reserve.

Library Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Revenues				
Taxes	485,656	506,524	506,524	536,947
Total:	485,656	506,524	506,524	536,947
Expenditures				
Transfers Out	485,656	506,524	506,524	536,947
Total:	485,656	506,524	506,524	536,947

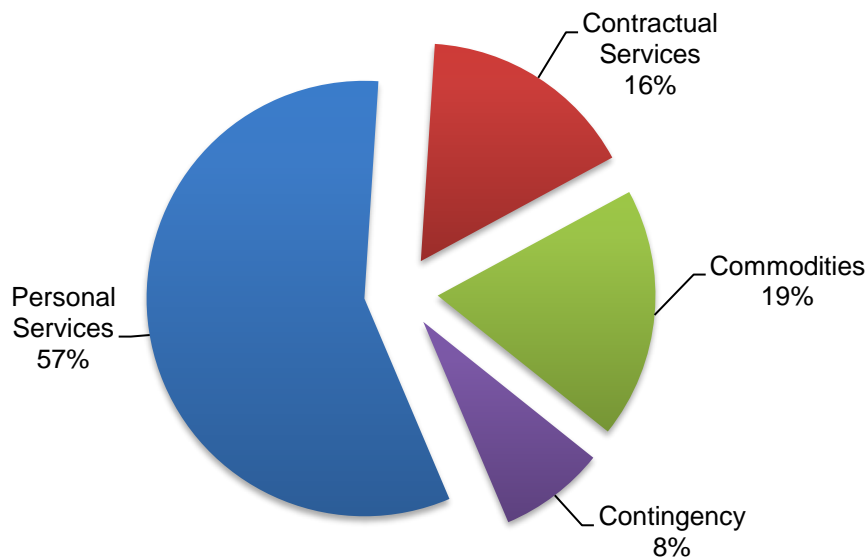
Library Fund Summary

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



Major Street Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	38,351	106,868	110,075	110,075
Revenues				
Licenses & Permits	9,256	7,500	7,500	7,500
Intergovernmental Revenue	550,967	493,580	493,580	493,580
Miscellaneous	-	-	-	-
Transfers In	91,944	718,089	718,089	785,353
Total:	652,166	1,219,169	1,219,169	1,286,433
Expenditures				
Personal Services	276,673	811,470	811,470	801,831
Contractual Services	64,505	114,477	114,477	224,552
Commodities	237,090	260,050	260,050	260,050
Transfers	-	29,965	29,965	-
Capital Outlay	5,381	-	-	-
Contingency	-	-	-	110,075
Total:	583,649	1,215,962	1,215,962	1,396,508
Excess (Deficiency)	68,517	3,207	3,207	(110,075)
Ending Fund Balance	106,868	110,075	113,282	0
Contingency Reserve	106,868	110,075	113,282	0
Reserve % of Expenditures	18%	9%	9%	0%

2021 Expenditures



Major Street Fund Summary

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

Revenues

Revenues for the Major Street Fund are divided into four categories: Licenses and Permits, Intergovernmental Revenue, Miscellaneous, and Transfers In. Total revenues are anticipated to be \$1,286,433, an increase of \$67,264 from the 2020 Budget.

Licenses and Permits

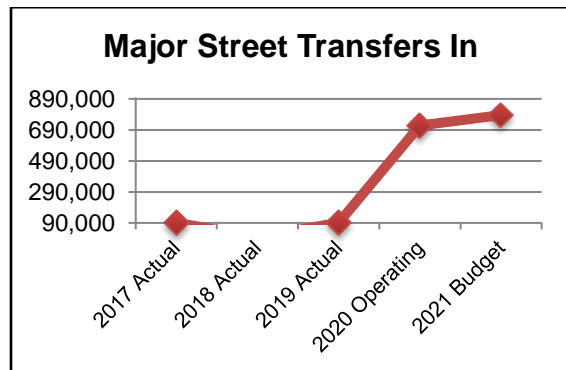
The major revenue account under this category is Paving Cuts (007-000-4225). This revenue is projected to remain the same at \$7,500 for the 2021 budget year.

Intergovernmental Revenue

Three revenues fall under this category: Special City/County Highway Tax (4351), Gas Tax Refund (4354) and State Highway Maintenance (4359). Total collections are projected to remain the same at \$493,580, led by Special City/County Highway Tax.

Miscellaneous

Transfers In is included under Miscellaneous in the budget detail sheets. Additionally, all Reimbursements (4694) should be eliminated and credited back to their original expenditure.



Transfers In

Each year the Major Street Fund receives a transfer from the General Fund. Due to a change in accounting practices, Public Works, in the General Fund, was moved to Major Street. This change increased the amount of transfer from the General Fund. The budgeted Transfer In is \$785,353. This change significantly increase the Transfer In for 2020 and 2021 budget years.

Expenditures

Major Street Fund expenditures are divided into five categories: Personal Services, Contractual Services, Commodities, Transfers, and Capital Outlay. Appropriations for this fund have increased by \$180,546 to \$1,396,508.

Personal Services

The budget has increased by 1.2% to \$801,831. There are no changes in personnel and a COLA is not budgeted. Merit increases (0-2%) are included.

Contractual Services

Expenditures are budgeted to increase by \$110,075 to \$224,552. Approximately, \$160,049 is contributed to the change in accounting practices.

Commodities

The budget for Commodities will be \$260,050, with no change over the 2020 Budget.

Capital Outlay

The 2021 Budget does not include any capital outlay expenditures.

Transfers Out

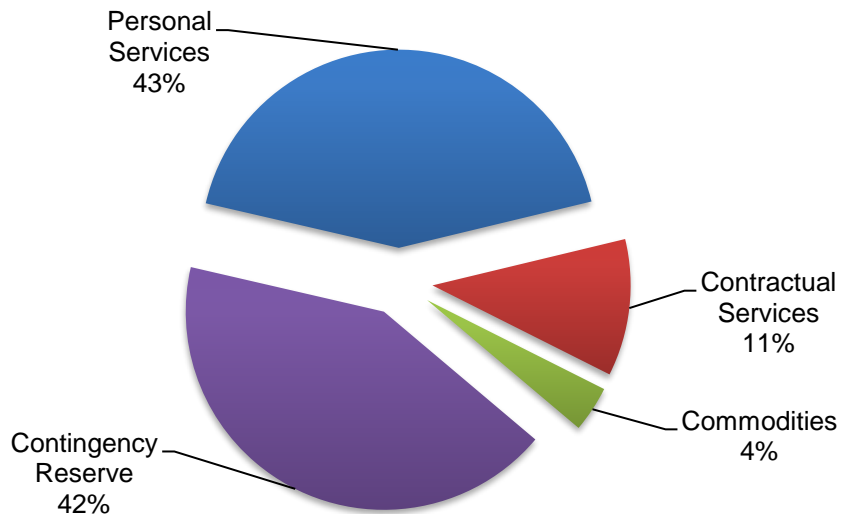
Transfers Out is listed under Transfer as account 5508. There are no transfers budgeted for 2021 due to the inter-fund loan to Equipment Reserve was paid off in 2020.

Fund Balance

The 2021 Budget anticipates and end of year fund balance of \$110,075.

Stormwater Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	238,224	371,240	371,240	343,877
Revenues				
Intergovernmental Revenues	116	300	300	300
Miscellaneous	324,555	309,825	309,825	310,125
Total:	324,671	310,125	310,125	310,425
Expenditures				
Personal Services	164,645	289,888	289,888	278,928
Contractual Services	23,117	23,100	23,100	73,100
Commodities	3,893	24,500	24,500	24,500
Contingency Reserve	-	-	-	277,774
Total:	191,655	337,488	337,488	654,302
Excess (Deficiency)	133,016	(27,363)	(27,363)	(343,877)
Ending Fund Balance	371,240	343,877	343,877	(0)
Contingency Reserve	371,240	343,877	343,877	277,774
Reserve % of Expenditures	194%	102%	102%	74%

2021 Expenditures



Stormwater Fund Summary

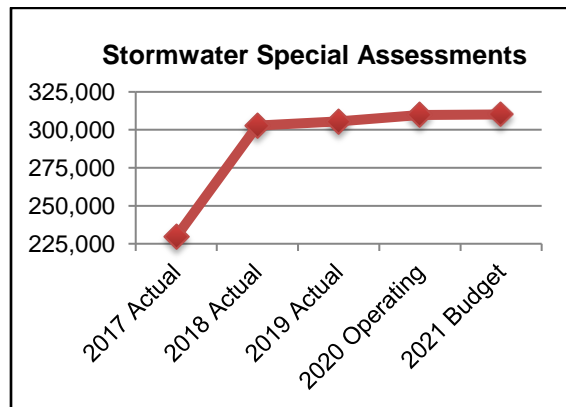
The Stormwater Fund (009) provides financial support to the Stormwater Division of the Public Works Department. It was established in 2009 to comply with federal and state mandates.

Revenues

Miscellaneous is the only revenue category used by the Stormwater Fund. Overall, revenues are anticipated to increase in 2021 by a mere \$300, from the 2020 Budget.

Miscellaneous

Special assessments, current (4631) and delinquent (4632), comprise nearly 100% of revenues. A \$36 charge is levied annually on each property within the City of El Dorado, providing a consistent stream of revenue. The spike in special assessments in 2018 was due to an increase in Stormwater fees.



Expenditures

Stormwater Fund expenditures are divided into four categories: Personal Services, Contractual Services, Commodities, and Contingency Reserve. After deducting contingency reserve, the 2021 Budget represents a \$376,528, or 10.03%, increase in funding from the 2020 Budget.

Personal Services

A decrease of \$10,960 is budgeted for 2021. The decrease is the result of the change in allocation of the City Managers salary. In 2021, the City Manager’s salary was allocated 100% out of Data Processing.

Contractual Services

The 2021 Budget is \$73,100, which is \$50,000 higher than the 2020 Budget. This difference is attributed to a City Commission approved transfer to Equipment Reserve for much needed replacement of old equipment.

Commodities

The 2021 Budget remains the same in this expenditure category from the 2020 Budget. The Stormwater Fund is scheduled to transfer (5220) \$18,000 in 2021 to the General Fund for internal franchise fees.

Contingency Reserve

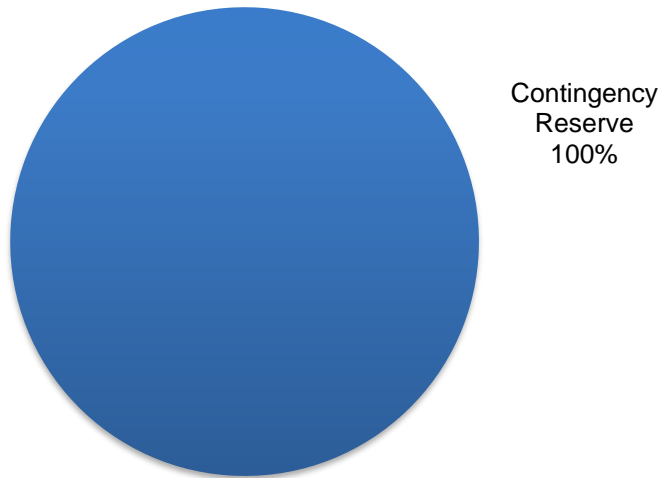
Contingency Reserve is budgeted in 009-011-5218. These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2021 Budget has appropriated \$277,774 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Stormwater Fund as Contingency Reserve.

Economic Development Sales Tax Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	56,149	78,680	78,680	78,680
Revenues				
Taxes	50,000	100,000	100,000	100,000
Miscellaneous	5,427	-	-	-
Total:	55,427	100,000	100,000	100,000
Expenditures				
Contractual Services	32,896	100,000	100,000	127,500
Contingency Reserve	-	-	-	51,180
Total:	32,896	100,000	100,000	178,680
Excess (Deficiency)	22,531	-	-	(78,680)
Ending Fund Balance	78,680	78,680	78,680	-
Contingency Reserve	78,680	78,680	78,680	51,180
Reserve % of Expenditures	239%	N/A	N/A	N/A

2021 Expenditures



Economic Development Sales Tax Fund Summary

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

Revenues

Taxes is the only revenue category budgeted by the Economic Development Fund. Annually, \$100,000 is receipted directly into this fund per the sales tax ordinance. These sales tax monies are earmarked for economic development and job creation activities.

Expenditures*Contractual Services*

The only category budgeted in the Economic Development Fund is Contractual Services which houses Other Charges and Contingency Reserve.

Other Charges

These funds are used to finance economic development incentives and/or projects that arise throughout the year

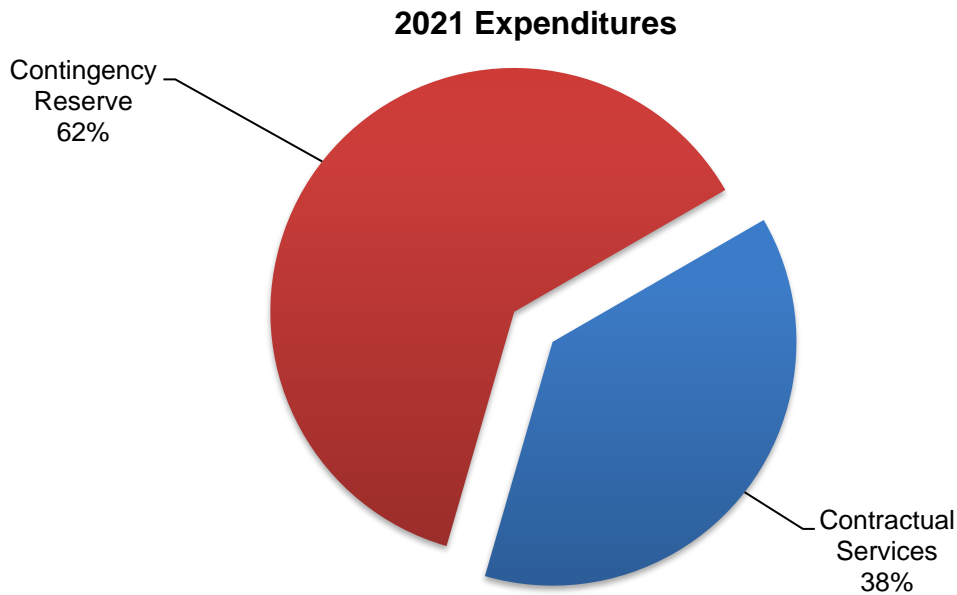
Contingency Reserve

Contingency Reserve is budgeted in 010-011-5218. These funds are used to finance economic development incentives and/or projects that arise throughout the year.

Fund Balance

Projected fund balance is budgeted in the Economic Development Fund as Contingency Reserve.

Industrial Mill Levy Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	322,401	340,278	340,278	314,387
Revenues				
Taxes	99,721	104,472	104,472	107,839
Miscellaneous	76,274	2,860	2,860	2,860
Total:	175,995	107,332	107,332	110,699
Expenditures				
Contractual Services	158,118	133,223	133,223	160,723
Commodities	-	-	-	-
Contingency Reserve	-	-	-	264,363
Total:	158,118	133,223	133,223	425,086
Excess (Deficiency)	17,877	(25,891)	(25,891)	(314,387)
Ending Fund Balance	340,278	314,387	314,387	-
Contingency Reserve	340,278	314,387	314,387	264,363
Reserve % of Expenditures	215%	236%	236%	164%



Industrial Mill Levy Fund Summary

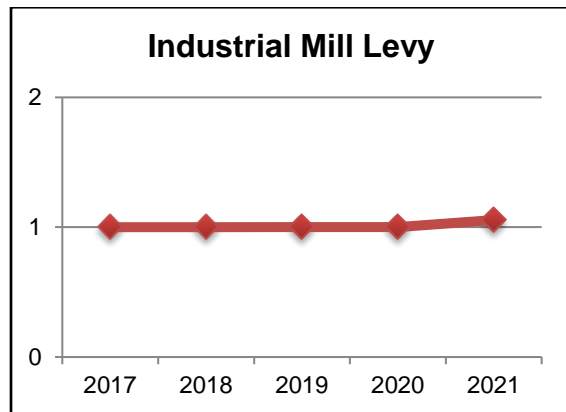
The Industrial Mill Levy Fund (014) provides financial resources to the Industrial Park Development Program of the Administration Department.

Revenues

The Industrial Mill Levy Fund budgets for only two revenue types, taxes and Miscellaneous. Overall revenues are anticipated to increase over the 2020 Budget to \$110,699.

Taxes

The budget has estimated total tax collections of \$107,839. Taxes comprise 97.4% of budgeted revenues, with the largest being the property tax. Historically, one mill is levied.



Miscellaneous

As part of its economic development strategy, the City owns and develops property in the industrial park. These are marketed and sold as opportunities present themselves. Sales are credited to the revenue account entitled Sale of Real Estate (4643). This revenue is not budgeted due to the uncertainty of the opportunities and when they present themselves.

The City also leases land in the industrial park which is budgeted under the revenue account (4622) Concessions and Leases.

Expenditures

Industrial Mill Levy Fund expenditures are divided into three categories: Contractual Services, Commodities, and Contingency Reserve. After deducting the budgeted contingency reserve, the budget represents an increase of \$27,500, or 17.10% over the 2020 Budget. This is a City Commission approved expense for industrial marketing.

Contractual Services

The City of El Dorado contracts with El Dorado Inc. for industrial development services. Under the contract the City matches their membership revenue by up to one mill. The projection for 2021 is \$64,523, which is consistent with the 2020 Budget.

Commodities

There are no budgeted expenses included under this category.

Contingency Reserve

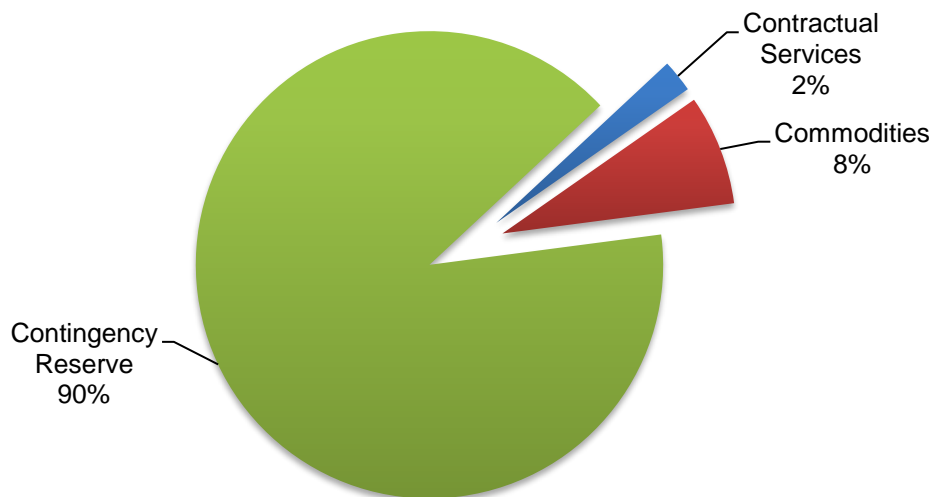
Contingency Reserve is budgeted in account 014-061-5218. These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2021 Budget has appropriated \$264,363 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Industrial Mill Levy Fund as Contingency Reserve.

Special Parks & Recreation Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	45,521	59,148	59,148	79,794
Revenues				
Licenses & Permits	1,020	1,750	1,750	1,750
Intergovernmental Revenue	39,215	29,896	29,896	29,896
Total:	40,235	31,646	31,646	31,646
Expenditures				
Contractual Services	3,090	2,500	2,500	2,500
Commodities	11,440	8,500	8,500	8,500
Capital Outlay	7,000	-	-	-
Transfer to Construction	5,078	-	-	-
Contingency Reserve	-	-	-	100,440
Total:	26,608	11,000	11,000	111,440
Excess (Deficiency)	13,627	20,646	20,646	(79,794)
Ending Fund Balance	59,148	79,794	79,794	-
Contingency Reserve	59,148	79,794	79,794	100,440
Reserve % of Expenditures	275%	725%	725%	913%

2021 Expenditures



Special Parks & Recreation Fund Summary

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

Revenues

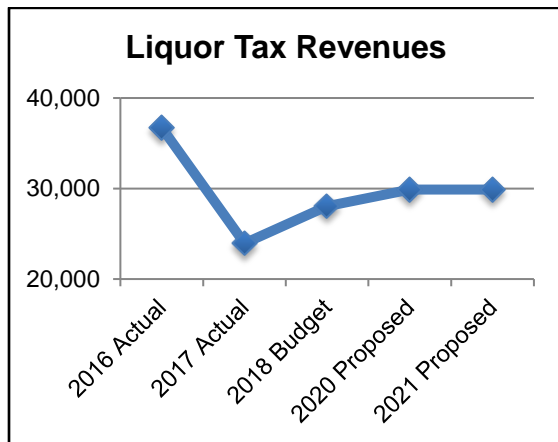
Fund revenues are divided into two categories, Licenses & Permits and Intergovernmental Revenue. Total revenues are projected to remain the same at \$31,646.

Licenses & Permits

Parkland Development Fees (4230) are received under this category. As set forth by Ordinance No. G-984, new residential building permits require payment of a parkland development fee in the amount of \$240-300. These revenues remain steady. Collections for 2021 are projected at \$1,750.

Intergovernmental Revenue

The Special Parks & Recreation Fund receives one third of Liquor Tax (4353) revenues. In 2017, a change in the interpretation of the state statute from one half to one third was adopted. The amount budgeted remains the same over the 2020 Budget, for an estimate of \$29,896. This revenue has experienced growth for the past few years. The City recently approved Sunday sales, which has driven additional growth.



Expenditures

Special Parks & Recreation Fund expenditures are most generally divided into four categories: Contractual Services, Commodities, Capital Outlay and Contingency Reserve. Total expenditures are projected at \$111,440.

Contractual Services

Maintenance and Repair – Other Improvements (5208) is the only budgeted account.

Commodities

This category is used for the purchase of Non-capitalized Assets (5315). Expenditures are for materials used to repair equipment or buildings. New buildings or equipment are typically above \$5,000 each and are purchased under capital outlay. With an \$8,500 appropriation, the budget is the same as 2020.

Contingency Reserve

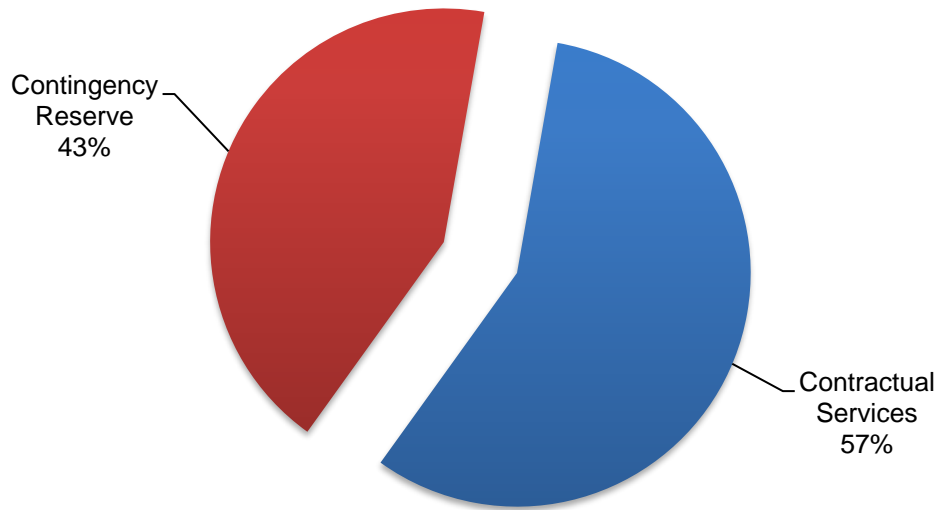
Contingency Reserve is budgeted in 016-051-5218. These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. With the approval of the City Commission, these funds may also be used in the budget year for park projects. The 2021 Budget has appropriated \$100,440 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Special Parks & Recreation Fund as Contingency Reserve. If there are no park projects approved, the balance should grow by approximately \$31,646.

Special Alcohol Program Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	28,285	44,700	44,700	36,596
Revenues				
Licenses & Permits	-	-	-	-
Intergovernmental Revenue	39,215	29,896	29,896	29,896
Total:	39,215	29,896	29,896	29,896
Expenditures				
Contractual Services	22,800	38,000	38,000	38,000
Contingency Reserve	-	-	-	28,492
Total:	22,800	38,000	38,000	66,492
Excess (Deficiency)	16,415	(8,104)	(8,104)	(36,596)
Ending Fund Balance	44,700	36,596	36,596	-
Contingency Reserve	44,700	36,596	36,596	28,492
Reserve % of Expenditures	196%	96%	96%	75%

2021 Expenditures



Special Alcohol Program Fund Summary

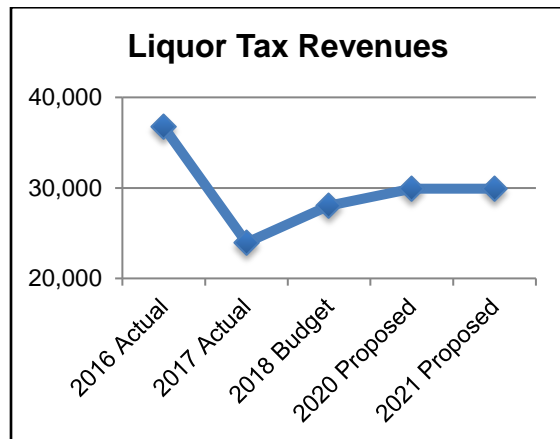
The Special Alcohol Program Fund (017) supports the non-profit organizations of domestic violence programs. Per state law, these funds are expended toward only the operation of domestic violence programs.

Revenues

Fund revenues are divided into one budgeted category: Intergovernmental Revenue. Total revenues are projected to remain the same at \$29,896.

Intergovernmental Revenue

The Special Alcohol Program Fund receives one third of Liquor Tax (4353) revenues. In 2017, a change in the interpretation of the state statute from one half to one third was adopted. The amount budgeted remains the same over the 2020 Budget, for an estimate of \$29,896. This revenue has experienced growth for the past few years. The City recently approved Sunday sales, which has driven additional growth.



Expenditures

Special Alcohol Program Fund expenditures are included in one category: Contractual Services. Total expenditures are projected at \$66,492.

Contractual Services

Professional Services (5201) is the only budgeted account. These funds represent one third of allocated liquor tax revenues, and are distributed to eligible not-for-profit domestic violence organizations. The 2021 estimated domestic violence program is \$28,492.

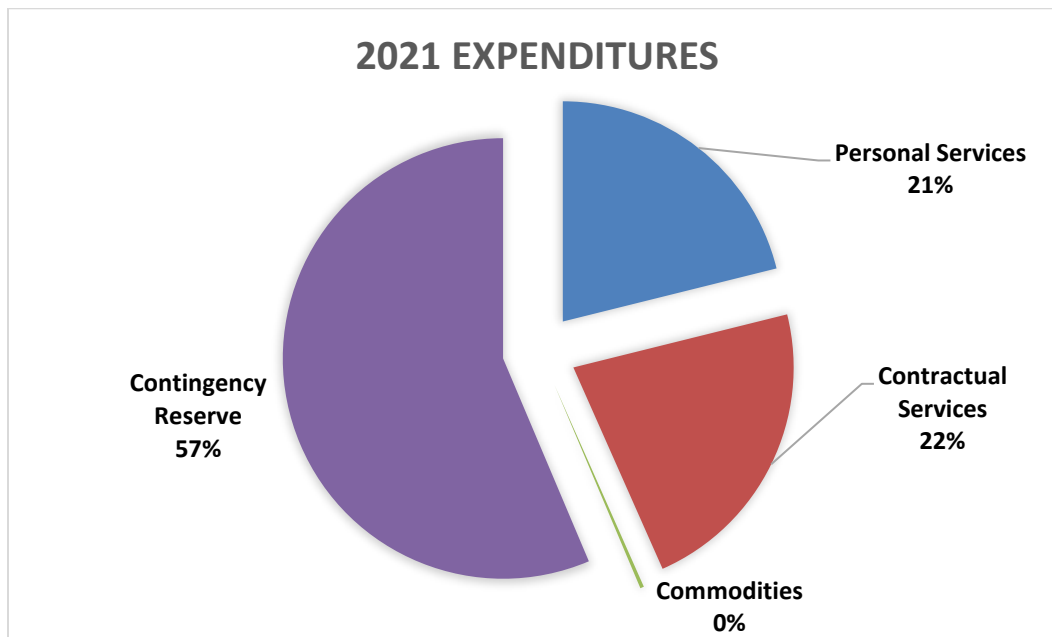
Contingency Reserve

Contingency Reserve is budgeted in 017-043-5218. These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2021 Budget has appropriated \$28,492 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Special Alcohol Program Fund as Contingency Reserve.

Tourism Tax Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	234,468	254,891	254,891	169,621
Revenues				
Taxes	176,473	170,000	170,000	200,000
Miscellaneous	84,272	85,400	85,400	-
Total:	260,744	255,400	255,400	200,000
Expenditures				
Personal Services	57,985	72,943	72,943	78,076
Contractual Services	105,549	218,327	218,327	82,200
Commodities	5,006	7,400	7,400	1,000
Debt Retirement	29,781	-	-	-
Transfer to General	42,000	42,000	42,000	-
Contingency Reserve	-	-	-	208,345
Total:	240,321	340,670	340,670	369,621
Excess (Deficiency)	20,423	(85,270)	(85,270)	(169,621)
Ending Fund Balance	254,891	169,621	169,621	0
Contingency Reserve	254,891	169,621	169,621	208,345
Reserve % of Expenditures	106%	50%	50%	129%



Tourism Tax Fund Summary

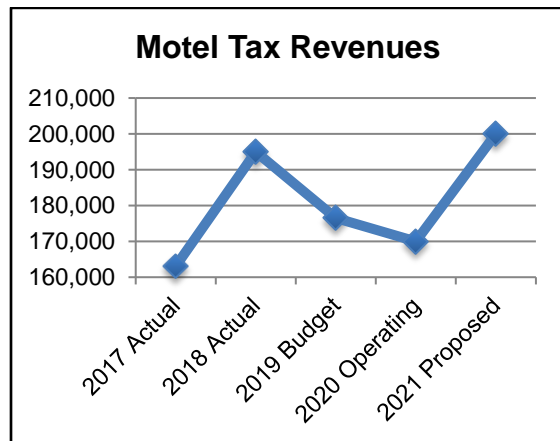
The Tourism Tax Fund (024) supports the Marketing Program of the Administration Department. Funds are used to provide marketing to promote the City of El Dorado.

Revenues

Tourism Tax Fund revenues are comprised of one category: Taxes. Revenues are projected at \$200,000.

Taxes

A 6% transient guest tax is assessed on hotel and motel rooms to promote tourism in El Dorado, an increase from 5%. As shown in the chart below, collections have declined in recent years. The 2021 Budget figure includes the increase in guest tax charged by the hotels and motels. Year 2020 has been hit hard due to the COVID pandemic and is estimated at around \$100,000 which is \$70,000 less than budgeted.



Miscellaneous

Interest Income (4611), a relatively insignificant revenue, is no longer budgeted under Miscellaneous. Rentals and Concessions and Leases have moved to the General Fund. Management decided the Civic Center and Train Depot were better suited under Parks and Recreation.

Expenditures

Expenditures for the Tourism Tax Fund are divided into four categories: Personal Services, Contractual Services, Commodities, and Contingency Reserve. After deducting the budgeted Contingency Reserve, the 2021 Budget

represents an increase from the 2020 Budget of \$9,982 to \$151,294.

Personal Services

The budget has increased by 0.06% to \$78,076. The changes in personnel to the 2021 Budget include a Municipal Information Officer and removed the Community Marketing Manager. A COLA is not budgeted and merit increases (0-2%) are included.

Contractual Services

The 2021 Budget for Contractual Services is \$82,200. This amount is comprised of \$14,480 for such items as welcome banners, promo videos and billboard advertisements. Community branding is allotted \$25,000 per City Commission, and \$10,000 is designated to support the El Dorado Broncos, a local non-profit summer league baseball program. In account (5213) Other Charges is budgeted \$11,000 for the 4th of July celebration.

Commodities

In prior years the City did not appropriate funds for Commodities. The 2021 Budget includes a total of \$1,000 for the purchase of Non-capitalized Assets (5315).

Transfers Out

In the past, a transfer (5224) was scheduled for the repayment of a new 20-year interfund loan to the Lake Debt Reserve Fund. The loan was used to finance the City's contribution to BG Veterans Memorial Stadium. The loan was forgiven in 2019 eliminating the transfer in 2021.

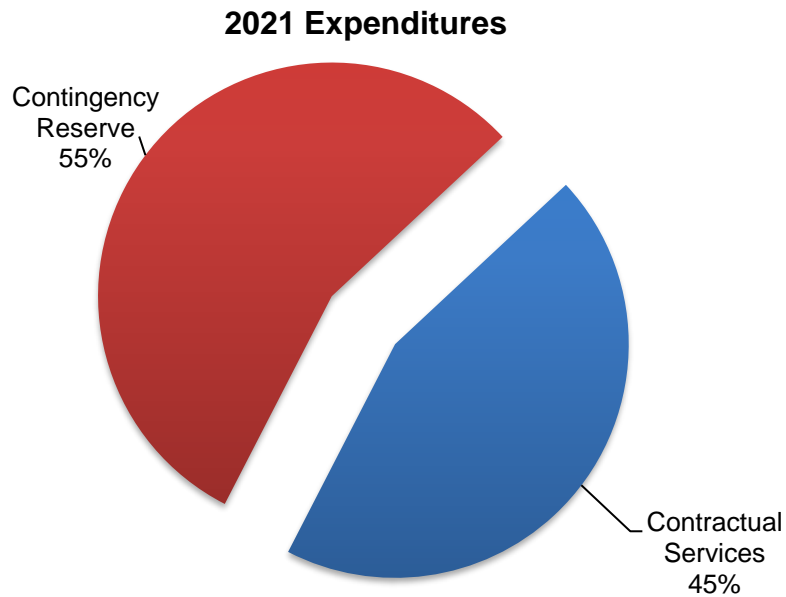
Contingency Reserve

Contingency Reserve is budgeted in account 024-011-5218-0000. These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2021 Budget has appropriated \$208,345 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Tourism Tax Fund as Contingency Reserve.

Ordinance Street Sales Tax Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	1,020,668	747,908	747,908	747,908
Revenues				
Miscellaneous	604,060	600,000	600,000	600,000
Total:	604,060	600,000	600,000	600,000
Expenditures				
Contractual Services	-	600,000	600,000	600,000
Transfers	876,820	-	-	-
Contingency Reserve	-	-	-	747,908
Total:	876,820	600,000	600,000	1,347,908
Excess (Deficiency)	(272,759)	-	-	(747,908)
Ending Fund Balance	747,908	747,908	747,908	-
Contingency Reserve	747,908	747,908	747,908	747,908
Reserve % of Expenditures	85%	125%	125%	55%

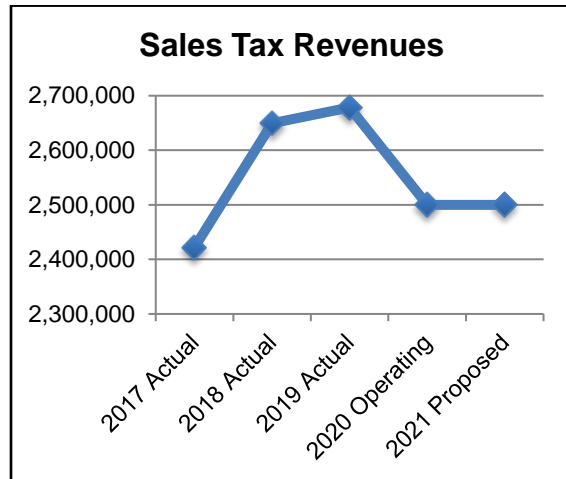


Ordinance Street Sales Tax Fund Summary

The Ordinance Street Sales Tax Fund (026) provides financial resources to the Streets Program of the Administration Department.

Revenues

The Ordinance Street Sales Tax Fund budgets for only one revenue type, Miscellaneous-Transfer from Operations (4659). Per ordinance No. G-1281, \$600,000 shall be allocated annually for Street Rehabilitation within the City of El Dorado. Each year, \$100,000 is transferred from the General Fund for street maintenance (007) and \$500,000 is transferred for street rehabilitation (006) from the collection of sales tax.



Expenditures

Ordinance Street Sales Tax Fund expenditures are budgeted in two categories: Contractual Services and Contingency Reserve. After deducting the budgeted contingency reserve, the budget represents \$600,000.

