



EL DORADO

THE FINE ART OF LIVING WELL



TWO THOUSAND AND SEVENTEEN
ANNUAL OPERATING BUDGET
& CAPITAL IMPROVEMENT PLAN

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INTRODUCTION & OVERVIEW



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of El Dorado
Kansas**

For the Fiscal Year Beginning

January 1, 2016

Executive Director

Dear Mayor, Commissioners and Citizens of El Dorado:

I am pleased to present the 2017 Operating Budget and Capital Improvement Plan for the City of El Dorado, Kansas. As in past years, the budget was thoughtfully prepared in order to facilitate the implementation of City Commission priorities and the ongoing provision of services to El Dorado residents. The total budget authority for 2017 is \$29,582,237.

City staff has prepared the document to exceed the criteria set forth by the Government Finance Officers Association for their Distinguished Budget Presentation Award. This accolade recognizes local governments which produce documents that exemplify the highest standards in transparency and accountability.

Economic Conditions

The national economy has been sending mixed signals. August 2016 unemployment is at a low 4.9 percent, with 2016 numbers prior to August never exceeding 5.0 percent. This puts 2016 on track to have the best unemployment numbers in nearly a decade. At the same time, The US only added 151,000 jobs in August and oil prices continue to remain unusually low. These factors promote uncertainty about the ongoing economic improvements, leaving the US Federal Reserve with little choice but to maintain low interest rates. Local economic indicators are similar to national indicators. The unemployment rate in Kansas was 4.3 percent in August, up from 4.1 percent in August 2015 and at the highest level to date in 2016. The Butler County unemployment rate was 4.7 percent in August, up from 4.2 percent in August 2015. The State of Kansas continues to struggle with lower than expected tax revenue – The 2016 session ended in May with an unbalanced budget that was unbalanced by \$22 million. Bearing this in mind, the 2017 Budget has been developed with a conservative approach to protect the City from any contingencies that may arise.

Key Policy Issues

Staff identified a number of key policy issues to be addressed in the 2017 Budget. These were developed in an effort to take a broader look at the implications of the funding for the proposed and subsequent budget years. The following points summarize these issues:

- **Maintaining a General Fund reserve of at least 15%.** Our debt management policy establishes a minimum fund balance of 15% of planned expenditures, in addition to the \$1,350,000 in property tax reduction. To achieve this outcome, staff will aggressively manage expenses.
- **Competitive and fair compensation.** It is important that the City offers competitive wages and benefits. Such fairness ensures management can retain good employees and reap the rewards of investments in staff development and training. To this end, every 3-5 years the Human Resources Department conducts a salary survey to compare our compensation package with other Kansas cities. This budget includes a merit increase of zero to six percent per employee.
- **Emphasizing training and innovation.** A common theme that has emerged in recent years is that governments are going to have to find a way “to do more with less”. The most recent economic recovery has been slow and the level of uncertainty has been ongoing. Therefore, special attention must be paid to developing a more efficient and innovative government. The City is committed to training employees to provide excellent services in order to improve the quality of life for our citizens. Training, innovation, and high performing teams allow the City of El Dorado to retain quality employees and provide exceptional service even in challenging economic climates.
- **Workers' Compensation.** The City of El Dorado utilizes the Kansas Municipal Insurance Trust (KMIT) to administer its workers' compensation insurance. Over the past several years the City has experienced one of the lowest experience modifiers in the pool. Reclassification of several positions in 2015 to align more accurately with job duties reduced 2016 premium costs and will have a long-term impact on future costs. In 2015 the City was also audited by the Department of Labor for safety practices. The City passed the routine audit and met the standards for the State

of Kansas' S.H.A.P.E. Award. Dedication to safety continues to reduce cost, but more importantly, it reiterates our Core Values to staff and community.

- **Increasing the reserves in the Water and Sewer funds.** While inflation has remained consistent at 1-4% per year, water and sewer rates were held constant for 8 years, from 2006 to 2014. This, as well as significant investments in water and sewer infrastructure, resulted in a gradual decline in reserves. Staff reviewed and recommended several rate schedule alternatives to the City Commission in 2013. On January 1, 2014, the following rate increases went into effect: 2% for tier one, 6% for tier two, and 4% for the readiness to serve charge. An increase of 8% in sewer rates was also adopted. During these rate increase discussions, it was suggested that smaller, but more frequent rate increases are preferable to larger, more infrequent increases, starting January 1, 2015, smaller rate increases were adopted. Tier one was increased 0.8%, Tier two 1.67% and a 1.5% increase to the readiness to serve fee. Sewer rates and readiness to serve fees were increased 2%. Each year, water and sewer rates will be evaluated based on fund balances and project needs to determine the appropriate adjustment, if any, are needed.
- **Increasing the rate of the electric franchise fee.** The franchise fee was raised from 5% to 6% in 2015. Going forward, this increase is anticipated to provide approximately \$150,000 annually. To help fill the revenue gap, the City will explore opportunities to increase other franchise fees in the future.
- **Stabilizing capital outlay expenditures.** An Equipment Replacement Plan (ERP) is utilized in each budget year. The ERP provides a framework to discuss and plan for future equipment needs. Such planning serves to stabilize equipment expenditures and minimizes the need for increases in the mill levy.

Opportunities and Challenges

The City navigated the ongoing economic challenges without cutting services and/or reducing investment in capital improvements. Healthy reserves placed the City in a favorable position to handle the negative effects of the recession. This allowed for opportunities to invest in programs and capital improvements to grow the local economy. Despite improvements in the overall economy and favorable positioning during the recession, some level of economic uncertainty still exists. There are concerns due to uncertainty in property tax valuations. Property valuations have remained relatively flat from 2013 to 2016, although the amount of taxable property within Butler County increased considerably during this same timeframe. The State of Kansas continues to face revenue challenges, leaving less revenue and additional financial burden on local governments. To combat such concerns, the City is looking for other opportunities to increase revenue. The following are several examples of opportunities and challenges that we are experiencing:

- **Sales tax collections on the rise.** Sales tax collections increased in 2015 by nearly 0.5%. The upward trend anticipates 2016 collections could possibly reach the same level of 2015, which holds the record for the highest sales tax collected in a year.
- **Adoption of the 2025 Parks and Recreation Master Plan.** Although officially adopted in early 2016, the details and funding are still in the works. This plan is ambitious, and will likely require a new revenue source to implement. The plan will provide a higher quality of life for citizens, and an enhanced experience for visitors.
- **Regional water sales.** The City Commission showed considerable foresight in 1972 when they signed the contract with the U.S. Army Corps of Engineers to build El Dorado Lake. Today, the reservoir supplies over 3.4-3.8 billion gallons per year to El Dorado, Augusta, Potwin, Whitewater, HollyFrontier Refinery, and eight water districts. Staff have visited with many communities near Wichita about collaboration in a regional water supply system. These conversations were very positive and we will continue to work with cities in the region to increase water sales and fully realize the potential of El Dorado Lake.

- **New & updated public facilities.** The community is continuing to improve public facilities. Notable projects completed in 2016 include the reconstruction of the front nine greens at Prairie Trails. Next year's updates will include the construction of a disc golf course and other park related amenities as approved in the Parks and Recreation Master Plan. Through these projects El Dorado has demonstrated a strong commitment to improving the quality of life for our residents and created a positive environment for future growth.
- **Updated public infrastructure.** The City of El Dorado utilized funds from a Community Development Block Grant (CDBG) to complete sewer improvements to the southwest quadrant of the City. This major undertaking cost \$1.2 million and affected 300 residences. In addition to these sewer improvements, the City completed several small street projects.

Changes in Service

Each year our goal during the budget process is to improve service, given our budget constraints. We are planning to enhance the following service in 2015:

- Approximately 4 years ago the City of El Dorado had the desire to reduce fuel cost for the City vehicle fleet. Compressed Natural Gas (CNG) seemed to be the best option since it is a readily available alternative to gasoline. CNG costs up to 50% less than gasoline or diesel, emits 90% fewer emissions than gasoline, and there are abundant supplies right here in America. The City currently has 15 CNG vehicles in their fleet and has future plans to convert more. With these savings it not only saves the City in fuel cost but most importantly the taxpayer's money.

Revenues and Expenditures, All Budgeted Funds				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Revenues				
Taxes	8,210,920	8,685,452	8,688,987	8,921,617
Licenses & Permits	293,179	121,157	116,532	117,339
Intergovernmental Revenue	767,380	815,822	813,572	732,426
Charges for Services	9,519,965	10,246,076	10,280,076	10,557,277
Fines, Forfeitures & Penalties	355,959	346,000	346,000	374,004
Miscellaneous	3,365,361	1,237,544	1,243,168	1,270,333
Transfers In	1,535,495	1,651,259	1,753,776	1,724,389
Total:	24,048,259	23,103,310	23,242,111	23,697,385
Expenditures				
Personal Services	9,099,633	10,183,158	9,984,529	10,502,015
Contractual Services	4,173,810	4,972,977	4,245,869	4,696,635
Commodities	1,803,882	2,105,851	1,927,266	2,169,757
Capital Outlay	238,817	331,000	327,850	797,000
Debt Retirement	3,422,139	2,708,084	3,183,818	3,491,035
Transfers Out	3,579,963	3,452,222	3,737,241	3,607,560
Contingency Reserve	-	2,596,411	-	4,318,235
Total:	22,318,245	26,349,703	23,406,573	29,582,237

Major Revenues

As shown in the table above, the 2017 Budget anticipates collecting \$23,697,385 in revenues. This represents an increase from the prior budget year of \$594,075, or 3%. The following highlights the major revenue sources and anticipated changes in 2016:

Summary of Tax Levies, 2013-2017					
Fund	2013 Actual	2014 Actual	2015 Actual	2016 Revised	2017 Proposed
General	31.354	32.905	30.306	30.692	30.295
Airport	1.127	0.206	0.000	0.847	0.846
Library	4.724	4.951	4.992	4.890	4.883
Industrial Mill Levy	1.000	0.973	1.018	0.978	0.978
Bond & Interest	8.958	8.202	10.734	9.593	10.998
Total Mill Levy	47.163	47.237	47.050	47.000	48.000
Assessed Valuation	80,892,544	82,287,668	81,690,778	79,584,768	81,628,667

- The Property Tax (Ad Valorem) is the single largest source of revenue, as it accounts for approximately 17% of total revenues.
- Sales Tax accounts for approximately 11% of total revenue, with projected collections of \$2,500,000. This revenue has recovered from the most recent recession, when it declined from an all-time high of \$2,516,578 (2008) to \$2,091,506 (2010). In 2015, our local Oil Refinery bought in subcontractors from the south central region which peaked the year's sales tax at \$2,610,528. We have now seen sales tax level off and we feel strongly about the future of our local economy.
- The combination of Domestic Water Sales and Raw Water Sales represents the largest revenue source under the Charges for Services category. Budgeted for \$3,100,000 and \$1,100,000 respectfully, this accounts for 40% of Charges for Services.
- Domestic Sewer Sales accounts for 9% of total revenue. The current budget projects collections of \$1,990,000 in revenue, the expected increase is due to the restructuring of rate.
- The current revenue projection for Special Assessments is \$681,144. This is derived from the Stormwater Fund and Bond & Interest Fund.

Major Expenditures

Total expenditures for 2017 are budgeted at \$29,582,237, with an additional contingency reserve appropriation of \$4,318,235, for a 1.87% increase over prior year budgeted expenditures. The following presents a summary of major changes in expenditures:

- The City Commission continues to support the following outside agencies: Bradford Memorial Library (\$412,518) at 5 mills. El Dorado, Inc. (\$116,200) \$68,200 from the General Fund and \$48,000 matching funds from the Industrial Mill Levy Fund, El Dorado Main Street (\$30,000), the El Dorado Broncos (\$20,000), the El Dorado Municipal Band (\$7,000), Holiday Visions (\$5,000), and Crime Stoppers (\$3,000). The 2017 Budget was increased one mill (\$82,503) to support the El Dorado Senior Center.
- Personal Services includes an increase over the prior budget year due to employee merit pay increases (0-6% per employee); employer rate increases in self –insurance premiums; and the addition of six new positions.

Actual and Budgeted Positions (FTEs), 2015-2017				
Department	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Administration	14.30	14.30	17.30	18.05
Engineering	5.50	5.50	5.50	5.50
Police	29.40	29.40	29.40	30.40
Fire	17.00	17.00	17.00	20.00
Public Works	39.65	40.15	40.65	40.80
Recreation	7.50	8.50	9.00	9.50
Public Utilities	26.15	26.15	26.15	26.75
Total:	139.50	141.00	145.00	151.00

- In 2011, the City Commission borrowed \$3,130,000 from the Lake Debt Reserve Fund for the BG Products Veterans Memorial Stadium project. This contribution is scheduled to be repaid annually by a 20-year inter-fund loan that began in 2013, through the following funds: Water (\$65,086), Sewer (\$65,086), Tourism Tax (\$40,051), Refuse (\$20,037), and Industrial Mill Levy (\$40,051).
- The Sales Tax Advisory Committee met during the budget process to receive and review requests for the use of uncommitted sales tax revenue. The Committee recommended the following projects, which were subsequently approved by the City Commission: Police Storage Building (\$85,000), Solar Lighting Projects for the bike paths (\$59,000) and the Engineering Building (\$18,000), Disc Golf Course/Cart Path Completion Project (\$65,000); McDonald Stadium Repairs (\$35,000); Arena feasibility study (\$30,000); Elks Lodge Building (\$30,000); Ball Field Repairs (\$20,198) ; Main Street Façade Grant (\$3,000); and Additional Property Tax Relief (3.49 mills).

Sustainability Plan

The City of El Dorado is facing some difficult challenges in the near future. Maintenance of infrastructure is proving to be a top priority for the Utilities Department, and finding a solution that has minimal effect on citizens. The opportunity to capitalize on our valuable natural resource is right around the corner, however this opportunity comes with its own set of financial challenges. The City of El Dorado is being extremely proactive in the planning for these challenges.

The Public Works Department is dedicated to embracing sustainability. The department asks themselves, "is this beneficial for the environment, residents, development, community character, overall quality of life and will we be proud of this decision?" with each longer term investment. Public Works has been credited with the creation of the Compressed Natural Gas or CNG movement within the City of El Dorado. This action allows all city departments to dramatically lower their fuel costs and their carbon footprint on the environment. This single movement has a long term savings plan built in. The sanitation division alone has experienced a decrease in fuel cost of approximately \$30,000 which equates to 36% of a mill.

Creating a base of dedicated employees has been a top priority of the City of El Dorado, as well as creating a work environment that all employees feel encouraged and supported in their everyday duties. In 2015, the City Manager and senior staff developed a new mission statement, "Enhancing the Quality of Life by Embracing Service Excellence". The city understands that their most valuable asset is their employees, and we are working to provide opportunities for employees to foster their involvement and encourage their commitment to the City's long term success. Growing the next generation of city leaders is the key to a successful future.

Leadership

- Guide all City employees to take initiative and ownership of job duties to be accountable to the organization's mission.
- Develop internal training practice that encourages and promotes leadership at all levels.
- Perform a comprehensive review of organization wide succession plans.

Increase partnerships and foster an engaged, informed community

- Actively encourage anchor business and organizations in community development
- Maintain presence on community/ organizational boards
- Seek opportunities to tell the city's story
- Establish Ad Hoc committees when appropriate to assess viability and needs for projects.

Improve the access to life essentials and quality for life services

- Identify funding strategy for parks and recreation master plan.
- Apply annually for state and federal grants for improvement projects including streets, sewer, housing and traffic.
- Encourage innovative approaches to meeting citizens' needs.

Debt Management

As in past years, the 2017 Budget takes a proactive approach to managing our debt. Revenues and expenditures for CIP projects impacting the Bond & Interest Fund are projected out five years. This provides us with enough information to determine when we should prepare a new general obligation bond issue, the current and future impact on the mill levy, as well as projects that may need to be deferred. The City's statutory debt is well below the 30% limit of assessed valuation at 10.77% as of December 31, 2015.

Conclusion

While the recession may be over, economic uncertainty continues. Ongoing challenges exist on both the state and national level, reinforcing the need to improve operations and better serve our customers, the citizens of El Dorado. The 2017 Budget reinforces a culture of innovation and public service. While always seeking to become more efficient, we are using this period of economic uncertainty as an opportunity to become more proactive and to evaluate alternative management practices and methods of service delivery. The following actions have supported this strategic direction:

- In late 2011 the City became a member of the Alliance for Innovation. The Alliance is an international network of progressive governments and partners committed to transforming local government by accelerating the development and dissemination of innovations. They seek out innovative practices, challenge existing business models, exchange knowledge, and provide products and services to member organizations. This new partner has exposed department heads to many opportunities, including incorporating natural gas into our operations.
- In mid-2015 the City began the process of implementing the *El Dorado Service Culture Project*, the mission of which is to make organization improvements to be more "future ready". Specific improvements include employee engagement and empowerment, relationship and trust building, and establishing a culture of service excellence. The project embodies the belief that the best work is accomplished when everyone is able to provide input and to contribute at the highest level; this is realized when employees closest to day-to-day challenges are empowered to provide solutions.

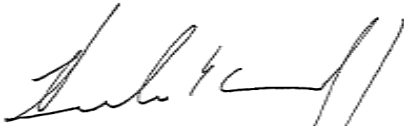
- The 2017 Budget marks another step toward building a more efficient government. The budget document offers information about the City of El Dorado and establishes a link between government services and their associated cost. This is achieved by presenting budgetary information at the department level with appropriate service descriptions, accomplishments, and goals for the upcoming budget year. Charts and graphs are also used, where appropriate, to highlight financial and statistical information.

We will continue to improve operations in future budget years. All staff will remain engaged with the Alliance for Innovation and our own field-specific professional associations. Our budget document will continue to evolve as well, becoming more of a tool to appraise the performance of departments and programs. Through this culture of innovation and, with hard work, we will provide the highest level of service at the lowest possible cost to the citizens of El Dorado.

Acknowledgements

The services we provide are only as good as the people we have working with us. We have a very dedicated and experienced workforce. On behalf of all of our employees, we would like to express our appreciation and gratitude to the City Commission for their personal sacrifice and service to the El Dorado community. A special thank you is also extended to the advisory boards, the public and many agencies for their dedication and support in the budget process. We look forward to implementing the 2016 Budget within the parameters herein established.

Respectfully submitted,



Herbert E. Llewellyn, Jr.
City Manager

Size and Location

The City of El Dorado is the county seat of Butler County, Kansas. It is located approximately 30 miles northeast of Wichita to the immediate south of the Kansas Turnpike. It covers over eight square miles and is the largest city in Butler County. The population is 12,879 according to the 2015 Kansas Division of the Budget.

City Government

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

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

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

City Commission Members		
Seat	Name	Term
Mayor	Vince Haines	Dec-17
Commissioner 1	Chase Locke	Dec-17
Commissioner 2	Gregg Lewis	Dec-19
Commissioner 3	Nick Badwey	Dec-17
Commissioner 4	Kendra Wilkinson	Dec-19

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

- Administration Department
- Engineering Department
- Fire Department

- Police Department
- Public Works Department
- Public Utilities Department
- Recreation Department

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

Administrative Officials	
Position	Name
City Manager	Herb Llewellyn
City Clerk	Tabitha Sharp
City Attorney	Jim Murfin
Municipal Judge	Cami Baker
Finance Director	Tammy Schaffer
Human Resources Director	Suzie Locke
Public Utilities Director	Kurt Bookout
Assistant City Engineer	Scott Rickard
Police Chief	Curt Zieman
Fire Chief	Steve Moody
Public Works Director	Brad Meyer
Recreation Superintendent	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.

Airport Advisory Board

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

Board of Appeals/Code Review

This board consists of five members appointed by the mayor and city commission. Members serve a two year term if appointed by the mayor, and a four year term if appointed by a commissioner. Meetings are held quarterly to discuss building code adoption, methods of

construction, and training. Special meetings may be called when an appeal is requested. All decisions of the Board are final.

Board of Zoning Appeals

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

Convention and Tourism Committee

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

Planning Commission

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

Library Board

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

Recreation Advisory Board

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

Recycling and Solid Waste Advisory Board

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

Prairie Trails Advisory Board

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

Sales Tax Advisory Committee

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

Tree Board

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

Youth Commission

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

Fast Facts	
Population	12,879
Land Area (sq. mi.)	9.10
Number of Households	4,502
Per Capita Income	21,728
Household Income	43,287
Average Temperature Jan/Jul	29/78
Average Rainfall/Snowfall (in.)	33/16

City Services and Utilities

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

The police and fire departments are fully staffed at all times to offer uninterrupted service. The City has 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, airport operations, and marketing.

Educational Institutions

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

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

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

Economic Development

The City of El Dorado is actively involved in economic development through its partnership with El Dorado, Inc., a non-profit organization

dedicated to the long-term economic development of the community.

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

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



BG Products Manufacturing Facility

- BG Products, Barton Solvents and Valmont in the El Dorado Industrial Park
- Development of the El Dorado Business Park with the addition of Holiday Inn Express, Flinthills Services, Natural Pet Care Center, and Days Inn & Suites.
- The Savage Service, Inc. rail port facility on the Burlington Northern Santa Fe main line.

- Existing business expansions or improvements in 2016 by Walnut River Brewing, Brewski Barn, Flint Hills Collision, Emprise Bank, Quiktrip Corporation, Becker Tire, Sonny Stop, and Mc Donalds.

Major Employers

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

Principal Employers	
Employer	Employees
HollyFrontier Corporation	457
El Dorado Correctional Facility	430
Butler Community College	415
USD #490	385
Butler County Government	370
Susan B. Allen Memorial Hospital	312
C-Tech	206
Pioneer Balloon	189
City of El Dorado	136
Wal-Mart	128

Health and Wellness Services

The City offers its residents excellent health and wellness services. Principally, it is the home to Susan B. Allen Memorial Hospital (SBA), a not-for-profit, general acute-care medical facility. Susan B. Allen is licensed for 74 beds, including Medical/Surgical and Skilled Care, SBA Family Birth Center, SBA Dialysis Center, SBA Cancer Center, and an 11-bed Geriatric Psychiatric Unit.

Principal Property Taxpayers	
Taxpayer	Valuation
Wal-Mart Real Estate	2,524,383
Kansas Gas & Electric	1,582,945
Barton Solvents	1,203,893
Kansas Gas Service	1,057,663
Vlomis Enterprises	982,845
Pioneer Balloon Co	558,125
Villas at BCC LLC	544,417
El Dorado Group II LLC	473,151
Butler Rural Electric Coop Assn.	453,085
Union Pacific Railroad	450,075

Transportation Systems

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

Parks and Recreation Facilities

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

- 12 neighborhood parks
- 12 playgrounds (one ADA accessible)
- 6 soccer fields
- 4 baseball fields
- 1 baseball stadium
- 7 softball fields
- 2 spray parks
- 2 pools
- 1 tennis court
- 2 outdoor basketball courts
- Football/soccer stadium and track
- Newly remodeled 18 hole municipal golf course
- 6.3 mile bike path
- 1 skate park
- 1 turf soccer field

- Newly expanded YMCA, with indoor track, weight room, basketball courts, squash/racquetball courts and indoor pool
- El Dorado State Park, which offers activities such as camping, hiking, fishing, boating and horseback riding



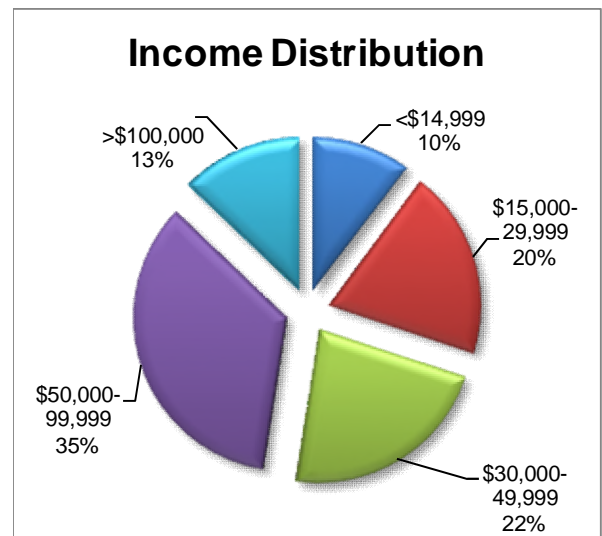
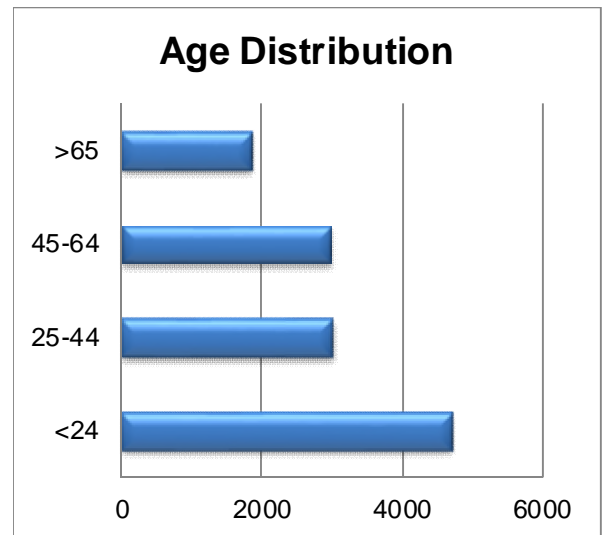
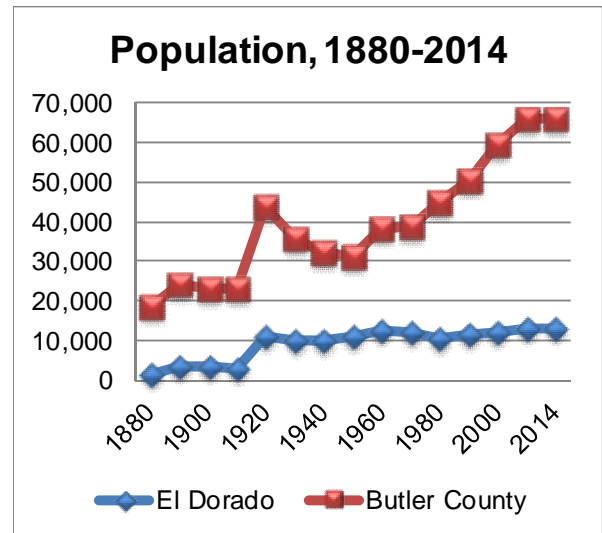
Walnut Ridge Trail, located within El Dorado State Park.

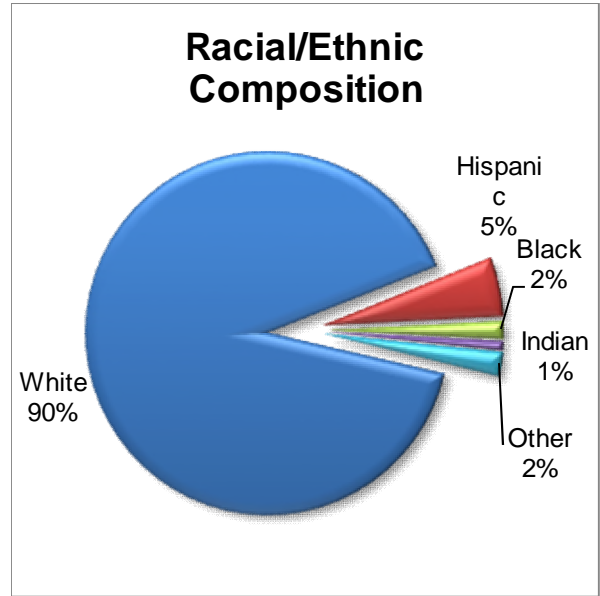
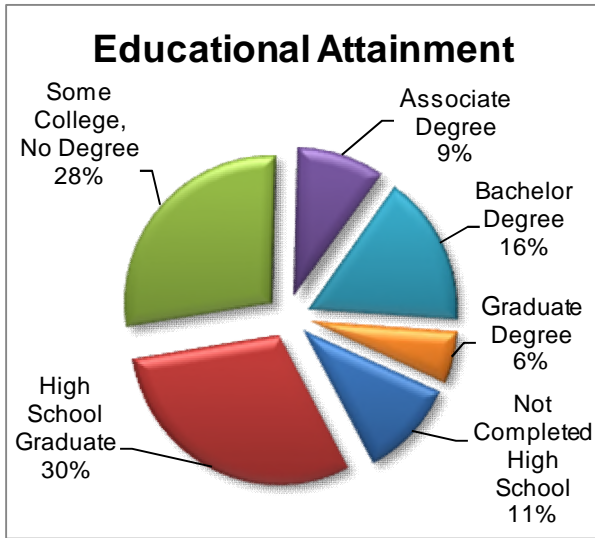
The Recreation Department provides a range of programs, camps, and instructional activities to the public. These are scheduled seasonally and cover all age groups in:

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

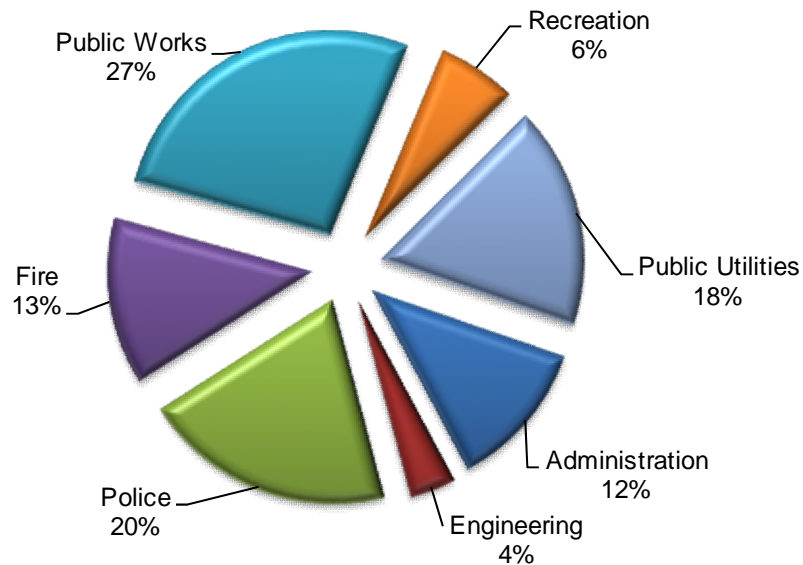
Demographics

As illustrated in the Population chart, the City began to take shape in the 1880s with the extension of a railroad line from El Dorado to Douglass and Arkansas City. A second boom occurred from 1915-1920 with the discovery of the El Dorado oil field. The boom quickly subsided, however, and growth did not resume until the 1980s.