Contingency Reserve

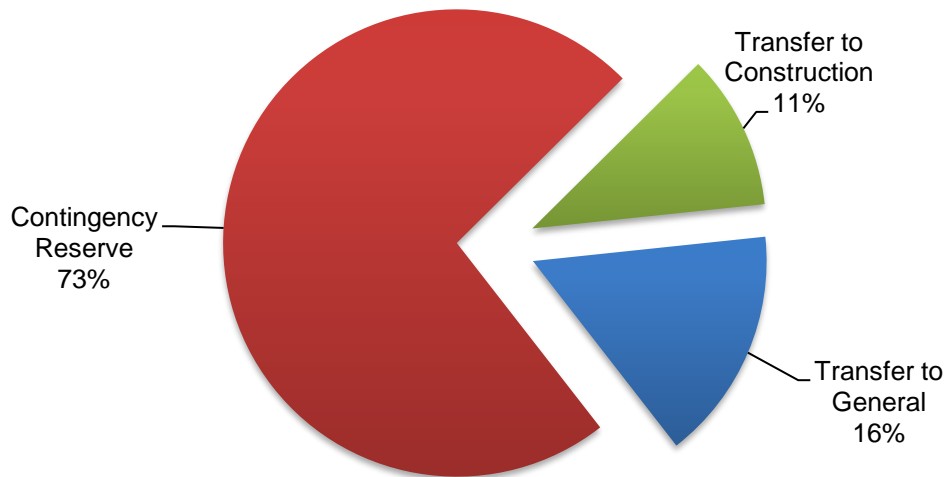
Contingency Reserve is budgeted in account 026-007-5218. These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2021 Budget has appropriated \$747,908 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Ordinance Street Sales Tax Fund as Contingency Reserve.

Excess Sales Tax Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	1,096,474	1,357,945	1,357,945	1,357,945
Revenues				
Miscellaneous	708,448	500,000	500,000	500,000
Total:	708,448	500,000	500,000	500,000
Expenditures				
Transfer to General	294,382	300,000	300,000	300,000
Transfer to Construction	135,000	200,000	200,000	200,000
Transfer to Expendable Trust	17,596	-	-	-
Contingency Reserve	-	-	-	1,357,944
Total:	446,977	500,000	500,000	1,857,944
Excess (Deficiency)	261,471	-	-	(1,357,944)
Ending Fund Balance	1,357,945	1,357,945	1,357,945	-
Contingency Reserve	1,357,945	1,357,945	1,357,945	1,357,944
Reserve % of Expenditures	304%	272%	272%	73%

2021 Expenditures

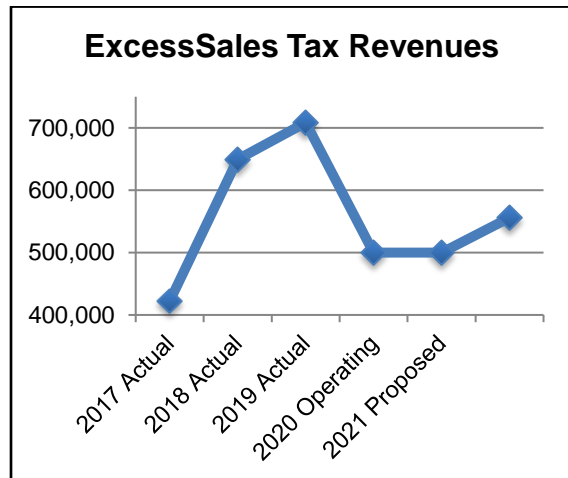


Excess Sales Tax Fund Summary

The Excess Sales Tax Fund (028) provides financial resources to the Excess Sales Tax Program of the Administration Department. Each year a committee is formed to allocate the excess sales tax collected. They determine how the money is to be spent and decide which capital projects will be fulfilled from the excess sales tax collections transferred from the General Fund.

Revenues

The Excess Sales Tax Fund budgets for only one revenue type, Miscellaneous-Transfer from Operations (4659). Per ordinance No. G-1281, after \$1,650,000 for property tax reduction, \$600,000 for Street Rehabilitation, and \$100,000 for Economic Development Projects have been allocated, the excess is transferred each year to the Excess Sales Tax Fund. Over the past couple of years, the City's sales tax collections have been record breaking, but the City budgets low in case of an economic downturn.



Expenditures

Excess sales Tax Fund expenditures are budgeted in two categories: Contractual Services which includes Contingency Reserve and Transfers. After deducting the budgeted contingency reserve, the budget represents \$500,000.

Contingency Reserve

Contingency Reserve is budgeted in account 028-011-5218. These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2021 Budget has appropriated \$1,357,944 in Contingency Reserve.

Transfers

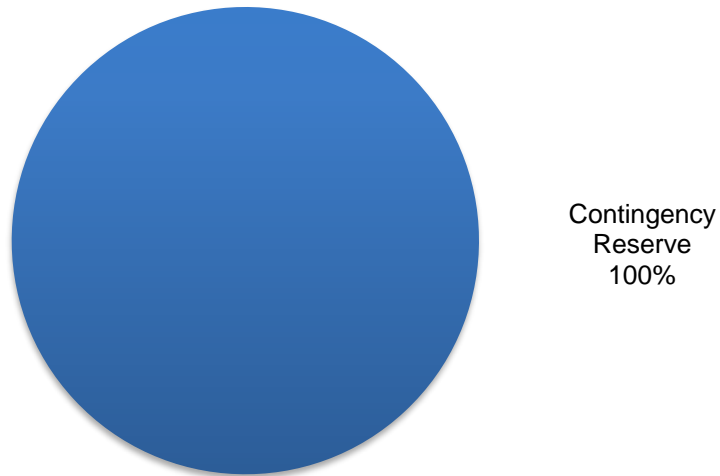
The transfers are divided between the General Fund and Construction. At the time of the budget, it is unknown which capital projects will be chosen by the Excess Sales Tax Committee, therefore, the excess sales tax is split for budget purposes.

Fund Balance

Projected fund balance is budgeted in the Excess Sales Tax Fund as Contingency Reserve.

Building Demolition Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	19,402	21,887	21,887	37,887
Revenues				
Miscellaneous	26,200	16,000	16,000	25,000
Total:	26,200	16,000	16,000	25,000
Expenditures				
Contractual Services	15,964	-	-	-
Capital Outlay	7,750			
Contingency Reserve	-	-	-	62,888
Total:	23,714	-	-	62,888
Excess (Deficiency)	2,486	16,000	16,000	(37,888)
Ending Fund Balance	21,887	37,887	37,887	-
Contingency Reserve	21,887	37,887	37,887	62,888
Reserve % of Expenditures	92%	#DIV/0!	#DIV/0!	100%

2021 Expenditures



Building Demolition Fund Summary

The Building Demolition Fund (031) provides financial resources to the Building Demolition Program of the Engineering Department.

Revenues

The Building Demolition Fund budgets for only one revenue type, Miscellaneous. Overall revenues are anticipated to increase over the 2020 Budget to \$25,000.

Miscellaneous

As part of its acquisition of blighted properties strategy, the City Commission approved an increase of \$9,000 for the 2021 Budget. Annually, a transfer from the General Fund is received into Transfer from Operations (4659).

Expenditures

Fund expenditures are in category Contractual Services.

Contractual Services

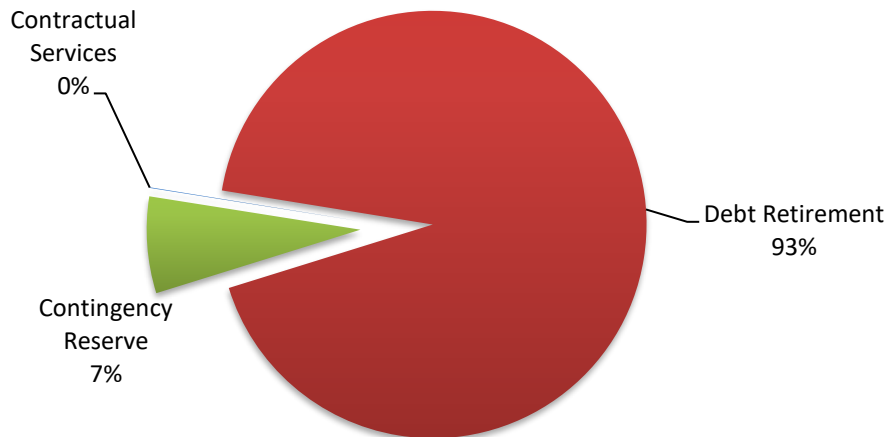
Contingency Reserve is budgeted in account 031-027-5218. These funds are associated with the demolition of certain structures, and the acquisition of blighted properties, throughout the city of El Dorado.

Fund Balance

Projected fund balance is budgeted in the Building Demolition Fund as Contingency Reserve.

Bond & Interest Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	312,328	262,980	262,980	262,980
Revenues				
Taxes	1,113,848	1,101,472	1,101,472	1,138,552
Miscellaneous	3,073,399	699,160	699,160	407,303
Transfers In	-	-	-	200,000
Total:	4,187,248	1,800,632	1,800,632	1,745,855
Expenditures				
Contractual Services	9,411	2,200	2,200	1,000
Debt Retirement	4,227,186	1,798,432	1,798,432	1,861,196
Transfers Out	-	-	-	-
Contingency Reserve	-	-	-	146,639
Total:	4,236,596	1,800,632	1,800,632	2,008,835
Excess (Deficiency)	(49,349)	-	-	(262,980)
Ending Fund Balance	262,980	262,980	262,980	-
Contingency Reserve	262,980	262,980	262,980	146,639
Reserve % of Expenditures	6%	15%	15%	8%

2021 Expenditures



Bond & Interest Fund Summary

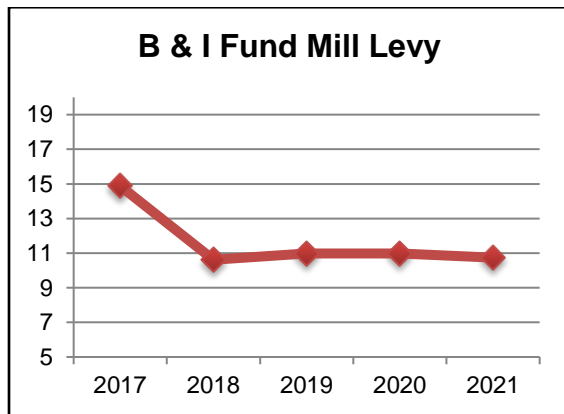
The Bond & Interest Fund (040) is used to service the debt of the City's governmental funds. Debt accumulated by the enterprise funds (water, sewer, refuse, and compressed natural gas) is paid directly from the appropriate fund. All debt scheduled to be repaid with special assessments is also accounted for in the Bond & Interest Fund.

Revenues

Bond & Interest Fund revenues are divided into three categories: Taxes, Miscellaneous, and Transfers In. For the 2021 Budget revenues are anticipated to decrease by \$54,777 over the 2020 Budget.

Taxes

The 2021 Budget projects tax revenues of \$1,138,552. Taxes comprise about 65% of total revenues, with the largest being the property tax. Since 2018, the mill levy is projected to remain around ten mills. This is due to a change in the financial policy to commit the equivalent of ten mills to the Bond and Interest Fund for the annual payment of principle and interest associated with debt issued.



Miscellaneous

The 2021 Budget includes a total of \$407,303 in miscellaneous revenues. The primary revenue is special assessments (4631, \$318,621). These are charges levied on property that is improved by the City. Typical improvements include new

streets, sanitary sewer, storm sewer and sidewalks. This revenue is estimated to decrease by \$31,776. The City will receive on debt issued on the behalf of Butler Community College for their new fire science facility (Concessions and Leases 4622) \$120,763.

Transfers In

The Bond & Interest Fund is scheduled to receive an annual \$200,000 transfer from the General Fund through 2025. This transfer is used to maintain the ten mills per policy.

Expenditures

Bond & Interest Fund expenditures are divided into three categories: Contractual Services, Debt Retirement, and Contingency Reserve. Total expenditures, less contingency, are budgeted at \$1,862,196.

Contractual Services

This category is used to fund bond counsel expenses. There are no services budgeted for 2021.

Debt Retirement

The Bond & Interest Fund is currently making annual payments on six series of general obligation bonds: 2010, 2011, 2013, 2015, 2016, and 2019. Bond issues are typically staggered to maintain the mill levy; as one bond is paid off, another is issued. The next full general obligation bond issue is not scheduled until the end of 2022.

Contingency Reserve

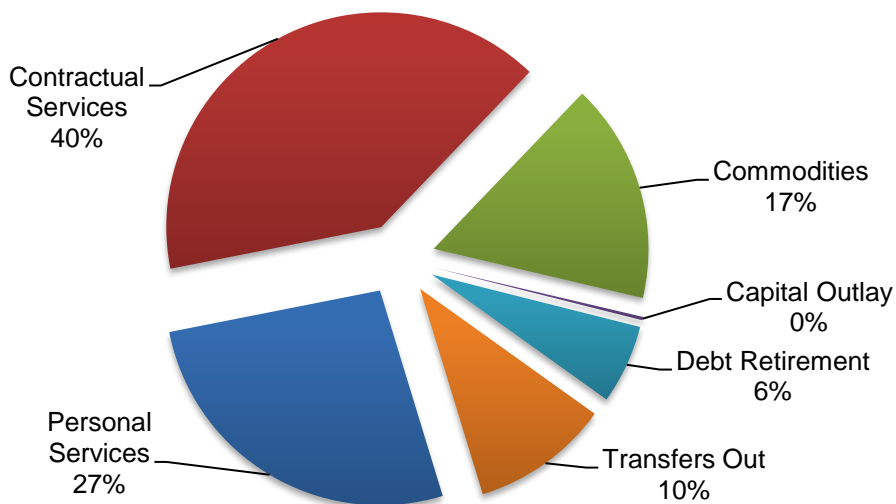
Contingency Reserve is budgeted in 040-071-5218-0000. These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2021 Budget has appropriated \$146,639 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Bond & Interest Fund as Contingency Reserve.

Water Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	1,330,200	1,168,501	1,168,501	1,227,978
Revenues				
Intergovernmental Revenue	437	1,000	1,000	1,000
Charges for Services	4,065,517	4,171,500	4,171,500	4,403,400
Miscellaneous	104,030	64,200	64,200	64,200
Transfers In	7,753,602	-	-	-
Total:	11,923,586	4,236,700	4,236,700	4,468,600
Expenditures				
Personal Services	1,078,169	1,172,529	1,172,529	1,189,482
Contractual Services	1,693,528	1,744,768	1,744,768	1,798,768
Commodities	436,763	523,650	523,650	738,650
Capital Outlay	76,195	11,130	11,130	11,130
Debt Retirement	8,733,538	265,146	265,146	265,979
Transfers Out	67,092	460,000	460,000	464,591
Total:	12,085,285	4,177,223	4,177,223	4,468,600
Excess (Deficiency)	(161,698)	59,477	59,477	-
Ending Fund Balance	1,168,501	1,227,978	1,227,978	1,227,978
Contingency Reserve	1,168,501	1,227,978	1,227,978	1,227,978
Reserve % of Expenditures	10%	29%	29%	27%

2021 Expenditures



Water Fund Summary

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

Revenues

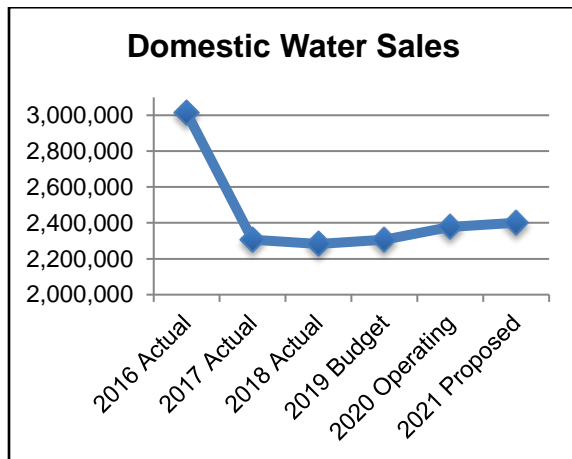
Water Fund revenues are divided into four categories: Intergovernmental Revenue; Charges for Services; Miscellaneous; and Transfers In. Total revenues are anticipated to increase in 2021 by \$231,900 from the 2020 Budget, or 5.1%, to \$4,468,600.

Intergovernmental Revenue

The 2021 Budget for intergovernmental revenue is \$1,000, unchanged from 2020. This revenue category consists entirely of Gas Tax Refunds (4354) for sales tax payments on off-road fuel.

Charges for Services

Domestic Water Sales (4441) represent the largest revenue source under this category (54.50%) and the fund overall (53.70%). In 2021, collections are anticipated to increase to \$2,400,000. The decrease in 2017 was due to a change in accounting. To become more transparent, the Readiness to Serve Fees were removed from Domestic Water Sales. Readiness to Serve Fees for 2021 are budgeted at \$828,400.



The second largest revenue is Raw Water Sales (4439), which is used to account for charges to the HollyFrontier Refinery, City of Augusta and other rural water district customers.

Miscellaneous

The largest revenues are Miscellaneous (4691, \$50,000), and Concessions and Leases (4622, \$12,000). The budget for 2021 remains the same at \$64,200 as the 2020 budget.

Transfers In

There are no transfers budgeted in 2021.

Expenditures

Water Fund expenditures are divided into seven categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, Transfers Out and Contingency Reserve. Total expenditures are budgeted to increase by 6.5% over the 2020 Budget to \$4,468,600.

Personal Services

An increase of \$16,953 (1.4%) is budgeted for 2021. The increase is due to regular merit pay increases (0-3%), average of 2% budgeted.

Contractual Services

This category of expenditure has a budgeted increase of \$54,000. Increases are budgeted in Professional Services (060-001-5201-0000, \$20,000) and (060-002-5201-0000 \$50,000), due to City Commission approval for an Industrial Marketing Plan and Watershed Protection.

Commodities

The three largest expenditures are for Maintenance and Repair – Other Improvements (Maintenance & Distribution Division 5308, \$505,000), Chemicals/Lab Supplies (060-002-5304-0000, \$90,000), and Maintenance and Repair Equipment (Treatment Division 5307, \$45,000). Total expenditures under this category are projected to increase by \$215,000, or 29.10% over the 2020 Budget.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 5-year capital improvement plan. There is one budgeted item for 2021: an allocation for Bad Debt Expense (060-001-7425-0000, \$11,130).

Debt Retirement

The Water Fund is currently making payments for its share of the 2013, 2015, and 2016 general obligation bonds. Principle and interest payments for 2021 are \$251,479. This budget will not change significantly until 2028, when the 2013 bond is paid off.

Transfers Out

This category is not included in the expenditure detail sheets; however, Transfers Out is listed under Contractual Services as account 5224. Transfers for 2021 are as follows:

- Construction Fund - \$185,000 City Commission approved to paint the west water tower (Treatment Division)
- Construction Fund - \$179,591 to finance unforeseen emergency projects in Maintenance and Distribution due to 100 year old infrastructure

Contingency Reserve

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

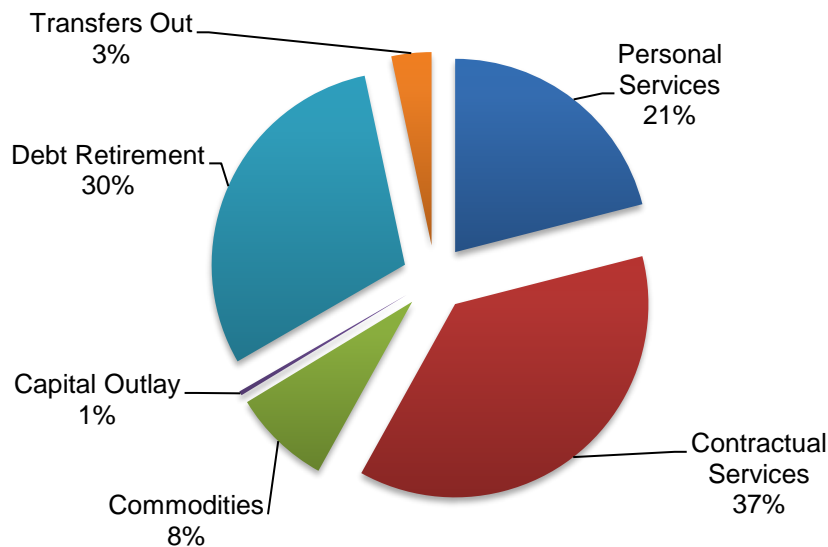
Fund Balance

The City's debt management policy requires enterprise funds to maintain a cash reserve within

the 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.

Sewer Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	526,139	645,197	645,197	764,447
Revenues				
Intergovernmental Revenue	221	250	250	250
Charges for Services	2,555,386	2,593,647	2,593,647	2,674,615
Miscellaneous	199,579	51,000	51,000	50,000
Transfers In	-	100,000	100,000	100,000
Total:	2,755,186	2,744,897	2,744,897	2,824,865
Expenditures				
Personal Services	557,659	629,357	629,357	627,980
Contractual Services	809,642	801,928	801,928	1,107,428
Commodities	127,732	290,500	290,500	246,500
Capital Outlay	25,013	10,600	10,600	10,600
Debt Retirement	892,636	893,262	893,262	896,299
Transfers Out	223,445	-	-	100,000
Total:	2,636,127	2,625,647	2,625,647	2,988,807
Excess (Deficiency)	119,059	119,250	119,250	(163,942)
Ending Fund Balance	645,197	764,447	764,447	600,505
Contingency Reserve	645,197	764,447	764,447	600,505
Reserve % of Expenditures	24%	29%	29%	20%

2021 Expenditures



Sewer Fund Summary

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

Revenues

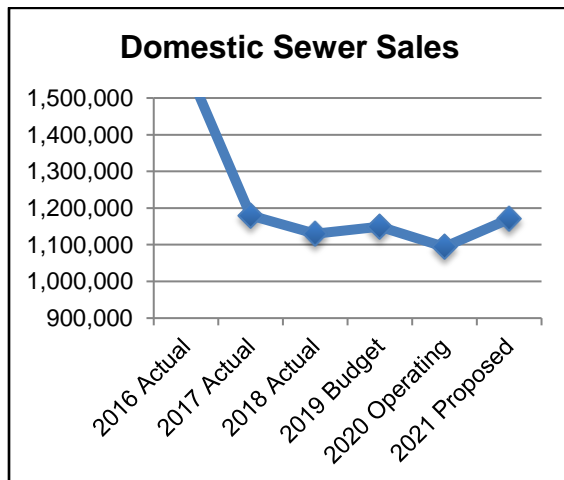
Sewer Fund revenues are divided into four categories: Intergovernmental Revenue; Charges for Services; Miscellaneous; and Transfers In. Total revenues are anticipated to increase in 2021 by \$79,968 over the 2020 Budget, or 2.8%, to \$2,824,865.

Intergovernmental Revenue

The 2021 Budget for intergovernmental revenue is \$250, unchanged from 2020. This revenue category consists entirely of Gas Tax Refunds (4354) for sales tax payments on off-road fuel.

Charges for Services

Domestic Sewer Sales (4441) represent the largest revenue source under this category (43.7%) and the fund overall (41.4%). In 2021 collections are anticipated to increase by 6.4% over the 2020 Budget to \$1,170,000. The decrease in 2017 was due to a change in accounting. To become more transparent, the Readiness to Serve Fees were removed from Domestic Sewer Sales. Readiness to Serve Fees for 2021 are budgeted at \$986,415 becoming the second largest revenue source in this category.



The third largest revenue is Bulk Sales (4440). This revenue accounts for sewer charges to the El Dorado Correctional Facility and Butler County Sewer District. The 2021 Budget anticipates

collecting \$480,000 in revenue, which is an increase from the 2020 Budget of \$5,000.

Miscellaneous

The largest revenue account is Concessions and Leases (4622, \$40,000), which comprises 26.6% of revenue in this category. These are derived from a cell phone tower lease and farmland lease.

Transfers In

There is a City Commission approved transfer from Water budgeted in 2025 for the aid in replacing the 100 year old sewer infrastructure.

Expenditures

Sewer Fund expenditures are divided into seven categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, Transfers Out and Contingency Reserve. Total expenditures are budgeted to increase by 12.10% to \$2,988,807.

Personal Services

A decrease of \$1,377 is budgeted for 2021. In the past years, the personal services for this fund have been overstated. A closer look at promotions, starting wages, etc., 2021 budget is a clearer view comparable to actual. A regular merit pay increases (0-3%), average of 2% budgeted.

Contractual Services

This category of expenditure has a budgeted increase of \$305,500. The largest increase is in Maintenance and Repair-Other Improvements for Maintenance & Distribution (5208 \$205,000) for GIS Mapping. The second largest increase is in professional services for Maintenance & Distribution (5201 \$100,500) for residential CIPP. Both increase were City Commission appointed.

Commodities

The budget for commodities has been reduced by \$44,000, or 17.8%, from the 2020 Budget. Most accounts did not see a material change; however, the budget for sewer Maintenance & Repair-Other Improvements (063-003-5308) was cut by \$44,000 to \$100,000. In previous years, \$144,000 has been budgeted, however, the highest amount spent was \$21,199. The reason for the \$100,000 budgeted is for replacement of 100 year old infrastructure.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 5-year

capital improvement plan. There is one budgeted item for 2021; an allocation for Bad Debt Expense (063-001-7425-0000, \$10,600).

Debt Retirement

The Sewer Fund is currently making payments for its share of the 2010, 2013 and 2060 general obligation bonds, and two revolving loan. Principle and interest payments for 2021 are \$896,299. This budget will not change significantly until 2025, when the 2010 bond is paid off.

Transfers Out

This category is not included in the expenditure detail sheets; however, Transfers Out is listed under Contractual Services as account 5224. Transfers for 2021 are as follows:

- Equipment Reserve Fund - \$100,000 to contribute to the replacement of much needed equipment

Contingency Reserve

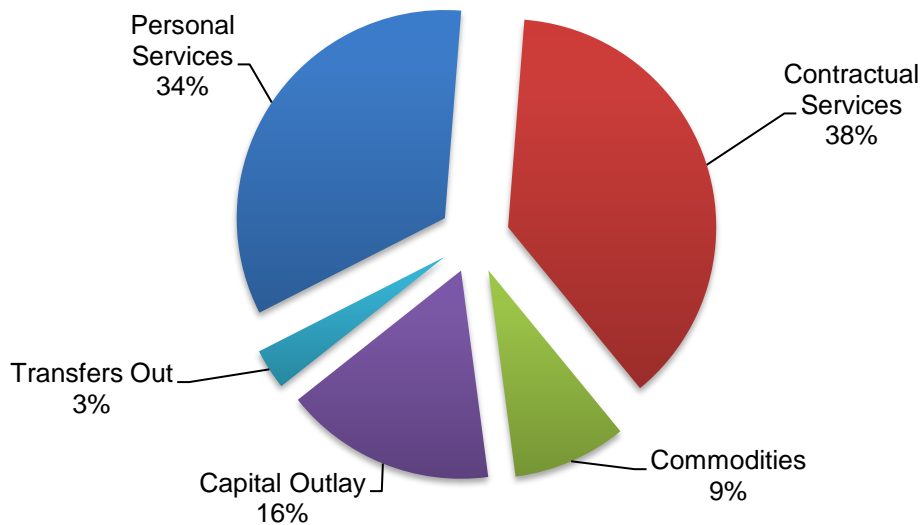
The Sewer Fund does not budget Contingency Reserve. Expenditures are monitored closely throughout the year and a determination is made in the last quarter on whether to amend the budget and authorize the use of fund balance.

Fund Balance

The City's debt management policy requires enterprise funds to maintain a cash reserve within the 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.

Refuse Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	366,154	321,982	379,610	311,498
Revenues				
Intergovernmental Revenue	-	2,500	2,500	2,500
Charges for Services	1,683,767	1,515,500	1,515,500	1,554,994
Miscellaneous	61,429	50,350	50,350	5,350
Transfers In	10,657	-	-	-
Total:	1,755,853	1,568,350	1,568,350	1,562,844
Expenditures				
Personal Services	551,433	696,569	696,569	631,720
Contractual Services	731,738	707,770	707,770	707,770
Commodities	107,171	165,500	165,500	165,500
Capital Outlay	184,274	7,500	7,500	307,500
Debt Retirement	-	-	-	-
Transfers Out	-	59,123	59,123	59,124
Total:	1,574,615	1,636,462	1,636,462	1,871,614
Excess (Deficiency)	181,238	(68,112)	(68,112)	(308,770)
Ending Fund Balance	379,610	253,870	311,498	2,728
Contingency Reserve	379,610	253,870	311,498	2,728
Reserve % of Expenditures	24%	16%	19%	0%

2021 Expenditures



Refuse Fund Summary

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

Revenues

Refuse Fund revenues are divided into four categories: Intergovernmental Revenue; Charges for Services; Miscellaneous; and Transfers In. Total revenues are anticipated to decrease by \$5,506, over the 2020 Budget to \$1,562,844.

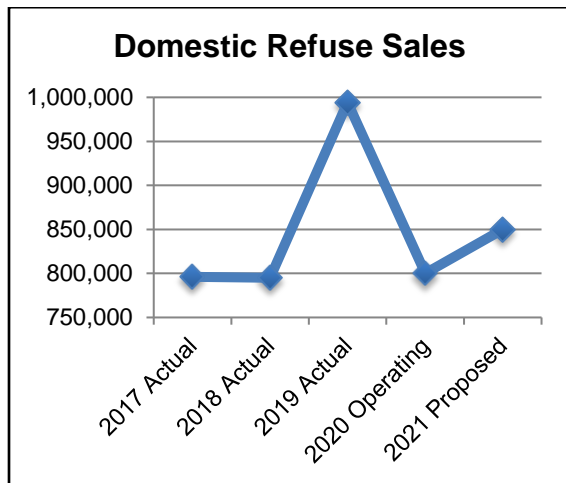
Intergovernmental Revenue

The 2021 Budget includes \$2,500 in Gas Tax Refunds (4354). These are received from taxes paid on off-road fuel.

Charges for Services

In 2021, collections are anticipated to increase by \$39,494, or 2.5%, to \$1,554,994. This is due primarily to higher expectations for Domestic Refuse Sales and Commercial Service Charges.

Domestic Refuse Sales (4441) represent the largest revenue source under this category (54.46%). The 2021 projection is \$50,000 higher than the 2020 Budget. The 2019 spike was an increase in hopes to save the recycling program, however, in 2020, the recycling program was discontinued.



The second largest revenue is Commercial Service Charges (4445). These are anticipated to decrease by \$10,506 from the 2020 Budget.

Miscellaneous

Recycling Center Income (4626) was the largest revenue under this category, however, the recycling program was discontinued in 2020.

Transfers In

There are no transfers budgeted in 2021.

Expenditures

Refuse Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out and Contingency Reserve. Total expenditures are budgeted to increase by 12.5% to \$235,152.

Personal Services

Personal Services are budgeted to decrease in 2021 by 55.54%. This decrease is attributed to the discontinued recycling program. The increase in the Administration department is attributed to merit increases (0-3%, 2% average budgeted) and the increase in benefit insurance.

Contractual Services

The Contractual Services category is used to account for costs related to legal agreements. Examples include contracts for professional services, insurance, utilities and maintenance. Expenditures under this category are not projected to change from the 2020 Budget.

Commodities

This category is projected to see an increase of \$25,750, or 15.5%, over the 2020 Budget. The increase is driven from inflation in the costs of general supplies and fuel.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 5-year capital improvement plan. The 2021 Budget includes funding for a new City Commission approved refuse truck (066-001-7401-0000, \$300,000).

Transfers Out

In the Refuse Fund, an account was included to budget the inter-fund loan between Equipment Reserve and Refuse. A transfer to Equipment Reserve (066-001-5508 for \$59,124 is budgeted in the 2021 Budget and this payment will fulfill the debt.

Contingency Reserve

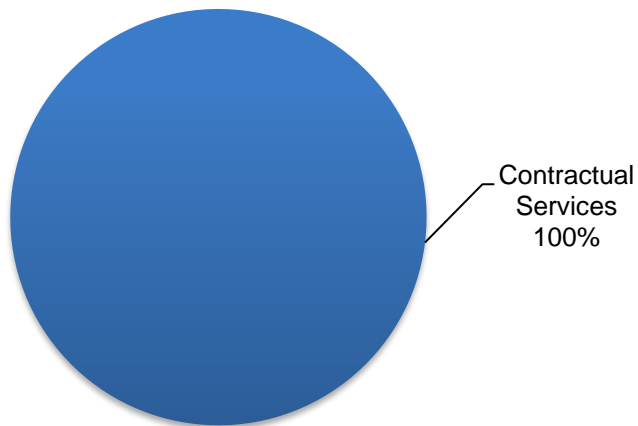
The Refuse Fund does not budget Contingency Reserve. Expenditures are monitored closely throughout the year and a determination is made in the last quarter on whether to amend the budget and authorize the use of fund balance.

Fund Balance

The City's debt management policy requires enterprise funds to maintain a cash reserve within the 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.

Compressed Natural Gas Station Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	37,821	85,029	85,029	85,029
Revenues				
Intergovernmental Revenue	41,736	-	-	-
Charges for Services	29,230	33,450	33,450	33,450
Miscellaneous	462	-	-	-
Transfers In	-	-	-	-
Total:	71,428	33,450	33,450	33,450
Expenditures				
Contractual Services	24,075	33,450	33,450	33,450
Commodities	145	-	-	-
Total:	24,220	33,450	33,450	33,450
Excess (Deficiency)	47,208	-	-	-
Ending Fund Balance	85,029	85,029	85,029	85,029
Contingency Reserve	85,029	85,029	85,029	85,029
Reserve % of Expenditures	351%	254%	254%	254%

2021 Expenditures



Compressed Natural Gas Fund Summary

The Compressed Natural Gas (CNG) Fund (069) is a self-supporting enterprise fund. It provides financial resources to the Compressed Natural Gas Division of the Public Works Department.

Revenues

CNG Fund revenues are divided into four categories: Intergovernmental Revenue; Charges for Services; Miscellaneous; and Transfers In. Total revenues are anticipated to remain the same over the 2021 Budget to \$34,450.

Intergovernmental Revenue

There are no Intergovernmental Revenues budgeted for 2021.

Charges for Services

In 2021, Charges for Services remain the same at \$33,450.

External Fuel Sales (4476) and Internal Fuel Sales (4480) are the only two types of revenue in this category.

Miscellaneous

Interest Earnings (4611) is the only revenue in this category and is not budgeted due to the minimal amount earned throughout the year.

Transfers In

There are no transfers budgeted in 2021.

Expenditures

CNG Fund expenditures are divided into two categories: Contractual Services and Commodities. Total expenditures are budgeted at \$33,450.

Contractual Services

The Contractual Services category is used to account for costs related to utilities and maintenance. Expenditures under this category are not projected to change significantly from the 2020 Budget.

Commodities

There are no Commodities budgeted for 2021.

Contingency Reserve

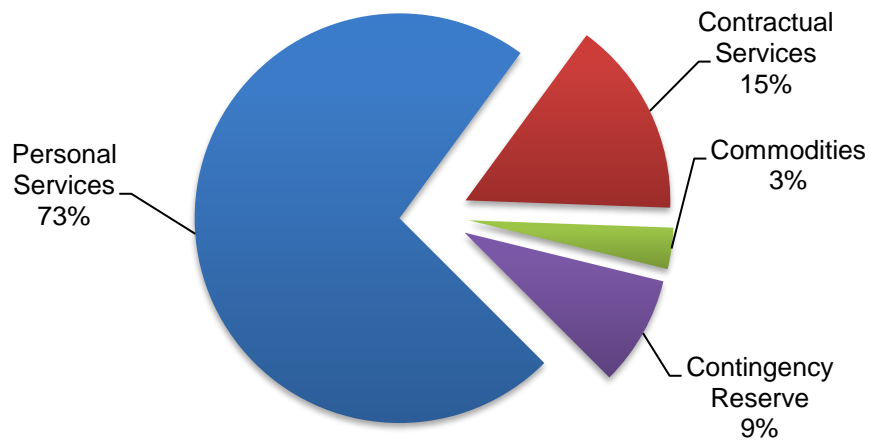
The CNG Fund does not budget Contingency Reserve. Expenditures are monitored closely throughout the year and a determination is made in the last quarter on whether to amend the budget and authorize the use of fund balance.

Fund Balance

The City's debt management policy requires enterprise funds to maintain a cash reserve within the 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.

Data Processing Fund Summary				
	2019 Actual	2020 Budget	2020 Operating	2021 Proposed
Beginning Fund Balance	168,941	162,246	162,246	174,115
Revenues				
Charges for Services	1,226,200	1,291,200	1,291,200	1,291,200
Miscellaneous	18	-	-	-
Transfers In	-	-	-	-
Total:	1,226,218	1,291,200	1,291,200	1,291,200
Expenditures				
Personal Services	970,289	1,015,306	1,015,306	1,063,332
Contractual Services	208,519	207,365	207,365	227,184
Commodities	54,105	47,660	47,660	47,660
Capital Outlay	-	9,000	9,000	-
Transfers Out	-	-	-	-
Contingency Reserve	-	-	-	127,139
Total:	1,232,913	1,279,331	1,279,331	1,465,315
Excess (Deficiency)	(6,695)	11,869	11,869	(174,115)
Ending Fund Balance	162,246	174,115	174,115	(0)
Contingency Reserve	162,246	174,115	174,115	127,139
Reserve % of Expenditures	13%	14%	14%	9%

2021 Expenditures



Data Processing Fund Summary

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

Revenues

Data Processing Fund revenues are divided into three categories: Charges for Services, Miscellaneous, and Transfers In. Total revenues are anticipated to remain the same for 2021.

Charges for Services

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

Miscellaneous

There are no revenues budgeted for 2021.

Transfers In

There are no revenues budgeted for 2021.

Expenditures

Data Processing Fund expenditures are divided into five categories: Personal Services, Contractual Services, Commodities, Capital Outlay, and Contingency Reserve. After deducting Contingency Reserve expenditures are budgeted to increase by \$58,845, or 0.4.3%, from the 2020 Budget.

Personal Services

Overall, personal services have increased over the 2020 Budget by \$48,026, or 4.5%. Increases were budgeted for merit pay (0-3% per employee, average of 2% budgeted).

Contractual Services

An increase of 8.7% over the 2020 Budget is budgeted. The only material increase is in Professional Services (5201) expenditure account, as our contract with Tylor Technologies increased for 2021.

Commodities

This category of expenditure remains the same at \$47,660 from the 2020 Budget.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 5-year capital improvement plan. There are no capital expenditures budgeted for 2021.

Transfers Out

There are no transfers budgeted for 2013.

Contingency Reserve

Contingency Reserve is budgeted in 072-001-5218. These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2021 Budget has appropriated \$127,139 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Data Processing Fund as Contingency Reserve. In accordance with the City's debt management policy, this fund is budgeted to maintain a 10% reserve balance.



DEPARTMENTAL INFORMATION

EL DORADO

K A N S A S



ADMINISTRATION



EL DORADO
KANSAS

DEPARTMENTAL INFORMATION

GENERAL FUND, ADMINISTRATION

01-011

This department of the General Fund is responsible for the City's share of health premiums for eligible retirees.

The utility costs and the building maintenance related to the administrative offices are funded by this department. A portion of the annual audit fee and unforeseen legal fees are included in the budget of the administration department.

During the budget process, the City Commission approved to budget community organizations who enhance the economic development and promotional activity for the City. The organizations supported by the Administrative Department are: Crime Stoppers \$3,000, El Dorado Municipal Band \$7,200, and El Dorado Main Street \$30,000.

The General Fund Administration Department contributes 33.3% of the Data Processing Services, Fund 72, which equates to \$429,570 in the current year budget. There are no personal services paid out of this department.

DEPARTMENTAL INFORMATION

GENERAL FUND, TRANSFERS

01-058

The transfers department is responsible for maintaining transfers to other funds. It also stores the contingency reserve for the General Fund, a reserve used to finance unforeseen expenditures or an unanticipated decline in revenues. An explanation of the proposed budgeted transfers below:

Fund 028 - Excess Sales Tax receives a budgeted \$500,000

Fund 026 - Ordinance Street Sales Tax receives a budgeted \$600,000

Fund 007 - Major Street receives a budgeted \$785,353

Fund 031 - Building Demolition receives a budgeted \$25,000

Fund 027 - Expendable Trust (Department 124) receives a budgeted \$15,770

Fund 040 - Bond & Interest receives a budgeted \$200,000

Excess Sales Tax and Ordinance Street Sales Tax is driven by Ordinance No. G-1281 passed on November 6, 2018.

- a. The first \$1,650,000 from the tax shall be used annually for property tax reduction for the inhabitants of the city; and
- b. **The next \$600,000 shall be allocated annually for Street Rehabilitation within the City of El Dorado;** and
- c. The next \$100,000 from the tax shall be allocated annually to Economic Development Projects and Initiatives as provided herein; and
- d. **The remaining balance of sales tax proceeds (Excess Sales Tax) shall be allocated to municipal services and functions provided directly by the City, or Capital Expenditures that directly support City operations and that are included in the current Capital Improvement Plan.**

The retailers' sales tax shall continue in full force and effect for a period of five years from and after the first day of October 2019.

Major Street receives Special City/County Highway Gas Tax quarterly in the amount of approximately \$400,000 and State Highway Maintenance revenue around \$100,000. Major Streets' operating cost are \$1,286,433 for 2021. The transfer is to cover cash deficit at the end of the year.

Building Demolition receives revenue from the General Fund to provide tracking for the costs associated with the demolition of certain structures, and the acquisition of blighted properties throughout the City of El Dorado. In 2021, the City Commission increased this transfer from \$16,000 to \$25,000 to support this need.

Expendable Trust Fund is used to account for specific public donations to sponsor specified activities conducted by the City. With each citation an officer issues, a portion is for court cost. This court cost was granted to the Police Department for non-operational expenses. This revenue is held in the Expendable Trust fund 027-124 to be expensed at the Police Chiefs discretion.

Bond & Interest receives a transfer from the General Fund in order to maintain 10 mills to be in compliance with the financial policy.

DEPARTMENTAL INFORMATION

EQUIPMENT RESERVE FUND, ADMINISTRATION

02-001

Equipment Reserve, in the State of Kansas budget, is a non-budgeted fund for the City. This fund does not have an actual revenue source to support the expenses, therefore, the City relies on direction from City Commission and the City Manager.

An "Equipment Acquisition Team" (EAT) was created to develop criteria and guidelines to prioritize replacement of the City's fleet. The EAT Team was tasked to prepare a recommended annual funding level to allocate to fleet replacement with the initial intent of replacing the fleet within ten years. Also, the team was asked to find potential funding sources that are or that could become available to fund fleet replacement and develop an immediate five-year fleet replacement program.

During the current year budget process, it was brought to the City Commission's attention the much needed replacement of the City's fleet. The equipment was demonstrated at a City Commission work session which educated the Commission of the importance of a fleet replacement program. The City Commission was tasked to help find funding to support the replacement plan.

In the current budget, the City Commission approved to support the fleet replacement plan by transferring from several funds to the equipment reserve fund to start the process of replacing equipment. The transfers are:

General Fund (01)	\$300,000
Stormwater Fund (09)	50,000
Sewer Fund (63)	<u>100,000</u>
Total Funded for 2021	\$450,000

DEPARTMENTAL INFORMATION

ECONOMIC DEVELOPMENT SALES TAX, ADMINISTRATION

10-011

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

An annual appropriation, initiated by ordinance G-1281, of \$100,000 is made available to fund economic development projects, such as business relocation incentives, workforce training, and spec building construction. Projects are approved by the City Commission as they present themselves. At the end of the year, any remaining funds are carried over as contingency reserve, a reserve used to finance unforeseen expenditures or an unanticipated decline in revenues.

Ordinance No. G-1281 passed on November 6, 2018.

- a. The first \$1,650,000 from the tax shall be used annually for property tax reduction for the inhabitants of the city; and
- b. The next \$600,000 shall be allocated annually for Street Rehabilitation within the City of El Dorado; and
- c. **The next \$100,000 from the tax shall be allocated annually to Economic Development Projects and Initiatives as provided herein;** and
- d. The remaining balance of sales tax proceeds shall be allocated to municipal services and functions provided directly by the City, or Capital Expenditures that directly support City operations and that are included in the current Capital Improvement Plan.

The retailers' sales tax shall continue in full force and effect for a period of five years from and after the first day of October 2019.

DEPARTMENTAL INFORMATION

INDUSTRIAL MILL LEVY

14-061

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

The budget has estimated total tax collections of \$113,852. Taxes comprise 97% of budgeted revenues, with the largest being the property tax. The other 3% is derived from a land lease agreement.

Pursuant to a contractual agreement, the City allocates monies to a not-for-profit organization, El Dorado, Inc., a separate entity established for economic development. This fund provides this allocation, which is comprised of \$68,200, paid quarterly \$17,050, plus a budgeted \$64,523 matching funds for memberships limited to a maximum of one mill. The other monies are earmarked for economic development.

Contingency reserve is budgeted in account 5218. These reserves are used to finance unforeseen expenditures or an unanticipated decline in revenues

DEPARTMENTAL INFORMATION

SPECIAL ALCOHOL PROGRAM FUND

17-043

This funding was provided through a State-shared tax on “liquor by the drink” for programs dealing with drug and alcohol abuse (KSA 79-41a04).

Per Tax Act Guide, each city that has a population of more than 6,000 shall receive 70% of the amount which is collected pursuant to this act from clubs, public venues or drinking establishments located in such city, from caterers whose principal places of business are so located or from temporary permit holders whose permitted events are so located and which is paid into the state treasury during the period for which the allocation is made.

Furthermore; the city upon receipt of any moneys distributed under this section, shall deposit the full amount in the city treasury and shall credit 1/3 of the deposit to the general fund (001) of the city, 1/3 to a special parks and recreation fund (016) in the city treasury and 1/3 to a special alcohol and drug programs fund (017) in the city treasury.

This fund receives the 1/3 for the special alcohol and drug programs of the allocated tax. Recipients of this money are non-profit organizations that deal with substance abuse. This money will be received in 2020 and allocated in 2021 so the city knows the exact amount available for the organizations requesting the funds.

DEPARTMENTAL INFORMATION

TOURISM, ADMINISTRATION

24-011

The Community Marketing Manager position with the City of El Dorado is charged with: developing and implementing a program to market the community; disseminating marketing materials; coordinating communications related to tourism development; serving as the El Dorado representative on local, regional and national boards; coordinating trade show activities; and providing the City Commission with an annual progress report. The role of the manager involves all aforementioned duties but will also reflect a vision for tourism and event promotion in El Dorado. The Community Marketing Manager serves as the primary contact and marketing administrator for all small meeting and sports association activities, solicits new events, and facilitates usage of city meeting and recreational facilities by outside groups.

This fund, in the past, had an Administration Department (011), Train Depot Department (016), and Civic Center Department (018). In the current year budget, the Train Depot and Civic Center were moved to the General Fund (001) revenue and expenses, therefore, leaving only the Administration Department.

Tourism is funded by transient guests taxes, a 5% tourism tax assessed on hotel and motel rooms, which are estimated at \$200,000 for the current year budget.

Contingency reserve is budgeted in account 5218. These reserves are used to finance unforeseen expenditures or an unanticipated decline in revenues.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
1	1	1	Community Marketing Manager	100	14
1	1	1			

DEPARTMENTAL INFORMATION

ORDINANCE STREET SALES TAX, STREET REHABILITATION

26-006

An annual appropriation, initiated by ordinance G-1281, of \$600,000 is made available to fund street rehabilitation. This annual appropriation is split \$500,000 for street rehabilitation and \$100,000 for street maintenance located in the budget at 026-007.

At the end of the year, any remaining funds are carried over as contingency reserve, a reserve used to finance unforeseen expenditures or an unanticipated decline in revenues.

Ordinance No. G-1281 passed on November 6, 2018.

- a. The first \$1,650,000 from the tax shall be used annually for property tax reduction for the inhabitants of the city; and
- b. **The next \$600,000 shall be allocated annually for Street Rehabilitation within the City of El Dorado**; and
- c. The next \$100,000 from the tax shall be allocated annually to Economic Development Projects and Initiatives as provided herein; and
- d. The remaining balance of sales tax proceeds shall be allocated to municipal services and functions provided directly by the City, or Capital Expenditures that directly support City operations and that are included in the current Capital Improvement Plan.

The retailers' sales tax shall continue in full force and effect for a period of five years from and after the first day of October 2019.

DEPARTMENTAL INFORMATION

ORDINANCE STREET SALES TAX, STREET REHABILITATION

26-007

An annual appropriation, initiated by ordinance G-1281, of \$600,000 is made available to fund street rehabilitation. This annual appropriation is split \$100,000 for street maintenance and \$500,000 for street rehabilitation located in the budget at 026-006.

At the end of the year, any remaining funds are carried over as contingency reserve, a reserve used to finance unforeseen expenditures or an unanticipated decline in revenues.

Ordinance No. G-1281 passed on November 6, 2018.

- a. The first \$1,650,000 from the tax shall be used annually for property tax reduction for the inhabitants of the city; and
- b. **The next \$600,000 shall be allocated annually for Street Rehabilitation within the City of El Dorado**; and
- c. The next \$100,000 from the tax shall be allocated annually to Economic Development Projects and Initiatives as provided herein; and
- d. The remaining balance of sales tax proceeds shall be allocated to municipal services and functions provided directly by the City, or Capital Expenditures that directly support City operations and that are included in the current Capital Improvement Plan.

The retailers' sales tax shall continue in full force and effect for a period of five years from and after the first day of October 2019.

DEPARTMENTAL INFORMATION

EXCESS SALES TAX, ADMINISTRATION

28-011

The City of El Dorado has voted in favor of a 1% sales tax since 1990.

The current Ordinance No. G-1281 passed on November 6, 2018 states:

- a. The first \$1,650,000 from the tax shall be used annually for property tax reduction for the inhabitants of the city; and
- b. The next \$600,000 shall be allocated annually for Street Rehabilitation within the City of El Dorado; and
- c. The next \$100,000 from the tax shall be allocated annually to Economic Development Projects and Initiatives as provided herein; and
- d. The remaining balance of sales tax proceeds shall be allocated to municipal services and functions provided directly by the City, or Capital Expenditures that directly support City operations and that are included in the current Capital Improvement Plan.**

The retailers' sales tax shall continue in full force and effect for a period of five years from and after the first day of October 2019 and ending September 30, 2024

After Ordinance items are removed, the remaining balance is considered excess and a committee appointed by the City Commission provides recommendations for those funds.

Per Ordinance, the excess sales tax can be used for services and functions provided directly by the City, or Capital Expenditures that directly support City operations and that are included in the current Capital Improvement Plan. Below is the 2019 excess sales tax, allocated in 2020, to be spent in budget year 2021 proposed projects.

<u>PROPOSED PROJECTS</u>	<u>AMOUNT</u>
Riverview Playground	\$ 60,000.00
McDonald Stadium Project Bank	50,000.00
Civic Center Parking Lot	141,402.00
Spray Park Pump Equipment Replacements	20,000.00
Senior Center Painting	7,400.00
Central/East Bleachers	25,845.00
Park Maintenance Shop Painting	4,800.00
Graham Park Playground North	50,000.00
East Park Batting Cage	15,000.00
Additional Funds to McDonald Stadium Electrical Project	8,000.00
Total Excess Sales Tax Projects	<u><u>\$ 382,447.00</u></u>

DEPARTMENTAL INFORMATION

BOND & INTEREST FUND, DEBT SERVICE

40-071

The Bond and Interest Fund 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.

Per the Financial Policy, dated July 1, 2019 and adopted with Resolution No. 2885, 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. In order to comply with the financial policy, a transfer of \$200,000 from the General Fund to Bond & Interest Fund (4659) is necessary for the 2021 budget year. The estimated tax rate requested for the current year budget is 10.174 mills reflected in the Ad Valorem Tax (4111).

A lease agreement made between the City of El Dorado and Butler Community College on November 21, 2011 provides revenue of approximately \$120,763 annually for the Bond & Interest Fund (4622). Butler Community College agrees to use the leased premises as a facility for its community college Fire Science Program. The cost of the project \$1,841,739 amortized over 20 years commencing December 15, 2032 is included in the General Obligation Bonds Series 2011.

Contingency reserve is budgeted in account 5218. These reserves are used to finance unforeseen expenditures or an unanticipated decline in revenues.

2021 Bond & Interest Payments:

GO Bond	Principal	Interest	Maturity Date
2010 GO Bond	72,951	12,133	11/1/2025
2011 GO Bond	270,000	110,438	11/1/2032
2013 GO Bond	498,481	35,293	11/1/2028
2015 GO Bond	385,181	50,389	11/1/2025
2016 GO Bond	140,000	17,100	11/1/2027
2019 Go Bond	110,000	82,950	11/1/2039
	1,476,613	308,303	

DEPARTMENTAL INFORMATION

DATA PROCESSING FUND, ADMINISTRATION

72-001

The Data Processing Administration department is comprised of the City Manager, Finance, City Clerk, Utility Billing, Human Resources, and Utility Cashiers, all focusing on external and internal customer service.

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

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.

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

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

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

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

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

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
1	1	1	City Manager	100	N/A
1	1	1	City Clerk	100	19
1	1	1	Finance Director	100	21
1	1	1	Senior Accountant	100	10
1	1	1	Assistant Finance Director	100	19
1	1	1	Human Resources Manager	100	14
1	1	1	Utility Billing Clerk	100	10
1	1	1	Payroll & Benefits Clerk	100	10
3	3	3	Utility Cashier	100	4
1	1	1	Administrative Assistant to City Manager	100	6
12	12	12			



ENGINEERING



EL DORADO
KANSAS

DEPARTMENTAL INFORMATION

GENERAL FUND, ENGINEERING

01-012

The Proposed budget will allow the Engineering Department of the City of El Dorado to provide 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.

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

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

The Building Demolition Program provides for the costs associated with the demolition of certain structures, and the acquisition of blighted properties, throughout the City of El Dorado. The City Commission establishes the authority in the removal of such structures.

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

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
0.5	0.5	0.5	City Engineer	50	21
1	1	1	Planning & Zoning Coordinator	100	14
1	1	1	Building Official	100	14
0.5	0.5	0.5	Engineering Technician	50	11
1	1	1	Engineering Technician	100	11
1	1	1	Administrative Assistant	100	6
5	5	5			

DEPARTMENTAL INFORMATION

BUILDING DEMOLITION

31-027

The Building Demolition Program provides for the costs associated with the demolition of certain structures, and the acquisition of blighted properties, throughout the City of El Dorado. The City Commission establishes the authority in the removal of such structures.

Building Demolition receives revenue from the General Fund. In 2021, the City Commission increased this transfer from \$16,000 to \$25,000 to support this need.

When the City determines a property in need of demolition, a project number is assigned to the property and the expenses are tracked in the construction fund. This is done to determine the cost involved if, or when, the City sales the property in hopes of retrieving the cost of the demolition.

Contingency reserve is budgeted in account 5218. These reserves are used to finance unforeseen expenditures or an unanticipated decline in revenues



POLICE AND FIRE

EL DORADO
KANSAS

DEPARTMENTAL INFORMATION

GENERAL FUND, LEGAL/JUDICIAL

01-013

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

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019 ACTUAL	2020 BUDGET	2021 PROPOSED			
1	1	1	Municipal Court Clerk	100	14
0.5	0.5	0.5	Assistant Court / Records Clerk	50	6
1.5	1.5	1.5			

DEPARTMENTAL INFORMATION

GENERAL FUND, POLICE

01-021

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

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019 ACTUAL	2020 BUDGET	2021 PROPOSED			
1	1	1	Police Chief	100	21
1	1	1	Police Captain	100	20
4	4	4	Patrol Lieutenants	100	18
4	4	4	Sergeants	100	14
2	2	2	Master Patrol Officer	100	13
10	10	10	Patrol Officers	100	10
1	1	1	Detective Lieutenant	100	18
1	1	1	Detective Sergeant	100	14
2	2	2	Detectives	100	13
1	1	1	Patrol Officer/Code Enforcement	100	10
0.5	0.5	0.5	Assistant Court/Records Clerk	50	6
27.5	27.5	27.5			

DEPARTMENTAL INFORMATION

GENERAL FUND, FIRE

01-023

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 an average of 1,100 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.

The El Dorado Fire Department provides fire protection for the City of El Dorado as well as the El Dorado and Prospect Townships with a mill levy fee of \$595,465 and \$38,629, respectively.

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

A partnership with Butler Community College provides student residents, who are pursuing an education in the fire service, a unique experience. These student residents are integrated with the full-time fire fighters and work and live at Fire Station 2 as well as provide additional manpower during emergency events.

The department is staffed with 14 full-time and approximately 10 student volunteer fire fighters. This includes three rotating shifts of four personnel per shift, one full-time Deputy Fire Chief and a Fire Chief. Station 1, located at 220 E 1st Aveune, serves locations east of High Street and Station 2, located at 2600 W 6th Ave, serves locations west of High Street.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019 ACTUAL	2020 BUDGET	2021 PROPOSED			
1	1	1	Fire Chief	100	21
1	1	1	Deputy Fire Chief	100	20
3	3	3	Fire Captain	100	17
3	3	3	Master Fire Fighter	100	12
6	6	6	Fire Fighters	100	9
14	14	14			

An aerial photograph of a rural landscape in El Dorado, Kansas. The image shows a large, dark reservoir in the upper right quadrant, surrounded by brown, agricultural fields. A town is visible in the lower left quadrant, with a grid of streets and buildings. The overall tone is dark and muted, with a grid overlay on the image.

PARKS AND RECREATION



EL DORADO
K A N S A S

DEPARTMENTAL INFORMATION

GENERAL FUND, PARK MAINTENANCE

01-033

The Park Maintenance Department provides general maintenance and upkeep of the City's thirteen public park/playground areas and the dog park. Park Maintenance includes mowing and trimming all park areas, repair of playground equipment, restroom cleaning and ongoing maintenance and repair of other park amenities. In addition, this division is responsible for mowing and maintaining the grounds at all City owned buildings and structures. The Park Maintenance division handles the operations of both City owned splash pads and the mowing and maintenance of the bike/walking trail. Furthermore, this division is responsible for tree trimming and maintenance as well as the growing, planting and ongoing care of the downtown planter boxes, hanging planters, butterfly gardens and planted medians. Park Maintenance also decorates public areas during the holiday season and assists in snow removal during the winter months.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
2	2	2	Parks and Recreation Facility Manager	100	16
1	1	1	Parks Equipment Operator II	100	7
3	3	3			

DEPARTMENTAL INFORMATION

GENERAL FUND, CEMETERY

01-042

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

There are three active cemeteries owned and operated by the City of El Dorado:

Walnut Valley – Consisting of 15 acres, the cemetery features above grade headstones and a paved loop drive. Currently 5 acres are maintained. The cemetery was established in 1955; however, the City did not take over maintenance duties until 1993.

Sunset Lawns – The cemetery contains 38 acres and borders the Southwest Traffic Way. The south side was established in 1872, and the north side in 1939. Cemetery Division offices are located in this cemetery and may be accessed from Haverhill Road.

Belle Vista – Belle Vista features 12 acres and is located in the northeast part of town. Established in 1887, the City of El Dorado began maintaining the facility in 1987.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
1	1	1	Cemetery Sexton	100	13
1	1	1	Cemetery Equipment Operator II	100	7
2	2	2			

DEPARTMENTAL INFORMATION

GENERAL FUND, RECREATION

01-051

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.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
0.5	0.5	0.5	Parks and Recreation Director	50	21
1	1	1	Recreation Foreman	100	13
1	1	1	Recreation Equipment Operator II	100	7
1	1	1	Administrative Assistant	100	6
3.5	3.5	3.5			

DEPARTMENTAL INFORMATION

GENERAL

01-052

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.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
1	1	1	Parks and Recreation Facility Manager	100	16
1	1	1			

DEPARTMENTAL INFORMATION

GENERAL FUND, PRAIRIE TRAILS GOLF COURSE

01-056

The Prairie Trails Golf Course Department is responsible for the operation and maintenance of an 18-hole golf course, driving range, and pro shop. Golf lessons and clinics are scheduled throughout the year, and by request at the Pro Shop. The excellent turf conditions and friendly atmosphere provides enjoyment for players of all ages and golfing abilities.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019 ACTUAL	2020 BUDGET	2021 PROPOSED			
0	0	1	Greens Keeper	100	6
0	0	1	Golf Course Manager	100	10
0	0	1	Assistant Greens Keeper	100	3
0	0	3			

DEPARTMENTAL INFORMATION

SENIOR CENTER, ADMINISTRATION

05-011

The City Commission decided 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. Since 2017, one (1) mill is dedicated to support the Senior Center budget.

The El Dorado Senior Center (ESC) is partially funded by the general fund of the City of El Dorado as well as the Butler County Department on Aging. The Senior Center moved to its current location in 1993. The Senior Center offers daily lunches (reservation required) a variety of activities and special events for the age 50 and over crowd. The Senior Center building is available for rental for family reunions, birthday parties and other special events. The ESC employs a full-time director who is an employee of the City, and has a board of directors elected annually by the members of the center.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
1	1	1	Senior Center Director	100	10
1	1	1			

DEPARTMENTAL INFORMATION

SPECIAL PARKS & RECREATION FUND

16-051

This funding was provided through a State-shared tax on “liquor by the drink” for programs dealing with drug and alcohol abuse (KSA 79-41a04).

Per Tax Act Guide, each city that has a population of more than 6,000 shall receive 70% of the amount which is collected pursuant to this act from clubs, public venues or drinking establishments located in such city, from caterers whose principal places of business are so located or from temporary permit holders whose permitted events are so located and which is paid into the state treasury during the period for which the allocation is made.

Furthermore; the city upon receipt of any moneys distributed under this section, shall deposit the full amount in the city treasury and shall credit 1/3 of the deposit to the general fund (001) of the city, 1/3 to a special parks and recreation fund (016) in the city treasury and 1/3 to a special alcohol and drug programs fund (017) in the city treasury.

This fund receives the 1/3 for the special parks and recreation of the allocated tax. Moneys in the special parks and recreation fund may be expended only for the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities.

Over the last few years, the City has used this fund for maintenance of parks and recreational services as follows:

- North Main, west side of park fence repair
- Butler Community College Press Box – concrete
- Portable Pitching Mounds
- Picnic Tables
- Trash Cans
- East Park, mulch for slide



PUBLIC UTILITIES

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EL DORADO
KANSAS

DEPARTMENTAL INFORMATION

LAKE DEBT RESERVE, ADMINISTRATION

12-011

The Lake Debt Reserve fund, a non-budgeted fund, was created in 2011 to separate the lake debt reserve investments from the Water fund (060). This provided a clearer picture of the cash balance in the Water fund.

Also in 2011, the City Commission authorized borrowing \$3,130,000 for the City's portion of the El Dorado Sports Complex, known now as BG Stadium from the Lake Debt Reserve fund. The Stadium project was a partnership between the City of El Dorado, Butler Community College, and USD 490. Each entity paid 1/3 of the project equaling \$3,000,000 and \$130,000 as a prepayment for future maintenance.

The City's repayment schedule consisted of a 20-year internal note at 4% interest from the following five funds; the Industrial Mill Levy and Tourism funds owing \$256,714 each with a yearly transfer of \$40,051, the Water and Sewer funds owing \$417,179 each with a yearly transfer of \$65,086, and the Refuse fund owing \$128,430 with a yearly transfer of \$20,037. In 2018, the City Commission forgave the inter-fund loan on the stadium. This debt forgiveness saved the City \$2,560,686.

In 2018, the City Commission authorized the City Manager to pay off Storage Spaces II and III of the Lake Debt with the U.S. Army Corps of Engineers. On June 14, 2019 Storage Space II owing \$2,029,177 and Storage Space III owing \$6,437,937 for a total of \$8,467,114 was paid off. This was a significant accomplishment for the City of El Dorado.

The City continues to transfer money into the Lake Debt Reserve fund in order to purchase future water needs for the community and for industrial growth opportunities.

DEPARTMENTAL INFORMATION

WATER FUND, ADMINISTRATION

60-001

This department provides budgetary assistance for meter reading and supports the operations of utility billing by paying 36% of the cost of mailing the utility bills through Peregrine Corporation.

The City provides the options, for the citizens, to pay their utility bill with a credit card. They may do this by calling or coming into City Hall or on-line. This convenience comes with a cost. The City Commission did not want to transfer this cost to the citizens of El Dorado and instructed staff to absorb the cost. We currently use Global Payments Integrated who used to be OpenEdge as our credit card merchant and Tyler Technologies as our on-line payment system. Together these two conveniences add up to around \$30,000 a year, at 36%, for this department.

The State of Kansas requires the City to charge an excise tax, a Water Protection Fee, as part of the Clean Drinking Water Act to be used to fund water projects statewide. Approximately \$70,000 is estimated to be collected and sent to the State of Kansas for this tax.

This department supports the Data Processing fund (072) through the account Data Processing Services (5217). Each budget year the Data Processing fund determines the amount needed for its operations' and charges this fund 40.1% of the cost of operations.

The General fund (001) receives Telephone, Gas Service, Westar, and Cable franchise fees as well as a Utility franchise fee. The Utility franchise fee is made up from General, Water, Sewer, and Refuse funds. Each fund is charged an amount to be transferred to the General fund as revenue. This department transfers to the General fund \$370,000 each year.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
0.5	0.5	0.5	Public Utilities Director	50	21
0.5	0.5	0.5	Administrative Assistant	50	6
2	2	2	Meter Reader	100	4
3	3	3			

DEPARTMENTAL INFORMATION

WATER FUND, TREATMENT

60-002

This department provides budgetary assistance for the operation and maintenance of the water treatment plant, water towers, the west distribution booster pump station, Walnut River emergency water supply pump station, the Prairie Trails pump station, and funding for all related items to provide excellent quality potable water to the City and its customers.

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 80 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.

Over 80 water quality tests are performed daily to insure the quality control in the treatment process. These results are reported annually in the Consumer Confidence Report (CCR), which is mailed to all water customers. This brochure also provides additional information to familiarize customers with the supply and production of El Dorado water.

The City of El Dorado continues to provide water to most of Butler County by selling potable water to Rural Water Districts #1, #2, #3, #5, #6, and #7; the Cities of Potwin and Whitewater; PWWSD #8; and the El Dorado Correctional Facility. The City also sells raw or untreated water to HollyFrontier Refinery and the City of Augusta.

The City continues to implement and enforce our backflow prevention/cross connection control program.

In the current year budget in Professional Services (5201), City Commission approved, is a water treatment plant expansion study for \$90,000 to determine the needs for the water treatment plant if the City was approached by an industry needing a large capacity of water usage. They also approved watershed protection of \$50,000. One of the water treatment plant's largest expenses is utilities averaging \$142,000 and Chemicals/Lab Supplies (5304) at approximately \$90,000 a year. Maintenance and Repair – Equipment (5207) contains \$35,000 for basin repairs.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019 ACTUAL	2020 BUDGET	2021 PROPOSED			
1	1	1	Superintendent	100	18
2	2	2	Plant Operator I	100	5
2	2	2	Plant Operator IV	100	10
5	5	5			

CAPITAL OUTLAY

ITEM	ACCT	AMOUNT
West Water Tower Painting (Transfer to Construction)	5224	\$185,000

* Improvement of the water quality and extend the life of the tower

DEPARTMENTAL INFORMATION

WATER FUND, MAINTENANCE & DISTRIBUTION

60-003

This department provides budgetary assistance to ensure a healthy and adequate water distribution system. Their work includes installing new lines, repairing broken lines, installing and replacing meters and routine maintenance.

Water distribution staff maintains over 600,000 feet of water mains, including 5,700 water meters, 800 fire hydrants and 4,300 valves. The water distribution operators have the daunting task of keeping up with the constant deterioration of a system that is largely over 100 years old. There are many undersized mains in need of replacement, broken valves, old meters and hydrants that need to be exchanged. To address this problem, City Commission approved an additional \$205,000 for water main replacement and \$10,000 for fire hydrant painting. This brought the total to \$505,000 for Maintenance and Repair – Other Improvements (5308).

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019 ACTUAL	2020 BUDGET	2021 PROPOSED			
0.6	0.6	0.6	Superintendent	60	18
1	1	1	Equipment Operator I	100	5
2	2	2	Equipment Operator II	100	7
2	2	2	Equipment Operator III	100	11
2	2	2	Maintenance Worker III	100	4
7.6	7.6	7.6			

CAPITAL OUTLAY

ITEM	ACCT	AMOUNT
Unforeseen Emergency Projects (Transfer to Construction)	5224	\$179,591
Mini Excavator	7506	7,650
Skid Steer	7506	6,850

DEPARTMENTAL INFORMATION

WATER FUND, SUPPLY

60-004

This department provides budgetary assistance for the payment to the Corps of Engineers for the City's share of operation and maintenance (O&M) costs for El Dorado Lake (5213). This cost is dependent upon the work that the Corps of Engineers provide to the lake annually. The cost to the City has been as high as \$296,000 in 2019 and as low as \$115,740 in 2018.

In 2019, City Commission approved paying off Storage Spaces II & III of the lake debt. This equated to \$8,467,113 and has provided an annual amount of approximately \$460,000 to be allocated somewhere else.

In 2020, it was decided to transfer \$100,000 to the Sewer fund (063) to contribute to the infrastructure needs of the sewer lines and \$360,000 to Lake Debt Reserve (012) for future water storage purchases. During the 2021 budget process, the change was made to take the \$360,000 and allocate it as follows:

<u>Project</u>	<u>Account</u>	<u>Amount</u>
Water Main Replacement	003-5308	105,000
West Water Tower Painting	002-5224	185,000
Watershed Protection	002-5201	50,000
Industrial Marketing	001-5201	20,000

CAPITAL OUTLAY

<u>ITEM</u>	<u>ACCT</u>	<u>AMOUNT</u>
West Water Tower Painting (Transfer to Construction)	002-5224	\$185,000

DEPARTMENTAL INFORMATION

SEWER FUND, ADMINISTRATION

63-001

This department supports the operations of utility billing by paying 33% of the cost of mailing the utility bills through Peregrine Corporation.

The City provides the options, for the citizens, to pay their utility bill with a credit card. They may do this by calling or coming into City Hall or on-line. This convenience comes with a cost. The City Commission did not want to transfer this cost to the citizens of El Dorado and instructed staff to absorb the cost. We currently use Global Payments Integrated who used to be OpenEdge as our credit card merchant and Tyler Technologies as our on-line payment system. Together these two conveniences add up to around \$30,000 a year, at 33%, for this department.

This department supports the Data Processing fund (072) through the account "Data Processing Services" (5217). Each budget year the Data Processing fund determines the amount needed for its operations and charges this fund 13.30% (\$171,570) of the cost of operations.

The General fund (001) receives Telephone, Gas Service, Westar, and Cable franchise fees as well as a Utility franchise fee. The Utility franchise fee is made up from General, Water, Sewer, and Refuse funds. Each fund is charged an amount to be transferred to the General fund as revenue. This department transfers to the General fund \$71,000 each year.

During the 2021 budget year, City Commission approved a transfer of \$100,000 to Equipment Reserve to aid in the replacement of much needed equipment within the City. A sewer study was also approved for \$70,000.

Debt for the Sewer Fund includes GO Bonds and KDHE, Kansas Department of Health and Environment, loans. The 2016 bond includes \$6,800,000 due to refinancing of KDHE Loan C20 1639 01.

Debt	Principal	Interest
2010 GO Bond	22,050.00	1,090.00
2013 GO Bond	28,780.00	3,668.00
2016 GO Bond	615,000.00	80,825.00
KDHE Loan C20 1987-01	45,861.00	18,417.00
KDHE Loan C20 1927-01	59,628.00	16,724.00
Total 2021 Debt Payments	771,319.00	120,724.00

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019 ACTUAL	2020 BUDGET	2021 PROPOSED			
0.5	0.5	0.5	Public Utilities Director	50	21
0.5	0.5	0.5	Administrative Assistant	50	6
1	1	1	Superintendent	40	14
2	2	2			

DEPARTMENTAL INFORMATION

SEWER FUND, TREATMENT

63-002

This department provides budgetary assistance for the operation and maintenance of the waste water treatment plant and wetlands. Staff is responsible for treating the sewage of approximately 13,000 residents, as well as the El Dorado correctional Facility and the Prospect Sewer District.