2017 Personal Services Summary



Actual and Budgeted Positions (FTEs), 2015-2017				
Department	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
Administration	14.30	14.30	17.30	18.05
Engineering	5.50	5.50	5.50	5.50
Police	29.40	29.40	29.40	30.40
Fire	17.00	17.00	17.00	20.00
Public Works	39.65	40.15	40.65	40.80
Recreation	7.50	8.50	9.00	9.50
Public Utilities	26.15	26.15	26.15	26.75
Total:	139.50	141.00	145.00	151.00

The number of full time employees in the City of El Dorado is predicted to increase by 6 positions in 2017. The City Commission has requested the addition of positions in Administration, Parks and Recreation and Engineering. The Administration department will increase by one with the addition of an Assistant City Manager. This position will be split the same way the City Manager position is split: Administration 15%, Data Processing 10%, Stormwater 5%, Sanitation 10%, Water 50% and Sewer 10%. Parks and Recreation will receive a Recreation Maintenance position to be paid from the Recreation budget. Engineering was granted a new Technician to be paid from the Engineering department.

The Fire Department submitted a grant application for the addition of three new fire fighters. These positions will only be filled if the grant is approved. While a full staff are budgeted for every department, if revenues do not reach the budgeted amount, positions are left unfilled in order to maintain the appropriate expense levels.

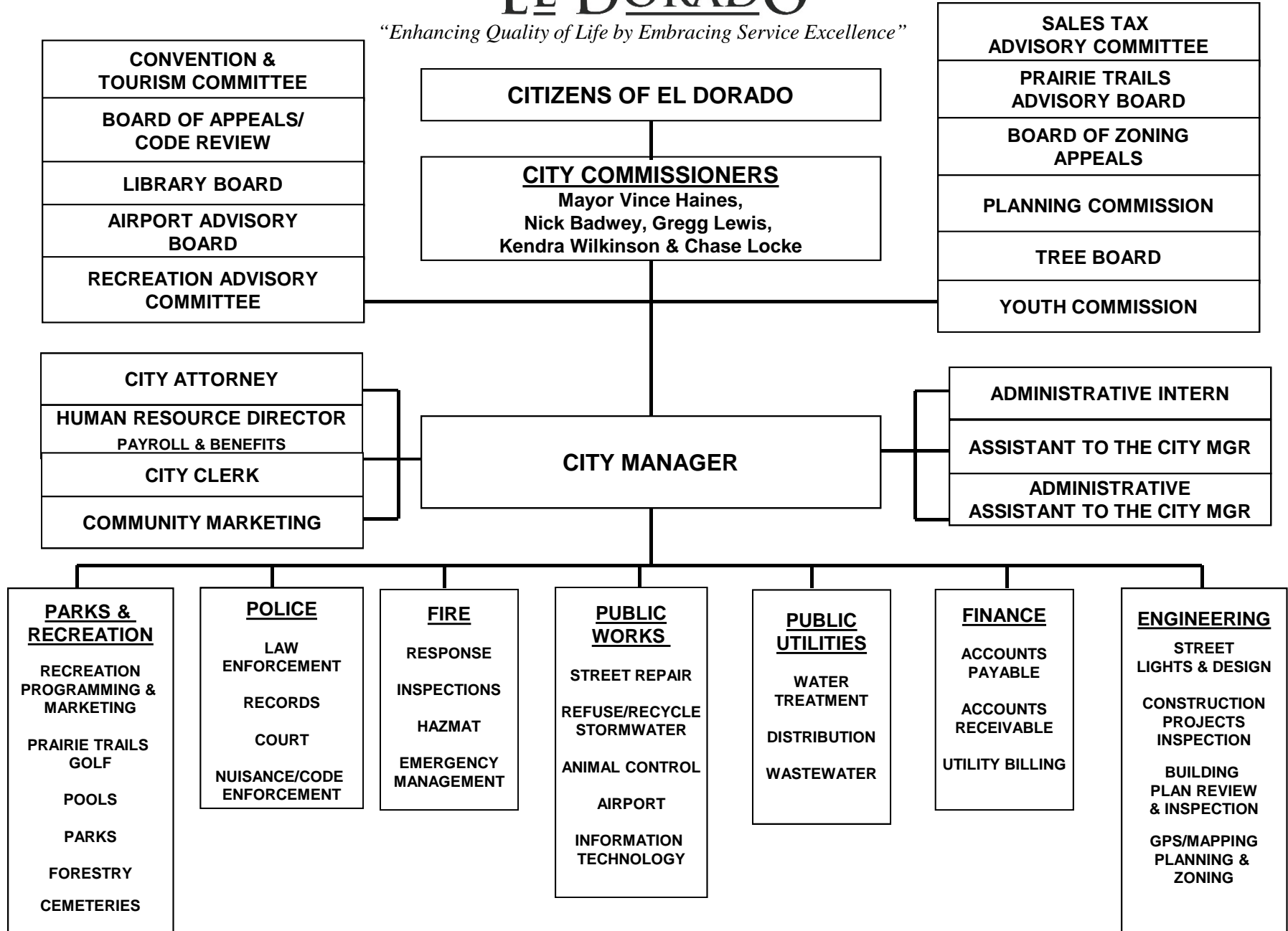
The City Commission has requested that the City provide job opportunities for the youth of El Dorado. The Recreation Department hires approximately 125 seasonal employees from April to August. These positions consist of mowers, referees, lifeguards, Pool Managers, Concession stand workers for the pool,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

Actual and Budgeted Seasonal Positions , 2015-2017				
Department	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Recreation	126.00	126.00	126.00	126.00
Total:	126.00	126.00	126.00	126.00