El Dorado maintains one of the most technologically advanced and efficient wastewater plants in the State. The treatment system 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 6 million gallons of influent; and about 300 acres of farmland for growing and fertilizing row crops with bio-solids produced through the treatment process

The “Activated Sludge” facility discharges clean, disinfected effluent into the Walnut River. The solids from the treatment process are mixed with wood chips and composted into Class A bio-solids, which are used as a soil amendment and fertilizer on City owned farmland, City parks, flower beds and other gardens. Staff also maintains a certified laboratory, which saves additional money by running all effluent compliance samples in-house

In the current year budget, one of the waste water treatment plant’s largest expenses is utilities averaging \$228,289 and personal services rank second.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
1	1	1	Superintendent	100	18
2	2	2	Plant Operator I	100	5
2	2	2	Plant Operator IV	100	10
5	5	5			

DEPARTMENTAL INFORMATION

SEWER FUND, MAINTENANCE & DISTRIBUTION

63-003

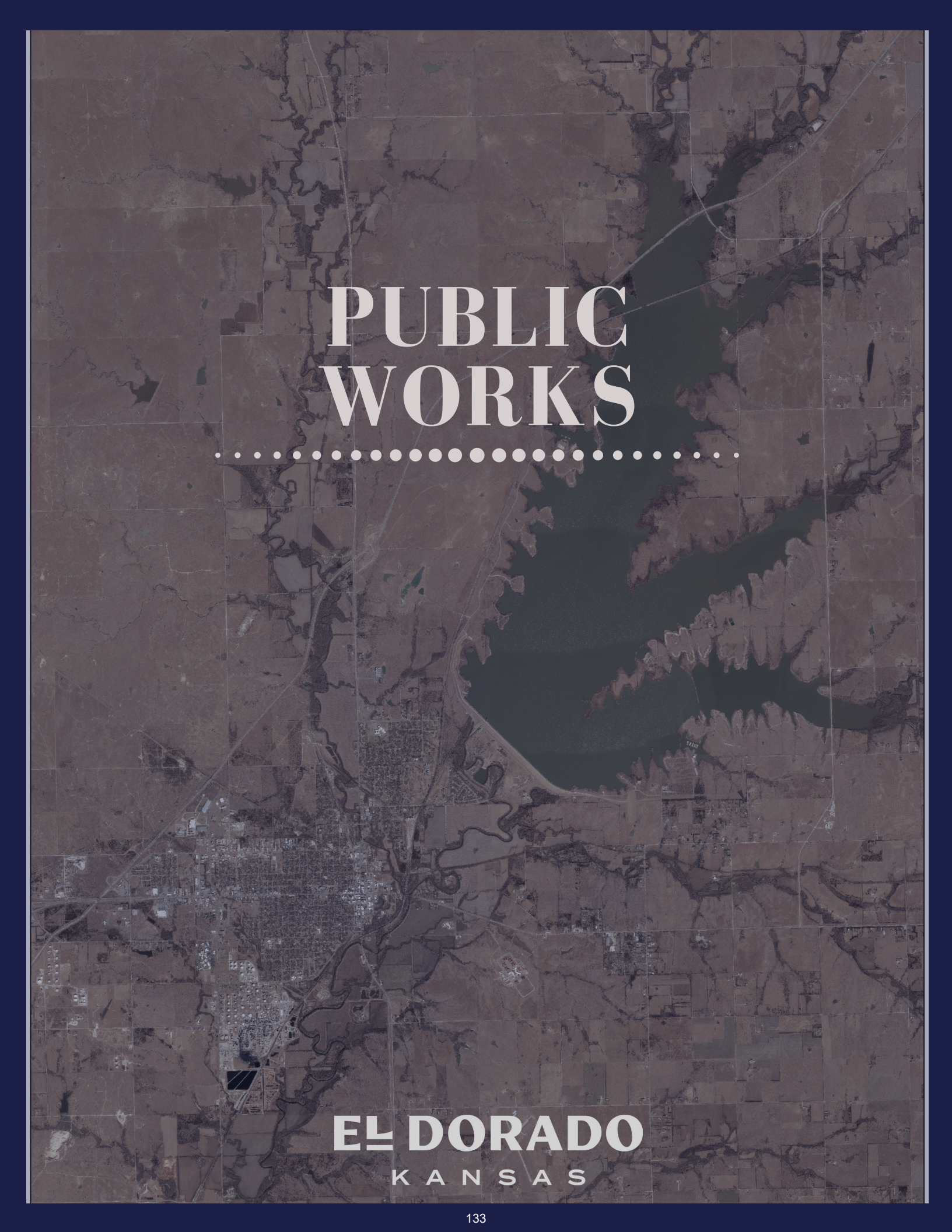
This department provides budgetary assistance to ensure a healthy and adequate sewer distribution system. Their work includes installing new lines, repairing broken lines, and routine maintenance.

Sewer maintenance staff is responsible for servicing over 300,000 feet of sewer pipe, 1,600 manholes and 12 lift stations. Aggressive maintenance has dramatically reduced the number of sewer blockages in recent years; however, much more is needed to bring this aging infrastructure back to a reliable condition. Approximately 70% of the sewer collection system is clay tile pipe, a material that is corrosion resistant, but tends to fracture and crack over time. This allows tree roots to penetrate into the pipe causing further deterioration. Tree roots also cause sewer blockages and, consequently, back-ups into homes.

During the 2021 budget process, City Commission appointed \$120,500 for Residential CIPP, Cured In-Place Pipe. This is budgeted under Professional Services (5201) and \$35,000 is budgeted in Maintenance and Repair – Equipment (5207). City Commission also appointed 205,000 for GIS Mapping in account Maintenance and Repair – Other Improvements (5208). From the payoff of Storage Spaces II & III of the Lake Debt, \$100,000 was set aside for Infrastructure in account (5308) Maintenance and Repair – Other Improvements.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019 ACTUAL	2020 BUDGET	2021 PROPOSED			
0.6	0.6	0.6	Superintendent	40	18
0.6	0.6	0.6			



PUBLIC WORKS

EL DORADO
KANSAS

DEPARTMENTAL INFORMATION

AIRPORT

03-011

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.

The operation and activities at the airport are monitored by the Airport Advisory Board on an on-going basis. The board encourages continued growth and improvements at a modest rate.

The FAA approached the city with the idea to combine two lighting projects (PAPI and Runway Lights 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.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
1	1	1	Airport Manager	100	11
1	1	1			

DEPARTMENTAL INFORMATION

MAJOR STREET FUND, SPECIAL STREET PROGRAM

07-034

The Major Street Fund is charged with street maintenance of approximately 88 lane miles. Maintenance activities include street surface sealing, crack filling, street sweeping and building maintenance, 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 department as well.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019 ACTUAL	2020 BUDGET	2021 PROPOSED			
0.65	0.65	0.65	Public Works Director	65	21
4	4	4	Maintenance Worker I	100	2
2	2	2	Equipment Operator I	100	5
2	2	2	Equipment Operator II	100	7
1	1	1	Equipment Operator III	100	11
1	1	1	Technician	100	6
1	1	1	Administrative Assistant	100	6
0.6	0.6	0.6	Automotive Technician	25	13
12.25	12.25	12.25			

DEPARTMENTAL INFORMATION

STORMWATER FUND, ADMINISTRATION

09-011

This fund was established in 2009 to comply with federal and state mandates. The City Commission appointed a five-member Stormwater Advisory Committee for the purpose of providing recommendations on such things as funding source, fee structure, billing methods and projects to be funded.

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

Contingency reserve is budgeted in account 5218. These reserves are used to finance unforeseen expenditures or an unanticipated decline in revenues.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
0.05	0.05	0.05	Public Works Director	0.05	21
0.25	0.25	0.25	City Engineer	0.25	21
2	2	2	Maintenance Worker I	100	2
1	1	1	Equipment Operator I	100	5
0.25	0.25	0.25	Engineering Technician	100	11
1	1	1	Equipment Operator III	100	11
4.55	4.55	4.55			

DEPARTMENTAL INFORMATION

GENERAL FUND, ENVIRONMENTAL SERVICES

01-014

The Environmental Services provides for the funding of the operating and maintenance costs to clean and maintain the upkeep of the City facilities.

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019 ACTUAL	2020 BUDGET	2021 PROPOSED			
1	1	1	Building Maintenance Worker	100	7
1	1	1	Custodian Part-Time	100	2
2	2	2			

DEPARTMENTAL INFORMATION

GENERAL FUND, ANIMAL CONTROL

01-041

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

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019 ACTUAL	2020 BUDGET	2021 PROPOSED			
1	1	1	Animal Shelter Attendant	100	6
1	1	1	Animal Control Officer	100	6
2	2	2			

DEPARTMENTAL INFORMATION

REFUSE FUND, ADMINISTRATION

66-001

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

Residential – Curbside trash services are available to residents weekly on Monday, Tuesday, Thursday and Friday.

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

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

PERSONAL SERVICES

Number of Employees			POSITION	%	GRADE
2019	2020	2021			
ACTUAL	BUDGET	PROPOSED			
0.65	0.65	0.3	Public Works Director	30	21
1	1	1	Recycle Laborer	100	2
1	1	1	Rolloff Driver	100	6
1	1	1	Sanitation Collector	100	2
4	4	4	Sanitation Leadperson	100	4
1	1	1	Solid Waste Coordinator	100	11
1	1	1	Technician	100	6
1	1	1	Administrative Assistant	100	6
0.2	0.2	0.2	Automotive Technician	20	13
10.85	10.85	10.5			

DEPARTMENTAL INFORMATION

COMPRESSED NATURAL GAS, ADMINISTRATION

69-001

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.

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.



CAPITAL AND DEBT

EL DORADO

K A N S A S

Capital Budget Summary

The City's capital budget is 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, Planning Commission and City Commission meetings. This process is followed to ensure all improvements and equipment purchases are aligned with the values and priorities identified by the community.

The **CIP** is a five-year plan designed to improve and enhance the City's physical infrastructure, which includes buildings and land, 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
- Protect and enhance the City's infrastructure
- Financially feasible

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. Requests are required to meet the following criteria:

- Expenditure of at least \$5,000
- Substantial conformance with the goals and activities of the relevant department
- Purchase equipment or significantly improve existing equipment
- Financially feasible

Capital Improvement Plan

The 2021-2025 Capital Improvement Plan includes \$14,910,389 for the 2021 fiscal year. The City plans to expend approximately \$14,700,389 on water, sewer, and street projects to serve the City. Approximately \$9,344,607 in special assessments will be paid by the benefiting property owners for the paving and sewer projects, while the city at-large is responsible for the water projects, or about \$10,574,136.

The total five-year capital improvement budget is \$34,735,946. There are several large projects included in this amount, planned for 2021, which are contingent on a positive cost-benefit analysis and a dedicated revenue source. If full cost recovery is unlikely the projects will not move forward. These include the Water Treatment Clarification for HollyFrontier Refinery (\$10,574,136), Paving Simpson, Hunton & 5th Ave (School to Hunton) and 2nd Ave (School to Diagonal) (\$2,326,719), and Paving 9th Avenue (Taylor to Gordy) (\$1,262,000).

CAPITAL IMPROVEMENT PROGRAM

"Preliminarily Approved Projects"

A listing of preliminarily approved capital projects, including estimated cost and funding source by years, which have undergone review for costs and benefits and have identified funding expected to be available for the project.

Project Name	2021	2022	2023	2024	2025
General					
<i>Airport Round Top Roof</i>	40,000				
<i>City Hall Doors and Windows</i>	65,000				
<i>City Hall Generator</i>		100,000			
<i>Public Works Flooring</i>		50,000			
Parks					
<i>Forest Park Bandshell</i>	55,000				
<i>McDonald Stadium Turf Replacement</i>	50,000				
<i>McDonald Stadium Fencing</i>		75,000			
<i>McDonald Stadium Concourse</i>			145,000		
Streets					
<i>Paving 9th Avenue (Taylor to Gordy)</i>	1,262,000				
<i>Paving Simpson, Hunton & 5th Ave (School to Hunton) 2nd Ave (School to Diagonal)</i>	2,326,719				
<i>Civic Center Parking Lot</i>	98,162				
<i>Bike Path Phase III - Part 2</i>		1,972,373			
<i>Paving Norris Dr (3rd Ave to 6th Ave)</i>		934,000			
<i>El Dorado West Industrial Park Expansion</i>		4,295,200			
<i>Bike Path Phase IV</i>			618,680		
<i>El Dorado Industrial Park Expansion</i>			5,244,000		
<i>Paving Towanda Ave (Boyer to Haverhill) and Boyer Rd (Towanda to Central)</i>				4,290,644	
<i>Storm Sewer Central Ave (Star to Griffith)</i>					1,670,700
<i>Intersection Improvements 6th Ave and Haverhill Rd</i>					429,960
Enterprise					
<i>Water Treatment/Clarification for HollyFrontier Refinery</i>	10,574,136				
<i>U.V. Disinfection System-El Dorado Water Reclamation Facility</i>	339,372				
<i>Water Main Replacement</i>	100,000				
	<u>14,910,389</u>	<u>7,426,573</u>	<u>6,007,680</u>	<u>4,290,644</u>	<u>2,100,660</u>

Title: Airport Round Top Roof

Details:

Department	<u>Public Works</u>	Project Type	<u>Replacement</u>
Division	<u>Airport</u>	Comp Plan Objective	<u>Airport Plan</u>
Contact Person	<u>Brad Meyer</u>	Comp Plan Strategy	<u></u>

Description:

The current roof on Multi Storage B "The Round Top" was constructed in the 40's and is in need of a new roof. The current roof has been repaired many times over the last 80 years but is no longer to effectively be repaired.

Justification:

The city has 6 tenants in the hanger and a leaking roof is not what our customers want when storing their aircraft.

Project Cost Breakdown:

Engineering	<u></u>
Right of Way/Utilities	<u></u>
Construction	<u>40,000</u>
Financing	<u></u>

Total Cost: \$ 40,000

Funding Sources:

Airport	<u>40,000</u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u></u>
CAL - Economic Developmt	<u></u>
Water	<u></u>
Other	<u></u>

Total: \$ 40,000

City Manager Comments:

Approved by CM

Reviewed by PC

Approved by CC

Title: Airport Round Top Roof



Title: City Hall Doors and Windows

Title: City Hall Generator

Title: Public Works Flooring

Title: McDonald Stadium Concourse

Details:

Department	<u>Parks and Recreation</u>	Companion Project	<u></u>
Division	<u>Recreation</u>	Contact Person	<u>Kevin Wishart</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2020</u>

Description:

Repairs to the concourse of McDonald Stadium.

Justification:

The concourse area at the stadium is need of electrical, and concrete work as well as other maintenance. The concourse is the first view of the stadium for our visitors and deserves to be improved.

Project Cost Breakdown:

Administration	<u></u>
Legal	<u></u>
Right-of-Way	<u></u>
Construction	<u>\$ 100,000</u>
Site Development	<u></u>
Design/Engineering	<u>\$ 15,000</u>
Utility Relocation	<u></u>
Equipment	<u>\$ 15,000</u>
Contingencies	<u>\$ 15,000</u>
Other (specify)	<u></u>
Total:	<u>\$ 145,000</u>

Funding Sources:

General Fund 001-051	<u>\$ 50,000</u>
Water Fund	<u></u>
Sewer Fund	<u></u>
Refuse Fund	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u>\$ 50,000</u>
G.O. Bonds	<u></u>
Special Assessments	<u></u>
Federal/State Grants	<u></u>
Other Partners	<u>\$ 45,000</u>
Total:	<u>\$ 145,000</u>

City Manager Comments:

Approved by CM

Approved by CC

Title: Paving 9th Avenue (Taylor to Gordy)

Details:

Department	<u>Engineering</u>	Project Type	<u>New Construction</u>
Division	<u>Streets</u>	Comp Plan Objective	<u>2.1</u>
Contact Person	<u>Scott Rickard</u>	Comp Plan Strategy	<u></u>

Description:

The project upgrades 9th Avenue from N Taylor St. to N Gordy St. to a standard city street. The road will consist of a 31' wide paved street with curb and gutter and storm sewer improvements. A significant portion of this project will require upgrades to the rail crossings. The City has attempted for a number of years to work with BNSF to make this project move forward, although BNSF remains uncommitted to participating in any improvements. Therefore, the City will have to facilitate improvements to the railroad to the satisfaction of BNSF prior to commencing construction.

Justification:

The project improves the geometrics of the road and improves the overall condition of the road. Such improvements will enhance the overall safety of the street to the traveling public.

Project Cost Breakdown:

Engineering	<u>72,000</u>
Right of Way/Utilities	<u>200,000</u>
Construction	<u>990,000</u>
Financing	<u>50,480</u>

Total Cost: \$ 1,312,480

Funding Sources:

General	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u>200,000</u>
CAL - Bond & Interest Fund	<u>1,062,000</u>
Water	<u></u>
Other	<u></u>
Total:	<u>\$ 1,262,000</u>

City Manager Comments:

Approved by CM

Reviewed by PC

Approved by CC

Title: Paving 9th Avenue (Taylor to Gordy)



Title: Paving Simpson, Hunton & 5th Ave (School to Hunton) 2nd Ave (School to Diagonal)

Details:

Department	<u>Engineering</u>	Project Type	<u>New Construction</u>
Division	<u>Streets</u>	Comp Plan Objective	<u>2.1</u>
Contact Person	<u>Scott Rickard</u>	Comp Plan Strategy	<u></u>

Description:

The project improves Simpson Road, Hunton Road and 5th Avenue (from School to Hunton) and 2nd Avenue (from School to Diagonal) to City standards that include a 31 foot wide paved surface with curb and gutter and storm sewer improvements.

Justification:

In 2001, the City annexed the area containing the proposed improvement project. The City agreed to upgrade public infrastructure facilities, such as streets, to municipal standards. This project fulfills this commitment and improves the infrastructure to a standard that will be more adequately maintained by the City.

Project Cost Breakdown:

Engineering	<u>125,080</u>
Right of Way/Utilities	<u></u>
Construction	<u>2,201,639</u>
Financing	<u>93,068</u>

Funding Sources:

General	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u>1,782,175</u>
CAL - Bond & Interest Fund	<u>544,544</u>
Water	<u></u>
Other	<u></u>
Total Cost: \$	<u>2,419,787</u>
Total: \$	<u>2,326,719</u>

City Manager Comments:

Approved by CM

Reviewed by PC

Approved by CC

Title: Paving Simpson, Hunton & 5th Ave (School to Hunton) 2nd Ave (School to Diagonal)



Title: Civic Center Parking Lot

Details:

Department	<u>Engineering</u>	Project Type	<u>Rehabilitation</u>
Division	<u></u>	Comp Plan Objective	<u>8.1.2</u>
Contact Person	<u>Scott Rickard</u>	Comp Plan Strategy	<u></u>

Description:

Repair and repave the existing parking lot at the Civic Center.

Justification:

The City has not completed significant repair or replacement at the Civic Center parking lot since the building was first constructed in the 1990s. The existing surface, which is now approximately forty years old, presents a public safety challenge as events are often held at the facility. Failure to repair and replace the surface will likely increase the cost of the price and further increase the likelihood of personal injury and property damage.

Project Cost Breakdown:

Engineering	<u>6,655</u>
Right of Way/Utilities	<u></u>
Construction	<u>91,507</u>
Financing	<u></u>

Total Cost: \$ 98,162

Funding Sources:

General	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u>98,162</u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u></u>
CAL - Federal Exchange \$\$	<u></u>
Water	<u></u>
KDOT	<u></u>

Total: \$ 98,162

City Manager Comments:

Project is contingent on recommendation by Excess Sales Tax Committee and approved by City Commission if excess sales tax funds are used.

Approved by CM

Reviewed by PC

Approved by CC

Title: Civic Center Parking Lot



Title: Bike Path Phase III-Part 2

Details:

Department	<u>Engineering</u>	Project Type	<u>New Construction</u>
Division	<u>Sidewalk</u>	Comp Plan Objective	<u>2.2.4</u>
Contact Person	<u>Scott Rickard</u>	Comp Plan Strategy	<u></u>

Description:

Project constructs a 10-foot wide path for pedestrian/bicycle use. The proposed path begins at the terminus of Phase III near the southern end of the Compost site on railroad right-of-way. The path then generally follows the Walnut River and the Southwest Trafficway to Douglas Road.

Justification:

The project continues the existing pedestrian/bike path with the ultimate goal of connecting various areas of the community with a path that enhances safety, provides for multiple modes of travel, throughout El Dorado, and extends recreational opportunities to citizens. Reference Park Master Plan.

Project Cost Breakdown:

Engineering	<u>79,196</u>
Right of Way/Utilities	<u>25,000</u>
Construction	<u>1,868,177</u>
Financing	<u>15,760</u>

Total Cost: \$ 1,988,133

Funding Sources:

General	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u></u>
CAL - Bond & Interest Fund	<u>394,475</u>
Water	<u></u>
KDOT	<u>1,577,898</u>
Total:	<u>\$ 1,972,373</u>

City Manager Comments:

This project is contingent on receiving funds from KDOT and securing the access to use property.

Approved by CM

Reviewed by PC

Approved by CC

Title: Bike Path Phase III-Part 2



Title: Paving Norris Dr (3rd Ave to 6th Ave)

Details:

Department	<u>Engineering</u>	Project Type	<u>New Construction</u>
Division	<u>Streets</u>	Comp Plan Objective	<u>2.1</u>
Contact Person	<u>Scott Rickard</u>	Comp Plan Strategy	<u></u>

Description:

The project upgrades Norris Drive from 3rd Avenue to 6th Avenue to City standards. The street will consist of a 31-foot wide paved street with curb and gutter and storm sewer improvements.

Justification:

In 2001, the City annexed the area containing the proposed improvement project. The City agreed to upgrade public infrastructure facilities, such as streets, to municipal standards. This project fulfills this commitment and improves the infrastructure to a standard that will be more adequately maintained by the City.

Project Cost Breakdown:

Engineering	<u>69,000</u>
Right of Way/Utilities	<u></u>
Construction	<u>865,000</u>
Financing	<u></u>

Funding Sources:

General	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u>684,000</u>
CAL - Bond & Interest Fund	<u>250,000</u>
Water	<u></u>
Other	<u></u>
Total:	<u>\$ 934,000</u>

Total Cost: \$ 934,000

Total: \$ 934,000

City Manager Comments:

The project will complete all infrastructure upgrades to the Village neighborhood as agreed to by the City.

Approved by CM

Reviewed by PC

Approved by CC

Title: Paving Norris Dr (3rd Ave to 6th Ave)



Title: El Dorado West Industrial Park Expansion

Details:

Department	<u>Engineering</u>	Project Type	<u>New Construction</u>
Division	<u>Streets/Water/Sewer</u>	Comp Plan Objective	<u>2.1</u>
Contact Person	<u>Scott Rickard</u>	Comp Plan Strategy	<u></u>

Description:

This project would serve the infrastructure needs of the 100a parcel that the City and El Dorado Inc currently owns North of Parallel St and West of Boyer Road. This request includes the paving of Parallel Street and Boyer Road to the extents of the property lines, in addition to the sanitary sewer and water infrastructure.

Justification:

If needed due to private development, this project would serve future manufacturing and industrial developments.

Project Cost Breakdown:

Engineering	<u>291,200</u>
Right of Way/Utilities	<u></u>
Construction	<u>4,004,000</u>
Financing	<u>171,808</u>

Funding Sources:

General	<u>1,500,000</u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - KDOT	<u>750,000</u>
Bond:	
Specials	<u>2,045,200</u>
CAL - Bond & Interest Fund	<u></u>
Water	<u></u>
KDOT	<u></u>
Total:	<u>\$ 4,295,200</u>

Total Cost: \$ 4,467,008

City Manager Comments:

Improvement Districts and or Development agreements would be in place to carry the costs of the project

Approved by CM

Reviewed by PC

Approved by CC

Title: El Dorado West Industrial Park Expansion



Title: Bike Path Phase IV

Details:

Department	<u>Engineering</u>	Project Type	<u>New Construction</u>
Division	<u>Sidewalk</u>	Comp Plan Objective	<u>2.2.4</u>
Contact Person	<u>Scott Rickard</u>	Comp Plan Strategy	<u></u>

Description:

Project constructs a 10-foot wide path for pedestrian/bicycle use. The proposed path begins at the proposed terminus of the prior section at Douglas Road and then leads north along Constant Creek towards BG Products Veterans Sports Complex.

Justification:

The project continues the existing pedestrian/bike path with the ultimate goal of connecting various areas of the community with a path that enhances safety, provides for multiple modes of travel, throughout El Dorado, and extends recreational opportunities to citizens. Reference Park Master Plan.

Project Cost Breakdown:

Engineering	<u>36,560</u>
Right of Way/Utilities	<u>35,000</u>
Construction	<u>547,120</u>
Financing	<u>4,948</u>

Total Cost: \$ 623,628

Funding Sources:

General	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u></u>
CAL - Bond & Interest Fund	<u>123,736</u>
Water	<u></u>
KDOT	<u>494,944</u>
Total:	<u>\$ 618,680</u>

City Manager Comments:

Project is contingent on receiving funds from KDOT and securing access to use property.

Approved by CM

Reviewed by PC

Approved by CC

Title: Bike Path Phase IV



Title: El Dorado Industrial Park Expansion

Details:

Department	<u>Engineering</u>	Project Type	<u>New Construction</u>
Division	<u>Streets/Water/Sewer</u>	Comp Plan Objective	<u>2.1</u>
Contact Person	<u>Scott Rickard</u>	Comp Plan Strategy	<u></u>

Description:

This project would serve a potential expansion of the El Dorado Industrial Park to the north and east of Oil Hill Rd. An extension of Haverhill Road would be constructed from Oil Hill Road to Refinery Road which would accompany the extension of utilities.

Justification:

If needed due to private development this project would serve future manufacturing and industrial developments.

Project Cost Breakdown:

Engineering	<u>304,000</u>
Right of Way/Utilities	<u>760,000</u>
Construction	<u>4,180,000</u>
Financing	<u>129,760</u>

Total Cost: \$ 5,373,760

Funding Sources:

General	<u>1,244,000</u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - KDOT	<u>2,000,000</u>
Bond:	
Specials	<u>2,000,000</u>
CAL - Bond & Interest Fund	<u></u>
Water	<u></u>
KDOT	<u></u>
Total:	<u>\$ 5,244,000</u>

City Manager Comments:

Improvement Districts and Development Agreements would fund the projects.

Approved by CM

Reviewed by PC

Approved by CC

Title: El Dorado Industrial Park Expansion



Title: Paving Towanda Ave (Boyer to Haverhill) and Boyer Rd (Towanda to Central)

Details:

Department	<u>Engineering</u>	Project Type	<u>New Construction</u>
Division	<u>Streets</u>	Comp Plan Objective	<u>2.1</u>
Contact Person	<u>Scott Rickard</u>	Comp Plan Strategy	<u></u>

Description:

Project upgrades Towanda Avenue from South Haverhill Road to Boyer Road and Boyer Road from Towanda Avenue to the K-254/Central Avenue interchange to City collector standards. The street will consist of a 41 foot wide paved street with curb and guttering and storm sewer improvements.

Justification:

The proposed project presently serves as a minimum standard collector street that is used to access Butler Community College and K-254. The City expects traffic on this street to increase as the area develops. Improving the street will also enhance the safety to the public.

Project Cost Breakdown:

Engineering	<u>275,000</u>
Right of Way/Utilities	<u>400,000</u>
Construction	<u>3,615,644</u>
Financing	<u>171,625</u>

Total Cost: \$ 4,462,269

Funding Sources:

General	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u>2,633,232</u>
CAL - Bond & Interest Fund	<u>1,657,412</u>
Water	<u></u>
Butler Community College	<u></u>
Total:	<u>\$ 4,290,644</u>

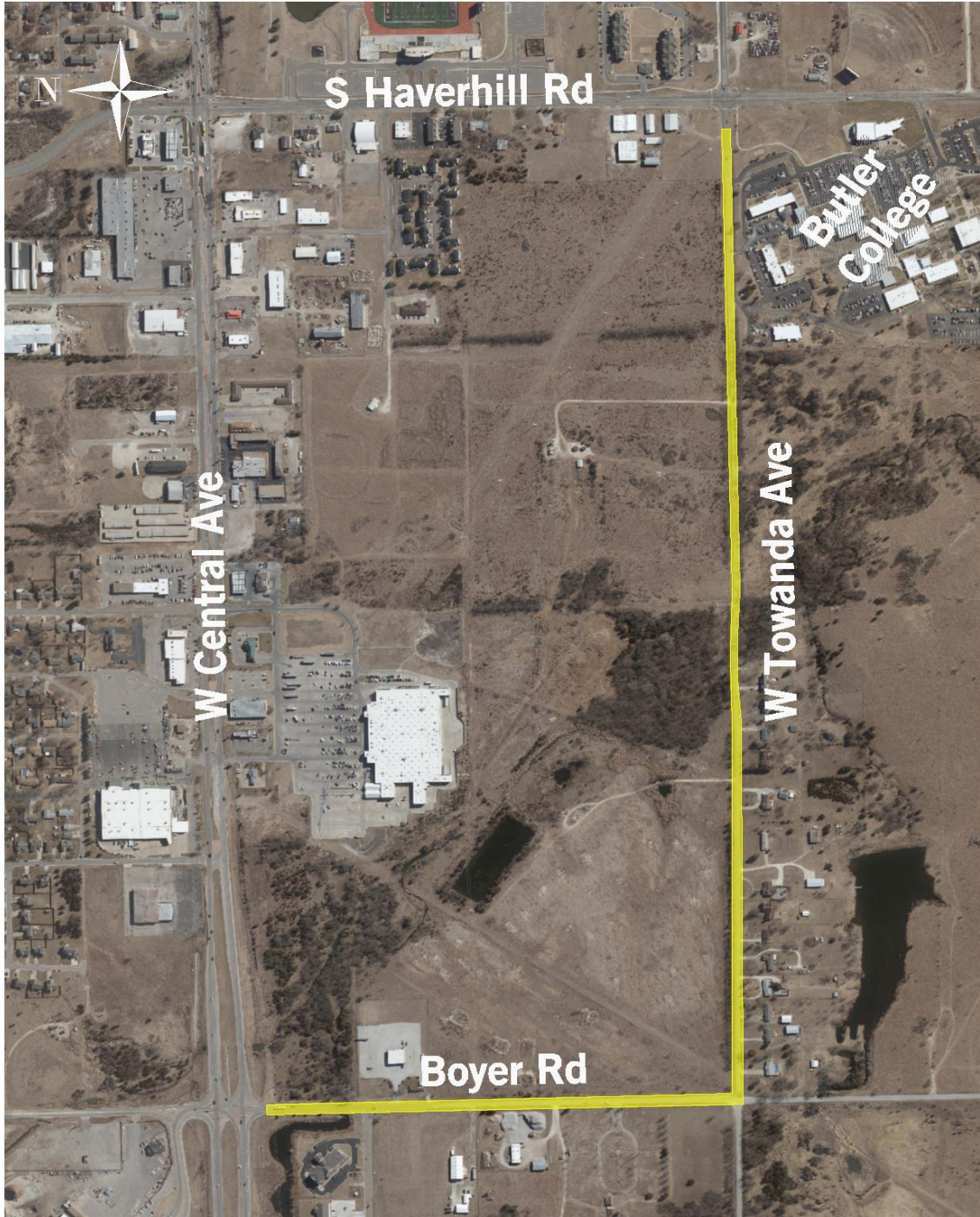
City Manager Comments:

Approved by CM

Reviewed by PC

Approved by CC

Title: Paving Towanda Ave (Boyer to Haverhill) and Boyer Rd (Towanda to Central)



Title: Storm Sewer Central Ave (Star to Griffith)



Title: Intersection Improvements 6th Ave and Haverhill Rd

Details:

Department	<u>Engineering</u>	Project Type	<u>Enhancement</u>
Division	<u>Streets</u>	Comp Plan Objective	<u>2.1</u>
Contact Person	<u>Scott Rickard</u>	Comp Plan Strategy	<u></u>

Description:

The project improves the geometric alignment and capacity of the intersection by adding additional pavement width and concrete to better handle the commercial traffic in the Industrial Park. Turn lanes would be added to the Haverhill leg.

Justification:

The existing intersection alignment is poorly aligned with the intersection and in the future an additional lane will be needed for capacity. By reconstructing the intersection with concrete pavement the intersection will be better equipped to handle heavy loads. This project would be triggered by additional Industrial growth North and West of Haverhill Rd.

Project Cost Breakdown:

Engineering	<u>25,760</u>
Right of Way/Utilities	<u>50,000</u>
Construction	<u>354,200</u>
Financing	<u></u>

Funding Sources:

General	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u></u>
CAL - Federal Exchange \$\$	<u>429,960</u>
Water	<u></u>
KDOT	<u></u>
Total:	\$ <u>429,960</u>

Total Cost: **\$ 429,960**

City Manager Comments:

Approved by CM

Reviewed by PC

Approved by CC

Title: Intersection Improvements 6th Ave and Haverhill Rd



Title: Water Treatment/Clarification for HollyFrontier Refinery

Details:

Department	<u>Public Utilities</u>	Project Type	<u>New Construction</u>
Division	<u>Water</u>	Comp Plan Objective	<u>1.3</u>
Contact Person	<u>Kurt Bookout</u>	Comp Plan Strategy	<u></u>

Description:

Conversion of the old "Trickling Filter Wastewater Facility" into a water clarification facility, including filtration equipment to serve the refinery's cooling water and boiler feed water needs. This system would include redundancy to provide maximum reliability for the refinery's water needs. Existing basins would be transformed into settling and clarification basins, as well as dual media filters, similar to what exists at the El Dorado Water Plant. The existing building would house the Reverse Osmosis (RO) filtration equipment. A generator would need to be added to supply a redundant power supply.

Justification:

Providing water treatment services to the refinery could significantly increase the City's water revenues, while at the same time, save the refinery costs on water treatment services. Conversion of the old wastewater facility basins into water clarification process would be the most cost effective solution if the refinery reached an agreement with the City. The cost estimate of \$8 million will be further refined as MKEC Engineering completes a study of the project's feasibility. The feasibility study should be completed by the end of July 2020. MKEC will provide more details about this project, including more detailed estimates, cost of operation, manpower, etc. More detailed information is provided in the attached Phase I of the feasibility study.

Project Cost Breakdown:

Engineering	<u>\$ 400,000</u>
Right of Way/Utilities	<u></u>
Construction	<u>\$ 8,000,000</u>
Financing	<u>\$ 2,174,136</u>

Funding Sources:

General	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u></u>
CAL - Economic Developer	<u></u>
Water	<u>\$ 10,574,136</u>
Other	<u></u>
Total Cost:	<u>\$ 10,574,136</u>
Total:	<u>\$ 10,574,136</u>

City Manager Comments:

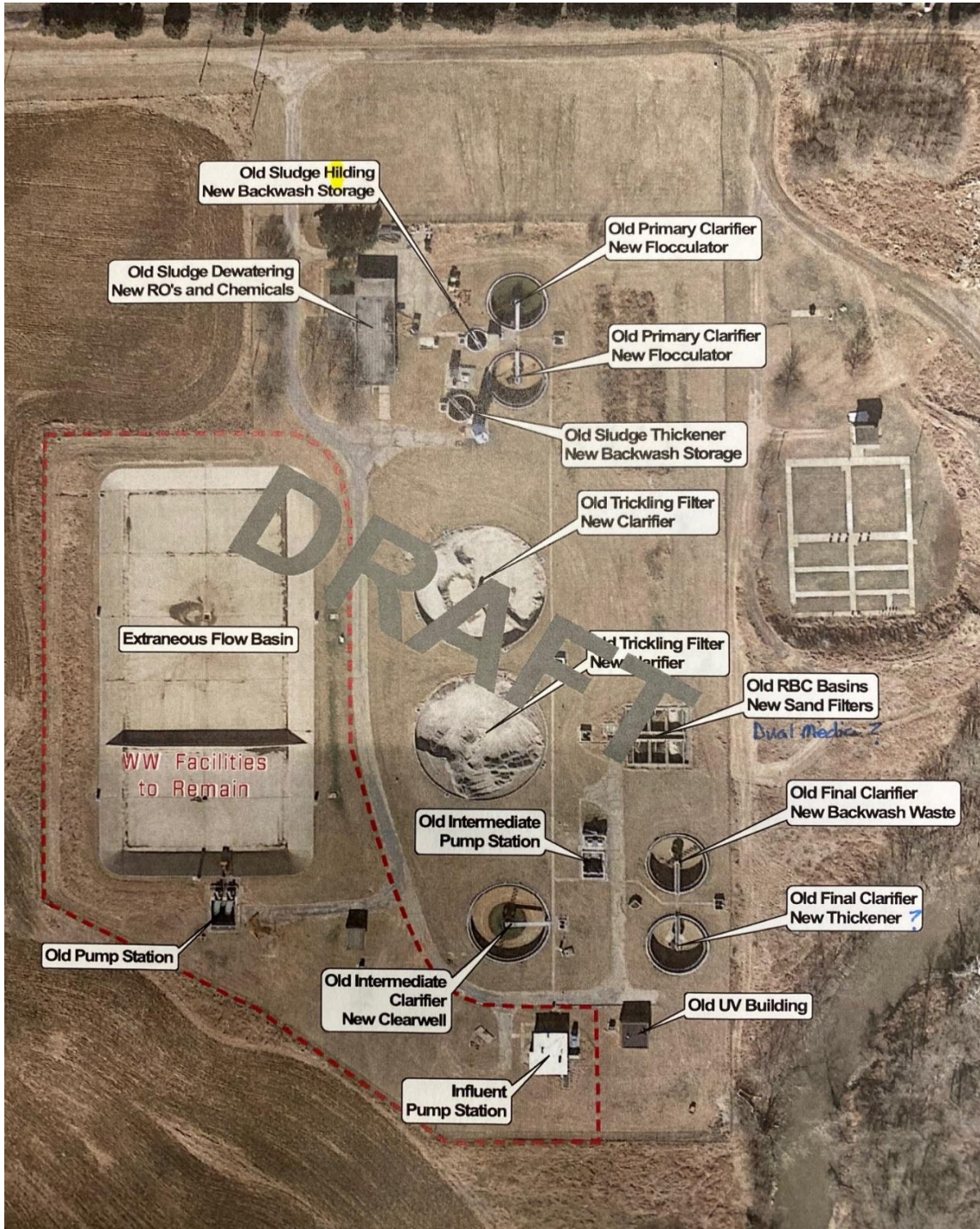
This project is contingent on the City and HollyFrontier's acceptance of the feasibility study and an agreement by both parties to proceed with the project. The City is not obligated to proceed without HollyFrontier's commitment.

Approved by CM

Reviewed by PC

Approved by CC

Title: Water Treatment/Clarification for HollyFrontier Refinery



Title: U.V. Disinfection System - El Dorado Water Reclamation Facility

Details:

Department	<u>Public Utilities</u>	Project Type	<u>Replacement</u>
Division	<u>Wastewater</u>	Comp Plan Objective	<u>1.3</u>
Contact Person	<u>Kurt Bookout</u>	Comp Plan Strategy	<u></u>

Description:

Replacement of the 20-year old Ultraviolet (UV) Disinfection system at the El Dorado Water Reclamation Facility. This system was moved over from the old treatment facility when the Water Reclamation Facility was built in 2007.

Justification:

Disinfection of our wastewater effluent is required by the City's wastewater discharge permit. The plant uses a U.V. Disinfection system made by Aquionics, which was originally installed in the old wastewater facility around 2001. There are four units with complete redundancy, meaning only two are required to operate to disinfect peak flows. These units have reached the end of their useful life and no replacement parts are available. Technology has improved, such that new units are more energy efficient, so we expect some power savings. Cost savings from power usage should be able to be estimated once a manufacturer is selected.

Project Cost Breakdown:

Engineering	<u></u>
Right of Way/Utilities	<u></u>
Construction	<u>\$ 300,000</u>
Financing	<u>\$ 39,372</u>
Total Cost:	<u>\$ 339,372</u>

Funding Sources:

General	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u></u>
CAL - Economic Developmt	<u></u>
Sewer	<u>\$ 339,372</u>
Other	<u></u>
Total:	<u>\$ 339,372</u>

City Manager Comments:

Approved by CM

Reviewed by PC

Approved by CC

Title: U.V. Disinfection System - El Dorado Water Reclamation Facility



Title: Water Main Replacement

Details:

Department	<u>Public Utilities</u>	Project Type	<u>Replacement</u>
Division	<u>Water</u>	Comp Plan Objective	<u>1.3</u>
Contact Person	<u>Kurt Bookout</u>	Comp Plan Strategy	<u></u>

Description:

This project would target replacing undersized and/or unreliable water mains to increase fire flows, low pressure and reliability throughout the water system. The City plans to use funding allocated by City Commission for water infrastructure improvements.

Justification:

There are many blocks in the south part of El Dorado with undersized lines, ranging from 1-inch to 4-inch diameter, causing pressure problems as well as substandard fire flows. In the north part of town, the entire length of Rimrock is served by a 2-inch water main. A water main of this size does not allow for adequate fire flows and also causes frequent complaints of low water pressure. Most of these water mains are also very old and susceptible to frequent leaks. Replacing these water lines reduces the amount of time spent fixing leaks, increases reliability, and increases flow and pressure to customers.

Project Cost Breakdown:

Engineering	<u></u>
Right of Way/Utilities	<u></u>
Construction	<u>100,000</u>
Financing	<u></u>

Total Cost: \$ 100,000

Funding Sources:

General	<u></u>
Ordinance Sales Tax	<u></u>
Excess Sales Tax	<u></u>
Federal Exchange \$\$	<u></u>
Federal - Aviation	<u></u>
Bond:	
Specials	<u></u>
CAL - Economic Developmt	<u></u>
Water	<u></u>
Water Budget	<u>100,000</u>

Total: \$ 100,000

City Manager Comments:

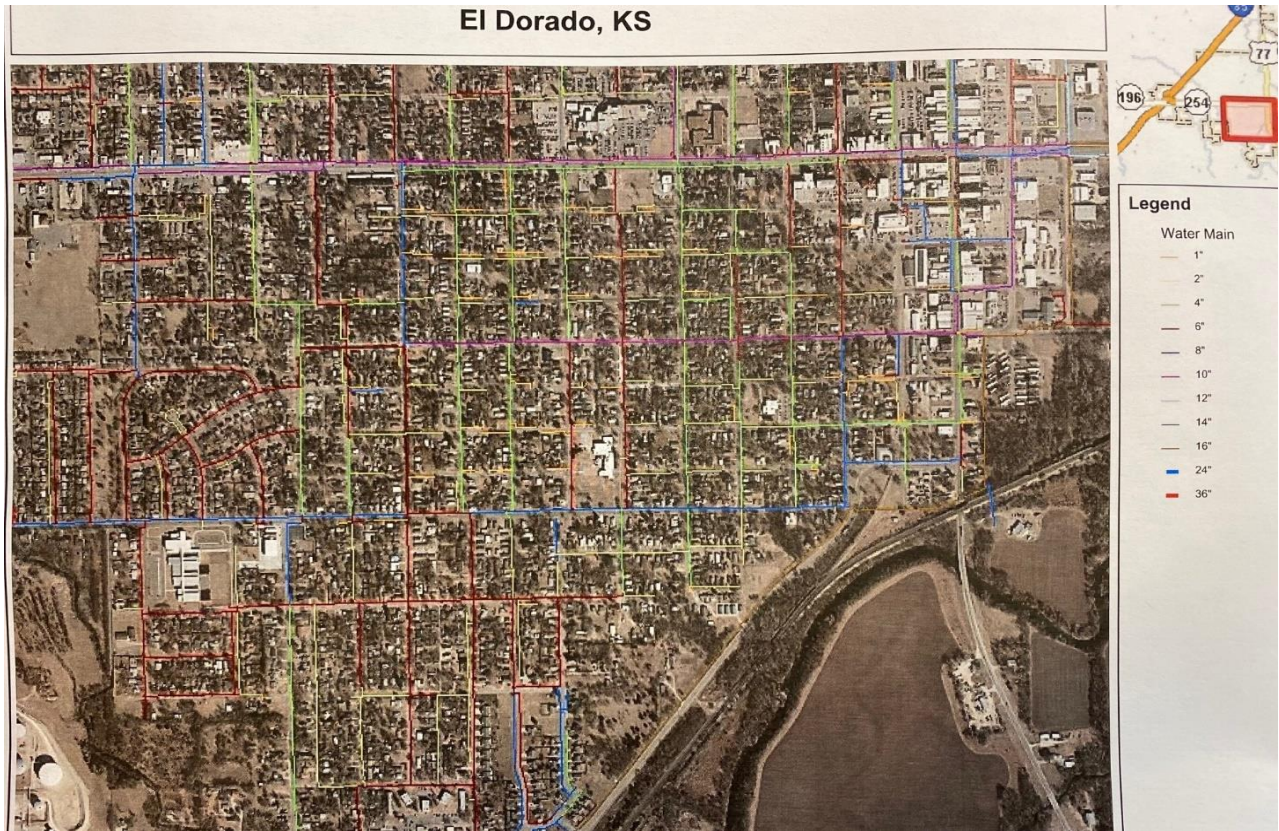
The City plans to allocate funds annually to the replacement of water mains throughout the water system. The funding source must still be approved by the City Commission, so this effort is contingent on approval of a funding source by the governing body.

Approved by CM

Reviewed by PC

Approved by CC

Title: Water Main Replacement



Equipment Replacement Plan

The 2021-2025 Equipment Replacement Plan includes \$976,000 for the 2021 fiscal year, with a total budget of \$1,733,056. The plan shows a decline each year after 2021. While a decline is likely, it is anticipated these expenditures will not decrease by the full amount as department managers respond to unanticipated challenges and an aging equipment stock.

One major component of the ERP is the police car replacement program. The Police Department began to replace its fleet of patrol cars due to costly maintenance and repair expenses, as well as unreliable vehicles. Two to three vehicles are budgeted each year to maintain a reliable fleet.

The equipment replacement plan is in the development stage and is not complete. Staff is working diligently to develop the remaining years. The chart below identifies only year 2021.

Equipment Replacement Plan, 2021-2025							
Department	Description	21	22	23	24	25	Cost
Police	Patrol Car	x					40,000.00
Police	Patrol Car	x					40,000.00
Police	Patrol Car	x					40,000.00
Police	Patrol Car	x					40,000.00
Fire	Squad 3 Replacement	x					55,000.00
Public Works	Single-Axle Dump Truck (Snow Equipped	x					190,000.00
Public Works	Single-Axle Dump Truck (Snow Equipped	x					190,000.00
Public Works	Tandem-Axle Dump Truck (Snow Equipped)	x					155,000.00
Parks & Recreation	Gator	x					12,000.00
Parks & Recreation	Gator	x					12,000.00
Parks & Recreation	Gator	x					12,000.00
Parks & Recreation	Light-Duty Truck	x					15,000.00
Parks & Recreation	Light-Duty Truck	x					15,000.00
Parks & Recreation	Light-Duty Truck	x					35,000.00
Parks & Recreation	Mower	x					15,000.00
Parks & Recreation	Mower	x					15,000.00
Parks & Recreation	Mower	x					15,000.00
Parks & Recreation	Side-Mount Mower	x					80,000.00
	Total Cost						976,000.00

Debt Management Overview

The City of El Dorado issues debt in accordance with its debt management policy (for a full copy, see the Appendix). 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.

There are three funds that are used to finance capital improvements: Bond & Interest, Water and Sewer. Debt service projections are prepared for all three funds and are provided in the following pages. 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, new debt in the water and sewer funds is generally repaid through user fees, special assessments and other dedicated revenues.

According to Kansas law, 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 they are often repaid with dedicated revenues such as special assessments, water and sewer charges. The most recent legal debt limit calculation available from December 31, 2019 is shown below:

Legal Debt Limit	
Property Assessed Valuation	92,877,403
Motor Vehicle Assessed Valuation	12,756,596
Total Assessed Valuation	\$ 105,633,999
Bonded Indebtedness	19,060,001
Temporary Notes	-
Total Debt	\$ 19,060,001
Less:	
Assets in Debt Service Fund	262,980
Exempt G.O. Bonds	10,888,755
Exempt Temporary Notes	-
Total Deductions	\$ 11,151,735
Statutory Debt (\$)	\$ 7,908,266
Legal Debt Limit (\$)	\$ 31,690,200
Statutory Debt (%)	7.49%
Legal Debt Limit (%)	30.00%
Notes:	
(1) Statutory debt is calculated by subtracting total deductions from total debt.	
(2) The legal debt limit is equal to 30% of the total assessed valuation.	



APPENDIX

EL DORADO

K A N S A S



	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 001 - GENERAL FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	2,975,067.45	3,256,778.00	3,256,778.00	3,566,823.00
4112 - DELINQUENT AD VALOREM	118,299.56	-	-	-
4113 - MOTOR VEHICLE PROPERTY TAX	362,710.32	350,000.00	350,000.00	355,950.00
4114 - RECREATIONAL VEHICLE TAX	3,782.28	20,000.00	20,000.00	3,426.00
4132 - LOCAL SALES TAX	2,619,192.47	2,500,000.00	2,500,000.00	2,500,000.00
4161 - TELEPHONE FRANCHISE	12,601.66	17,400.00	17,400.00	10,000.00
4162 - GAS SERVICE FRANCHISE	230,711.69	229,507.00	229,507.00	229,507.00
4163 - WESTAR FRANCHISE	942,664.85	932,400.00	932,400.00	932,400.00
4164 - CATV FRANCHISE	137,222.03	137,500.00	137,500.00	137,500.00
4165 - UTILITY FRANCHISE	537,000.00	537,000.00	537,000.00	537,000.00
Object : 41 - TAXES Total:	7,939,252.31	7,980,585.00	7,980,585.00	8,272,606.00
Object : 42 - LICENSES & PERMITS				
4211 - CEREAL MALT BEVERAGE	1,800.00	1,400.00	1,400.00	1,400.00
4212 - LIQUOR OCCUPATION (LIQUOR STORE)	-	1,200.00	1,200.00	1,200.00
4214 - CLASS "A" AND "B" CLUBS	4,000.00	2,775.00	2,775.00	2,775.00
4215 - ANIMAL LICENSE	11,773.00	13,500.00	13,500.00	13,500.00
4217 - MERCHANT LICENSE	27,610.00	30,000.00	30,000.00	30,000.00
4221 - BUILDING	46,772.49	40,000.00	40,000.00	40,000.00
4222 - PLUMBING	5,765.00	4,750.00	4,750.00	4,750.00
4223 - ELECTRICAL	7,579.31	9,708.00	9,708.00	9,708.00
4224 - MECHANICAL	8,611.00	5,789.00	5,789.00	5,789.00
4226 - PLANNING BOARD & ZONING APPEALS	1,118.00	1,400.00	1,400.00	1,400.00
4228 - SIGN PERMITS	2,064.55	917.00	917.00	917.00
Object : 42 - LICENSES & PERMITS Total:	117,093.35	111,439.00	111,439.00	111,439.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	1,153.47	9,559.00	9,559.00	9,559.00
4341 - GENERAL GOVERNMENT (STATE)	5,355.66	-	-	-
4353 - LIQUOR TAX	39,215.06	29,896.00	29,896.00	29,896.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	862.53	1,650.00	1,650.00	1,000.00
4382 - COUNTY SHARE - HAZMAT	16,000.00	16,000.00	16,000.00	16,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	62,586.72	57,105.00	57,105.00	56,455.00
Object : 44 - CHARGES FOR SERVICES				
4409 - GOLF MERCHANDISE SALES	-	-	-	11,500.00
4412 - ENGINEERING REFUNDS & ADMIN FEES	44,173.54	40,000.00	40,000.00	40,000.00
4422 - FIRE PROTECTION (EL DORADO TWSP)	585,597.00	574,020.00	574,020.00	595,465.00
4423 - FIRE PROTECTION (PROSPECT TWSP)	42,764.88	37,500.00	37,500.00	38,629.00
4451 - ANIMAL CONTROL AND SHELTER	19,556.00	12,837.00	12,837.00	12,837.00
4461 - INTERMENTS	41,375.00	39,500.00	39,500.00	39,500.00
4462 - LOT SALES	21,375.00	17,500.00	17,500.00	17,500.00
4464 - VAULT SALES	-	1,200.00	1,200.00	1,200.00
4465 - RECORDING DEED FEES	714.00	750.00	750.00	750.00
4466 - FOUNDATION/MONUMENT PERMITS	3,000.00	1,000.00	1,000.00	1,000.00
4468 - CONCESSION, FOOD, & BEVERAGE SALES	-	-	-	58,500.00
4469 - RECREATION CONCESSIONS	19,154.34	20,000.00	20,000.00	17,500.00
4470 - RECREATION FEES	35,209.50	25,050.00	25,050.00	20,000.00
4471 - SWIMMING POOL ADMISSIONS	19,441.81	20,822.00	20,822.00	17,500.00
4472 - GOLF FEES	-	-	-	237,475.00
4474 - RECREATION RENTALS	1,045.00	1,100.00	1,100.00	750.00
4477 - SWIMMING POOL RENTALS	4,628.00	3,235.00	3,235.00	3,000.00
4478 - ACTIVITY CENTER RENTALS	75.00	1,061.00	1,061.00	75.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
4479 - SWIMMING LESSONS	1,835.00	4,698.00	4,698.00	1,700.00
Object : 44 - CHARGES FOR SERVICES Total:	839,944.07	800,273.00	800,273.00	1,114,881.00
Object : 45 - FINES, FORFEITURES, & PENALTIES				
4511 - FINES & FORFEITURES	252,846.91	236,607.00	236,607.00	236,607.00
4512 - LAW ENFORCEMENT COSTS	132,102.69	100,504.00	100,504.00	100,504.00
4513 - COURT COSTS	12,500.50	15,770.00	15,770.00	15,770.00
4514 - DIVERSIONS FEES	10,646.00	18,512.00	18,512.00	10,500.00
4520 - PHOTOSTATS	3,176.50	1,980.00	1,980.00	2,500.00
Object : 45 - FINES, FORFEITURES, & PENALTIES Total:	411,272.60	373,373.00	373,373.00	365,881.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	11,596.56	10,000.00	10,000.00	15,000.00
4620 - PARK RENTAL FEES	2,970.00	2,815.00	2,815.00	3,000.00
4621 - RENTALS	-	-	-	50,000.00
4622 - CONCESSIONS AND LEASES	17,438.83	13,000.00	13,000.00	48,400.00
4624 - PT RESERVATIONS	-	-	-	24,000.00
4644 - SALE OF EQUIPMENT	1,400.00	-	-	-
4659 - TRANSFER FROM OPERATIONS	336,381.50	349,740.00	349,740.00	300,000.00
4671 - OTHER CONTRIBUTIONS	690.00	-	-	-
4690 - BAD DEBT COLLECTION	17.43	-	-	-
4691 - MISCELLANEOUS	23,204.03	14,157.00	14,157.00	12,000.00
4694 - REIMBURSEMENTS	(1,173.89)	-	-	-
Object : 46 - MISCELLANEOUS Total:	392,524.46	389,712.00	389,712.00	452,400.00
Department: 000 - REVENUES Total:	9,762,673.51	9,712,487.00	9,712,487.00	10,373,662.00
Revenue Total:	9,762,673.51	9,712,487.00	9,712,487.00	10,373,662.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5110 - BENEFIT INSURANCE	22,602.03	34,684.00	34,684.00	17,260.00
Object : 51 - PERSONAL SERVICES Total:	22,602.03	34,684.00	34,684.00	17,260.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	49,146.15	100,320.00	100,320.00	100,320.00
5203 - BANK SERVICE CHARGES	599.61	-	-	-
5204 - INSURANCE & BONDS	2,007.69	8,100.00	8,100.00	8,100.00
5205 - UTILITIES	22,112.66	31,000.00	31,000.00	31,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	4,124.59	1,000.00	1,000.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	874.19	1,000.00	1,000.00	500.00
5210 - RENTALS/SHORT TERM LEASES	3,565.74	3,100.00	3,100.00	3,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	12,072.76	12,000.00	12,000.00	12,000.00
5212 - PUBLICATION AND PRINTING	5,479.09	6,000.00	6,000.00	6,000.00
5213 - OTHER CHARGES	57,342.60	75,570.00	75,570.00	75,570.00
5217 - DATA PROCESSING SERVICES	407,925.00	429,570.00	429,570.00	429,570.00
Object : 52 - CONTRACTUAL SERVICES Total:	565,250.08	667,660.00	667,660.00	666,560.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	238.30	2,000.00	2,000.00	1,000.00
5305 - CLOTHING	193.55	500.00	500.00	-
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	323.28	3,000.00	3,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	284.93	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	3,545.24	1,500.00	1,500.00	3,000.00
5315 - NON-CAPITALIZED ASSETS	282.93	1,000.00	1,000.00	500.00
Object : 53 - COMMODITIES Total:	4,868.23	8,500.00	8,500.00	6,000.00
Object : 74 - CAPITAL OUTLAY				
7403 - BUILDING	17,436.67	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	17,436.67	-	-	-
Department: 011 - ADMINISTRATION Total:	610,157.01	710,844.00	710,844.00	689,820.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 012 - ENGINEERING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	299,240.66	315,391.00	315,391.00	320,573.00
5102 - LONGEVITY	3,634.00	3,850.00	3,850.00	4,066.00
5103 - OVERTIME	10,662.34	5,195.00	5,195.00	7,033.00
5105 - SOCIAL SECURITY	24,159.28	26,388.00	26,388.00	27,024.00
5106 - RETIREMENT	33,798.30	33,148.00	33,148.00	34,867.00
5107 - 457(b) PLAN FRINGE	18,494.68	18,848.00	18,848.00	19,124.00
5108 - WORKERS COMPENSATION	17,164.99	14,122.00	14,122.00	13,965.00
5109 - UNEMPLOYMENT INSURANCE	905.32	1,038.00	1,038.00	1,470.00
5110 - BENEFIT INSURANCE	67,397.28	77,002.00	77,002.00	79,947.00
5112 - SICK LEAVE	7,176.37	-	-	-
5113 - YMCA	776.37	810.00	810.00	810.00
5114 - SAFETY INCENTIVES	1,237.50	1,650.00	1,650.00	1,650.00
Object : 51 - PERSONAL SERVICES Total:	484,647.09	497,442.00	497,442.00	510,529.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	8,552.76	13,250.00	13,250.00	13,250.00
5203 - BANK SERVICE CHARGES	1,475.92	3,200.00	3,200.00	3,200.00
5204 - INSURANCE & BONDS	5,853.09	9,660.00	9,660.00	9,660.00
5205 - UTILITIES	208,724.57	209,100.00	209,100.00	209,100.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	221.65	700.00	700.00	700.00
5207 - MAINT & REPAIR - EQUIPMENT	562.66	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	4,734.48	9,000.00	9,000.00	9,000.00
5212 - PUBLICATION AND PRINTING	1,988.51	1,700.00	1,700.00	1,700.00
5213 - OTHER CHARGES	4,243.27	4,000.00	4,000.00	4,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	239,152.91	254,260.00	254,260.00	254,260.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	701.69	1,200.00	1,200.00	1,200.00
5302 - SMALL TOOLS	176.68	400.00	400.00	400.00
5303 - MOTOR FUELS & LUBRICANTS	2,618.87	4,000.00	4,000.00	4,000.00
5305 - CLOTHING	1,540.03	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	-	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	7.29	1,000.00	1,000.00	1,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	-	200.00	200.00	200.00
5310 - GENERAL SUPPLIES	899.81	1,800.00	1,800.00	1,800.00
5315 - NON-CAPITALIZED ASSETS	1,153.17	1,000.00	1,000.00	1,000.00
Object : 53 - COMMODITIES Total:	7,097.54	12,100.00	12,100.00	12,100.00
Department: 012 - ENGINEERING Total:	730,897.54	763,802.00	763,802.00	776,889.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 013 - LEGAL/JUDICIAL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	53,997.48	56,271.00	56,271.00	47,206.00
5102 - LONGEVITY	474.00	480.00	480.00	-
5103 - OVERTIME	620.65	805.00	805.00	721.00
5105 - SOCIAL SECURITY	4,529.87	4,690.00	4,690.00	3,934.00
5106 - RETIREMENT	5,822.43	5,892.00	5,892.00	5,075.00
5107 - 457(b) PLAN FRINGE	3,292.20	3,304.00	3,304.00	2,777.00
5108 - WORKERS COMPENSATION	(3,635.66)	38.00	38.00	48.00
5109 - UNEMPLOYMENT INSURANCE	162.15	184.00	184.00	214.00
5110 - BENEFIT INSURANCE	4,555.65	-	-	22,322.00
5112 - SICK LEAVE	2,397.41	-	-	-
5113 - YMCA	-	-	-	270.00
5114 - SAFETY INCENTIVES	337.50	450.00	450.00	450.00
Object : 51 - PERSONAL SERVICES Total:	72,553.68	72,114.00	72,114.00	83,017.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	100,425.75	142,000.00	142,000.00	110,000.00
5203 - BANK SERVICE CHARGES	2,493.99	2,700.00	2,700.00	2,700.00
5204 - INSURANCE & BONDS	267.76	1,000.00	1,000.00	1,000.00
5205 - UTILITIES	-	650.00	650.00	-
5210 - RENTALS/SHORT TERM LEASES	1,629.00	1,720.00	1,720.00	1,650.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	190.00	1,000.00	1,000.00	1,000.00
5212 - PUBLICATION AND PRINTING	351.63	1,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	682.15	1,000.00	1,000.00	1,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	106,040.28	151,070.00	151,070.00	118,350.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,248.55	1,200.00	1,200.00	1,200.00
5305 - CLOTHING	-	500.00	500.00	-
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	-	500.00	500.00	-
5310 - GENERAL SUPPLIES	462.98	500.00	500.00	500.00
5311 - PRISONER CARE	45,799.93	38,000.00	38,000.00	38,000.00
5315 - NON-CAPITALIZED ASSETS	384.00	5,000.00	5,000.00	5,000.00
Object : 53 - COMMODITIES Total:	47,895.46	45,700.00	45,700.00	44,700.00
Department: 013 - LEGAL/JUDICIAL Total:	226,489.42	268,884.00	268,884.00	246,067.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 014 - ENVIRONMENTAL SERVICES				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	25,182.87	71,064.00	71,064.00	43,132.00
5102 - LONGEVITY	-	748.00	748.00	556.00
5103 - OVERTIME	670.98	885.00	885.00	339.00
5104 - TEMPORARY & PART-TIME SALARIES	21,994.88	23,667.00	23,667.00	11,209.00
5105 - SOCIAL SECURITY	3,777.64	7,783.00	7,783.00	4,455.00
5106 - RETIREMENT	2,905.34	7,445.00	7,445.00	4,641.00
5107 - 457(b) PLAN FRINGE	1,586.70	4,173.00	4,173.00	2,512.00
5108 - WORKERS COMPENSATION	913.83	2,289.00	2,289.00	1,474.00
5109 - UNEMPLOYMENT INSURANCE	139.92	308.00	308.00	245.00
5110 - BENEFIT INSURANCE	5,476.43	25,000.00	25,000.00	18,679.00
5112 - SICK LEAVE	1,587.68	-	-	-
5113 - YMCA	143.84	360.00	360.00	180.00
5114 - SAFETY INCENTIVES	375.00	1,200.00	1,200.00	300.00
Object : 51 - PERSONAL SERVICES Total:	64,755.11	144,922.00	144,922.00	87,722.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	185.00	1,500.00	1,500.00	1,500.00
5204 - INSURANCE & BONDS	29.76	375.00	375.00	375.00
5207 - MAINT & REPAIR - EQUIPMENT	350.70	250.00	250.00	250.00
5213 - OTHER CHARGES	407.68	275.00	275.00	275.00
Object : 52 - CONTRACTUAL SERVICES Total:	973.14	2,400.00	2,400.00	2,400.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	162.99	-	-	-
5307 - MAINT & REPAIR - EQUIPMENT	64.95	-	-	-
5310 - GENERAL SUPPLIES	7,354.53	12,000.00	12,000.00	12,000.00
5315 - NON-CAPITALIZED ASSETS	911.47	3,500.00	3,500.00	3,500.00
Object : 53 - COMMODITIES Total:	8,493.94	15,500.00	15,500.00	15,500.00
Department: 014 - ENVIRONMENTAL SERVICES Total:	74,222.19	162,822.00	162,822.00	105,622.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 021 - POLICE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	1,221,783.34	1,391,000.00	1,391,000.00	1,431,468.00
5102 - LONGEVITY	10,310.00	11,636.00	11,636.00	10,528.00
5103 - OVERTIME	77,042.55	87,644.00	87,644.00	85,408.00
5104 - TEMPORARY & PART-TIME SALARIES	34.32	-	-	17,486.00
5105 - SOCIAL SECURITY	93,247.13	115,113.00	115,113.00	119,560.00
5106 - RETIREMENT	285,114.25	321,267.00	321,267.00	343,584.00
5107 - 457(b) PLAN FRINGE	5,847.86	5,920.00	5,920.00	5,740.00
5108 - WORKERS COMPENSATION	16,824.39	17,667.00	17,667.00	30,475.00
5109 - UNEMPLOYMENT INSURANCE	3,736.30	4,769.00	4,769.00	6,851.00
5110 - BENEFIT INSURANCE	276,210.09	377,020.00	377,020.00	376,290.00
5112 - SICK LEAVE	16,792.48	-	-	-
5113 - YMCA	2,820.00	3,780.00	3,780.00	3,690.00
5114 - SAFETY INCENTIVES	5,662.50	8,550.00	8,550.00	8,550.00
Object : 51 - PERSONAL SERVICES Total:	2,015,425.21	2,344,366.00	2,344,366.00	2,439,630.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	27,398.66	30,000.00	30,000.00	28,000.00
5203 - BANK SERVICE CHARGES	2,493.96	3,000.00	3,000.00	3,000.00
5204 - INSURANCE & BONDS	19,316.76	43,050.00	43,050.00	41,000.00
5205 - UTILITIES	29,112.20	31,000.00	31,000.00	30,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,019.99	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	7,064.57	18,000.00	18,000.00	18,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	396.78	-	-	-
5210 - RENTALS/SHORT TERM LEASES	1,629.00	1,800.00	1,800.00	1,800.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	9,052.80	15,000.00	15,000.00	10,000.00
5212 - PUBLICATION AND PRINTING	1,986.41	2,000.00	2,000.00	2,000.00
5213 - OTHER CHARGES	19,058.49	18,000.00	18,000.00	18,000.00
5216 - JANITORIAL SERVICES	-	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	118,529.62	162,850.00	162,850.00	152,800.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	3,123.18	4,000.00	4,000.00	4,000.00
5302 - SMALL TOOLS	111.42	-	-	150.00
5303 - MOTOR FUELS & LUBRICANTS	45,272.40	47,000.00	47,000.00	47,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,419.59	500.00	500.00	500.00
5305 - CLOTHING	9,581.98	11,000.00	11,000.00	11,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	847.79	2,300.00	2,300.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	14,645.16	12,000.00	12,000.00	16,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	70.30	-	-	-
5310 - GENERAL SUPPLIES	5,520.64	12,000.00	12,000.00	10,000.00
5312 - SAFETY MATERIALS & SUPPLIES	91.15	500.00	500.00	300.00
5315 - NON-CAPITALIZED ASSETS	17,055.52	14,000.00	14,000.00	12,000.00
Object : 53 - COMMODITIES Total:	97,739.13	103,300.00	103,300.00	102,450.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	5,455.00	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	5,455.00	-	-	-
Department: 021 - POLICE Total:	2,237,148.96	2,610,516.00	2,610,516.00	2,694,880.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 023 - FIRE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	788,243.66	807,581.00	807,581.00	818,385.00
5102 - LONGEVITY	7,368.00	8,846.00	8,846.00	8,460.00
5103 - OVERTIME	91,548.30	94,456.00	94,456.00	95,656.00
5104 - TEMPORARY & PART-TIME SALARIES	-	13,000.00	13,000.00	10,000.00
5105 - SOCIAL SECURITY	63,783.25	71,488.00	71,488.00	71,993.00
5106 - RETIREMENT	200,653.49	201,006.00	201,006.00	212,286.00
5107 - 457(b) PLAN FRINGE	576.92	600.00	600.00	600.00
5108 - WORKERS COMPENSATION	15,662.25	16,446.00	16,446.00	27,327.00
5109 - UNEMPLOYMENT INSURANCE	2,553.54	2,956.00	2,956.00	4,138.00
5110 - BENEFIT INSURANCE	179,879.89	222,004.00	222,004.00	223,217.00
5112 - SICK LEAVE	19,535.35	-	-	-
5113 - YMCA	2,745.00	2,880.00	2,880.00	2,880.00
5114 - SAFETY INCENTIVES	2,400.00	10,000.00	10,000.00	5,100.00
Object : 51 - PERSONAL SERVICES Total:	1,374,949.65	1,451,263.00	1,451,263.00	1,480,042.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	16,877.30	18,000.00	18,000.00	18,000.00
5204 - INSURANCE & BONDS	13,533.73	23,500.00	23,500.00	23,500.00
5205 - UTILITIES	31,747.27	30,000.00	30,000.00	30,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	6,208.78	3,250.00	3,250.00	3,250.00
5207 - MAINT & REPAIR - EQUIPMENT	8,597.31	10,000.00	10,000.00	10,000.00
5210 - RENTALS/SHORT TERM LEASES	3,812.11	6,392.00	6,392.00	6,392.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	12,449.92	13,000.00	13,000.00	13,000.00
5212 - PUBLICATION AND PRINTING	1,960.47	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	11,589.65	10,000.00	10,000.00	10,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	106,776.54	115,642.00	115,642.00	115,642.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	820.40	975.00	975.00	975.00
5302 - SMALL TOOLS	1,959.12	1,500.00	1,500.00	1,500.00
5303 - MOTOR FUELS & LUBRICANTS	19,628.08	18,000.00	18,000.00	18,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,419.59	1,300.00	1,300.00	1,300.00
5305 - CLOTHING	7,228.94	30,000.00	30,000.00	30,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	496.77	3,250.00	3,250.00	3,250.00
5307 - MAINT & REPAIR - EQUIPMENT	15,887.33	16,000.00	16,000.00	16,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	8.67	-	-	-
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	518.65	1,500.00	1,500.00	1,500.00
5310 - GENERAL SUPPLIES	4,163.91	7,900.00	7,900.00	7,900.00
5312 - SAFETY MATERIALS & SUPPLIES	1,284.89	750.00	750.00	750.00
5315 - NON-CAPITALIZED ASSETS	1,268.84	10,000.00	10,000.00	10,000.00
Object : 53 - COMMODITIES Total:	54,685.19	91,175.00	91,175.00	91,175.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	12,900.00	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	12,900.00	-	-	-
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	129,283.71	115,237.00	115,237.00	117,583.00
7516 - LEASE PURCHASE INTEREST	15,701.07	13,628.00	13,628.00	11,281.00
Object : 75 - DEBT RETIREMENT Total:	144,984.78	128,865.00	128,865.00	128,864.00
Department: 023 - FIRE Total:	1,694,296.16	1,786,945.00	1,786,945.00	1,815,723.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 031 - PUBLIC WORKS				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	244,309.91	-	-	-
5102 - LONGEVITY	2,480.80	-	-	-
5103 - OVERTIME	7,237.08	-	-	-
5105 - SOCIAL SECURITY	19,508.50	-	-	-
5106 - RETIREMENT	27,914.86	-	-	-
5107 - 457(b) PLAN FRINGE	12,367.63	-	-	-
5108 - WORKERS COMPENSATION	7,980.07	-	-	-
5109 - UNEMPLOYMENT INSURANCE	764.02	-	-	-
5110 - BENEFIT INSURANCE	72,183.50	-	-	-
5112 - SICK LEAVE	15,978.54	-	-	-
5113 - YMCA	511.50	-	-	-
5114 - SAFETY INCENTIVES	1,650.00	-	-	-
Object : 51 - PERSONAL SERVICES Total:	412,886.41	-	-	-
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	13,595.97	-	-	-
5204 - INSURANCE & BONDS	53,924.46	-	-	-
5205 - UTILITIES	24,365.44	-	-	-
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,125.50	-	-	-
5207 - MAINT & REPAIR - EQUIPMENT	164.39	-	-	-
5210 - RENTALS/SHORT TERM LEASES	2,700.91	-	-	-
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	726.70	-	-	-
5212 - PUBLICATION AND PRINTING	336.28	-	-	-
5213 - OTHER CHARGES	9,538.92	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	106,478.57	-	-	-
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	308.33	-	-	-
5302 - SMALL TOOLS	1,177.33	-	-	-
5303 - MOTOR FUELS & LUBRICANTS	8,363.95	-	-	-
5304 - CHEMICALS / LAB SUPPLIES	1,743.59	-	-	-
5305 - CLOTHING	3,674.06	-	-	-
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	5,053.30	-	-	-
5307 - MAINT & REPAIR - EQUIPMENT	4,491.87	-	-	-
5310 - GENERAL SUPPLIES	4,715.37	-	-	-
5312 - SAFETY MATERIALS & SUPPLIES	459.95	-	-	-
5315 - NON-CAPITALIZED ASSETS	5,997.44	-	-	-
Object : 53 - COMMODITIES Total:	35,985.19	-	-	-
Department: 031 - PUBLIC WORKS Total:	555,350.17	-	-	-