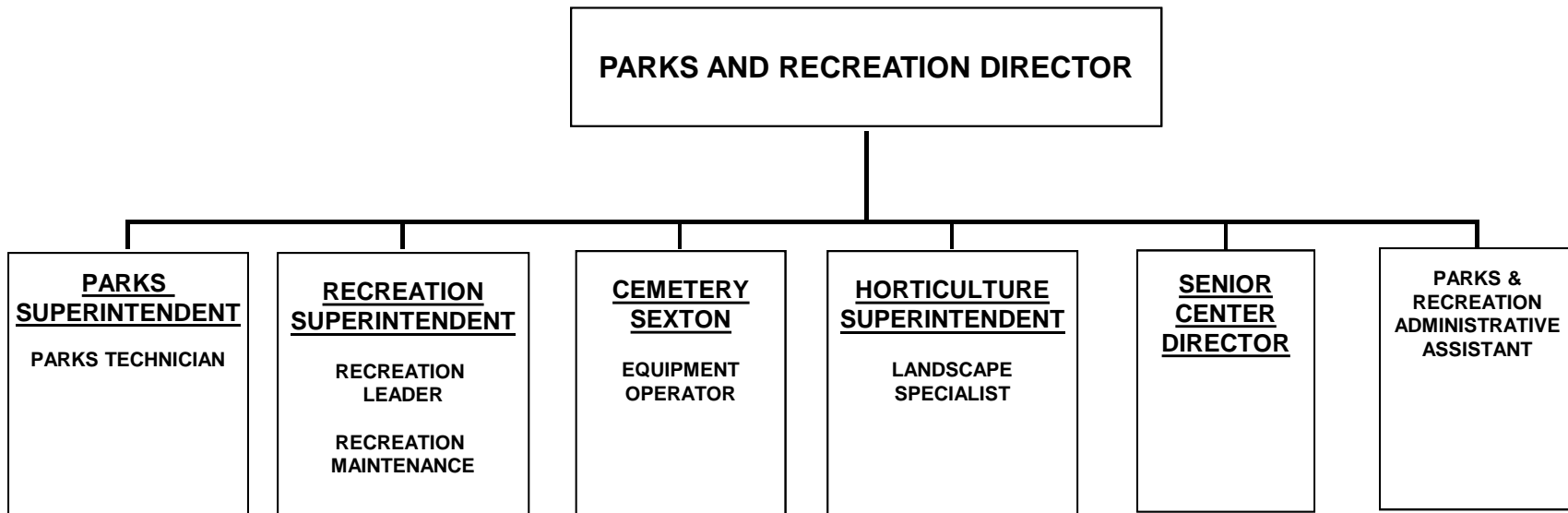
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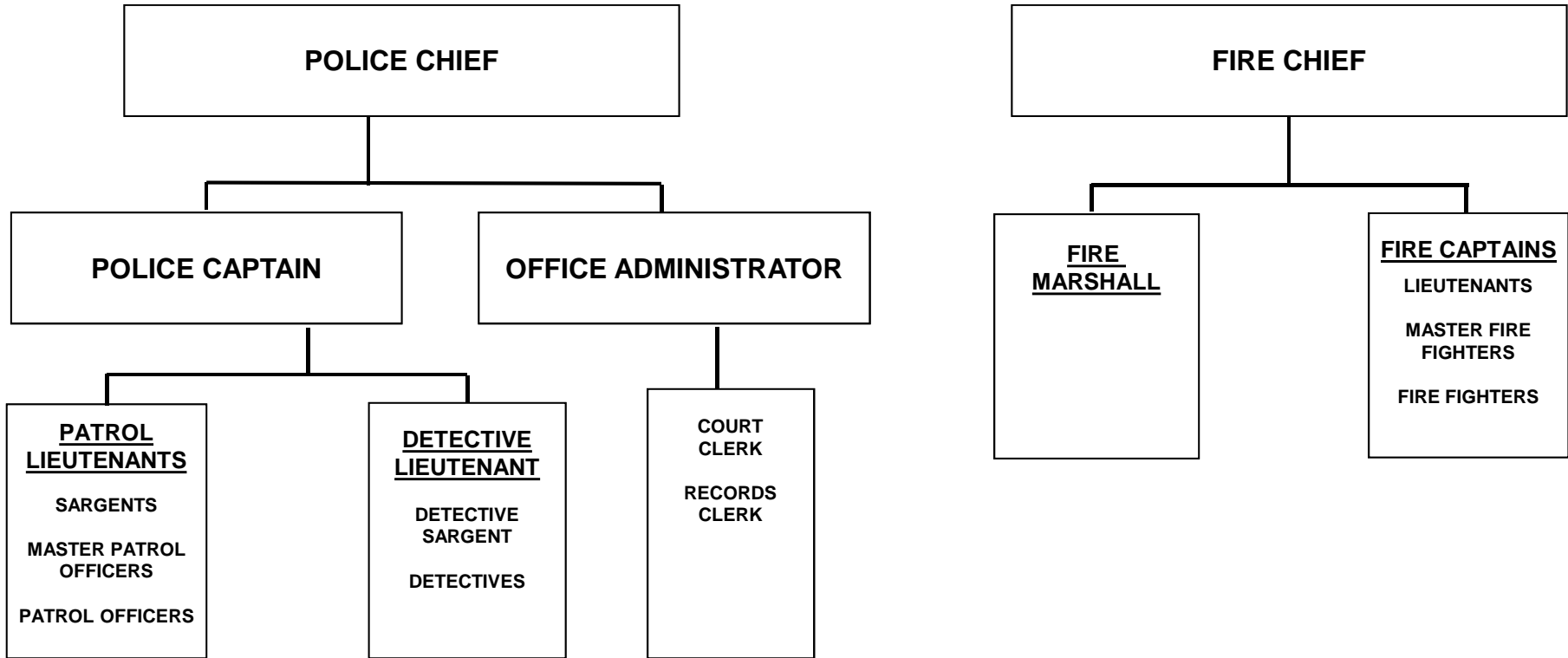
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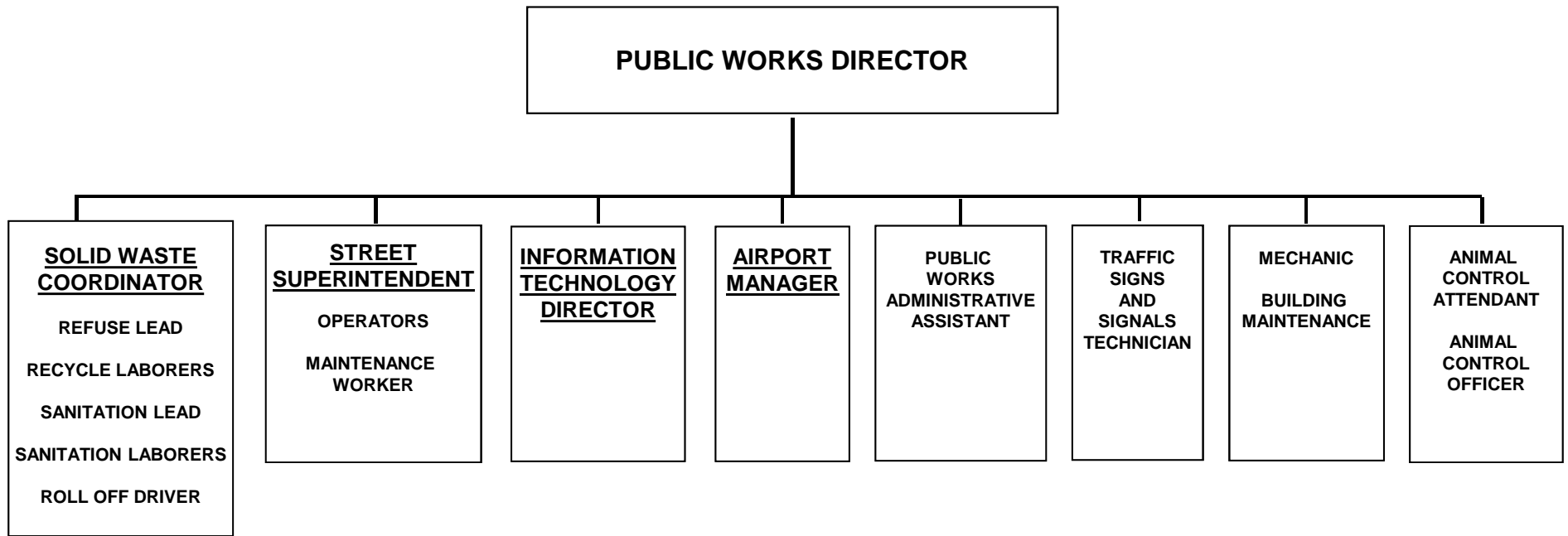
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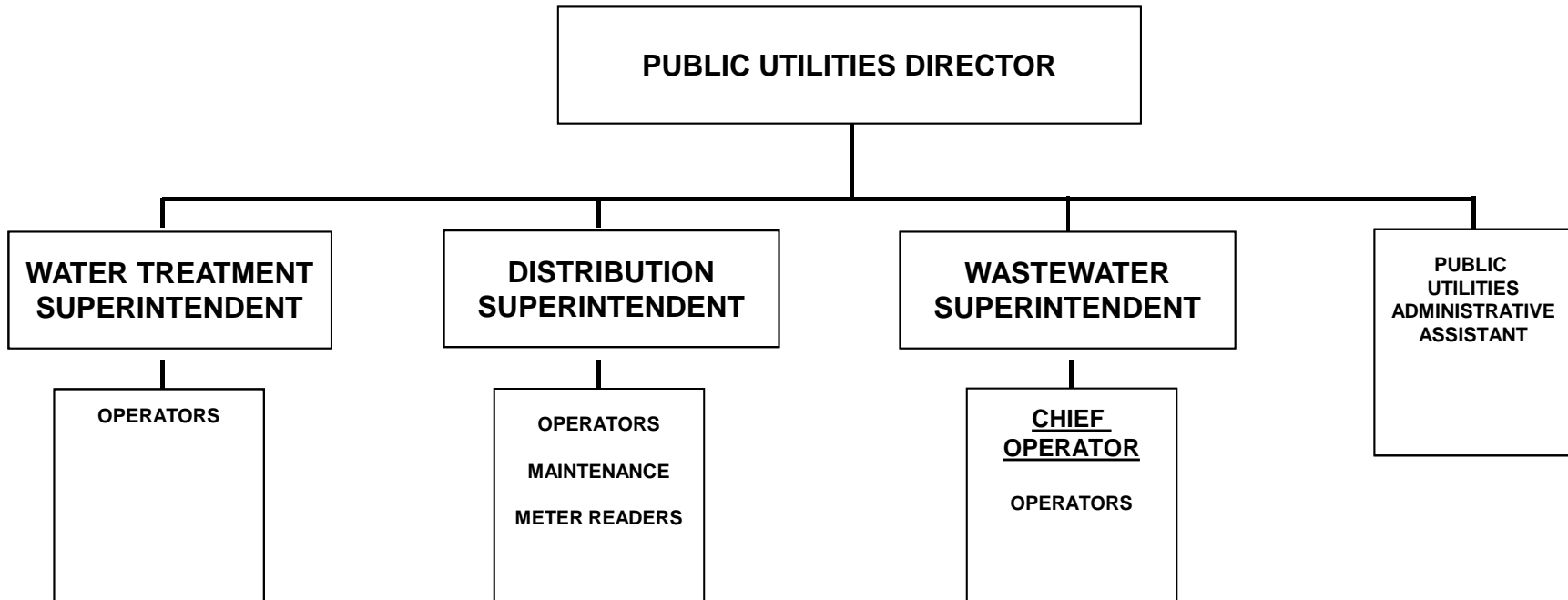
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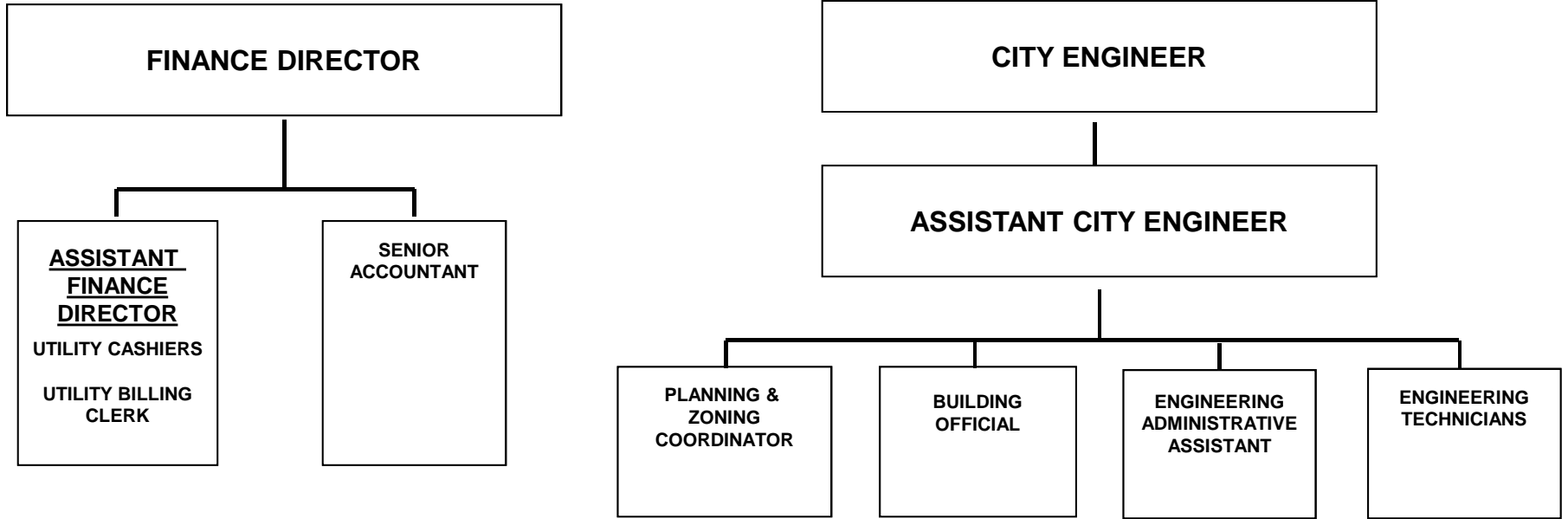
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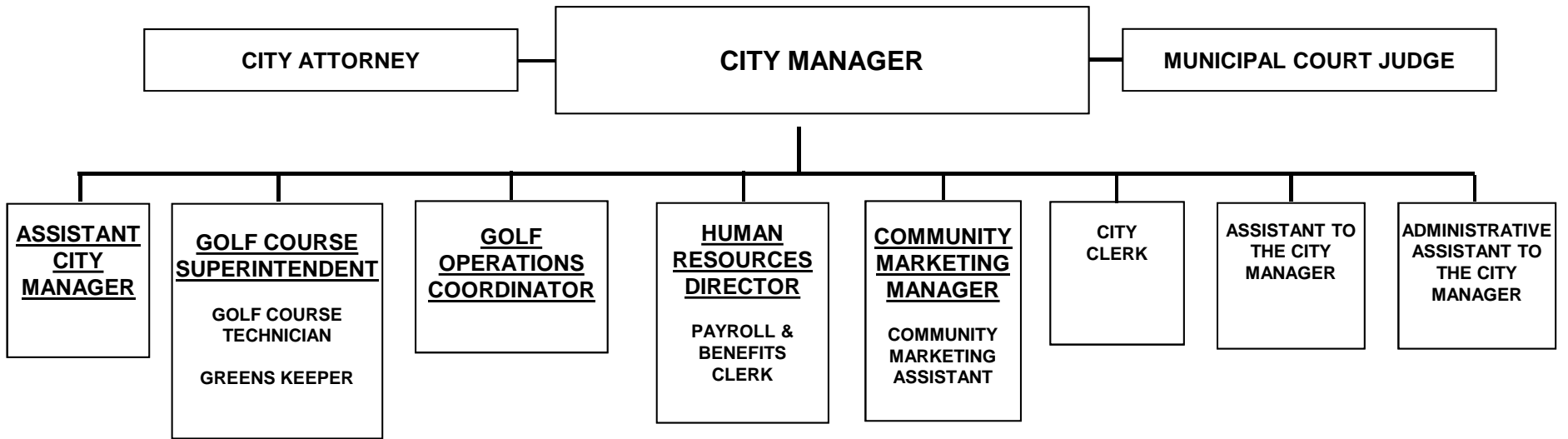
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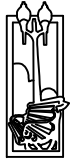
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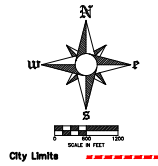
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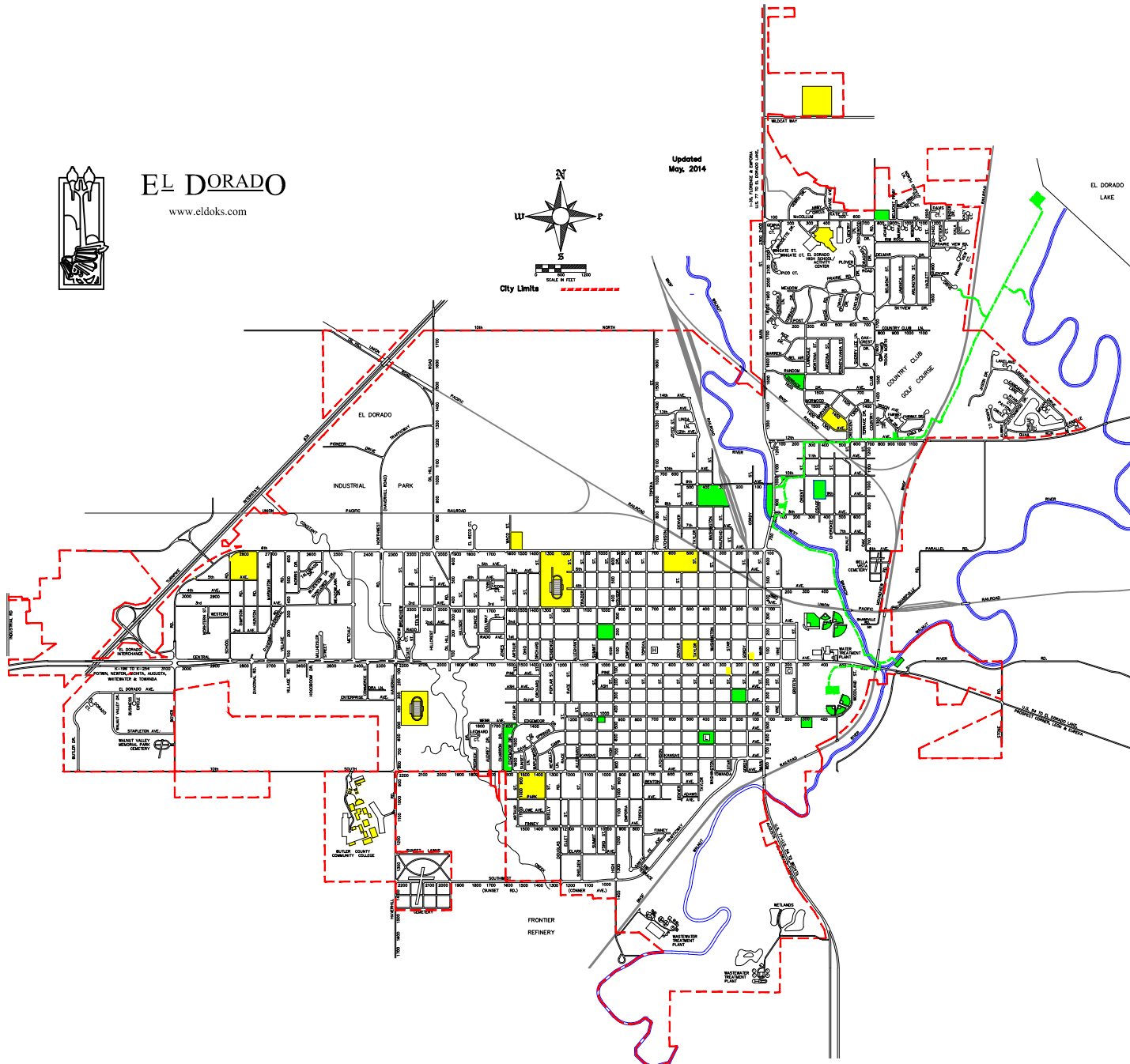


EL DORADO

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May, 2014





EL DORADO

THE FINE ART OF LIVING WELL

TWO THOUSAND AND SEVENTEEN
FINANCIAL STRUCTURE,
POLICY & PROCESS

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

Governmental Funds

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

Major Governmental Funds:

General Fund

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

- Cemetery Fund (008) – This fund accounts for the activity of the City’s three cemeteries. Revenues include lot sales, interments and tent settings. The fund also receives a transfer from the general fund.
- Prairie Trails Fund (013) – The Prairie Trails Fund accounts for the activity of the municipal golf course, pro shop, and restaurant. Revenues include golf fees, food and beverage sales, and merchandise sales. This fund receives a general operating transfer as well.
- External Stores Fund (071) – The External Stores Fund is used to account for the fuel, lubricant and parts inventory of multiple departments. Individual funds are charged when a vehicle is serviced or uses the fuel station.

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 amount of \$50,000 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 half 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 which operates marketing programs and events. These expenses are funded by a five percent tax on motel rooms.

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 refuse and recycling collection services. Primary revenue sources include refuse sales, bag sales, service connection fees and penalties.
- Compressed Natural Gas Station (069) – The CNG Fund accounts for the operations of the compressed natural gas station. The primary revenue sources are internal and external fuel sales.

Non-Major Proprietary Funds:*Internal Service Funds*

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

- Data Processing Fund (072) – The Data Processing Fund accounts for the cost of operating the financial, human resources, utility billing and information technology activities. Revenues include data processing fees and general fund transfers.

Basis of Accounting

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

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

Governmental Funds

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

Proprietary Funds

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

Basis of Budgeting

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

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

Non-budgeted Funds

Equipment Reserve Fund (002)
 Family Life Center Grant Fund (004)
 El Dorado Senior Center Fund (005)
 Library Fund (011)
 Lake Debt Reserve Fund (012)
 Library Special Revenue Fund (015)
 Self-Insurance Reserve (018)
 Sales Tax Agency Fund (020)
 Customer Deposit Fund (021)

Law Enforcement Trust Fund (022)
 Police Department Seized Assets (023)
 Revolving Loan Fund (025)
 Ordinance Street Sales Tax (026)
 Expendable Trust Fund (027)
 Excess Sales Tax (028)
 Construction Fund (030)
 Payroll Withholding Fund (070)
 Other Post-Employment Benefits (075)

Governmental Funds

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

Proprietary Funds

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

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

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

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 six-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 within 30 days of the transmittal of the proposed Plan by the city manager.
- 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%; a Bond & Interest Fund reserve of 1/12 of the prior year debt

service; and a 90-day operating reserve for the enterprise funds.

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 six-year Capital Improvement Plan (CIP) and five-year Equipment Replacement Plan (ERP).

Capital Improvement Plan

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.

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

Statutory Requirements

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

Budget Law (K.S.A. 79-2925 – 79-2937)

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

Additional requirements are as follows:

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

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

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

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

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

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

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

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

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

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.



EL DORADO

THE FINE ART OF LIVING WELL



TWO THOUSAND AND SEVENTEEN
FINANCIAL SUMMARIES

Revenues and Expenditures, All Budgeted Funds				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Revenues				
General	9,345,748	9,269,828	9,269,828	9,181,450
Airport	213,813	295,906	297,691	305,381
Library	415,545	456,241	456,241	471,707
Major Street	818,026	1,089,205	1,082,580	993,080
Cemetery	214,647	192,214	192,553	174,136
Stormwater	250,761	266,608	265,108	426,500
Economic Development	50,631	50,000	50,000	50,000
Prairie Trails	460,352	621,306	655,484	687,514
Industrial Mill	296,365	95,367	95,367	98,407
Special Parks & Recreation	39,655	36,346	36,346	39,805
Tourism Tax	226,551	214,000	299,074	344,112
Bond & Interest	3,249,689	1,421,900	1,421,900	1,527,593
Water	3,845,489	4,316,000	4,408,750	4,309,000
Sewer	2,136,163	2,207,300	2,210,100	2,457,000
Refuse	1,479,822	1,552,500	1,487,500	1,480,500
Compressed Natural Gas Stn	16,522	25,000	20,000	25,000
External Stores	-	80,000	80,000	80,000
Data Processing	989,111	913,589	913,589	1,046,200
Total:	24,048,889	23,103,310	23,242,111	23,697,385
Expenditures				
General	9,100,044	10,649,197	9,667,606	10,973,288
Airport	227,304	335,514	288,156	340,484
Library	394,913	456,241	456,241	471,707
Major Street	790,238	1,261,214	1,073,599	1,120,523
Cemetery	225,927	228,967	192,214	202,968
Stormwater	290,897	391,817	243,565	579,111
Economic Development	38,027	276,031	-	319,164
Prairie Trails	492,643	705,444	591,406	776,225
Industrial Mill	374,924	677,502	88,051	557,616
Special Parks & Recreation	31,851	95,190	24,000	102,559
Tourism Tax	205,778	453,576	310,192	626,832
Bond & Interest	1,458,050	1,547,476	1,335,309	3,488,858
Water	3,993,658	4,315,427	4,315,351	4,692,441
Sewer	2,338,204	2,506,087	2,480,396	2,631,633
Refuse	1,401,698	1,301,612	1,291,412	1,410,047
Compressed Natural Gas Stn	10,295	15,000	10,550	16,580
External Stores	13,738	80,000	80,000	80,000
Data Processing	930,056	1,053,408	958,525	1,192,201
Total:	22,318,245	26,349,703	23,406,573	29,582,237

Revenues by Category, All Budgeted Funds				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Revenues				
Taxes	8,210,920	8,685,452	8,688,987	8,921,617
Licenses & Permits	293,179	121,157	116,532	117,339
Intergovernmental Revenue	767,380	815,822	813,572	732,426
Charges for Services	9,519,965	10,246,076	10,280,076	10,557,277
Fines, Forfeitures & Penalties	355,959	346,000	346,000	374,004
Miscellaneous	3,365,361	1,237,544	1,243,168	1,270,333
Transfers In	1,535,495	1,651,259	1,753,776	1,724,389
Total:	24,048,259	23,103,310	23,242,111	23,697,385

Revenue Sources by Category

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

tax collections are anticipated to increase from the prior budget year by \$777,888, or 9.21%.

Ad Valorem tax

Property taxes account for approximately 43.3% of all taxes, for a total of \$3,992,923. This is an increase of 6.63% over the prior budget year which is due to an increase in the City's assessed valuation. The City has 5 funds that receive property taxes: General, Airport, Library, Bond & Interest, and Industrial Mill Levy.

How are my property taxes calculated?

Appraised Value of Home: \$100,000

Mill Rate (estimated): 48.000

Assessed Valuation: \$11,500

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

Annual Tax Liability: \$552.00

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

Monthly Expense for Services: \$46.00

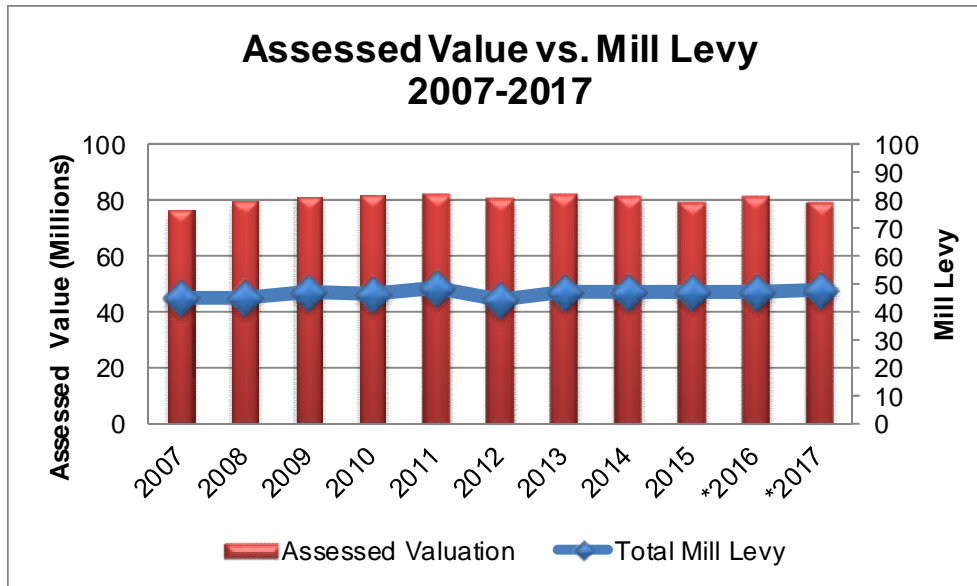
To determine the monthly tax expense for City services, divide your annual tax liability by 12 months.

Cities in Kansas do not *directly* set their own mill rate. They indirectly set the rate by adjusting the amount in property taxes they request from the county. The higher the total assessed valuation, the lower the required levy to collect the desired property taxes. Therefore, cities with a declining assessed valuation must cut their budgets to avoid a mill increase. When this occurs in El Dorado, City staff work to reduce expenditures, while maintaining core services.

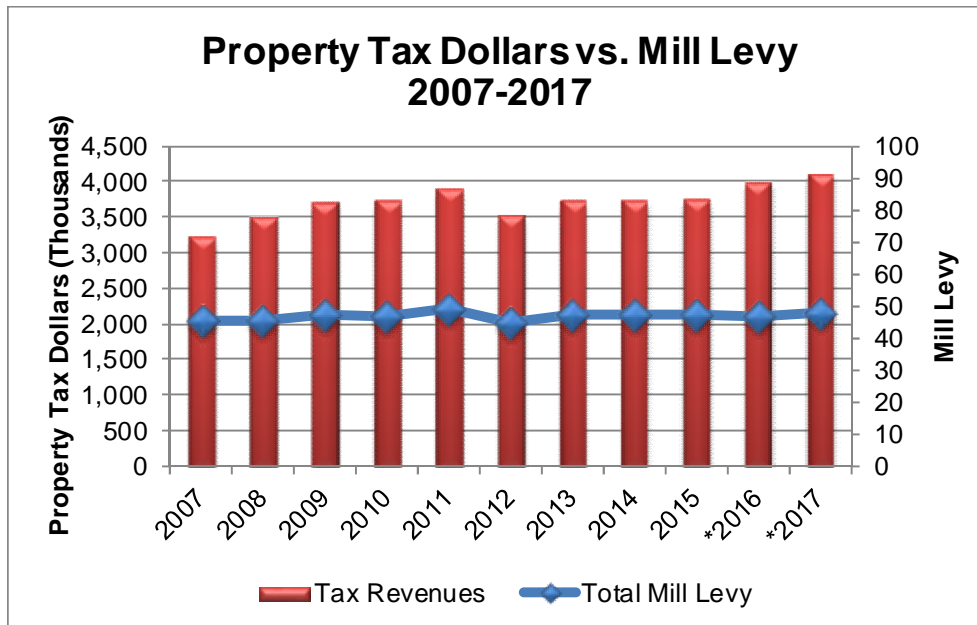
Revenues collected from property taxes are projected by taking the estimated assessed valuation (see graphs on the following page) provided by Butler County as of July 1st, deducting known exemptions, and dividing the total by \$1,000. This calculation determines the value of one mill. The mill value is then multiplied by the total number of mills required to balance the mill levy funds. The goal, or assumption, is to maintain the levy at or near its current rate of 48 mills.

Taxes

The City collects ten different taxes: ad valorem (property tax), motor vehicle tax, recreational vehicle tax, sales tax, telephone franchise, gas service franchise, electric franchise, cable franchise, utility franchise, and bed tax. Taxes comprise about 38% of total revenue. In total,

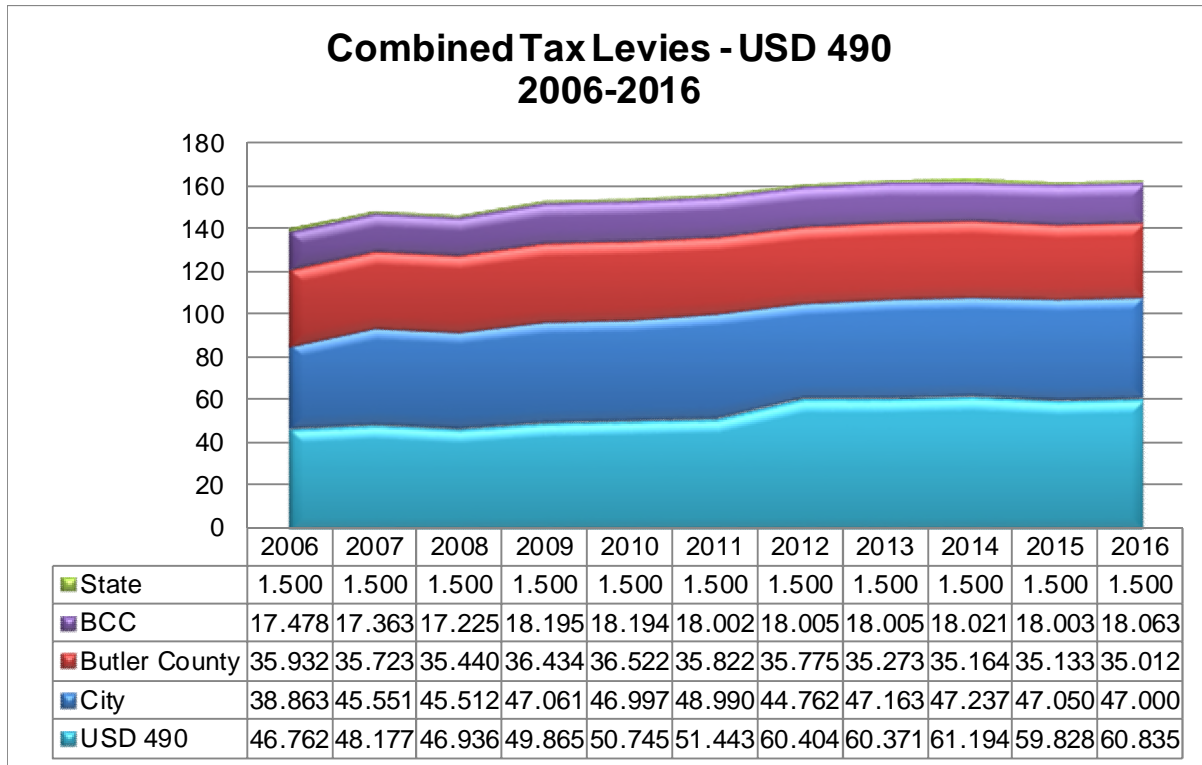


Analysis: From 2007 through 2009 property values were increasing due to a generally healthy real estate market and an increase in building permits. The following years of 2010-2012 were impacted largely from the economic downturn and falling real estate prices. In 2013, the assessed value improved due to the expiration of a tax exemption for the Walnut River Apartments. The assessed valuation is estimated to increase approximately 2.6% in 2016 over the prior year.

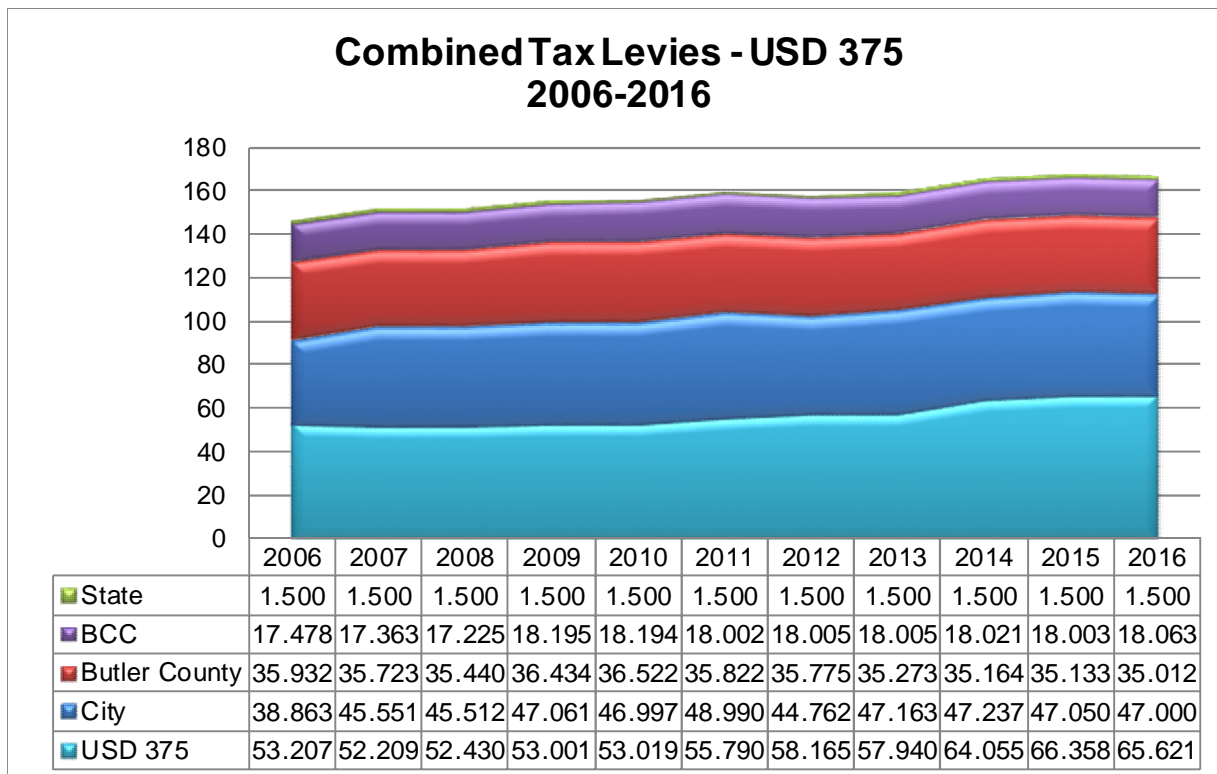


Analysis: The growth in the assessed value increased revenues from 2007-2010. The 2007 budget included a 6.688 mill levy increase to replenish reserves in the Bond & Interest Fund, offset a loss in revenue from gas taxes, and to pay for increases in the cost of insurance, fuel, and utilities. In 2011 the levy increased due to an unanticipated increase in property tax exemptions; the increase was “refunded” in 2012. In 2013, the levy returned to its assumed goal of 47 mills and has stayed there. 2017 the there was a mill increase passed by City Commission, the new mill rate is 48 mills.