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 033 - PARK MAINTENANCE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	137,774.16	141,727.00	141,727.00	147,970.00
5102 - LONGEVITY	898.00	970.00	970.00	1,042.00
5103 - OVERTIME	18,449.71	6,395.00	6,395.00	10,081.00
5104 - TEMPORARY & PART-TIME SALARIES	48,391.61	63,074.00	63,074.00	47,950.00
5105 - SOCIAL SECURITY	15,737.51	16,966.00	16,966.00	16,626.00
5106 - RETIREMENT	17,284.10	15,237.00	15,237.00	16,719.00
5107 - 457(b) PLAN FRINGE	8,134.82	8,558.00	8,558.00	9,124.00
5108 - WORKERS COMPENSATION	2,739.38	8,380.00	8,380.00	4,269.00
5109 - UNEMPLOYMENT INSURANCE	583.19	679.00	679.00	916.00
5110 - BENEFIT INSURANCE	23,344.16	27,002.00	27,002.00	28,018.00
5112 - SICK LEAVE	1,511.62	-	-	-
5113 - YMCA	258.87	270.00	270.00	270.00
5114 - SAFETY INCENTIVES	825.00	1,050.00	1,050.00	900.00
Object : 51 - PERSONAL SERVICES Total:	275,932.13	290,308.00	290,308.00	283,885.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,686.46	4,000.00	4,000.00	5,004.00
5204 - INSURANCE & BONDS	7,560.63	10,650.00	10,650.00	15,250.00
5205 - UTILITIES	18,931.50	15,885.00	15,885.00	41,200.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	566.95	500.00	500.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	1,209.91	3,000.00	3,000.00	3,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	1,111.12	250.00	250.00	1,000.00
5210 - RENTALS/SHORT TERM LEASES	414.75	1,000.00	1,000.00	1,200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,372.74	500.00	500.00	750.00
5212 - PUBLICATION AND PRINTING	-	100.00	100.00	100.00
5213 - OTHER CHARGES	2,269.88	1,750.00	1,750.00	31,650.00
Object : 52 - CONTRACTUAL SERVICES Total:	35,123.94	37,635.00	37,635.00	101,154.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	-	50.00	50.00	50.00
5302 - SMALL TOOLS	2,209.40	1,250.00	1,250.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	11,403.57	12,500.00	12,500.00	11,875.00
5304 - CHEMICALS / LAB SUPPLIES	470.63	3,000.00	3,000.00	3,500.00
5305 - CLOTHING	528.48	1,000.00	1,000.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	4,040.74	2,750.00	2,750.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	14,989.18	13,000.00	13,000.00	12,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	9,466.82	3,750.00	3,750.00	3,750.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	189.71	2,000.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	18,048.00	20,000.00	20,000.00	20,000.00
5312 - SAFETY MATERIALS & SUPPLIES	419.47	750.00	750.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	4,209.91	2,000.00	2,000.00	1,750.00
Object : 53 - COMMODITIES Total:	65,975.91	62,050.00	62,050.00	60,425.00
Department: 033 - PARK MAINTENANCE Total:	377,031.98	389,993.00	389,993.00	445,464.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 041 - ANIMAL CONTROL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	66,996.60	68,985.00	68,985.00	70,119.00
5102 - LONGEVITY	956.00	1,052.00	1,052.00	1,148.00
5103 - OVERTIME	5,605.04	4,840.00	4,840.00	5,062.00
5105 - SOCIAL SECURITY	5,251.80	6,103.00	6,103.00	6,218.00
5106 - RETIREMENT	7,750.09	7,667.00	7,667.00	8,022.00
5107 - 457(b) PLAN FRINGE	4,193.57	4,298.00	4,298.00	4,350.00
5108 - WORKERS COMPENSATION	504.42	530.00	530.00	860.00
5109 - UNEMPLOYMENT INSURANCE	207.67	240.00	240.00	338.00
5110 - BENEFIT INSURANCE	25,346.05	25,000.00	25,000.00	37,358.00
5112 - SICK LEAVE	30.01	-	-	-
5113 - YMCA	135.00	360.00	360.00	-
5114 - SAFETY INCENTIVES	450.00	600.00	600.00	600.00
Object : 51 - PERSONAL SERVICES Total:	117,426.25	119,675.00	119,675.00	134,075.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	6,407.40	10,000.00	10,000.00	10,000.00
5204 - INSURANCE & BONDS	976.67	1,800.00	1,800.00	1,800.00
5205 - UTILITIES	9,564.35	11,000.00	11,000.00	11,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	505.00	250.00	250.00	250.00
5207 - MAINT & REPAIR - EQUIPMENT	1,561.40	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	-	-	-	-
5212 - PUBLICATION AND PRINTING	129.00	-	-	-
5213 - OTHER CHARGES	1,454.30	2,500.00	2,500.00	2,500.00
Object : 52 - CONTRACTUAL SERVICES Total:	20,598.12	26,550.00	26,550.00	26,550.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	82.58	100.00	100.00	100.00
5302 - SMALL TOOLS	-	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	2,101.80	3,500.00	3,500.00	3,500.00
5304 - CHEMICALS / LAB SUPPLIES	1,126.10	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	199.90	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	-	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	1,570.18	1,000.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	2,389.14	2,500.00	2,500.00	2,500.00
5315 - NON-CAPITALIZED ASSETS	118.99	500.00	500.00	500.00
Object : 53 - COMMODITIES Total:	7,588.69	10,100.00	10,100.00	10,100.00
Department: 041 - ANIMAL CONTROL Total:	145,613.06	156,325.00	156,325.00	170,725.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 042 - CEMETERY				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	70,774.71	73,729.00	73,729.00	74,418.00
5102 - LONGEVITY	-	264.00	264.00	312.00
5103 - OVERTIME	7,870.75	6,198.00	6,198.00	5,936.00
5104 - TEMPORARY & PART-TIME SALARIES	38,273.27	35,774.00	35,774.00	46,100.00
5105 - SOCIAL SECURITY	9,217.58	9,281.00	9,281.00	10,122.00
5106 - RETIREMENT	9,349.85	8,206.00	8,206.00	10,528.00
5107 - 457(b) PLAN FRINGE	4,537.70	4,603.00	4,603.00	4,647.00
5108 - WORKERS COMPENSATION	2,128.54	2,235.00	2,235.00	4,250.00
5109 - UNEMPLOYMENT INSURANCE	330.41	371.00	371.00	562.00
5110 - BENEFIT INSURANCE	6,249.17	18,002.00	18,002.00	7,286.00
5112 - SICK LEAVE	506.00	-	-	-
5114 - SAFETY INCENTIVES	600.00	750.00	750.00	900.00
Object : 51 - PERSONAL SERVICES Total:	149,837.98	159,413.00	159,413.00	165,061.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,947.89	2,000.00	2,000.00	1,750.00
5204 - INSURANCE & BONDS	4,689.12	4,200.00	4,200.00	4,400.00
5205 - UTILITIES	9,172.95	7,800.00	7,800.00	8,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	137.01	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	2,545.38	3,000.00	3,000.00	3,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	-	500.00	500.00	500.00
5210 - RENTALS/SHORT TERM LEASES	798.80	1,000.00	1,000.00	750.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	-	300.00	300.00	200.00
5212 - PUBLICATION AND PRINTING	109.38	250.00	250.00	250.00
5213 - OTHER CHARGES	4,037.80	3,000.00	3,000.00	2,500.00
Object : 52 - CONTRACTUAL SERVICES Total:	24,438.33	22,550.00	22,550.00	21,850.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	151.08	400.00	400.00	400.00
5302 - SMALL TOOLS	811.75	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	5,529.90	11,000.00	11,000.00	10,500.00
5304 - CHEMICALS / LAB SUPPLIES	-	100.00	100.00	500.00
5305 - CLOTHING	207.60	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	-	250.00	250.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	3,028.02	6,500.00	6,500.00	6,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,871.73	3,500.00	3,500.00	3,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	31.96	750.00	750.00	750.00
5310 - GENERAL SUPPLIES	3,751.13	4,000.00	4,000.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	360.59	750.00	750.00	750.00
5315 - NON-CAPITALIZED ASSETS	919.97	2,500.00	2,500.00	2,500.00
Object : 53 - COMMODITIES Total:	16,663.73	30,750.00	30,750.00	30,400.00
Department: 042 - CEMETERY Total:	190,940.04	212,713.00	212,713.00	217,311.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 051 - RECREATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	226,079.18	236,858.00	236,858.00	260,576.00
5102 - LONGEVITY	1,144.00	1,252.00	1,252.00	1,846.00
5103 - OVERTIME	16,636.14	13,093.00	13,093.00	13,839.00
5104 - TEMPORARY & PART-TIME SALARIES	81,332.80	101,958.00	101,958.00	96,963.00
5105 - SOCIAL SECURITY	24,958.50	28,258.00	28,258.00	29,935.00
5106 - RETIREMENT	25,747.08	25,685.00	25,685.00	29,052.00
5107 - 457(b) PLAN FRINGE	13,366.18	14,644.00	14,644.00	16,138.00
5108 - WORKERS COMPENSATION	4,329.95	4,547.00	4,547.00	7,088.00
5109 - UNEMPLOYMENT INSURANCE	922.13	1,130.00	1,130.00	1,651.00
5110 - BENEFIT INSURANCE	41,789.14	47,502.00	47,502.00	53,983.00
5112 - SICK LEAVE	1,602.21	-	-	-
5113 - YMCA	388.09	405.00	405.00	450.00
5114 - SAFETY INCENTIVES	2,193.75	1,575.00	1,575.00	1,500.00
Object : 51 - PERSONAL SERVICES Total:	440,489.15	476,907.00	476,907.00	513,021.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	871.93	8,225.00	8,225.00	8,225.00
5203 - BANK SERVICE CHARGES	1,297.83	775.00	775.00	775.00
5204 - INSURANCE & BONDS	5,352.82	11,300.00	11,300.00	11,900.00
5205 - UTILITIES	62,209.90	44,075.00	44,075.00	46,250.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	112,921.50	2,000.00	2,000.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	618.50	1,100.00	1,100.00	1,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	3,711.54	3,000.00	3,000.00	3,000.00
5209 - TAX PAYMENTS	750.94	2,150.00	2,150.00	2,200.00
5210 - RENTALS/SHORT TERM LEASES	12,150.14	10,000.00	10,000.00	10,250.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	1,495.00	2,000.00	2,000.00	1,500.00
5212 - PUBLICATION AND PRINTING	1,567.24	3,000.00	3,000.00	2,500.00
5213 - OTHER CHARGES	49,795.34	47,529.00	47,529.00	48,950.00
Object : 52 - CONTRACTUAL SERVICES Total:	252,742.68	135,154.00	135,154.00	138,550.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	962.56	1,100.00	1,100.00	1,250.00
5302 - SMALL TOOLS	609.27	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	1,784.30	3,000.00	3,000.00	3,000.00
5304 - CHEMICALS / LAB SUPPLIES	4,357.06	5,000.00	5,000.00	7,000.00
5305 - CLOTHING	525.00	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	569.57	2,750.00	2,750.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	1,634.17	5,000.00	5,000.00	5,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	8,982.27	4,000.00	4,000.00	4,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	165.98	2,250.00	2,250.00	2,500.00
5310 - GENERAL SUPPLIES	12,498.64	7,000.00	7,000.00	6,000.00
5312 - SAFETY MATERIALS & SUPPLIES	9.99	500.00	500.00	750.00
5315 - NON-CAPITALIZED ASSETS	4,236.28	3,000.00	3,000.00	3,000.00
5327 - CONCESSION SUPPLIES	12,823.68	20,000.00	20,000.00	10,500.00
5330 - T-SHIRTS & AWARDS	10,777.80	16,000.00	16,000.00	16,000.00
5331 - ATHLETIC SUPPLIES	7,558.73	8,000.00	8,000.00	8,000.00
Object : 53 - COMMODITIES Total:	67,495.30	79,600.00	79,600.00	71,500.00
Department: 051 - RECREATION Total:	760,727.13	691,661.00	691,661.00	723,071.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 052 - SWIMMING POOL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	18,996.40	19,933.00	19,933.00	-
5102 - LONGEVITY	178.00	190.00	190.00	-
5103 - OVERTIME	2,522.57	2,398.00	2,398.00	2,732.00
5104 - TEMPORARY & PART-TIME SALARIES	69,291.18	71,569.00	71,569.00	71,569.00
5105 - SOCIAL SECURITY	6,925.51	7,308.00	7,308.00	5,696.00
5106 - RETIREMENT	2,021.59	2,303.00	2,303.00	285.00
5107 - 457(b) PLAN FRINGE	1,165.52	1,368.00	1,368.00	157.00
5108 - WORKERS COMPENSATION	1,128.37	1,185.00	1,185.00	91.00
5109 - UNEMPLOYMENT INSURANCE	255.11	301.00	301.00	327.00
5110 - BENEFIT INSURANCE	3,952.96	4,500.00	4,500.00	-
5113 - YMCA	43.04	45.00	45.00	-
5114 - SAFETY INCENTIVES	56.25	75.00	75.00	-
Object : 51 - PERSONAL SERVICES Total:	106,536.50	111,175.00	111,175.00	80,857.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	239.00	500.00	500.00	500.00
5204 - INSURANCE & BONDS	620.76	2,100.00	2,100.00	2,200.00
5205 - UTILITIES	6,219.09	8,200.00	8,200.00	8,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	-	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	-	1,000.00	1,000.00	1,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	4,900.00	-	-	-
5210 - RENTALS/SHORT TERM LEASES	-	100.00	100.00	100.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	-	400.00	400.00	300.00
5212 - PUBLICATION AND PRINTING	-	200.00	200.00	200.00
5213 - OTHER CHARGES	1,377.31	150.00	150.00	150.00
Object : 52 - CONTRACTUAL SERVICES Total:	13,356.16	13,650.00	13,650.00	13,450.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	-	150.00	150.00	150.00
5302 - SMALL TOOLS	25.74	150.00	150.00	150.00
5303 - MOTOR FUELS & LUBRICANTS	-	50.00	50.00	50.00
5304 - CHEMICALS / LAB SUPPLIES	17,533.87	32,000.00	32,000.00	30,000.00
5305 - CLOTHING	1,419.34	1,250.00	1,250.00	1,250.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	76.21	2,000.00	2,000.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	3,533.76	1,000.00	1,000.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,491.84	300.00	300.00	300.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,578.92	1,500.00	1,500.00	1,500.00
5310 - GENERAL SUPPLIES	1,630.01	1,500.00	1,500.00	1,500.00
5312 - SAFETY MATERIALS & SUPPLIES	-	500.00	500.00	750.00
5315 - NON-CAPITALIZED ASSETS	354.69	1,500.00	1,500.00	1,500.00
Object : 53 - COMMODITIES Total:	27,644.38	41,900.00	41,900.00	40,150.00
Department: 052 - SWIMMING POOL Total:	147,537.04	166,725.00	166,725.00	134,457.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 056 - PRAIRIE TRAILS, GOLF COURSE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	-	-	-	112,763.00
5103 - OVERTIME	-	-	-	5,000.00
5104 - TEMPORARY & PART-TIME SALARIES	-	-	-	35,964.00
5105 - SOCIAL SECURITY	-	-	-	12,378.00
5106 - RETIREMENT	-	-	-	12,420.00
5107 - 457(b) PLAN FRINGE	-	-	-	6,811.00
5108 - WORKERS COMPENSATION	-	-	-	1,605.00
5109 - UNEMPLOYMENT INSURANCE	-	-	-	682.00
5110 - BENEFIT INSURANCE	-	-	-	37,358.00
5112 - SICK LEAVE	-	-	-	-
5113 - YMCA	-	-	-	360.00
5114 - SAFETY INCENTIVES	-	-	-	900.00
Object : 51 - PERSONAL SERVICES Total:	-	-	-	226,241.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	-	-	-	4,200.00
5203 - BANK SERVICE CHARGES	-	-	-	5,100.00
5204 - INSURANCE & BONDS	-	-	-	7,600.00
5205 - UTILITIES	-	-	-	42,000.00
5207 - MAINT & REPAIR - EQUIPMENT	-	-	-	-
5209 - TAX PAYMENTS	-	-	-	1,000.00
5210 - RENTALS/SHORT TERM LEASES	-	-	-	32,400.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	-	-	-	5,700.00
5212 - PUBLICATION AND PRINTING	-	-	-	3,500.00
5213 - OTHER CHARGES	-	-	-	2,600.00
5216 - JANITORIAL SERVICES	-	-	-	10,800.00
Object : 52 - CONTRACTUAL SERVICES Total:	-	-	-	114,900.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	-	-	-	-
5302 - SMALL TOOLS	-	-	-	-
5303 - MOTOR FUELS & LUBRICANTS	-	-	-	8,000.00
5304 - CHEMICALS / LAB SUPPLIES	-	-	-	20,000.00
5305 - CLOTHING	-	-	-	1,300.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	-	-	-	-
5307 - MAINT & REPAIR - EQUIPMENT	-	-	-	28,800.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	-	-	-	-
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	-	-	-	-
5310 - GENERAL SUPPLIES	-	-	-	2,700.00
5312 - SAFETY MATERIALS & SUPPLIES	-	-	-	-
5315 - NON-CAPITALIZED ASSETS	-	-	-	2,500.00
5328 - FOOD - PRAIRIE TRAILS	-	-	-	15,000.00
5332 - BEVERAGE - PRAIRIE TRAILS	-	-	-	30,000.00
5333 - GOLF SUPPLIES/APPAREL	-	-	-	10,000.00
Object : 53 - COMMODITIES Total:	-	-	-	118,300.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	-	-	-	36,000.00
Object : 75 - DEBT RETIREMENT Total:	-	-	-	36,000.00
Department: 056 - PRAIRIE TRAILS, GOLF COURSE Total:	-	-	-	495,441.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 058 - TRANSFERS				
Object : 52 - CONTRACTUAL SERVICES				
5218 - CONTINGENCY RESERVE	-	2,891,298.00	-	1,152,668.00
5224 - TRANSFERS	-	-	-	300,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	-	2,891,298.00	-	1,452,668.00
Object : 55 - TRANSFERS				
5502 - TRANSFER TO PRAIRIE TRAILS	60,052.12	-	-	-
5503 - TRANSFER TO EXCESS SALES	678,447.65	500,000.00	500,000.00	500,000.00
5504 - TRANSFER TO ORDINANCE SALES TAX	600,000.00	600,000.00	600,000.00	600,000.00
5505 - TRANSFER TO MAJOR STREETS	91,943.93	718,089.00	718,089.00	785,353.00
5510 - TRANSFER TO BUILDING DEMOLITION	16,000.00	16,000.00	16,000.00	25,000.00
5511 - TRANSFER TO EXPENDABLE TRUST	7,644.21	15,770.00	15,770.00	15,770.00
5512 - TRANSFER TO BOND AND INTEREST	-	200,000.00	200,000.00	200,000.00
Object : 55 - TRANSFERS Total:	1,454,087.91	2,049,859.00	2,049,859.00	2,126,123.00
Department: 058 - TRANSFERS Total:	1,454,087.91	4,941,157.00	2,049,859.00	3,578,791.00
Expense Total:	9,204,498.61	12,862,387.00	9,971,089.00	12,094,261.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	558,174.90	(3,149,900.00)	(258,602.00)	(1,720,599.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 002 - EQUIPMENT RESERVE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 44 - CHARGES FOR SERVICES				
4412 - ENGINEERING REFUNDS & ADMIN FEES	130,124.60	-	-	-
Object : 44 - CHARGES FOR SERVICES Total:	130,124.60	-	-	-
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	26,618.64	-	-	-
4642 - SALE OF SCRAP MATERIALS	1,561.80	-	-	-
4644 - SALE OF EQUIPMENT	8,750.00	-	-	-
4659 - TRANSFER FROM OPERATIONS	27,012.50	-	-	450,000.00
4694 - REIMBURSEMENTS	36,244.98	-	-	-
Object : 46 - MISCELLANEOUS Total:	100,187.92	-	-	450,000.00
Department: 000 - REVENUES Total:	230,312.52	-	-	450,000.00
Revenue Total:	230,312.52	-	-	450,000.00

Annual Budget Report

For Fiscal: 2021 Period Ending: 12/31/2021

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	70,265.00	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	70,265.00	-	-	-
Department: 001 - ADMINISTRATION Total:	70,265.00	-	-	-
Expense Total:	70,265.00	-	-	-
Fund: 002 - EQUIPMENT RESERVE FUND Surplus (Deficit):	160,047.52	-	-	450,000.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 003 - AIRPORT FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	106,456.31	90,040.00	90,040.00	86,797.00
4112 - DELINQUENT AD VALOREM	3,073.44	-	-	-
4113 - MOTOR VEHICLE PROPERTY TAX	8,983.70	8,550.00	8,550.00	8,900.00
4114 - RECREATIONAL VEHICLE TAX	93.53	585.00	585.00	93.00
Object : 41 - TAXES Total:	118,606.98	99,175.00	99,175.00	95,790.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	-	-	-	-
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	-	-	-	-
Object : 44 - CHARGES FOR SERVICES				
4475 - HANGAR RENTALS	68,684.83	63,400.00	63,400.00	63,400.00
4476 - EXTERNAL FUEL SALES	105,971.96	102,900.00	102,900.00	102,900.00
Object : 44 - CHARGES FOR SERVICES Total:	174,656.79	166,300.00	166,300.00	166,300.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	438.85	-	-	-
4621 - RENTALS	-	2,250.00	2,250.00	2,250.00
4622 - CONCESSIONS AND LEASES	750.00	5,320.00	5,320.00	5,320.00
4691 - MISCELLANEOUS	-	250.00	250.00	-
4694 - REIMBURSEMENTS	200.00	250.00	250.00	200.00
Object : 46 - MISCELLANEOUS Total:	1,388.85	8,070.00	8,070.00	7,770.00
Department: 000 - REVENUES Total:	294,652.62	273,545.00	273,545.00	269,860.00
Revenue Total:	294,652.62	273,545.00	273,545.00	269,860.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	37,615.45	39,943.00	39,943.00	40,409.00
5102 - LONGEVITY	492.00	540.00	540.00	588.00
5103 - OVERTIME	497.29	1,331.00	1,331.00	262.00
5105 - SOCIAL SECURITY	2,616.75	3,405.00	3,405.00	3,359.00
5106 - RETIREMENT	4,180.95	4,278.00	4,278.00	4,334.00
5107 - 457(b) PLAN FRINGE	2,268.07	2,400.00	2,400.00	2,352.00
5108 - WORKERS COMPENSATION	706.37	742.00	742.00	1,038.00
5109 - UNEMPLOYMENT INSURANCE	112.03	134.00	134.00	183.00
5110 - BENEFIT INSURANCE	15,718.12	18,002.00	18,002.00	18,679.00
5112 - SICK LEAVE	1,177.22	-	-	-
5114 - SAFETY INCENTIVES	225.00	300.00	300.00	300.00
Object : 51 - PERSONAL SERVICES Total:	65,609.25	71,075.00	71,075.00	71,504.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	158.00	1,000.00	1,000.00	1,000.00
5203 - BANK SERVICE CHARGES	4,614.39	2,700.00	2,700.00	2,700.00
5204 - INSURANCE & BONDS	10,898.96	14,000.00	14,000.00	14,000.00
5205 - UTILITIES	12,040.20	12,000.00	12,000.00	12,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	100.00	100.00	100.00	100.00
5207 - MAINT & REPAIR - EQUIPMENT	613.53	2,400.00	2,400.00	2,400.00
5209 - TAX PAYMENTS	6,893.78	7,000.00	7,000.00	7,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	195.00	-	-	-
5212 - PUBLICATION AND PRINTING	443.70	-	-	-
5213 - OTHER CHARGES	780.22	1,000.00	1,000.00	1,000.00
5218 - CONTINGENCY RESERVE	-	43,668.00	-	22,458.00
Object : 52 - CONTRACTUAL SERVICES Total:	36,737.78	83,868.00	40,200.00	62,658.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	-	-	-	-
5302 - SMALL TOOLS	46.19	-	-	-
5303 - MOTOR FUELS & LUBRICANTS	78,803.85	85,000.00	85,000.00	85,000.00
5305 - CLOTHING	-	250.00	250.00	250.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,140.84	2,500.00	2,500.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	2,232.47	1,500.00	1,500.00	1,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	-	-	-	-
5310 - GENERAL SUPPLIES	1,017.57	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	-	-	-	-
Object : 53 - COMMODITIES Total:	83,240.92	89,750.00	89,750.00	89,750.00
Object : 55 - TRANSFERS				
5509 - TRANSFER TO CONSTRUCTION	45,000.00	66,000.00	66,000.00	40,000.00
Object : 55 - TRANSFERS Total:	45,000.00	66,000.00	66,000.00	40,000.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	-	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	-	-	-	-
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	36,934.90	36,935.00	36,935.00	39,512.00
7511 - G.O. BOND INTEREST	8,692.58	7,585.00	7,585.00	6,477.00
Object : 75 - DEBT RETIREMENT Total:	45,627.48	44,520.00	44,520.00	45,989.00
Department: 011 - ADMINISTRATION Total:	276,215.43	355,213.00	311,545.00	309,901.00
Expense Total:	276,215.43	355,213.00	311,545.00	309,901.00
Fund: 003 - AIRPORT FUND Surplus (Deficit):	18,437.19	(81,668.00)	(38,000.00)	(40,041.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 005 - EL DORADO SENIOR CENTER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	46,734.00	47,180.00	47,180.00	47,180.00
Object : 41 - TAXES Total:	46,734.00	47,180.00	47,180.00	47,180.00
Object : 46 - MISCELLANEOUS				
4694 - REIMBURSEMENTS	44,316.38	47,529.00	47,529.00	49,932.00
Object : 46 - MISCELLANEOUS Total:	44,316.38	47,529.00	47,529.00	49,932.00
Department: 000 - REVENUES Total:	91,050.38	94,709.00	94,709.00	97,112.00
Revenue Total:	91,050.38	94,709.00	94,709.00	97,112.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	35,952.68	37,171.00	37,171.00	37,659.00
5102 - LONGEVITY	340.00	388.00	388.00	436.00
5103 - OVERTIME	3,007.03	1,850.00	1,850.00	2,627.00
5105 - SOCIAL SECURITY	2,610.59	3,211.00	3,211.00	3,316.00
5106 - RETIREMENT	4,148.58	4,033.00	4,033.00	4,279.00
5107 - 457(b) PLAN FRINGE	2,258.11	2,262.00	2,262.00	2,330.00
5108 - WORKERS COMPENSATION	22.01	24.00	24.00	39.00
5109 - UNEMPLOYMENT INSURANCE	111.13	126.00	126.00	180.00
5110 - BENEFIT INSURANCE	15,721.17	18,002.00	18,002.00	18,679.00
5112 - SICK LEAVE	164.31	-	-	-
5114 - SAFETY INCENTIVES	225.00	300.00	300.00	300.00
Object : 51 - PERSONAL SERVICES Total:	64,560.61	67,367.00	67,367.00	69,845.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,376.63	1,030.00	1,030.00	1,030.00
5204 - INSURANCE & BONDS	3,368.11	4,850.00	4,850.00	4,850.00
5205 - UTILITIES	14,601.06	13,100.00	13,100.00	12,976.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	-	5,000.00	5,000.00	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	2,178.00	500.00	500.00	500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	85.50	-	-	-
5210 - RENTALS/SHORT TERM LEASES	1,411.69	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	387.71	250.00	250.00	250.00
5218 - CONTINGENCY RESERVE	-	4,755.00	-	4,604.00
Object : 52 - CONTRACTUAL SERVICES Total:	23,408.70	30,985.00	26,230.00	30,710.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	67.57	100.00	100.00	100.00
5304 - CHEMICALS / LAB SUPPLIES	134.24	-	-	-
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	156.50	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	-	100.00	100.00	100.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	77.00	-	-	-
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,121.47	-	-	-
5310 - GENERAL SUPPLIES	2,682.44	400.00	400.00	400.00
5312 - SAFETY MATERIALS & SUPPLIES	-	-	-	-
5315 - NON-CAPITALIZED ASSETS	558.83	-	-	-
Object : 53 - COMMODITIES Total:	4,798.05	1,100.00	1,100.00	1,100.00
Department: 011 - ADMINISTRATION Total:	92,767.36	99,452.00	94,697.00	101,655.00
Expense Total:	92,767.36	99,452.00	94,697.00	101,655.00
Fund: 005 - EL DORADO SENIOR CENTER FUND Surplus (Deficit):	(1,716.98)	(4,743.00)	12.00	(4,543.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 006 - BRADFORD MEMORIAL LIBRARY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	410,553.59	464,790.00	464,790.00	496,112.00
4112 - DELINQUENT AD VALOREM	18,348.44	-	-	-
4113 - MOTOR VEHICLE PROPERTY TAX	56,168.54	52,077.00	52,077.00	56,000.00
4114 - RECREATIONAL VEHICLE TAX	585.31	3,954.00	3,954.00	603.00
Object : 41 - TAXES Total:	485,655.88	520,821.00	520,821.00	552,715.00
Department: 000 - REVENUES Total:	485,655.88	520,821.00	520,821.00	552,715.00
Revenue Total:	485,655.88	520,821.00	520,821.00	552,715.00

Annual Budget Report

For Fiscal: 2021 Period Ending: 12/31/2021

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	485,655.88	506,524.00	506,524.00	552,715.00
Object : 52 - CONTRACTUAL SERVICES Total:	485,655.88	506,524.00	506,524.00	552,715.00
Department: 011 - ADMINISTRATION Total:	485,655.88	506,524.00	506,524.00	552,715.00
Expense Total:	485,655.88	506,524.00	506,524.00	552,715.00
Fund: 006 - BRADFORD MEMORIAL LIBRARY FUND Surplus (Deficit):	-	14,297.00	14,297.00	-

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 007 - MAJOR STREET FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4225 - PAVING CUTS	8,955.61	7,000.00	7,000.00	7,000.00
4227 - SPECIAL EVENT FEES	300.00	500.00	500.00	500.00
Object : 42 - LICENSES & PERMITS Total:	9,255.61	7,500.00	7,500.00	7,500.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	-	-	-	-
4351 - GAS TAX - SPEC CITY/COUNTY HWY	411,358.14	400,000.00	400,000.00	400,000.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	527.21	1,000.00	1,000.00	1,000.00
4359 - STATE HIGHWAY MAINTENANCE	139,081.36	92,580.00	92,580.00	92,580.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	550,966.71	493,580.00	493,580.00	493,580.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	91,943.93	718,089.00	718,089.00	785,353.00
4691 - MISCELLANEOUS	-	-	-	-
Object : 46 - MISCELLANEOUS Total:	91,943.93	718,089.00	718,089.00	785,353.00
Department: 000 - REVENUES Total:	652,166.25	1,219,169.00	1,219,169.00	1,286,433.00
Revenue Total:	652,166.25	1,219,169.00	1,219,169.00	1,286,433.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 034 - SPECIAL STREET PROJECT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	183,511.07	483,560.00	483,560.00	488,852.00
5102 - LONGEVITY	1,712.00	3,932.00	3,932.00	4,338.00
5103 - OVERTIME	7,355.90	11,674.00	11,674.00	11,674.00
5105 - SOCIAL SECURITY	15,137.63	40,697.00	40,697.00	41,221.00
5106 - RETIREMENT	20,256.06	51,124.00	51,124.00	53,183.00
5107 - 457(b) PLAN FRINGE	9,405.42	28,847.00	28,847.00	29,153.00
5108 - WORKERS COMPENSATION	5,877.21	15,000.00	15,000.00	20,470.00
5109 - UNEMPLOYMENT INSURANCE	554.71	1,597.00	1,597.00	2,243.00
5110 - BENEFIT INSURANCE	27,970.36	169,507.00	169,507.00	145,885.00
5112 - SICK LEAVE	3,457.93	-	-	-
5113 - YMCA	253.24	1,557.00	1,557.00	837.00
5114 - SAFETY INCENTIVES	1,181.25	3,975.00	3,975.00	3,975.00
Object : 51 - PERSONAL SERVICES Total:	276,672.78	811,470.00	811,470.00	801,831.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,787.60	10,000.00	10,000.00	10,000.00
5204 - INSURANCE & BONDS	11,582.44	39,300.00	39,300.00	39,300.00
5205 - UTILITIES	298.98	20,300.00	20,300.00	20,300.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	59.95	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	31,403.48	23,000.00	23,000.00	23,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	300.00	-	-	-
5210 - RENTALS/SHORT TERM LEASES	1,252.44	4,127.00	4,127.00	4,127.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	940.67	5,500.00	5,500.00	5,500.00
5212 - PUBLICATION AND PRINTING	-	750.00	750.00	750.00
5213 - OTHER CHARGES	2,840.99	11,000.00	11,000.00	11,000.00
5218 - CONTINGENCY RESERVE	-	41,558.00	-	110,075.00
5224 - TRANSFERS	14,038.68	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	64,505.23	156,035.00	114,477.00	224,552.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	-	500.00	500.00	500.00
5302 - SMALL TOOLS	10,680.38	7,500.00	7,500.00	7,500.00
5303 - MOTOR FUELS & LUBRICANTS	34,428.53	45,000.00	45,000.00	45,000.00
5304 - CHEMICALS / LAB SUPPLIES	3,324.10	5,500.00	5,500.00	5,500.00
5305 - CLOTHING	3,517.29	5,000.00	5,000.00	5,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,387.50	6,000.00	6,000.00	6,000.00
5307 - MAINT & REPAIR - EQUIPMENT	44,228.62	57,000.00	57,000.00	57,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	64,896.24	60,300.00	60,300.00	60,300.00
5310 - GENERAL SUPPLIES	24,665.76	25,000.00	25,000.00	25,000.00
5312 - SAFETY MATERIALS & SUPPLIES	516.29	1,250.00	1,250.00	1,250.00
5315 - NON-CAPITALIZED ASSETS	25,349.34	17,000.00	17,000.00	17,000.00
5325 - TRAFFIC SIGNS, SIGNALS, & MARKINGS	24,095.82	30,000.00	30,000.00	30,000.00
Object : 53 - COMMODITIES Total:	237,089.87	260,050.00	260,050.00	260,050.00
Object : 55 - TRANSFERS				
5508 - TRANSFER TO EQUIPMENT RESERVE	-	29,965.00	29,965.00	-
Object : 55 - TRANSFERS Total:	-	29,965.00	29,965.00	-
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	-	-	-	-
7404 - OTHER IMPROVEMENTS	5,380.95	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	5,380.95	-	-	-
Department: 034 - SPECIAL STREET PROJECT Total:	583,648.83	1,257,520.00	1,215,962.00	1,286,433.00
Expense Total:	583,648.83	1,257,520.00	1,215,962.00	1,286,433.00
Fund: 007 - MAJOR STREET FUND Surplus (Deficit):	68,517.42	(38,351.00)	3,207.00	-

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 009 - STORMWATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	115.93	300.00	300.00	300.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	115.93	300.00	300.00	300.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	2,015.27	-	-	-
4631 - SPECIAL ASSESSMENTS	305,484.97	309,825.00	309,825.00	310,125.00
4632 - DELINQUENT SPECIAL ASSESMENTS	16,675.63	-	-	-
4691 - MISCELLANEOUS	-	-	-	-
4694 - REIMBURSEMENTS	378.61	-	-	-
Object : 46 - MISCELLANEOUS Total:	324,554.48	309,825.00	309,825.00	310,125.00
Department: 000 - REVENUES Total:	324,670.41	310,125.00	310,125.00	310,425.00
Revenue Total:	324,670.41	310,125.00	310,125.00	310,425.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	109,838.42	179,499.00	179,499.00	180,830.00
5102 - LONGEVITY	1,438.00	1,462.00	1,462.00	1,486.00
5103 - OVERTIME	4,509.77	3,769.00	3,769.00	4,049.00
5105 - SOCIAL SECURITY	9,116.26	15,054.00	15,054.00	15,221.00
5106 - RETIREMENT	12,206.86	18,911.00	18,911.00	19,639.00
5107 - 457(b) PLAN FRINGE	5,647.58	10,694.00	10,694.00	10,780.00
5108 - WORKERS COMPENSATION	4,763.27	5,002.00	5,002.00	8,033.00
5109 - UNEMPLOYMENT INSURANCE	335.10	591.00	591.00	828.00
5110 - BENEFIT INSURANCE	14,816.95	52,902.00	52,902.00	36,238.00
5112 - SICK LEAVE	1,326.76	-	-	-
5113 - YMCA	147.36	639.00	639.00	459.00
5114 - SAFETY INCENTIVES	498.75	1,365.00	1,365.00	1,365.00
Object : 51 - PERSONAL SERVICES Total:	164,645.08	289,888.00	289,888.00	278,928.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	600.00	-	-	-
5204 - INSURANCE & BONDS	820.80	2,100.00	2,100.00	2,100.00
5207 - MAINT & REPAIR - EQUIPMENT	1,000.00	1,000.00	1,000.00	1,000.00
5210 - RENTALS/SHORT TERM LEASES	-	-	-	-
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	226.67	-	-	-
5213 - OTHER CHARGES	2,469.52	2,000.00	2,000.00	2,000.00
5218 - CONTINGENCY RESERVE	-	191,886.00	-	277,774.00
5220 - FRANCHISE FEES	18,000.00	18,000.00	18,000.00	18,000.00
5224 - TRANSFERS	-	-	-	50,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	23,116.99	214,986.00	23,100.00	350,874.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	-	1,500.00	1,500.00	1,500.00
5303 - MOTOR FUELS & LUBRICANTS	674.90	3,000.00	3,000.00	3,000.00
5305 - CLOTHING	624.38	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	553.17	5,000.00	5,000.00	5,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	543.49	5,000.00	5,000.00	5,000.00
5310 - GENERAL SUPPLIES	234.50	4,000.00	4,000.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	-	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	1,262.73	5,000.00	5,000.00	5,000.00
Object : 53 - COMMODITIES Total:	3,893.17	24,500.00	24,500.00	24,500.00
Department: 011 - ADMINISTRATION Total:	191,655.24	529,374.00	337,488.00	654,302.00
Expense Total:	191,655.24	529,374.00	337,488.00	654,302.00
Fund: 009 - STORMWATER FUND Surplus (Deficit):	133,015.17	(219,249.00)	(27,363.00)	(343,877.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4132 - LOCAL SALES TAX	50,000.00	100,000.00	100,000.00	100,000.00
Object : 41 - TAXES Total:	50,000.00	100,000.00	100,000.00	100,000.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	427.15	-	-	-
4643 - SALE OF REAL ESTATE	-	-	-	-
4691 - MISCELLANEOUS	5,000.00	-	-	-
Object : 46 - MISCELLANEOUS Total:	5,427.15	-	-	-
Department: 000 - REVENUES Total:	55,427.15	100,000.00	100,000.00	100,000.00
Revenue Total:	55,427.15	100,000.00	100,000.00	100,000.00