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



Analysis: The purpose of these two graphs is to show the City's share of the combined tax levy. In 2015, the share for residents living in the USD 490 district was approximately 29.13%. The total mill levy for residents within the USD 490 district decreased 1.602 mills. The total mill levy for residents within the USD 375 district increased 2.067 mills.



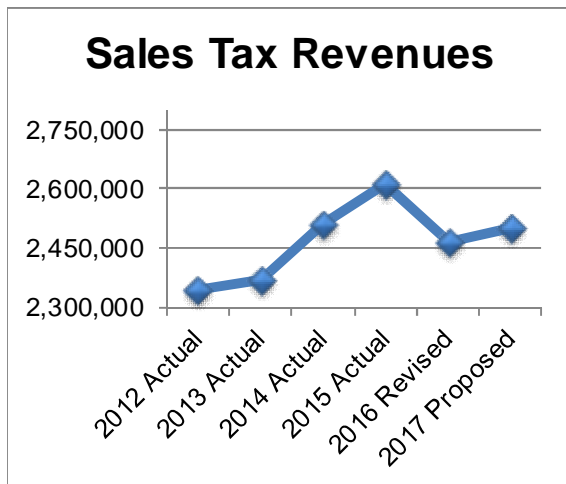
Local sales tax

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

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

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

The current budget projects sales tax revenue at \$2,400,000, which is a slight increase of \$9,000 over the prior budget year. Due to the Sales Tax Ordinance discussed above, \$50,000 is receipted directly into the Economic Development Sales Tax Fund (010).



Licenses & Permits

Licenses & Permits includes fourteen budgeted revenues in areas such as building improvements, planning and zoning, animal control and liquor. At less than 1%, these sources constitute a small fraction of total revenues. The total Licenses & Permits revenue projected for the current budget year is \$117,339.

Intergovernmental Revenue

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

Charges for Services

Projected at \$10,557,277, a slight increase of 3% from the prior budget year, this is the City's largest category of revenue. Services credited under this category include: animal adoption, fire protection (townships), recreation and swimming pool fees, facility rentals, cemetery services, data processing, golf merchandise sales, airport hangar rentals, and domestic sales for the Water, Sewer, and Refuse Funds. Penalties on late payments are also included as a charge for service.

Domestic Sales (4441)

These charges represent the largest revenue source under this category. Collections are projected to be \$5,890,000 for the current budget. Annually, this revenue is projected by using time series trend analysis with adjustments made for any expected rate increases. This category includes sales of residential water, sewer, and refuse services.

Raw Water Sales (4439)

These charges represent the second largest revenue source under this category. This revenue accounts for charges to the HollyFrontier Refinery, City of Augusta and other rural water district customers. The current budget projects total collection to be \$1,100,000. Annually, this revenue is projected using time series trend analysis with any adjustments made for any expected rate increases.

Data Processing Fees

These fees are charged to the General, Water, Sewer and Refuse funds to recover the administrative costs for providing internal services: processing utility bills, financial management, human resources and information technology. An allocation formula is used to determine the charges for each fund. The current budget includes a total of \$1,025,000 for the Data Processing Fund (072).

Fire Protection

The City is under contract provide fire protection services to residents of the El Dorado and

Prospect townships. The charge is based on 4 mills and the assessed valuation of each township. This amounts to \$544,751.

Commercial Refuse Charges

This revenue accounts for services charged to businesses for trash services. The current budget projects total collection to be \$430,000. Commercial refuse charges are projected using time series trend analysis and growth expectations.

Fines, Forfeitures & Penalties

The General Fund is credited with all fines, forfeitures and penalties. This revenue category includes: fines and forfeitures, law enforcement costs, court costs, diversion fees, and Photostats. Total revenues are projected at \$374,004, an increase of 7% from the prior budget year. In 2014, City Commission approved to increase court costs. Fines and forfeitures received by the Police Department make up 78% of revenues in this category.

Miscellaneous

All revenues excluded from the other categories are placed under miscellaneous. The top three revenues are: special assessments, concessions and leases, and recycling center income. The current budget projects Miscellaneous revenues at \$1,270,333. Previously, reimbursements was one of the top three revenues in this category. However, these receipts are now credited back to their original expenditure and not counted as revenue. This change has drastically reduced projected revenues under this category.

Special Assessments

These are charges levied on properties that are improved by the City. Typical improvements include new streets, sanitary sewer, storm sewer, and sidewalks. Budget estimates are produced using an internal report which shows the amount of existing special assessments due

in the budget year, along with an estimate from ongoing projects that will include special assessments. The current revenue projection is \$614,540. This is an increase of \$66,604 over the prior budget year.

Concessions and Leases

This account represents another important revenue under Miscellaneous. It includes lease payments on the Army Reserve building, daily rental of the train depot, farm land rent, cell phone tower rent, and oil leases. The current projection is \$265,810 for the budget year. This figure was developed using time-series analysis and rent contracts for the cell phone towers and Army Reserve building.

Recycling Center Income

This account is for sales of recyclable materials. Prices for these materials are highly volatile, and therefore large swings from year to year are common. The projection for the current budget year is \$12,000.

Transfers In

This heading does not have its own category in the budget detail sheets. However, Transfers In are included within the Miscellaneous revenues category on the budget detail sheets. Total transfers for 2017 amount to \$1,651,259. This is an increase of \$27,068 over the prior budget year.

Transfers In	
General	\$ 815,589
Major Street	500,000
Cemetery	115,286
Prairie Trails	273,514
Data Processing	20,000
Total:	\$ 1,724,389

Expenditures by Category, All Budgeted Funds				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Expenditures				
Personal Services	9,099,633	10,183,158	9,984,529	10,502,015
Contractual Services	4,173,810	4,972,977	4,245,869	4,696,635
Commodities	1,803,882	2,105,851	1,927,266	2,169,757
Capital Outlay	238,817	331,000	327,850	797,000
Debt Retirement	3,422,139	2,708,084	3,183,818	3,491,035
Transfers Out	3,579,963	3,452,222	3,737,241	3,607,560
Contingency Reserve	-	2,596,411	-	4,318,235
Total:	22,318,245	26,349,703	23,406,573	29,582,237

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 \$10,502,015 with an overall increase of 3% over the prior budget year. This category represents 35% of all budgeted expenditures. The budget does include employee merit increases (0-6% per employee, for a budgeted average of 3%). The slight increase is due from the addition of three new firefighter's budgets also the Commission driven addition of an Assistant City Manager position.

Contractual Services

This category is for costs related to legal agreements. Examples include contracts for professional services, insurance, utilities and maintenance. The current budget projects a total of \$4,696,635. This is a decrease of \$276,342, or 6%, over the prior budget year.

Commodities

This category is used to account for the purchase of items such as general supplies, clothing, materials used in the maintenance and repair of buildings and equipment, motor fuels and lubricants, and other miscellaneous tools. The current budget projects a total of

\$2,169,757. This is an increase of \$63,906 from the prior budget year. This increase is due to several shifts within the City of El Dorado, we have moved Environmental Services in house which affects Commodities and Contractual Services. Commodities also includes the purchase of non-capitalized assets. These are assets that cost less than \$5,000, but are tools or equipment that is needed for the efficiency of operations.

Capital Outlay

This category is used to purchase or significantly improve equipment or infrastructure with a cost in excess of \$5,000. Improvements with a useful life greater than 10 years are included as part of the Capital Improvement Plan, with other items, primarily equipment, listed in the Equipment Replacement Plan. The budgeted amount for 2017 is \$797,000. Even though the budget has been approved by City Commission, all capital purchases over \$5,000 must be approved by the City Manager and single items over \$10,000 must be approved by the City Commission.

Debt Retirement

All city debt is paid from an amortization schedule. The only material change occurs when new debt is issued or paid off, which is planned for using the Capital Improvement and Equipment Replacement Plans. Delegated accounts within Debt Retirement shows what the debt source is. Lease purchases, GO Bond payments or revolving loan payments are an example of this. These items are also split into two categories, principal and interest. This change was made to be more transparent with the debt being carried.

Transfers Out

This heading does not have its own category in the budget detail sheets. However, Transfers Out are included with the Contractual Services categories as account (5224). The budget has an increase of \$155,338 over the prior budget year.

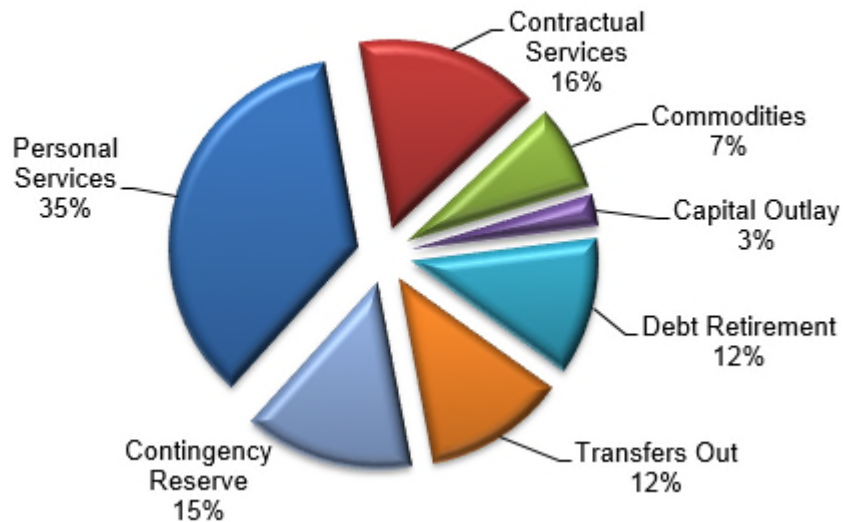
Transfers Out	
General	\$ 2,046,542
Storm Water	18,000
Water	670,086
Sewer	146,086
Refuse	133,037
Industrial Mill Levy	40,051
Airport	42,000
Tourism	40,051
Component Unit	471,707
Total:	\$ 3,607,560

Contingency Reserve

This heading does not have its own category in the budget detail sheets. However, Contingency Reserve is included with the Contractual Services categories as account (5218). Contingency Reserve is budgeted in select funds to finance the unforeseen expenditures or an unanticipated decline in revenues.

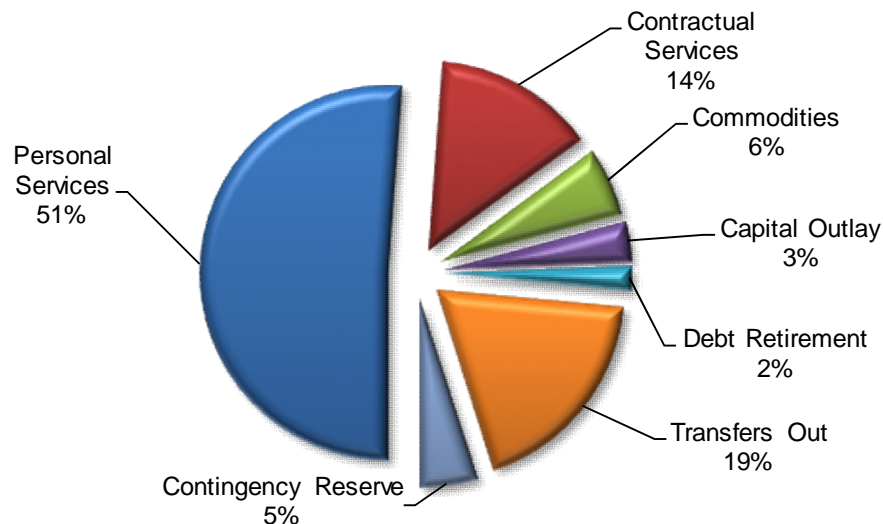
Contingency reserve for 2017 is budgeted at \$4,318,235 which is \$1,721,824 more than the prior budget year. The large increase come from Bond and Interest (fund 040) sale of bonds in 2015.

2017 Expenditures, All Budgeted Funds



General Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	1,943,912	1,379,369	2,189,616	1,791,838
Revenues				
Taxes	6,502,637	6,846,258	6,846,258	6,912,988
Licenses & Permits	290,149	114,132	114,132	115,439
Intergovernmental Revenue	228,012	196,646	196,646	198,441
Charges for Services	982,274	749,787	749,787	708,377
Fines, Forfeitures & Penalties	355,959	346,000	346,000	374,004
Miscellaneous	170,918	201,416	201,416	56,612
Transfers In	815,801	815,589	815,589	815,589
Total:	9,345,748	9,269,828	9,269,828	9,181,450
Expenditures				
Personal Services	4,721,703	5,355,220	5,203,590	5,615,567
Contractual Services	1,555,177	1,590,984	1,484,940	1,524,428
Commodities	501,157	597,885	588,966	649,982
Capital Outlay	106,342	125,000	120,000	372,500
Debt Retirement	231,998	225,923	225,923	225,924
Transfers Out	1,983,668	1,941,670	2,044,187	2,046,542
Contingency Reserve	-	812,515	-	538,345
Total:	9,100,044	10,649,197	9,667,606	10,973,288
Surplus (Deficit)	245,704	(1,379,369)	(397,778)	(1,791,838)
Ending Fund Balance	2,189,616	-	1,791,838	-
Contingency Reserve	2,189,616	812,515	1,791,838	538,345
Reserve % of Expenditures	24%	8%	19%	5%

2017 Budgeted Expenditures



General Fund Summary

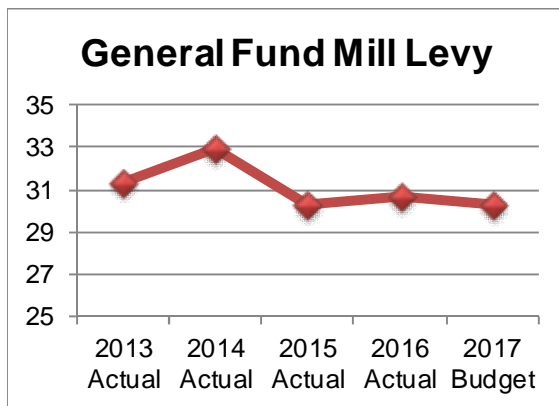
The General Fund (001) is the general operating fund of the City and provides resources to the following departments: Administration, Engineering, Police, Fire, and Public Works. It is the largest fund and is supported primarily by taxes, franchise fees, and charges for service. All revenues and expenditures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

Revenues

General Fund revenues are divided into seven categories: Taxes; Licenses & Permits; Intergovernmental Revenue; Charges for Services; Fines, Forfeitures & Penalties; Miscellaneous; and Transfers In. Overall revenues are anticipated to decrease in 2017 by \$88,378 over the prior budget year.

Taxes

The current budget has estimated total tax collections of \$6,912,988. Taxes comprise nearly 75% of revenues in this fund. The largest revenues in this category are Ad Valorem Tax (4111) at \$2,559,535 and Local Sales Tax (4132) at \$2,500,000.



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

Licenses & Permits

This category of revenues includes cereal malt beverage and liquor licenses; building, plumbing, electrical and mechanical permits; merchant licenses; and animal licenses. Another decrease in Licenses & Permits is projected in 2017 for a total of \$115,439. Approximately 37% of these revenues are derived from building permits, which are heavily elastic and dependent on the local housing market. The budget assumes the real estate market will be consistent with the 2016 market with \$45,125.29 in building permit sales.

Intergovernmental Revenue

The budget for intergovernmental revenue is composed of liquor taxes; hazmat contract revenues from Butler County; gas tax refunds; and grants. This budget estimates collecting \$198,441. The 2017 Budget includes \$143,367 for a SAFER (Staffing for Adequate Fire & Emergency Response) FEMA grant. This grant provides funding directly to fire departments to help maintain the number of trained, “front line” firefighters available in their communities.

Charges for Services

The main source of revenue in this category is Fire Protection services. The City Fire Department maintains fire protection service contracts with the El Dorado and Prospect townships, charging both 4 mills of their assessed valuation. These account for \$544,481, or 77% of revenues in this category. Engineering Refunds and Administrative Fees (4412) are charged to projects with special assessments. This revenue has been volatile in recent years and the City now takes a much more conservative approach with a 2017 projection of \$48,000.

Fines, Forfeitures & Penalties

Fines and Forfeitures (4511) derived from traffic stops and police seizures comprise nearly 80% of revenues under this category at \$255,923. Court Costs (4513) and Diversion Fees (4514) are also located under this category.

Miscellaneous

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

Transfers In

The General Fund receives internal franchise fees from the Water, Sewer, Refuse, and Stormwater funds. These revenues increase by about 3% per year. In addition, the Sales Tax Committee has traditionally recommended an additional 3.49 mills of property tax reduction by using prior year excess sales tax revenues. These revenues amount to \$815,589 for the 2017 Budget year.

Expenditures

General Fund expenditures are divided into seven categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, Transfers Out, and Contingency Reserve. The 2017 Budget for the General Fund is \$10,434,943 after deducting the budgeted Contingency Reserve. The budget represents an increase of \$598,261, or 10%, over the prior budget year.

Personal Services

An increase of \$260,347, or 5%, is budgeted for a total of \$5,615,567. The majority of the increases are located in Environment Services, Recreation and Fire Departments. The largest increase came with the additional of Environmental Services, with a budget of \$71,494. Recreation has an increase of \$56,024 or 14%, this increase is due to the addition of the Maintenance Work. The Fire Department's Personal Services budget increased \$54,721 for the potential of three additional full-time firefighters if the City is awarded the SAFER Grant. The City budgets for every approved position to be filled, but does not expect to fill each position for all twelve months of the year.

Contractual Services

The budget for contractual services has decreased by \$66,556 for 2017. The most significant single decrease comes from moving Environmental Services in house. 2015 marked the end of a three year contracted janitorial services, this prompted the City to move these services in house, to be able to offer a better more reliable staff with a raised expectations. The single highest Contractual Service is Utilities (5205), with a total of \$370,150. With \$197,000 budgeted for street lights, this includes an increase of \$12,000 over the prior year's budget.

Commodities

Expenditures under this category have increased by \$52,097 from the prior budget year. The two largest changes are in Police and Fire Departments. Both lie in Non-Capitalized Assets (5315). These are items that are individually under \$5,000, the Fire Department has budgeted new breathe and the Police Department has budgeted for body cameras for patrol officers.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. The General Fund budget under capital outlay is set at a total of \$372,500. There are five budgeted items for 2017: \$5,000 for chairs (001-014-7404); \$70,000 for two police cars (001-021-7401); \$5,000 for a land purchase (001-021-7405); \$45,000 for a fire command vehicle and hydraulic rescue tools (001-023-7401).

Debt Retirement

The General Fund 2017 Budget includes Lease Purchase principal and interest payments of \$97,059 for a Class A Pumper Apparatus and \$128,864 for a 2016 Pierce 100' Aerial Platform Truck.

Transfers Out

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

Transfers for 2017 are as follows:

- Major Street Fund - \$500,000
- Cemetery Fund - \$133,364
- Prairie Trail Funds - \$182,306
- Construction Fund - \$1,126,000

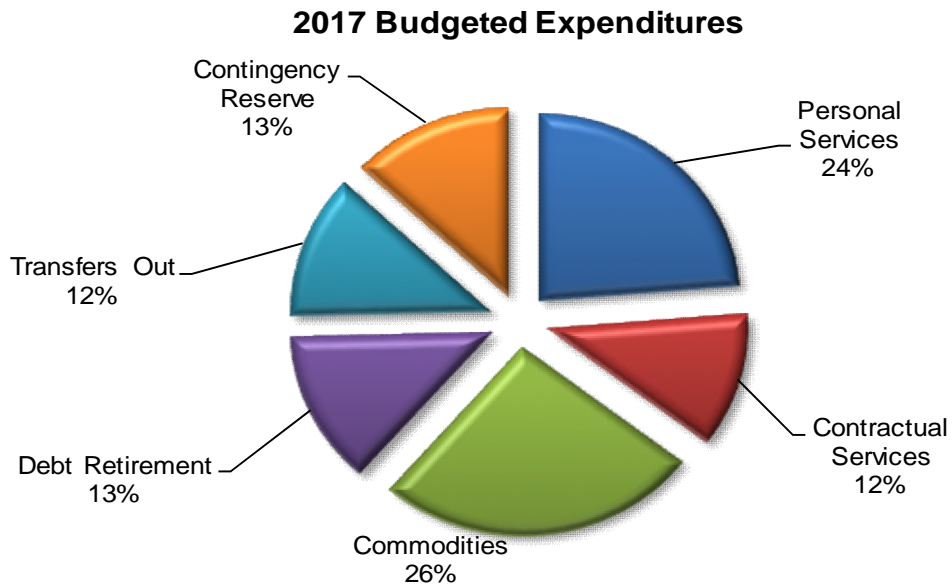
Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2017 Budget has appropriated \$538,345 in Contingency Reserve.

Fund Balance

The General Fund budgets the projected fund balance as Contingency Reserve. The ending fund balance for 2017 is set at a projected 5% of budgeted expenditures. City policy stipulates a minimum fund balance of 15% for the General Fund. The City Manager will attentively watch this fund to insure compliance of City policy.

Airport Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	39,059	39,608	25,568	35,103
Revenues				
Taxes	5,805	72,731	76,266	84,231
Charges for Services	182,380	215,000	215,000	215,000
Miscellaneous	25,628	8,175	6,425	6,150
Total:	213,813	295,906	297,691	305,381
Expenditures				
Personal Services	75,959	77,006	76,506	80,727
Contractual Services	42,274	49,750	42,200	39,750
Commodities	102,239	127,150	82,000	88,750
Debt Retirement	6,832	-	45,450	44,846
Transfers Out	-	42,000	42,000	42,000
Contingency Reserve	-	39,608	-	44,411
Total:	227,304	335,514	288,156	340,484
Surplus (Deficit)	(13,491)	(39,608)	9,535	(35,103)
Ending Fund Balance	25,568	-	35,103	-
Contingency Reserve	25,568	39,608	35,103	44,411
Reserve % of Expenditures	11%	13%	12%	15%



Airport Fund Summary

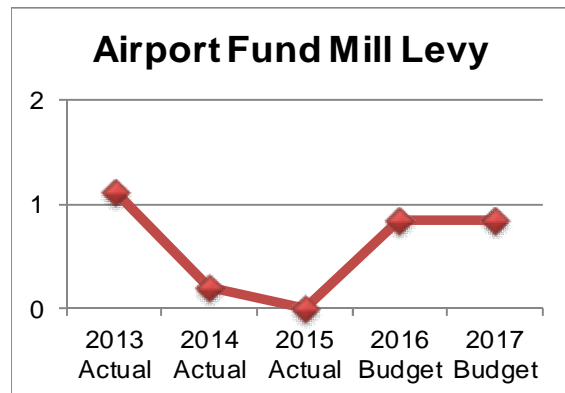
The Airport Fund (003) is used to account for the operations of the El Dorado/Captain Jack Thomas Memorial Airport. It funds the Airport Division of the Public Works Department.

Revenues

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

Taxes

The 2017 Budget has estimated tax collections of \$84,231, for an increase of \$11,500. Commission has dedicated .847 Mills of Ad Valorem Tax revenue if the Airport is unable to operate self-sufficiently.



Charges for Services

This category includes Hangar Rentals (4475) and External Fuel Sales (4476). These revenues are projected to maintain consistency from the prior budget years.

Miscellaneous

The miscellaneous category does not include any significant revenue sources, as the largest revenue is Concessions and Leases (4622), with budgeted revenue of \$3,500.

Expenditures

Airport Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out and Contingency Reserve. After deducting Contingency Reserve, the budget for 2017 is expected to increase \$52,328 to \$340,484.

Personal Services

There is only one full-time employee at the Airport. Merit increases are budgeted at 3% annually. Total Personal Services expenses for 2017 are budgeted for \$80,727

Contractual Services

Contractual Services are budgeted at \$39,750, after removing transfers (\$42,000) and contingency reserve (\$44,411) amounts.

Commodities

The budget for Commodities is \$88,750, a \$38,400 decrease over the prior budget year. The quantity of fuel sales has decreased the last couple years.

Capital Outlay

The budget does not include any capital outlay expenditures.

Debt Retirement

New in 2016 debt payments (\$44,846) for projects completed on Run Way C will start to affect Fund 003.

Transfers Out

The Airport Fund utilizes this account to transfer cash for capital projects to the Construction Fund. The 2016 Budget includes a \$42,000 transfer to help fund the rehabilitation of Runway 15-33.

Contingency Reserve

The 2015 Budget has appropriated \$39,608 in Contingency Reserve.

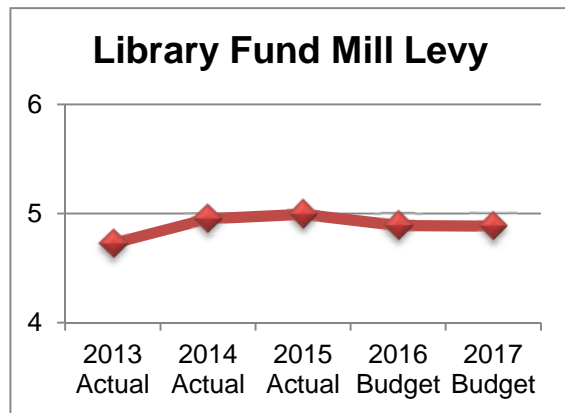
Fund Balance

Projected fund balance is budgeted in the Airport Fund as Contingency Reserve. The fund balance is projected to increase from \$39,608 in 2016 to \$44,411 by the end of 2017.

Library Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Revenues				
Taxes	415,545	456,241	456,241	471,707
Total:	415,545	456,241	456,241	471,707
Expenditures				
Transfers Out	394,913	456,241	456,241	471,707
Total:	394,913	456,241	456,241	471,707

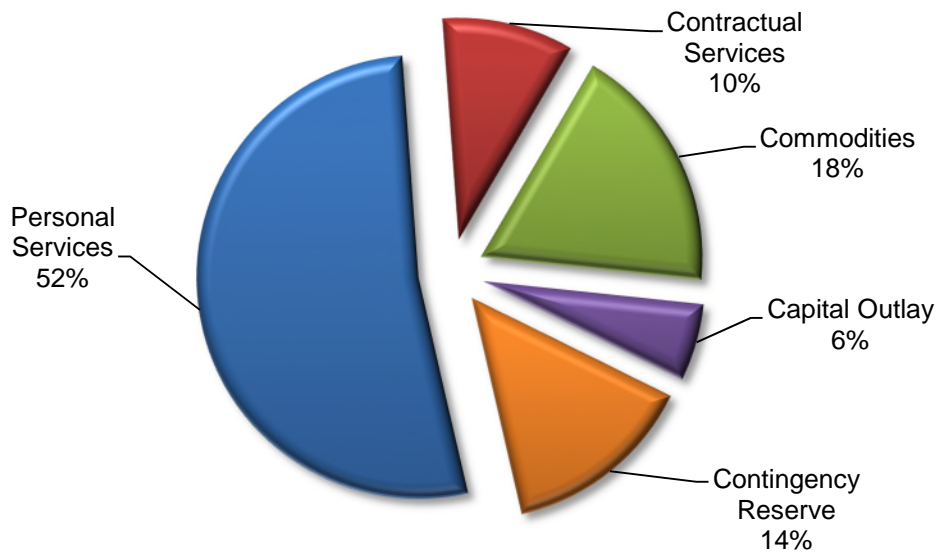
Library Fund Summary

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



Major Street Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	90,674	172,009	118,462	127,443
Revenues				
Licenses & Permits	475	5,125	500	-
Intergovernmental Revenue	498,720	580,080	578,080	493,080
Miscellaneous	3,523	4,000	4,000	-
Transfers In	315,309	500,000	500,000	500,000
Total:	818,026	1,089,205	1,082,580	993,080
Expenditures				
Personal Services	514,965	690,029	688,049	587,574
Contractual Services	57,500	130,250	133,150	107,650
Commodities	183,992	214,400	192,400	204,250
Capital Outlay	8,683	60,000	60,000	63,000
Transfers Out	25,099	-	-	-
Contingency Reserve	-	166,535	-	158,049
Total:	790,238	1,261,214	1,073,599	1,120,523
Surplus (Deficit)	27,788	(172,009)	8,981	(127,443)
Ending Fund Balance	118,462	-	127,443	-
Contingency Reserve	118,462	166,535	127,443	158,049
Reserve % of Expenditures	15%	15%	12%	16%

2017 Budgeted Expenditures



Major Street Fund Summary

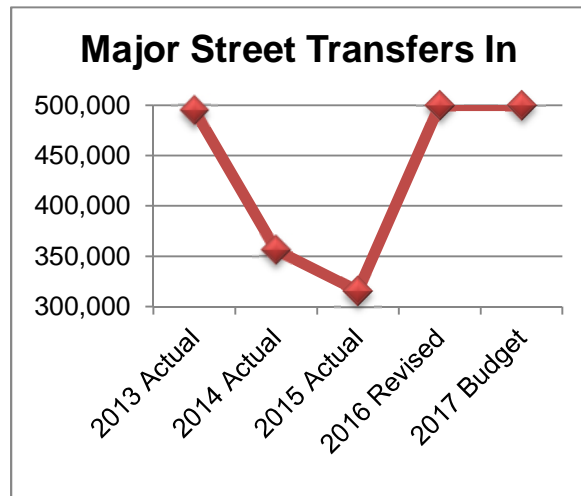
The Major Street Fund (007) provides financial resources to the Major Streets Division of the Public Works Department.