Annual Budget Report

For Fiscal: 2021 Period Ending: 12/31/2021

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	-	-	-	-
5212 - PUBLICATION AND PRINTING	-	-	-	-
5213 - OTHER CHARGES	2,535.80	100,000.00	100,000.00	127,500.00
5218 - CONTINGENCY RESERVE	-	56,148.00	-	51,180.00
5224 - TRANSFERS	30,359.70	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	32,895.50	156,148.00	100,000.00	178,680.00
Department: 011 - ADMINISTRATION Total:	32,895.50	156,148.00	100,000.00	178,680.00
Expense Total:	32,895.50	156,148.00	100,000.00	178,680.00
: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND Surplus (Deficit):	22,531.65	(56,148.00)	-	(78,680.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 012 - LAKE DEBT RESERVE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	91,703.37	-	-	-
4659 - TRANSFER FROM OPERATIONS	-	360,000.00	360,000.00	-
Object : 46 - MISCELLANEOUS Total:	91,703.37	360,000.00	360,000.00	-
Department: 000 - REVENUES Total:	91,703.37	360,000.00	360,000.00	-
Revenue Total:	91,703.37	360,000.00	360,000.00	-

Annual Budget Report

For Fiscal: 2021 Period Ending: 12/31/2021

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	-	-	-	-
5224 - TRANSFERS	7,753,601.77	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	7,753,601.77	-	-	-
Department: 011 - ADMINISTRATION Total:	7,753,601.77	-	-	-
Expense Total:	7,753,601.77	-	-	-
Fund: 012 - LAKE DEBT RESERVE FUND Surplus (Deficit):	(7,661,898.40)	360,000.00	360,000.00	-

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 013 - PRAIRIE TRAILS SALES TAX FUND				
Revenue				
Department: 000 - REVENUES				
Object : 44 - CHARGES FOR SERVICES				
4409 - GOLF MERCHANDISE SALES	2,390.88	-	-	-
4468 - CONCESSION, FOOD, & BEVERAGE SALES	209.46	-	-	-
4472 - GOLF FEES	2,281.41	-	-	-
Object : 44 - CHARGES FOR SERVICES Total:	4,881.75	-	-	-
Object : 46 - MISCELLANEOUS				
4622 - CONCESSIONS AND LEASES	22,400.00	-	-	-
4643 - SALE OF REAL ESTATE	-	-	-	-
4659 - TRANSFER FROM OPERATIONS	60,052.12	-	-	-
4691 - MISCELLANEOUS	317.77	-	-	-
4694 - REIMBURSEMENTS	-	-	-	-
Object : 46 - MISCELLANEOUS Total:	82,769.89	-	-	-
Department: 000 - REVENUES Total:	87,651.64	-	-	-
Revenue Total:	87,651.64	-	-	-

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 053 - PRAIRIE TRAILS, RESTAURANT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	10,002.84	-	-	-
5105 - SOCIAL SECURITY	786.96	-	-	-
5106 - RETIREMENT	679.58	-	-	-
5107 - 457(b) PLAN FRINGE	391.22	-	-	-
5109 - UNEMPLOYMENT INSURANCE	18.13	-	-	-
5110 - BENEFIT INSURANCE	336.17	-	-	-
Object : 51 - PERSONAL SERVICES Total:	12,214.90	-	-	-
Object : 52 - CONTRACTUAL SERVICES				
5203 - BANK SERVICE CHARGES	120.08	-	-	-
5204 - INSURANCE & BONDS	1,262.01	-	-	-
5205 - UTILITIES	4,348.04	-	-	-
5209 - TAX PAYMENTS	(26.72)	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	5,703.41	-	-	-
Object : 53 - COMMODITIES				
5328 - FOOD - PRAIRIE TRAILS	76.81	-	-	-
5332 - BEVERAGE - PRAIRIE TRAILS	89.80	-	-	-
Object : 53 - COMMODITIES Total:	166.61	-	-	-
Department: 053 - PRAIRIE TRAILS, RESTAURANT Total:	18,084.92	-	-	-

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 056 - PRAIRIE TRAILS, GOLF COURSE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	39,398.11	-	-	-
5103 - OVERTIME	32.46	-	-	-
5105 - SOCIAL SECURITY	3,172.06	-	-	-
5106 - RETIREMENT	2,059.80	-	-	-
5107 - 457(b) PLAN FRINGE	1,453.50	-	-	-
5108 - WORKERS COMPENSATION	1,430.98	-	-	-
5109 - UNEMPLOYMENT INSURANCE	70.09	-	-	-
5110 - BENEFIT INSURANCE	807.88	-	-	-
5112 - SICK LEAVE	846.24	-	-	-
5113 - YMCA	37.50	-	-	-
Object : 51 - PERSONAL SERVICES Total:	49,308.62	-	-	-
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	8,543.25	-	-	-
5203 - BANK SERVICE CHARGES	124.37	-	-	-
5204 - INSURANCE & BONDS	8,706.20	-	-	-
5205 - UTILITIES	1,280.57	-	-	-
5207 - MAINT & REPAIR - EQUIPMENT	64.45	-	-	-
5212 - PUBLICATION AND PRINTING	21.00	-	-	-
5213 - OTHER CHARGES	721.55	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	19,461.39	-	-	-
Object : 53 - COMMODITIES				
5303 - MOTOR FUELS & LUBRICANTS	5,360.21	-	-	-
5307 - MAINT & REPAIR - EQUIPMENT	1,906.62	-	-	-
5310 - GENERAL SUPPLIES	70.00	-	-	-
5333 - GOLF SUPPLIES/APPAREL	5,075.65	-	-	-
Object : 53 - COMMODITIES Total:	12,412.48	-	-	-
Department: 056 - PRAIRIE TRAILS, GOLF COURSE Total:	81,182.49	-	-	-

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 059 - PRAIRIE TRAILS, PRO SHOP				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	29,121.25	-	-	-
5103 - OVERTIME	822.78	-	-	-
5104 - TEMPORARY & PART-TIME SALARIES	1,192.61	-	-	-
5105 - SOCIAL SECURITY	2,463.99	-	-	-
5106 - RETIREMENT	1,677.63	-	-	-
5107 - 457(b) PLAN FRINGE	1,107.29	-	-	-
5109 - UNEMPLOYMENT INSURANCE	56.53	-	-	-
5110 - BENEFIT INSURANCE	1,341.64	-	-	-
5112 - SICK LEAVE	361.76	-	-	-
5113 - YMCA	37.50	-	-	-
Object : 51 - PERSONAL SERVICES Total:	38,182.98	-	-	-
Object : 52 - CONTRACTUAL SERVICES				
5204 - INSURANCE & BONDS	5,696.92	-	-	-
5205 - UTILITIES	4,101.49	-	-	-
5213 - OTHER CHARGES	83.42	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	9,881.83	-	-	-
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	19.42	-	-	-
5307 - MAINT & REPAIR - EQUIPMENT	38.43	-	-	-
5333 - GOLF SUPPLIES/APPAREL	578.74	-	-	-
Object : 53 - COMMODITIES Total:	636.59	-	-	-
Department: 059 - PRAIRIE TRAILS, PRO SHOP Total:	48,701.40	-	-	-
Expense Total:	147,968.81	-	-	-
Fund: 013 - PRAIRIE TRAILS SALES TAX FUND Surplus (Deficit):	(60,317.17)	-	-	-

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 014 - INDUSTRIAL MILL LEVY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	84,409.90	92,958.00	92,958.00	99,213.00
4112 - DELINQUENT AD VALOREM	3,660.33	-	-	-
4113 - MOTOR VEHICLE PROPERTY TAX	11,530.40	10,701.00	10,701.00	11,658.00
4114 - RECREATIONAL VEHICLE TAX	120.16	813.00	813.00	121.00
Object : 41 - TAXES Total:	99,720.79	104,472.00	104,472.00	110,992.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	1,847.36	-	-	-
4622 - CONCESSIONS AND LEASES	4,260.00	2,860.00	2,860.00	2,860.00
4643 - SALE OF REAL ESTATE	19,885.00	-	-	-
4694 - REIMBURSEMENTS	50,282.11	-	-	-
Object : 46 - MISCELLANEOUS Total:	76,274.47	2,860.00	2,860.00	2,860.00
Department: 000 - REVENUES Total:	175,995.26	107,332.00	107,332.00	113,852.00
Revenue Total:	175,995.26	107,332.00	107,332.00	113,852.00

Annual Budget Report

For Fiscal: 2021 Period Ending: 12/31/2021

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 061 - INDUSTRIAL MILL LEVY				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	146,745.83	133,223.00	133,223.00	160,723.00
5212 - PUBLICATION AND PRINTING	-	-	-	-
5213 - OTHER CHARGES	11,372.50	-	-	-
5218 - CONTINGENCY RESERVE	-	306,052.00	-	264,363.00
Object : 52 - CONTRACTUAL SERVICES Total:	158,118.33	439,275.00	133,223.00	425,086.00
Department: 061 - INDUSTRIAL MILL LEVY Total:	158,118.33	439,275.00	133,223.00	425,086.00
Expense Total:	158,118.33	439,275.00	133,223.00	425,086.00
Fund: 014 - INDUSTRIAL MILL LEVY FUND Surplus (Deficit):	17,876.93	(331,943.00)	(25,891.00)	(311,234.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 016 - SPECIAL PARKS & RECREATION FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4230 - PARKLAND DEVELOPMENT FEE	1,020.00	1,750.00	1,750.00	1,750.00
Object : 42 - LICENSES & PERMITS Total:	1,020.00	1,750.00	1,750.00	1,750.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4353 - LIQUOR TAX	39,215.06	29,896.00	29,896.00	29,896.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	39,215.06	29,896.00	29,896.00	29,896.00
Department: 000 - REVENUES Total:	40,235.06	31,646.00	31,646.00	31,646.00
Revenue Total:	40,235.06	31,646.00	31,646.00	31,646.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 051 - RECREATION				
Object : 52 - CONTRACTUAL SERVICES				
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,976.68	-	-	-
5208 - MAINT & REPAIR - OTHER IMPRVMTS	-	2,500.00	2,500.00	2,500.00
5213 - OTHER CHARGES	113.00	-	-	-
5218 - CONTINGENCY RESERVE	-	81,079.00	-	100,440.00
5224 - TRANSFERS	5,078.13	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	8,167.81	83,579.00	2,500.00	102,940.00
Object : 53 - COMMODITIES				
5308 - MAINT & REPAIR - OTHER IMPRVMTS	6,211.22	-	-	-
5315 - NON-CAPITALIZED ASSETS	5,228.89	8,500.00	8,500.00	8,500.00
Object : 53 - COMMODITIES Total:	11,440.11	8,500.00	8,500.00	8,500.00
Object : 74 - CAPITAL OUTLAY				
7405 - LAND	7,000.00	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	7,000.00	-	-	-
Department: 051 - RECREATION Total:	26,607.92	92,079.00	11,000.00	111,440.00
Expense Total:	26,607.92	92,079.00	11,000.00	111,440.00
Fund: 016 - SPECIAL PARKS & RECREATION FUND Surplus (Deficit):	13,627.14	(60,433.00)	20,646.00	(79,794.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 017 - SPECIAL ALCOHOL PROGRAM FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4353 - LIQUOR TAX	39,215.05	29,896.00	29,896.00	29,896.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	<u>39,215.05</u>	<u>29,896.00</u>	<u>29,896.00</u>	<u>29,896.00</u>
Department: 000 - REVENUES Total:	<u>39,215.05</u>	<u>29,896.00</u>	<u>29,896.00</u>	<u>29,896.00</u>
Revenue Total:	<u>39,215.05</u>	<u>29,896.00</u>	<u>29,896.00</u>	<u>29,896.00</u>

Annual Budget Report

For Fiscal: 2021 Period Ending: 12/31/2021

	2019	2020	2020	2021
	Total Activity	Budget	Operating	Proposed
Expense				
Department: 043 - LIQUOR TAX				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	\$ 22,800.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00
5218 - CONTINGENCY RESERVE	\$ -	\$ 19,938.00	\$ -	\$ 28,492.00
Object : 52 - CONTRACTUAL SERVICES Total:	\$ 22,800.00	\$ 57,938.00	\$ 38,000.00	\$ 66,492.00
Department: 043 - LIQUOR TAX Total:	\$ 22,800.00	\$ 57,938.00	\$ 38,000.00	\$ 66,492.00
Expense Total:	\$ 22,800.00	\$ 57,938.00	\$ 38,000.00	\$ 66,492.00
Fund: 017 - SPECIAL ALCOHOL PROGRAM FUND Surplus (Deficit):	\$ 16,415.05	\$ (28,042.00)	\$ (8,104.00)	\$ (36,596.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 024 - TOURISM TAX FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4141 - MOTEL TAX	176,472.52	170,000.00	170,000.00	200,000.00
Object : 41 - TAXES Total:	176,472.52	170,000.00	170,000.00	200,000.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	1,389.07	-	-	-
4621 - RENTALS	49,907.50	50,000.00	50,000.00	-
4622 - CONCESSIONS AND LEASES	32,450.00	35,400.00	35,400.00	-
4644 - SALE OF EQUIPMENT	525.00	-	-	-
Object : 46 - MISCELLANEOUS Total:	84,271.57	85,400.00	85,400.00	-
Department: 000 - REVENUES Total:	260,744.09	255,400.00	255,400.00	200,000.00
Revenue Total:	260,744.09	255,400.00	255,400.00	200,000.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	39,058.82	51,148.00	51,148.00	44,660.00
5102 - LONGEVITY	264.00	312.00	312.00	-
5103 - OVERTIME	1,275.73	2,286.00	2,286.00	2,463.00
5104 - TEMPORARY & PART-TIME SALARIES	2,174.10	4,995.00	4,995.00	-
5105 - SOCIAL SECURITY	3,779.65	4,767.00	4,767.00	3,850.00
5106 - RETIREMENT	4,635.12	5,490.00	5,490.00	4,967.00
5107 - 457(b) PLAN FRINGE	2,539.68	3,085.00	3,085.00	2,722.00
5108 - WORKERS COMPENSATION	39.63	42.00	42.00	46.00
5109 - UNEMPLOYMENT INSURANCE	131.19	188.00	188.00	209.00
5110 - BENEFIT INSURANCE	-	-	-	18,679.00
5112 - SICK LEAVE	3,690.35	-	-	-
5113 - YMCA	172.32	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	225.00	450.00	450.00	300.00
Object : 51 - PERSONAL SERVICES Total:	57,985.59	72,943.00	72,943.00	78,076.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	11,321.79	115,000.00	115,000.00	50,000.00
5204 - INSURANCE & BONDS	(181.34)	3,387.00	3,387.00	3,700.00
5205 - UTILITIES	1,715.11	2,200.00	2,200.00	2,200.00
5210 - RENTALS/SHORT TERM LEASES	1,918.95	1,300.00	1,300.00	1,300.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,952.30	5,000.00	5,000.00	4,000.00
5212 - PUBLICATION AND PRINTING	9,941.59	14,000.00	14,000.00	10,000.00
5213 - OTHER CHARGES	11,914.55	10,000.00	10,000.00	11,000.00
5218 - CONTINGENCY RESERVE	-	177,561.00	-	208,345.00
5224 - TRANSFERS	-	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	40,582.95	328,448.00	150,887.00	290,545.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	297.60	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	604.28	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	183.99	-	-	-
Object : 53 - COMMODITIES Total:	1,085.87	1,000.00	1,000.00	1,000.00
Department: 011 - ADMINISTRATION Total:	99,654.41	402,391.00	224,830.00	369,621.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 016 - TRAIN DEPOT				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	12.00	-	-	-
5204 - INSURANCE & BONDS	998.97	1,900.00	1,900.00	-
5205 - UTILITIES	6,804.25	7,200.00	7,200.00	-
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	149.95	2,000.00	2,000.00	-
5207 - MAINT & REPAIR - EQUIPMENT	194.00	640.00	640.00	-
5210 - RENTALS/SHORT TERM LEASES	200.00	200.00	200.00	-
5213 - OTHER CHARGES	-	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	8,359.17	11,940.00	11,940.00	-
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	-	2,000.00	2,000.00	-
5307 - MAINT & REPAIR - EQUIPMENT	9.99	-	-	-
5308 - MAINT & REPAIR - OTHER IMPRVMTS	19.77	-	-	-
5310 - GENERAL SUPPLIES	16.99	500.00	500.00	-
5315 - NON-CAPITALIZED ASSETS	-	500.00	500.00	-
Object : 53 - COMMODITIES Total:	46.75	3,000.00	3,000.00	-
Department: 016 - TRAIN DEPOT Total:	8,405.92	14,940.00	14,940.00	-

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 018 - CIVIC CENTER				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	891.00	500.00	500.00	-
5204 - INSURANCE & BONDS	2,648.79	5,000.00	5,000.00	-
5205 - UTILITIES	17,577.01	19,000.00	19,000.00	-
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	4,450.64	500.00	500.00	-
5210 - RENTALS/SHORT TERM LEASES	451.10	-	-	-
5212 - PUBLICATION AND PRINTING	-	500.00	500.00	-
5213 - OTHER CHARGES	30,588.19	30,000.00	30,000.00	-
Object : 52 - CONTRACTUAL SERVICES Total:	56,606.73	55,500.00	55,500.00	-
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	3,012.01	1,500.00	1,500.00	-
5307 - MAINT & REPAIR - EQUIPMENT	103.35	1,000.00	1,000.00	-
5308 - MAINT & REPAIR - OTHER IMPRVMTS	23.17	500.00	500.00	-
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	-	-	-	-
5310 - GENERAL SUPPLIES	292.76	400.00	400.00	-
5315 - NON-CAPITALIZED ASSETS	441.49	-	-	-
Object : 53 - COMMODITIES Total:	3,872.78	3,400.00	3,400.00	-
Object : 55 - TRANSFERS				
5507 - TRANSFER TO GENERAL	42,000.00	42,000.00	42,000.00	-
Object : 55 - TRANSFERS Total:	42,000.00	42,000.00	42,000.00	-
Object : 74 - CAPITAL OUTLAY				
7404 - OTHER IMPROVEMENTS	29,780.68	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	29,780.68	-	-	-
Department: 018 - CIVIC CENTER Total:	132,260.19	100,900.00	100,900.00	-
Expense Total:	240,320.52	518,231.00	340,670.00	369,621.00
Fund: 024 - TOURISM TAX FUND Surplus (Deficit):	20,423.57	(262,831.00)	(85,270.00)	(169,621.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 026 - ORDINANCE STREET SALES TAX				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	4,060.37	-	-	-
Object : 46 - MISCELLANEOUS Total:	4,060.37	-	-	-
Department: 000 - REVENUES Total:	4,060.37	-	-	-

Annual Budget Report

For Fiscal: 2021 Period Ending: 12/31/2021

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 006 - STREET REHABILITATION				
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	500,000.00	500,000.00	500,000.00	500,000.00
Object : 46 - MISCELLANEOUS Total:	500,000.00	500,000.00	500,000.00	500,000.00
Department: 006 - STREET REHABILITATION Total:	500,000.00	500,000.00	500,000.00	500,000.00

Annual Budget Report

For Fiscal: 2021 Period Ending: 12/31/2021

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 007 - STREET MAINTENANCE				
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	100,000.00	100,000.00	100,000.00	100,000.00
Object : 46 - MISCELLANEOUS Total:	100,000.00	100,000.00	100,000.00	100,000.00
Department: 007 - STREET MAINTENANCE Total:	100,000.00	100,000.00	100,000.00	100,000.00
Revenue Total:	604,060.37	600,000.00	600,000.00	600,000.00

Annual Budget Report

For Fiscal: 2021 Period Ending: 12/31/2021

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 006 - STREET REHABILITATION				
Object : 52 - CONTRACTUAL SERVICES				
5208 - MAINT & REPAIR - OTHER IMPRVMENTS	-	500,000.00	500,000.00	500,000.00
5224 - TRANSFERS	876,819.71	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	876,819.71	500,000.00	500,000.00	500,000.00
Department: 006 - STREET REHABILITATION Total:	876,819.71	500,000.00	500,000.00	500,000.00

Annual Budget Report

For Fiscal: 2021 Period Ending: 12/31/2021

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 007 - STREET MAINTENANCE				
Object : 52 - CONTRACTUAL SERVICES				
5218 - CONTINGENCY RESERVE	-	1,020,668.00	-	747,908.00
Object : 52 - CONTRACTUAL SERVICES Total:	-	1,020,668.00	-	747,908.00
Object : 53 - COMMODITIES				
5307 - MAINT & REPAIR - EQUIPMENT	-	100,000.00	100,000.00	100,000.00
Object : 53 - COMMODITIES Total:	-	100,000.00	100,000.00	100,000.00
Department: 007 - STREET MAINTENANCE Total:	-	1,120,668.00	100,000.00	847,908.00
Expense Total:	876,819.71	1,620,668.00	600,000.00	1,347,908.00
Fund: 026 - ORDINANCE STREET SALES TAX Surplus (Deficit):	(272,759.34)	(1,020,668.00)	-	(747,908.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 028 - EXCESS SALES TAX				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	708,447.65	500,000.00	500,000.00	500,000.00
Object : 46 - MISCELLANEOUS Total:	708,447.65	500,000.00	500,000.00	500,000.00
Department: 000 - REVENUES Total:	708,447.65	500,000.00	500,000.00	500,000.00
Revenue Total:	708,447.65	500,000.00	500,000.00	500,000.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	-	-	-	-
5218 - CONTINGENCY RESERVE	-	1,309,833.00	-	1,357,944.00
Object : 52 - CONTRACTUAL SERVICES Total:	-	1,309,833.00	-	1,357,944.00
Object : 55 - TRANSFERS				
5507 - TRANSFER TO GENERAL	294,381.50	300,000.00	300,000.00	300,000.00
5509 - TRANSFER TO CONSTRUCTION	135,000.00	200,000.00	200,000.00	200,000.00
5511 - TRANSFER TO EXPENDABLE TRUST	17,595.65	-	-	-
Object : 55 - TRANSFERS Total:	446,977.15	500,000.00	500,000.00	500,000.00
Department: 011 - ADMINISTRATION Total:	446,977.15	1,809,833.00	500,000.00	1,857,944.00
Expense Total:	446,977.15	1,809,833.00	500,000.00	1,857,944.00
Fund: 028 - EXCESS SALES TAX Surplus (Deficit):	261,470.50	(1,309,833.00)	-	(1,357,944.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 031 - BUILDING DEMOLITION				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4643 - SALE OF REAL ESTATE	10,200.00	-	-	-
4646 - DEMOLITION/BOARD UP FEES	-	-	-	-
4659 - TRANSFER FROM OPERATIONS	16,000.00	16,000.00	16,000.00	25,000.00
4694 - REIMBURSEMENTS	-	-	-	-
Object : 46 - MISCELLANEOUS Total:	26,200.00	16,000.00	16,000.00	25,000.00
Department: 000 - REVENUES Total:	26,200.00	16,000.00	16,000.00	25,000.00
Revenue Total:	26,200.00	16,000.00	16,000.00	25,000.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 027 - BUILDING DEMOLITION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	14,301.00	-	-	-
5212 - PUBLICATION AND PRINTING	648.30	-	-	-
5213 - OTHER CHARGES	1,015.17	-	-	-
5218 - CONTINGENCY RESERVE	-	51,402.00	-	62,888.00
Object : 52 - CONTRACTUAL SERVICES Total:	15,964.47	51,402.00	-	62,888.00
Object : 74 - CAPITAL OUTLAY				
7405 - LAND	7,750.00	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	7,750.00	-	-	-
Department: 027 - BUILDING DEMOLITION Total:	23,714.47	51,402.00	-	62,888.00
Expense Total:	23,714.47	51,402.00	-	62,888.00
Fund: 031 - BUILDING DEMOLITION Surplus (Deficit):	2,485.53	(35,402.00)	16,000.00	(37,888.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 040 - BOND & INTEREST FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	894,538.22	989,009.00	989,009.00	1,009,379.00
4112 - DELINQUENT AD VALOREM	47,470.32	-	-	-
4113 - MOTOR VEHICLE PROPERTY TAX	170,059.57	111,395.00	111,395.00	127,851.00
4114 - RECREATIONAL VEHICLE TAX	1,780.35	1,068.00	1,068.00	1,322.00
Object : 41 - TAXES Total:	1,113,848.46	1,101,472.00	1,101,472.00	1,138,552.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	1,427.71	-	-	-
4622 - CONCESSIONS AND LEASES	120,762.96	120,763.00	120,763.00	120,763.00
4631 - SPECIAL ASSESSMENTS	295,838.52	350,397.00	350,397.00	318,621.00
4632 - DELINQUENT SPECIAL ASSESMENTS	16,847.21	28,000.00	28,000.00	-
4651 - FROM CONSTRUCTION FUND	245,384.07	-	-	-
4659 - TRANSFER FROM OPERATIONS	14,038.68	200,000.00	200,000.00	200,000.00
4691 - MISCELLANEOUS	112,006.10	-	-	-
4696 - SALE OF BONDS	2,267,093.90	-	-	-
Object : 46 - MISCELLANEOUS Total:	3,073,399.15	699,160.00	699,160.00	639,384.00
Department: 000 - REVENUES Total:	4,187,247.61	1,800,632.00	1,800,632.00	1,777,936.00
Revenue Total:	4,187,247.61	1,800,632.00	1,800,632.00	1,777,936.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 071 - DEBT SERVICE				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	-	1,200.00	1,200.00	-
5212 - PUBLICATION AND PRINTING	46.90	1,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	9,363.68	-	-	-
5218 - CONTINGENCY RESERVE	-	300,329.00	-	146,639.00
Object : 52 - CONTRACTUAL SERVICES Total:	9,410.58	302,529.00	2,200.00	147,639.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	1,309,642.78	1,417,095.00	1,417,095.00	1,476,613.00
7505 - TEMPORARY NOTE PRINCIPAL	2,548,000.00	-	-	-
7511 - G.O. BOND INTEREST	279,805.61	381,337.00	381,337.00	308,303.00
7515 - TEMPORARY NOTE INTEREST	22,422.40	-	-	21,280.00
7521 - COST OF ISSUANCE	67,314.76	-	-	55,000.00
Object : 75 - DEBT RETIREMENT Total:	4,227,185.55	1,798,432.00	1,798,432.00	1,861,196.00
Department: 071 - DEBT SERVICE Total:	4,236,596.13	2,100,961.00	1,800,632.00	2,008,835.00
Expense Total:	4,236,596.13	2,100,961.00	1,800,632.00	2,008,835.00
Fund: 040 - BOND & INTEREST FUND Surplus (Deficit):	(49,348.52)	(300,329.00)	-	(230,899.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 060 - WATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	-	-	-	-
4354 - GAS TAX REFUND (NON-HIGHWAY)	436.67	1,000.00	1,000.00	1,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	436.67	1,000.00	1,000.00	1,000.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	16,250.00	16,500.00	16,500.00	16,500.00
4438 - READINESS TO SERVE FEE	760,831.26	719,500.00	719,500.00	828,400.00
4439 - RAW WATER SALES	933,933.39	1,020,000.00	1,020,000.00	1,120,000.00
4440 - BULK SALES	9,205.99	9,000.00	9,000.00	9,000.00
4441 - DOMESTIC SALES	2,306,783.42	2,377,000.00	2,377,000.00	2,400,000.00
4444 - SALES OF MATERIALS - NEW SVCS	16,279.76	5,000.00	5,000.00	5,000.00
4446 - CONNECT FEE	8,458.05	11,500.00	11,500.00	11,500.00
4447 - PENALTIES	13,775.42	13,000.00	13,000.00	13,000.00
Object : 44 - CHARGES FOR SERVICES Total:	4,065,517.29	4,171,500.00	4,171,500.00	4,403,400.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	6,307.91	-	-	-
4622 - CONCESSIONS AND LEASES	11,862.84	12,200.00	12,200.00	12,200.00
4642 - SALE OF SCRAP MATERIALS	4,222.66	-	-	-
4659 - TRANSFER FROM OPERATIONS	7,753,601.77	-	-	-
4690 - BAD DEBT COLLECTION	229.55	1,000.00	1,000.00	1,000.00
4691 - MISCELLANEOUS	80,585.15	50,000.00	50,000.00	50,000.00
4694 - REIMBURSEMENTS	822.59	1,000.00	1,000.00	1,000.00
Object : 46 - MISCELLANEOUS Total:	7,857,632.47	64,200.00	64,200.00	64,200.00
Department: 000 - REVENUES Total:	11,923,586.43	4,236,700.00	4,236,700.00	4,468,600.00
Revenue Total:	11,923,586.43	4,236,700.00	4,236,700.00	4,468,600.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	155,250.13	159,880.00	159,880.00	173,662.00
5102 - LONGEVITY	2,242.00	2,371.00	2,371.00	2,549.00
5103 - OVERTIME	2,736.34	1,609.00	1,609.00	2,043.00
5105 - SOCIAL SECURITY	11,836.50	13,345.00	13,345.00	14,550.00
5106 - RETIREMENT	10,771.74	16,764.00	16,764.00	18,773.00
5107 - 457(b) PLAN FRINGE	9,260.36	9,607.00	9,607.00	10,344.00
5108 - WORKERS COMPENSATION	2,262.14	2,376.00	2,376.00	3,425.00
5109 - UNEMPLOYMENT INSURANCE	450.78	524.00	524.00	791.00
5110 - BENEFIT INSURANCE	41,557.49	47,862.00	47,862.00	51,554.00
5112 - SICK LEAVE	2,239.91	-	-	-
5113 - YMCA	547.08	571.00	571.00	589.00
5114 - SAFETY INCENTIVES	735.75	981.00	981.00	1,011.00
Object : 51 - PERSONAL SERVICES Total:	239,890.22	255,890.00	255,890.00	279,291.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	60,538.28	76,000.00	76,000.00	80,000.00
5203 - BANK SERVICE CHARGES	39,634.23	30,000.00	30,000.00	30,000.00
5204 - INSURANCE & BONDS	1,839.71	9,178.00	9,178.00	9,178.00
5205 - UTILITIES	7,751.47	8,500.00	8,500.00	8,500.00
5207 - MAINT & REPAIR - EQUIPMENT	5,327.43	4,000.00	4,000.00	4,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMENTS	-	-	-	-
5209 - TAX PAYMENTS	62,687.72	70,000.00	70,000.00	70,000.00
5210 - RENTALS/SHORT TERM LEASES	1,000.09	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	5,070.05	20,000.00	20,000.00	20,000.00
5212 - PUBLICATION AND PRINTING	2,028.04	1,800.00	1,800.00	1,800.00
5213 - OTHER CHARGES	18,557.22	26,000.00	26,000.00	26,000.00
5217 - DATA PROCESSING SERVICES	491,225.00	517,290.00	517,290.00	517,290.00
5220 - FRANCHISE FEES	370,000.00	370,000.00	370,000.00	370,000.00
5224 - TRANSFERS	10,657.47	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	1,076,316.71	1,134,768.00	1,134,768.00	1,138,768.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	393.08	1,000.00	1,000.00	1,000.00
5302 - SMALL TOOLS	-	200.00	200.00	200.00
5303 - MOTOR FUELS & LUBRICANTS	4,877.86	5,000.00	5,000.00	5,000.00
5305 - CLOTHING	268.96	750.00	750.00	750.00
5307 - MAINT & REPAIR - EQUIPMENT	883.15	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	947.24	750.00	750.00	750.00
5312 - SAFETY MATERIALS & SUPPLIES	587.17	100.00	100.00	100.00
5315 - NON-CAPITALIZED ASSETS	2,569.59	3,500.00	3,500.00	3,500.00
Object : 53 - COMMODITIES Total:	10,527.05	11,800.00	11,800.00	11,800.00
Object : 74 - CAPITAL OUTLAY				
7425 - BAD DEBT EXPENSE	7,949.76	11,130.00	11,130.00	11,130.00
Object : 74 - CAPITAL OUTLAY Total:	7,949.76	11,130.00	11,130.00	11,130.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	212,480.32	213,236.00	213,236.00	218,048.00
7511 - G.O. BOND INTEREST	40,444.34	37,410.00	37,410.00	33,431.00
Object : 75 - DEBT RETIREMENT Total:	252,924.66	250,646.00	250,646.00	251,479.00
Department: 001 - ADMINISTRATION Total:	1,587,608.40	1,664,234.00	1,664,234.00	1,692,468.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	257,433.05	264,938.00	264,938.00	235,893.00
5102 - LONGEVITY	2,736.00	3,140.00	3,140.00	2,040.00
5103 - OVERTIME	15,106.19	12,956.00	12,956.00	13,309.00
5104 - TEMPORARY & PART-TIME SALARIES	15,096.59	22,000.00	22,000.00	12,228.00
5105 - SOCIAL SECURITY	22,040.95	24,577.00	24,577.00	21,408.00
5106 - RETIREMENT	29,000.78	28,731.00	28,731.00	26,413.00
5107 - 457(b) PLAN FRINGE	16,010.44	16,431.00	16,431.00	14,690.00
5108 - WORKERS COMPENSATION	4,074.09	5,235.00	5,235.00	5,763.00
5109 - UNEMPLOYMENT INSURANCE	818.67	970.00	970.00	1,167.00
5110 - BENEFIT INSURANCE	49,647.25	56,997.00	56,997.00	59,214.00
5112 - SICK LEAVE	1,302.87	-	-	-
5113 - YMCA	517.50	540.00	540.00	180.00
5114 - SAFETY INCENTIVES	1,200.00	1,800.00	1,800.00	1,500.00
Object : 51 - PERSONAL SERVICES Total:	414,984.38	438,315.00	438,315.00	393,805.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	15,730.46	90,000.00	90,000.00	140,000.00
5204 - INSURANCE & BONDS	18,709.88	35,000.00	35,000.00	35,000.00
5205 - UTILITIES	144,136.50	148,500.00	148,500.00	148,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	7,224.00	5,000.00	5,000.00	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	29,562.50	35,000.00	35,000.00	35,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	6,421.12	1,500.00	1,500.00	1,500.00
5210 - RENTALS/SHORT TERM LEASES	360.00	500.00	500.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,513.09	2,500.00	2,500.00	2,500.00
5212 - PUBLICATION AND PRINTING	1,712.00	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	9,833.46	7,000.00	7,000.00	7,000.00
5224 - TRANSFERS	2,186.00	-	-	185,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	237,389.01	326,500.00	326,500.00	561,500.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	260.01	400.00	400.00	400.00
5302 - SMALL TOOLS	1,508.96	1,000.00	1,000.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	4,488.39	2,500.00	2,500.00	2,500.00
5304 - CHEMICALS / LAB SUPPLIES	108,531.64	90,000.00	90,000.00	90,000.00
5305 - CLOTHING	109.95	1,000.00	1,000.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	4,463.09	3,000.00	3,000.00	3,000.00
5307 - MAINT & REPAIR - EQUIPMENT	19,903.38	45,000.00	45,000.00	45,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	7,979.78	4,000.00	4,000.00	4,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,534.91	2,000.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	4,502.40	5,000.00	5,000.00	5,000.00
5312 - SAFETY MATERIALS & SUPPLIES	960.16	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	43,179.93	15,000.00	15,000.00	15,000.00
Object : 53 - COMMODITIES Total:	197,422.60	169,400.00	169,400.00	169,400.00
Object : 74 - CAPITAL OUTLAY				
7404 - OTHER IMPROVEMENTS	6,533.00	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	6,533.00	-	-	-
Department: 002 - TREATMENT Total:	856,328.99	934,215.00	934,215.00	1,124,705.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	250,695.85	279,519.00	279,519.00	294,359.00
5102 - LONGEVITY	1,796.00	1,844.00	1,844.00	1,316.00
5103 - OVERTIME	20,343.84	20,291.00	20,291.00	20,143.00
5104 - TEMPORARY & PART-TIME SALARIES	11,553.52	10,000.00	10,000.00	10,190.00
5105 - SOCIAL SECURITY	21,565.69	25,377.00	25,377.00	26,582.00
5106 - RETIREMENT	30,184.98	30,889.00	30,889.00	33,291.00
5107 - 457(b) PLAN FRINGE	13,400.40	17,495.00	17,495.00	18,363.00
5108 - WORKERS COMPENSATION	4,474.66	5,301.00	5,301.00	7,092.00
5109 - UNEMPLOYMENT INSURANCE	813.90	997.00	997.00	1,448.00
5110 - BENEFIT INSURANCE	60,436.91	83,203.00	83,203.00	100,494.00
5112 - SICK LEAVE	5,945.33	-	-	-
5113 - YMCA	598.50	828.00	828.00	828.00
5114 - SAFETY INCENTIVES	1,485.00	2,580.00	2,580.00	2,280.00
Object : 51 - PERSONAL SERVICES Total:	423,294.58	478,324.00	478,324.00	516,386.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,817.47	8,000.00	8,000.00	8,000.00
5204 - INSURANCE & BONDS	19,608.98	18,000.00	18,000.00	18,000.00
5205 - UTILITIES	5,565.32	5,000.00	5,000.00	5,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,405.87	2,000.00	2,000.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	14,147.27	20,000.00	20,000.00	20,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	40,250.00	20,000.00	20,000.00	20,000.00
5210 - RENTALS/SHORT TERM LEASES	3,375.00	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,336.07	4,750.00	4,750.00	4,750.00
5212 - PUBLICATION AND PRINTING	-	750.00	750.00	750.00
5213 - OTHER CHARGES	4,587.36	4,000.00	4,000.00	4,000.00
5224 - TRANSFERS	54,248.14	-	-	179,591.00
Object : 52 - CONTRACTUAL SERVICES Total:	150,341.48	83,500.00	83,500.00	263,091.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	106.34	250.00	250.00	250.00
5302 - SMALL TOOLS	4,040.16	4,000.00	4,000.00	4,000.00
5303 - MOTOR FUELS & LUBRICANTS	15,394.08	17,000.00	17,000.00	17,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,450.39	1,200.00	1,200.00	1,200.00
5305 - CLOTHING	2,100.96	2,500.00	2,500.00	2,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	300.29	750.00	750.00	750.00
5307 - MAINT & REPAIR - EQUIPMENT	4,876.19	10,000.00	10,000.00	10,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	167,995.05	290,000.00	290,000.00	505,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	2,421.96	3,750.00	3,750.00	3,750.00
5310 - GENERAL SUPPLIES	3,514.72	4,000.00	4,000.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	1,109.65	4,000.00	4,000.00	4,000.00
5315 - NON-CAPITALIZED ASSETS	25,503.34	5,000.00	5,000.00	5,000.00
Object : 53 - COMMODITIES Total:	228,813.13	342,450.00	342,450.00	557,450.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	61,712.47	-	-	-
7404 - OTHER IMPROVEMENTS	-	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	61,712.47	-	-	-
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	13,500.00	14,500.00	14,500.00	14,500.00
Object : 75 - DEBT RETIREMENT Total:	13,500.00	14,500.00	14,500.00	14,500.00
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	877,661.66	918,774.00	918,774.00	1,351,427.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 004 - SUPPLY				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	296,572.50	200,000.00	200,000.00	200,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	296,572.50	200,000.00	200,000.00	200,000.00
Object : 55 - TRANSFERS				
5506 - TRANSFER TO LAKE DEBT RESERVE	-	360,000.00	360,000.00	-
5513 - TRANSFER TO SEWER	-	100,000.00	100,000.00	100,000.00
Object : 55 - TRANSFERS Total:	-	460,000.00	460,000.00	100,000.00
Object : 75 - DEBT RETIREMENT				
7504 - LAKE STORAGE SPACE PRINCIPAL	8,180,627.53	-	-	-
7514 - LAKE STORAGE SPACE INTEREST	286,485.58	-	-	-
Object : 75 - DEBT RETIREMENT Total:	8,467,113.11	-	-	-
Department: 004 - SUPPLY Total:	8,763,685.61	660,000.00	660,000.00	300,000.00
Expense Total:	12,085,284.66	4,177,223.00	4,177,223.00	4,468,600.00
Fund: 060 - WATER FUND Surplus (Deficit):	(161,698.23)	59,477.00	59,477.00	-

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 063 - SEWER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	221.16	250.00	250.00	250.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	221.16	250.00	250.00	250.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	16,400.00	16,500.00	16,500.00	16,500.00
4438 - READINESS TO SERVE FEE	908,190.14	986,415.00	986,415.00	986,415.00
4440 - BULK SALES	493,234.41	475,000.00	475,000.00	480,000.00
4441 - DOMESTIC SALES	1,109,543.94	1,094,032.00	1,094,032.00	1,170,000.00
4444 - SALES OF MATERIALS - NEW SVCS	1,756.18	1,200.00	1,200.00	1,200.00
4446 - CONNECT FEE	5,703.00	3,500.00	3,500.00	3,500.00
4447 - PENALTIES	20,558.62	17,000.00	17,000.00	17,000.00
Object : 44 - CHARGES FOR SERVICES Total:	2,555,386.29	2,593,647.00	2,593,647.00	2,674,615.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	3,494.08	-	-	-
4621 - RENTALS	-	2,000.00	2,000.00	2,000.00
4622 - CONCESSIONS AND LEASES	35,366.29	40,000.00	40,000.00	40,000.00
4642 - SALE OF SCRAP MATERIALS	45,700.00	-	-	-
4660 - TRANSFER FROM WATER	-	100,000.00	100,000.00	100,000.00
4671 - OTHER CONTRIBUTIONS	6,792.09	4,500.00	4,500.00	4,500.00
4690 - BAD DEBT COLLECTION	210.45	-	-	-
4691 - MISCELLANEOUS	108,015.65	3,500.00	3,500.00	3,500.00
4694 - REIMBURSEMENTS	-	1,000.00	1,000.00	-
Object : 46 - MISCELLANEOUS Total:	199,578.56	151,000.00	151,000.00	150,000.00
Department: 000 - REVENUES Total:	2,755,186.01	2,744,897.00	2,744,897.00	2,824,865.00
Revenue Total:	2,755,186.01	2,744,897.00	2,744,897.00	2,824,865.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	51,600.69	53,649.00	53,649.00	54,061.00
5102 - LONGEVITY	611.60	645.00	645.00	612.00
5103 - OVERTIME	1,047.44	205.00	205.00	480.00
5105 - SOCIAL SECURITY	3,895.80	4,438.00	4,438.00	4,497.00
5106 - RETIREMENT	2,463.32	5,574.00	5,574.00	5,801.00
5107 - 457(b) PLAN FRINGE	3,108.37	3,227.00	3,227.00	3,244.00
5108 - WORKERS COMPENSATION	751.49	790.00	790.00	903.00
5109 - UNEMPLOYMENT INSURANCE	149.13	174.00	174.00	244.00
5110 - BENEFIT INSURANCE	14,241.91	16,742.00	16,742.00	15,504.00
5112 - SICK LEAVE	596.54	-	-	-
5113 - YMCA	142.92	150.00	150.00	131.00
5114 - SAFETY INCENTIVES	209.25	279.00	279.00	249.00
Object : 51 - PERSONAL SERVICES Total:	78,818.46	85,873.00	85,873.00	85,726.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	156,157.74	100,000.00	100,000.00	100,000.00
5203 - BANK SERVICE CHARGES	-	150.00	150.00	150.00
5204 - INSURANCE & BONDS	315.90	6,480.00	6,480.00	6,480.00
5205 - UTILITIES	1,276.38	2,400.00	2,400.00	2,400.00
5210 - RENTALS/SHORT TERM LEASES	237.89	200.00	200.00	200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	-	-	-	-
5212 - PUBLICATION AND PRINTING	1,080.39	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	10,570.21	15,200.00	15,200.00	15,200.00
5217 - DATA PROCESSING SERVICES	162,925.00	171,570.00	171,570.00	171,570.00
5220 - FRANCHISE FEES	71,000.00	71,000.00	71,000.00	71,000.00
5224 - TRANSFERS	-	-	-	100,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	403,563.51	368,500.00	368,500.00	468,500.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	230.81	400.00	400.00	400.00
5310 - GENERAL SUPPLIES	15.96	-	-	-
Object : 53 - COMMODITIES Total:	246.77	400.00	400.00	400.00
Object : 74 - CAPITAL OUTLAY				
7425 - BAD DEBT EXPENSE	(7,335.22)	10,600.00	10,600.00	10,600.00
Object : 74 - CAPITAL OUTLAY Total:	(7,335.22)	10,600.00	10,600.00	10,600.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	645,942.00	652,735.00	652,735.00	665,830.00
7503 - STATE REVOLVING LOAN PRINCIPAL	100,713.47	103,074.00	103,074.00	105,489.00
7511 - G.O. BOND INTEREST	102,590.19	95,639.00	95,639.00	85,583.00
7513 - STATE REVOLVING LOAN INTEREST	38,621.93	37,298.00	37,298.00	35,141.00
7522 - COMMISSION AND POSTAGE	-	4,516.00	4,516.00	4,256.00
7523 - SERVICE FEES	4,768.56	-	-	-
Object : 75 - DEBT RETIREMENT Total:	892,636.15	893,262.00	893,262.00	896,299.00
Department: 001 - ADMINISTRATION Total:	1,367,929.67	1,358,635.00	1,358,635.00	1,461,525.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	225,755.76	254,762.00	254,762.00	259,891.00
5102 - LONGEVITY	2,432.00	2,576.00	2,576.00	2,720.00
5103 - OVERTIME	7,729.48	6,718.00	6,718.00	6,874.00
5104 - TEMPORARY & PART-TIME SALARIES	445.76	8,232.00	8,232.00	-
5105 - SOCIAL SECURITY	17,899.28	22,150.00	22,150.00	21,986.00
5106 - RETIREMENT	25,133.30	27,005.00	27,005.00	28,367.00
5107 - 457(b) PLAN FRINGE	13,121.73	15,457.00	15,457.00	15,698.00
5108 - WORKERS COMPENSATION	2,890.76	3,036.00	3,036.00	4,571.00
5109 - UNEMPLOYMENT INSURANCE	679.28	871.00	871.00	1,196.00
5110 - BENEFIT INSURANCE	61,003.55	79,004.00	79,004.00	82,001.00
5112 - SICK LEAVE	5,386.13	-	-	-
5113 - YMCA	434.50	720.00	720.00	720.00
5114 - SAFETY INCENTIVES	1,125.00	1,800.00	1,800.00	1,500.00
Object : 51 - PERSONAL SERVICES Total:	364,036.53	422,331.00	422,331.00	425,524.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	18,796.28	15,000.00	15,000.00	15,000.00
5204 - INSURANCE & BONDS	18,047.40	22,000.00	22,000.00	22,000.00
5205 - UTILITIES	228,862.38	240,000.00	240,000.00	240,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	8,010.50	8,000.00	8,000.00	8,000.00
5207 - MAINT & REPAIR - EQUIPMENT	23,992.64	30,000.00	30,000.00	30,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	3,367.78	2,200.00	2,200.00	2,200.00
5210 - RENTALS/SHORT TERM LEASES	1,386.15	600.00	600.00	600.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	4,246.06	5,500.00	5,500.00	5,500.00
5212 - PUBLICATION AND PRINTING	-	500.00	500.00	500.00
5213 - OTHER CHARGES	7,786.68	8,000.00	8,000.00	8,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	314,495.87	331,800.00	331,800.00	331,800.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	109.59	100.00	100.00	100.00
5302 - SMALL TOOLS	272.75	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	9,579.90	7,500.00	7,500.00	7,500.00
5304 - CHEMICALS / LAB SUPPLIES	31,001.71	40,000.00	40,000.00	40,000.00
5305 - CLOTHING	1,396.47	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,750.91	4,000.00	4,000.00	4,000.00
5307 - MAINT & REPAIR - EQUIPMENT	18,602.29	30,000.00	30,000.00	30,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,824.06	2,500.00	2,500.00	2,500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	817.72	2,000.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	3,023.96	3,500.00	3,500.00	3,500.00
5312 - SAFETY MATERIALS & SUPPLIES	975.55	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	14,750.46	4,000.00	4,000.00	4,000.00
Object : 53 - COMMODITIES Total:	85,105.37	96,100.00	96,100.00	96,100.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	-	-	-	-
7403 - BUILDING	9,998.00	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	9,998.00	-	-	-
Department: 002 - TREATMENT Total:	773,635.77	850,231.00	850,231.00	853,424.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	71,352.58	73,737.00	73,737.00	66,560.00
5102 - LONGEVITY	1,344.00	1,344.00	1,344.00	960.00
5103 - OVERTIME	3,641.19	4,171.00	4,171.00	3,320.00
5105 - SOCIAL SECURITY	5,760.97	6,452.00	6,452.00	5,775.00
5106 - RETIREMENT	8,036.98	8,105.00	8,105.00	7,451.00
5107 - 457(b) PLAN FRINGE	4,432.58	4,669.00	4,669.00	4,155.00
5108 - WORKERS COMPENSATION	1,073.40	1,128.00	1,128.00	1,553.00
5109 - UNEMPLOYMENT INSURANCE	215.16	254.00	254.00	314.00
5110 - BENEFIT INSURANCE	18,184.34	20,801.00	20,801.00	26,150.00
5112 - SICK LEAVE	377.85	-	-	-
5113 - YMCA	69.00	72.00	72.00	72.00
5114 - SAFETY INCENTIVES	315.00	420.00	420.00	420.00
Object : 51 - PERSONAL SERVICES Total:	114,803.05	121,153.00	121,153.00	116,730.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,621.35	2,000.00	2,000.00	122,500.00
5204 - INSURANCE & BONDS	4,488.48	7,028.00	7,028.00	7,028.00
5205 - UTILITIES	22,885.04	21,000.00	21,000.00	21,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	21,770.05	1,500.00	1,500.00	1,500.00
5207 - MAINT & REPAIR - EQUIPMENT	27,059.69	55,000.00	55,000.00	35,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	12,000.00	10,000.00	10,000.00	215,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	860.00	600.00	600.00	600.00
5212 - PUBLICATION AND PRINTING	13.80	2,500.00	2,500.00	2,500.00
5213 - OTHER CHARGES	884.55	2,000.00	2,000.00	2,000.00
5224 - TRANSFERS	223,444.63	-	-	-
Object : 52 - CONTRACTUAL SERVICES Total:	315,027.59	101,628.00	101,628.00	407,128.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	-	100.00	100.00	100.00
5302 - SMALL TOOLS	204.52	600.00	600.00	600.00
5303 - MOTOR FUELS & LUBRICANTS	5,342.03	7,000.00	7,000.00	7,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,944.52	30,000.00	30,000.00	30,000.00
5305 - CLOTHING	-	700.00	700.00	700.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	(0.20)	100.00	100.00	100.00
5307 - MAINT & REPAIR - EQUIPMENT	7,825.44	8,500.00	8,500.00	8,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	21,198.50	144,000.00	144,000.00	100,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	-	-	-	-
5310 - GENERAL SUPPLIES	89.45	500.00	500.00	500.00
5312 - SAFETY MATERIALS & SUPPLIES	44.34	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	5,731.70	2,000.00	2,000.00	2,000.00
Object : 53 - COMMODITIES Total:	42,380.30	194,000.00	194,000.00	150,000.00
Object : 74 - CAPITAL OUTLAY				
7404 - OTHER IMPROVEMENTS	22,350.00	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	22,350.00	-	-	-
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	494,560.94	416,781.00	416,781.00	673,858.00
Expense Total:	2,636,126.38	2,625,647.00	2,625,647.00	2,988,807.00
Fund: 063 - SEWER FUND Surplus (Deficit):	119,059.63	119,250.00	119,250.00	(163,942.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 066 - REFUSE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	-	-	-	-
4354 - GAS TAX REFUND (NON-HIGHWAY)	-	2,500.00	2,500.00	2,500.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	-	2,500.00	2,500.00	2,500.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	8,200.00	8,500.00	8,500.00	8,500.00
4441 - DOMESTIC SALES	994,317.97	800,000.00	800,000.00	850,000.00
4443 - BLACK REFUSE BAG SALES	13,794.00	15,000.00	15,000.00	15,000.00
4445 - COMMERCIAL SERVICE CHARGES	391,028.97	424,000.00	424,000.00	413,494.00
4446 - CONNECT FEE	2,923.95	2,800.00	2,800.00	2,800.00
4447 - PENALTIES	12,190.20	12,000.00	12,000.00	12,000.00
4448 - VOLUME BAG SALES	3,390.00	3,200.00	3,200.00	3,200.00
4449 - INDUSTRIAL SALES	257,921.41	250,000.00	250,000.00	250,000.00
Object : 44 - CHARGES FOR SERVICES Total:	1,683,766.50	1,515,500.00	1,515,500.00	1,554,994.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	2,925.49	-	-	-
4626 - RECYCLING CENTER INCOME	17,931.51	45,000.00	45,000.00	-
4642 - SALE OF SCRAP MATERIALS	-	1,500.00	1,500.00	1,500.00
4644 - SALE OF EQUIPMENT	4,175.00	1,000.00	1,000.00	1,000.00
4659 - TRANSFER FROM OPERATIONS	10,657.47	-	-	-
4690 - BAD DEBT COLLECTION	477.92	350.00	350.00	350.00
4691 - MISCELLANEOUS	35,919.00	2,500.00	2,500.00	2,500.00
4694 - REIMBURSEMENTS	-	-	-	-
Object : 46 - MISCELLANEOUS Total:	72,086.39	50,350.00	50,350.00	5,350.00
Department: 000 - REVENUES Total:	1,755,852.89	1,568,350.00	1,568,350.00	1,562,844.00
Revenue Total:	1,755,852.89	1,568,350.00	1,568,350.00	1,562,844.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	274,727.01	293,394.00	293,394.00	346,142.00
5102 - LONGEVITY	2,137.60	2,646.00	2,646.00	2,869.00
5103 - OVERTIME	30,837.45	23,369.00	23,369.00	27,302.00
5105 - SOCIAL SECURITY	21,934.14	26,028.00	26,028.00	30,779.00
5106 - RETIREMENT	28,748.44	32,696.00	32,696.00	39,712.00
5107 - 457(b) PLAN FRINGE	11,372.10	18,424.00	18,424.00	21,689.00
5108 - WORKERS COMPENSATION	6,648.52	6,981.00	6,981.00	17,116.00
5109 - UNEMPLOYMENT INSURANCE	876.11	1,022.00	1,022.00	1,675.00
5110 - BENEFIT INSURANCE	97,299.33	126,011.00	126,011.00	140,092.00
5112 - SICK LEAVE	1,981.16	-	-	-
5113 - YMCA	1,007.87	864.00	864.00	1,494.00
5114 - SAFETY INCENTIVES	1,687.50	2,400.00	2,400.00	2,850.00
Object : 51 - PERSONAL SERVICES Total:	479,257.23	533,835.00	533,835.00	631,720.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	416,033.35	360,000.00	360,000.00	360,500.00
5203 - BANK SERVICE CHARGES	13,120.20	15,000.00	15,000.00	15,000.00
5204 - INSURANCE & BONDS	6,322.04	11,500.00	11,500.00	15,500.00
5205 - UTILITIES	6,802.80	8,500.00	8,500.00	10,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	-	2,000.00	2,000.00	3,000.00
5207 - MAINT & REPAIR - EQUIPMENT	21,579.15	30,000.00	30,000.00	35,000.00
5209 - TAX PAYMENTS	1,198.91	1,700.00	1,700.00	1,700.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	388.22	1,000.00	1,000.00	1,000.00
5212 - PUBLICATION AND PRINTING	1,280.78	1,000.00	1,000.00	1,500.00
5213 - OTHER CHARGES	14,167.50	13,000.00	13,000.00	15,000.00
5217 - DATA PROCESSING SERVICES	162,925.00	171,570.00	171,570.00	171,570.00
5220 - FRANCHISE FEES	78,000.00	78,000.00	78,000.00	78,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	721,817.95	693,270.00	693,270.00	707,770.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	158.21	500.00	500.00	500.00
5302 - SMALL TOOLS	415.97	1,500.00	1,500.00	1,750.00
5303 - MOTOR FUELS & LUBRICANTS	32,005.08	30,000.00	30,000.00	42,000.00
5304 - CHEMICALS / LAB SUPPLIES	2,116.25	500.00	500.00	500.00
5305 - CLOTHING	743.71	2,000.00	2,000.00	2,750.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	479.95	-	-	-
5307 - MAINT & REPAIR - EQUIPMENT	38,983.49	25,000.00	25,000.00	31,500.00
5310 - GENERAL SUPPLIES	14,952.56	20,000.00	20,000.00	26,000.00
5312 - SAFETY MATERIALS & SUPPLIES	-	250.00	250.00	500.00
5315 - NON-CAPITALIZED ASSETS	1,179.39	60,000.00	60,000.00	60,000.00
Object : 53 - COMMODITIES Total:	91,034.61	139,750.00	139,750.00	165,500.00
Object : 55 - TRANSFERS				
5508 - TRANSFER TO EQUIPMENT RESERVE	-	59,123.00	59,123.00	59,124.00
Object : 55 - TRANSFERS Total:	-	59,123.00	59,123.00	59,124.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	183,278.00	-	-	300,000.00
7425 - BAD DEBT EXPENSE	995.54	7,500.00	7,500.00	7,500.00
Object : 74 - CAPITAL OUTLAY Total:	184,273.54	7,500.00	7,500.00	307,500.00
Department: 001 - ADMINISTRATION Total:	1,476,383.33	1,433,478.00	1,433,478.00	1,871,614.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 020 - RECYCLING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	38,951.21	82,673.00	82,673.00	-
5102 - LONGEVITY	-	858.00	858.00	-
5103 - OVERTIME	4,286.75	8,823.00	8,823.00	-
5105 - SOCIAL SECURITY	3,574.87	7,528.00	7,528.00	-
5106 - RETIREMENT	5,029.37	9,457.00	9,457.00	-
5107 - 457(b) PLAN FRINGE	1,934.24	5,301.00	5,301.00	-
5108 - WORKERS COMPENSATION	1,859.98	1,955.00	1,955.00	-
5109 - UNEMPLOYMENT INSURANCE	142.44	296.00	296.00	-
5110 - BENEFIT INSURANCE	15,250.00	45,003.00	45,003.00	-
5112 - SICK LEAVE	790.67	-	-	-
5113 - YMCA	56.16	90.00	90.00	-
5114 - SAFETY INCENTIVES	300.00	750.00	750.00	-
Object : 51 - PERSONAL SERVICES Total:	72,175.69	162,734.00	162,734.00	-
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,417.00	500.00	500.00	-
5204 - INSURANCE & BONDS	4,085.22	4,000.00	4,000.00	-
5205 - UTILITIES	1,096.07	1,500.00	1,500.00	-
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	-	1,000.00	1,000.00	-
5207 - MAINT & REPAIR - EQUIPMENT	2,338.66	5,000.00	5,000.00	-
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	32.14	-	-	-
5212 - PUBLICATION AND PRINTING	-	500.00	500.00	-
5213 - OTHER CHARGES	950.47	2,000.00	2,000.00	-
Object : 52 - CONTRACTUAL SERVICES Total:	9,919.56	14,500.00	14,500.00	-
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	-	250.00	250.00	-
5303 - MOTOR FUELS & LUBRICANTS	7,286.66	12,000.00	12,000.00	-
5305 - CLOTHING	370.39	750.00	750.00	-
5307 - MAINT & REPAIR - EQUIPMENT	8,450.94	6,500.00	6,500.00	-
5310 - GENERAL SUPPLIES	28.55	6,000.00	6,000.00	-
5312 - SAFETY MATERIALS & SUPPLIES	-	250.00	250.00	-
Object : 53 - COMMODITIES Total:	16,136.54	25,750.00	25,750.00	-
Department: 020 - RECYCLING Total:	98,231.79	202,984.00	202,984.00	-
Expense Total:	1,574,615.12	1,636,462.00	1,636,462.00	1,871,614.00
Fund: 066 - REFUSE FUND Surplus (Deficit):	181,237.77	(68,112.00)	(68,112.00)	(308,770.00)

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	41,736.15	-	-	-
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	41,736.15	-	-	-
Object : 44 - CHARGES FOR SERVICES				
4476 - EXTERNAL FUEL SALES	7,691.91	20,000.00	20,000.00	20,000.00
4480 - INTERNAL FUEL SALES	21,537.89	13,450.00	13,450.00	13,450.00
Object : 44 - CHARGES FOR SERVICES Total:	29,229.80	33,450.00	33,450.00	33,450.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	461.62	-	-	-
Object : 46 - MISCELLANEOUS Total:	461.62	-	-	-
Department: 000 - REVENUES Total:	71,427.57	33,450.00	33,450.00	33,450.00
Revenue Total:	71,427.57	33,450.00	33,450.00	33,450.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	138.75	-	-	-
5203 - BANK SERVICE CHARGES	1,962.44	650.00	650.00	650.00
5204 - INSURANCE & BONDS	19.44	300.00	300.00	300.00
5205 - UTILITIES	13,821.36	17,000.00	17,000.00	17,000.00
5207 - MAINT & REPAIR - EQUIPMENT	8,133.14	4,500.00	4,500.00	4,500.00
5213 - OTHER CHARGES	-	11,000.00	11,000.00	11,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	24,075.13	33,450.00	33,450.00	33,450.00
Object : 53 - COMMODITIES				
5307 - MAINT & REPAIR - EQUIPMENT	144.69	-	-	-
5315 - NON-CAPITALIZED ASSETS	-	-	-	-
Object : 53 - COMMODITIES Total:	144.69	-	-	-
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	-	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	-	-	-	-
Department: 001 - ADMINISTRATION Total:	24,219.82	33,450.00	33,450.00	33,450.00
Expense Total:	24,219.82	33,450.00	33,450.00	33,450.00
: 069 - COMPRESSED NATURAL GAS STATION FUND Surplus (Deficit):	47,207.75	-	-	-

	2019 Total Activity	2020 Budget	2020 Operating	2021 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)	1,225,000.00	1,290,000.00	1,290,000.00	1,290,000.00
Object : 44 - CHARGES FOR SERVICES Total:	1,226,200.00	1,291,200.00	1,291,200.00	1,291,200.00
Object : 46 - MISCELLANEOUS				
4691 - MISCELLANEOUS	-	-	-	-
4694 - REIMBURSEMENTS	17.76	-	-	-
Object : 46 - MISCELLANEOUS Total:	17.76	-	-	-
Department: 000 - REVENUES Total:	1,226,217.76	1,291,200.00	1,291,200.00	1,291,200.00
Revenue Total:	1,226,217.76	1,291,200.00	1,291,200.00	1,291,200.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	587,207.21	618,872.00	618,872.00	636,587.00
5102 - LONGEVITY	2,336.00	2,432.00	2,432.00	3,300.00
5103 - OVERTIME	5,615.32	5,035.00	5,035.00	5,242.00
5105 - SOCIAL SECURITY	46,396.70	51,033.00	51,033.00	52,664.00
5106 - RETIREMENT	63,347.01	64,108.00	64,108.00	67,947.00
5107 - 457(b) PLAN FRINGE	35,656.05	37,152.00	37,152.00	38,248.00
5108 - WORKERS COMPENSATION	373.92	393.00	393.00	640.00
5109 - UNEMPLOYMENT INSURANCE	1,693.88	2,004.00	2,004.00	2,861.00
5110 - BENEFIT INSURANCE	81,982.16	97,006.00	97,006.00	89,287.00
5112 - SICK LEAVE	8,660.03	-	-	-
5113 - YMCA	1,380.00	1,440.00	1,440.00	1,440.00
5114 - SAFETY INCENTIVES	2,625.00	3,600.00	3,600.00	3,600.00
Object : 51 - PERSONAL SERVICES Total:	837,273.28	883,075.00	883,075.00	901,816.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	11,276.90	7,191.00	7,191.00	10,058.00
5204 - INSURANCE & BONDS	3,367.73	13,369.00	13,369.00	13,369.00
5205 - UTILITIES	458.93	3,960.00	3,960.00	3,960.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	5,444.00	-	-	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	-	200.00	200.00	200.00
5210 - RENTALS/SHORT TERM LEASES	1,114.07	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	19,545.11	20,690.00	20,690.00	20,690.00
5212 - PUBLICATION AND PRINTING	1,367.74	2,500.00	2,500.00	2,500.00
5213 - OTHER CHARGES	17,971.92	20,280.00	20,280.00	20,280.00
5218 - CONTINGENCY RESERVE	-	197,089.00	-	127,139.00
Object : 52 - CONTRACTUAL SERVICES Total:	60,546.40	267,279.00	70,190.00	205,196.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	3,200.92	2,000.00	2,000.00	2,000.00
5303 - MOTOR FUELS & LUBRICANTS	361.81	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	1,139.43	1,160.00	1,160.00	1,160.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	-	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	-	200.00	200.00	200.00
5310 - GENERAL SUPPLIES	798.02	2,300.00	2,300.00	2,300.00
5312 - SAFETY MATERIALS & SUPPLIES	-	-	-	-
5315 - NON-CAPITALIZED ASSETS	4,233.37	2,500.00	2,500.00	2,500.00
Object : 53 - COMMODITIES Total:	9,733.55	9,660.00	9,660.00	9,660.00
Department: 001 - ADMINISTRATION Total:	907,553.23	1,160,014.00	962,925.00	1,116,672.00

	2019 Total Activity	2020 Budget	2020 Operating	2021 Proposed
Department: 019 - IT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	74,148.49	69,187.00	69,187.00	107,027.00
5102 - LONGEVITY	340.00	388.00	388.00	436.00
5103 - OVERTIME	301.58	20.00	20.00	118.00
5104 - TEMPORARY & PART-TIME SALARIES	18,859.08	22,465.00	22,465.00	-
5105 - SOCIAL SECURITY	7,141.22	7,417.00	7,417.00	8,786.00
5106 - RETIREMENT	9,744.04	9,317.00	9,317.00	11,335.00
5107 - 457(b) PLAN FRINGE	4,548.05	4,295.00	4,295.00	6,485.00
5108 - WORKERS COMPENSATION	61.14	65.00	65.00	108.00
5109 - UNEMPLOYMENT INSURANCE	263.13	295.00	295.00	477.00
5110 - BENEFIT INSURANCE	16,972.21	18,002.00	18,002.00	25,964.00
5112 - SICK LEAVE	82.45	-	-	-
5113 - YMCA	104.34	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	450.00	600.00	600.00	600.00
Object : 51 - PERSONAL SERVICES Total:	133,015.73	132,231.00	132,231.00	161,516.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	139,941.71	127,700.00	127,700.00	139,652.00
5204 - INSURANCE & BONDS	7,261.00	7,300.00	7,300.00	7,300.00
5205 - UTILITIES	-	-	-	-
5207 - MAINT & REPAIR - EQUIPMENT	-	-	-	-
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	-	1,500.00	1,500.00	1,500.00
5213 - OTHER CHARGES	769.70	675.00	675.00	675.00
Object : 52 - CONTRACTUAL SERVICES Total:	147,972.41	137,175.00	137,175.00	149,127.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	77.27	-	-	-
5310 - GENERAL SUPPLIES	-	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	33,640.59	30,000.00	30,000.00	30,000.00
5316 - COMPUTER SUPPLIES	10,653.79	7,500.00	7,500.00	7,500.00
Object : 53 - COMMODITIES Total:	44,371.65	38,000.00	38,000.00	38,000.00
Object : 74 - CAPITAL OUTLAY				
7402 - OFFICE EQUIPMENT & FURNITURE	-	9,000.00	9,000.00	-
7404 - OTHER IMPROVEMENTS	-	-	-	-
Object : 74 - CAPITAL OUTLAY Total:	-	9,000.00	9,000.00	-
Department: 019 - IT Total:	325,359.79	316,406.00	316,406.00	348,643.00
Expense Total:	1,232,913.02	1,476,420.00	1,279,331.00	1,465,315.00
Fund: 072 - DATA PROCESSING FUND Surplus (Deficit):	(6,695.26)	(185,220.00)	11,869.00	(174,115.00)
Report Surplus (Deficit):	(6,573,906.18)	(6,599,848.00)	93,416.00	(5,356,451.00)

GENERAL FINANCIAL AND BUDGETARY POLICIES

City of El Dorado, Kansas

October 5, 2020 Adopted by Resolution No. 2908

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

The City Manager may approve the purchase or sale of real property on behalf of the City, provided such real property has a value of \$50,000 or less. All real estate transactions with a value greater than \$50,000 requiring 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.

City of El Dorado

2021 Pay Plan

Position	Grade	Min.	Max
Assistant City Manager	17	\$ 33.72	\$ 49.68
City Engineer			
Finance Director			
Fire Chief			
Parks & Recreation Director			
Police Chief			
Public Utilities Director			
Public Works Director			
Deputy Fire Chief	16	\$ 28.90	\$ 42.58
Police Captain			
City Clerk	15	\$ 25.48	\$ 37.54
Information Technology Manager			
Superintendent	14	\$ 24.62	\$ 36.27
Parks and Recreation Facilities Manager	13	\$ 23.34	\$ 34.37
Building Official	12	\$ 20.53	\$ 30.25
Human Resources Manager			
Planning & Zoning Coordinator			
Municipal Information Officer			
Cemetery Sexton	11	\$ 19.98	\$ 29.44
Automotive Technician			
Recreation Foreman			
Event Person (Title TBD)			
Airport Manager	10	\$ 18.71	\$ 27.57
Engineering Technician			
Equipment Operator III			
Golf Course Manager			
Solid Waste Coordinator			
Chief Operator			
Payroll & Benefits Clerk	9	\$ 17.24	\$ 25.40
Plant Operator IV			
Police Office Administrator			
Senior Accountant			
Senior Center Director			
Utility Billing Clerk			
Computer Technician			
Plant Operator III	8	\$ 16.74	\$ 24.67
Building Maintenance Worker			
Equipment Operator II			
Plant Operator II	7	\$ 15.75	\$ 23.21
Animal Control Officer			
Animal Shelter Attendant			
Assistant Court/Records Clerk			
Administrative Assistant			
Greens Keeper			
Municipal Court Clerk			
Rolloff Driver			
Sanitation Leadperson			
Technician			
Equipment Operator I	5	\$ 14.42	\$ 21.25
Plant Operator I			
Maintenance Worker III	4	\$ 13.72	\$ 20.21
Meter Reader			
Utility Cashier			
Assistant Greens Keeper	3	\$ 13.14	\$ 19.36
Maintenance Worker II			
Custodian	2	\$ 13.06	\$ 19.24
Maintenance Worker I			
Sanitation Collector			
<i>Part-Time Staff</i>	1	\$ 7.25	\$ 30.00

Position*	Grade	Min.	Max
Fire Captain	FD 4	\$17.92	\$26.40
Fire Lieutenant	FD 3	\$16.40	\$24.16
Master Firefighter	FD 2	\$14.86	\$21.90
Firefighter	FD 1	\$13.21	\$19.46

*Based on a 24/48 Rate

Position	Grade	Min.	Max
Detective/Patrol Lieutenant	PD 4	\$24.35	\$35.32
Patrol / Detective Sergeant	PD 3	\$22.95	\$33.17
Detective I	PD 2	\$21.45	\$30.92
Master Patrol Officer			
Detective	PD 1	\$20.05	\$29.52
Patrol Officer			