Revenues

Revenues for the Major Street Fund are divided into four categories: Licenses and Permits, Intergovernmental Revenue, Miscellaneous, and Transfers In. Total revenues are anticipated to be \$993,080, a decrease of \$96,125 over the prior budget year.

Intergovernmental Revenue

The two major revenues under this category are Special City/County Highway Tax (4351) and State Highway Maintenance (4359). Total collections are projected to decrease \$85,000 over the prior year with the majority of this in Special City/County Highway Tax (4351).



Transfers In

Each year the Major Street Fund receives a transfer from the General Fund. The amount is based on the projected deficit for the budget year. Due to conservative budgeting practices, this transfer is generally revised down the following year. The 2017 Budget includes a transfer of \$500,000.

Expenditures

Major Street Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out, and Contingency Reserve. After

deducting Contingency Reserve, total expenditures for this fund have increased by \$99,159 to \$1,094,679.

Personal Services

The budget has decreased by 17% to \$587,574. This fund does not budget to fill all positions. (5110) Benefit Insurance and (5101) Salaries are the accounts that have seen the largest decrease.

Contractual Services

Expenditures are budgeted at \$138,736 this is within 4% of the prior year's budget. Maintenance & Repair-Equipment (5207) and Maintenance & Repair-Other Improvements (5208) combined are \$80,000 of the category.

Commodities

The budget for Commodities is expected to be \$204,250, an decrease \$10,150 over the prior budget year. The most significant change for this budget year is a \$10,000 budget decrease in Maintenance & Repair-Other Improvements (5308).

Capital Outlay

The 2016 Budget includes Capital Outlay expenditures of \$63,000 for a Utility Truck and a Front-end Loader.

Transfers Out

In 2015 there was a transfer made to the CNG Fueling Station project for \$25,099. The current budget does not include any appropriations for transfers out.

Contingency Reserve

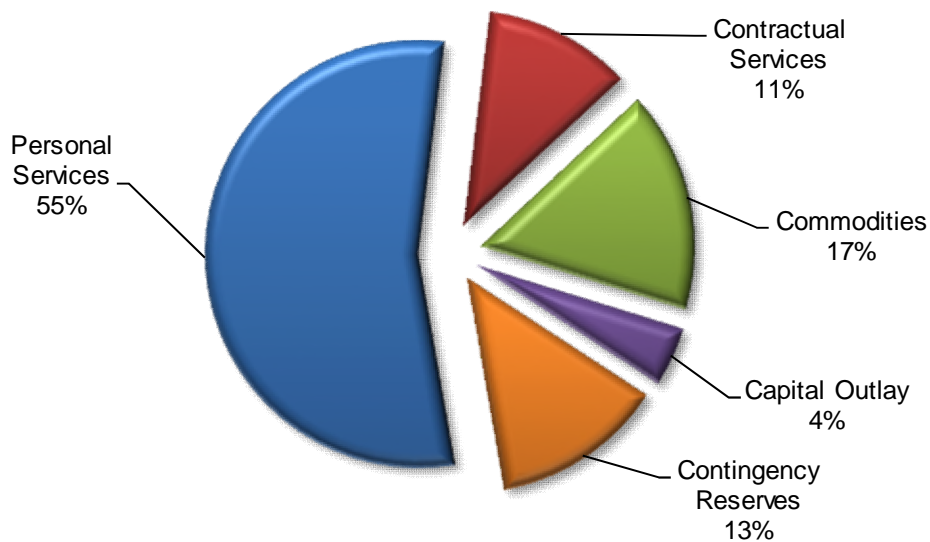
These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2017 Budget has appropriated \$158,049 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Major Street Fund as Contingency Reserve. The fund balance is projected to increase from \$118,462 in 2015 to \$158,049 by the end of 2017.

Cemetery Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	39,774	36,753	28,493	28,832
Revenues				
Intergovernmental Revenue	562	650	650	650
Charges for Services	57,363	58,200	58,200	58,200
Miscellaneous	36,527	-	-	-
Transfers In	120,195	133,364	133,703	115,286
Total:	214,647	192,214	192,553	174,136
Expenditures				
Personal Services	123,571	126,239	126,239	111,144
Contractual Services	24,080	20,575	20,575	22,550
Commodities	35,206	36,400	36,400	33,800
Capital Outlay	43,070	9,000	9,000	9,000
Transfers Out	-	-	-	-
Contingency Reserves	-	36,753	-	26,474
Total:	225,927	228,967	192,214	202,968
Surplus (Deficit)	(11,281)	(36,753)	339	(28,832)
Ending Fund Balance	28,493	-	28,832	-
Contingency Reserve	28,493	36,753	28,832	26,474
Reserve % of Expenditures	13%	19%	15%	15%

2017 Budgeted Expenditures



Cemetery Fund Summary

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

Revenues

Revenues for the Cemetery Fund are divided into four categories: Intergovernmental Revenue, Charges for Service, Miscellaneous, and Transfers In. Total revenues are anticipated to be \$174,136.

Intergovernmental Revenue

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

Charges for Service

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

Miscellaneous

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

Transfers In

Each year the Cemetery Fund receives a transfer (4659) from the General Fund. The amount is based on the projected deficit for the budget year. The current budget includes a transfer of \$115,286.

Expenditures

Cemetery Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out, and Contingency Reserve. Appropriations for this fund have decreased \$15,720, to \$176,494, after deducting Contingency Reserve.

Personal Services

The budget for Personal Services has decreased by \$15,125, over the prior budget year. The majority of which is in Benefit Insurance (5110) with decrease of \$8,500.

Contractual Services

These expenditures are anticipated to increase by \$2,425 from the prior budget year. The majority of this increase is a result of Utilities (5205) increase by \$1,125.

Commodities

This category has decreased by \$2,600 overall from the prior budget year. Maintenance & Repair-Equipment (5307) increased by \$2,000, while Maintenance & Repair-Other Improvements increase by \$500.

Capital Outlay

The budget includes Capital Outlay expenditures of \$9,000 to replace a lawn mower.

Transfers Out

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

Contingency Reserve

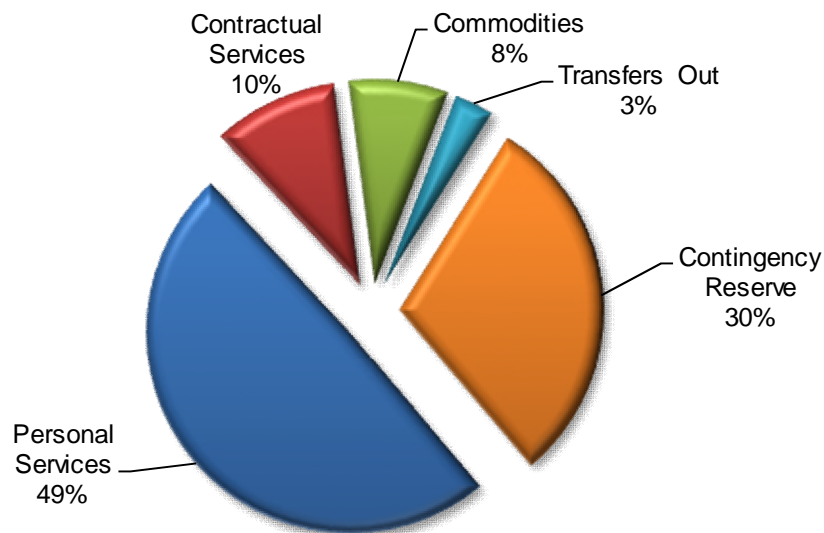
This fund doesn't typically hold any significant amount of reserve because it is primarily funded by the General Fund. The 2017 Budget has appropriated \$26,474 in Contingency Reserve.

Fund Balance

The Cemetery Fund is budgeted to maintain a 15% fund balance. This is accomplished by an end of the year operating transfer from the General Fund. The transfer is increased in years with lower than anticipated revenue, and likewise, decreased in years with higher revenue collections.

Stormwater Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	171,204	125,209	131,068	152,611
Revenues				
Intergovernmental Revenue	220	300	300	150
Miscellaneous	250,541	266,308	264,808	426,350
Total:	250,761	266,608	265,108	426,500
Expenditures				
Personal Services	208,151	281,178	208,715	284,810
Contractual Services	10,599	20,500	7,100	57,250
Commodities	46,109	48,500	9,750	45,250
Capital Outlay	8,039	-	-	-
Transfers Out	18,000	18,000	18,000	18,000
Contingency Reserve	-	23,639	-	173,801
Total:	290,897	391,817	243,565	579,111
Surplus (Deficit)	(40,136)	(125,209)	21,543	(152,611)
Ending Fund Balance	131,068	-	152,611	-
Contingency Reserve	131,068	23,639	152,611	173,801
Reserve % of Expenditures	45%	6%	63%	43%

2017 Budgeted Expenditures



Stormwater Fund Summary

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

Revenues

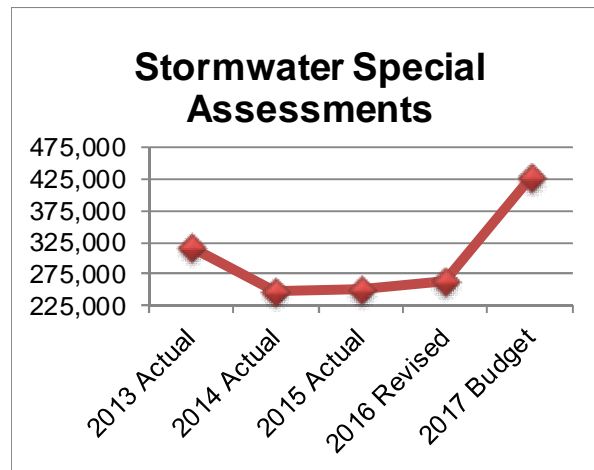
Revenues for the Stormwater Fund are divided into two categories: Intergovernmental Revenue and Miscellaneous. Revenues are anticipated to increase \$ 7,108, or 2.74%, in the current budget year.

Intergovernmental Revenue

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

Miscellaneous

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



Expenditures

Stormwater Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out, and Contingency Reserve. After deducting contingency reserve, the 2016 Budget

represents an overall decrease of \$435, for a total of 368,178, from the prior budget year.

Personal Services

The budget for Personal Services has seen a slight increase of 1% or \$3,632 over the prior budget year. Salaries (5101) has increased by \$9,202, but benefits such as Retirement (5106), Overtime (5103) and 457(b) Plan Fringe (5107) have seen a combined decrease of \$8,262.

Contractual Services

This category is budgeted at \$57,250, with an \$36,750 increase over the prior budget year. Professional Services (5201) increased \$46,000, in preparation for future bond payment.

Commodities

These expenditures have decreased \$3,250, or 7%, over the prior budget year. The majority of this change is due to an \$11,500 decrease in Maintenance & Repair-Other Improvements (5308).

Capital Outlay

The 2017 Budget does not include any Capital Outlay purchases.

Transfers Out

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

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2017 Budget has appropriated \$173,801 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Stormwater Fund as Contingency Reserve. Fund balance is anticipated to increase from \$23,639 at the end of 2016 to \$173,801 (43% of expenditures) by the end of the 2017 Budget year.

Economic Development Sales Tax Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	206,561	226,031	219,164	269,164
Revenues				
Taxes	50,000	50,000	50,000	50,000
Miscellaneous	631	-	-	-
Total:	50,631	50,000	50,000	50,000
Expenditures				
Contractual Services	38,027	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Contingency Reserve	-	276,031	-	319,164
Total:	38,027	276,031	-	319,164
Surplus (Deficit)	12,603	(226,031)	50,000	(269,164)
Ending Fund Balance	219,164	-	269,164	-
Contingency Reserve	219,164	276,031	269,164	319,164
Reserve % of Expenditures	N/A	N/A	N/A	N/A

Economic Development Sales Tax Fund Summary

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

Revenues

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

Taxes

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

Expenditures

The Economic Development Fund is budgeted for its Contingency Reserve, only. Although in 2014 there were expenses in Contractual Services, Capital Outlay, and Transfers Out as well.

Contractual Services

Property Tax payments for the properties the City has purchased for Demolition and/or Redevelopment are paid for in this category.

Funds were also used for sales tax relief for the City's local car dealership, John K. Fisher.

Capital Outlay

The 2017 Budget does not include any Capital Outlay purchases.

Transfers Out

The 2017 Budget does not include any Transfers.

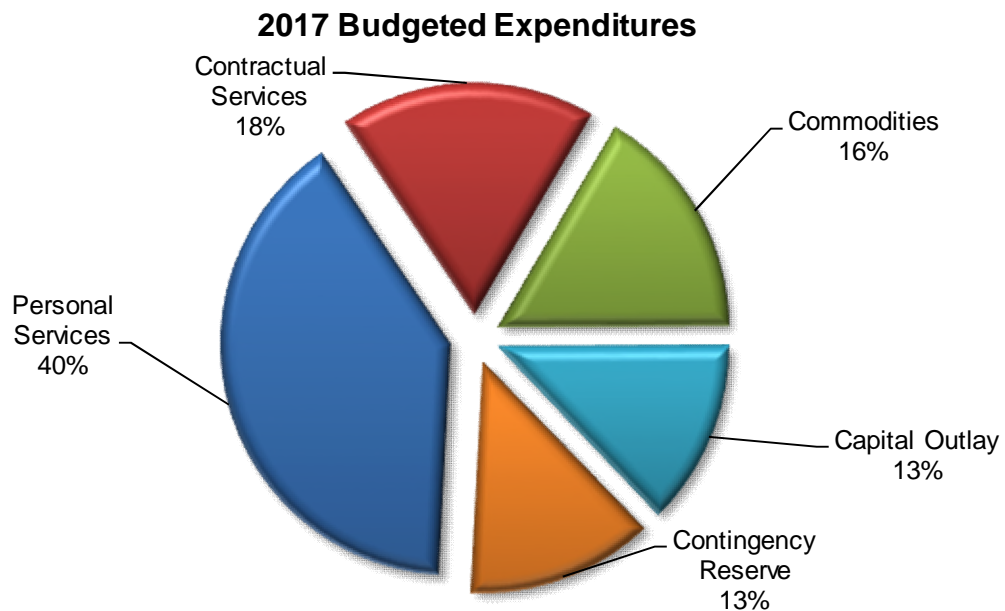
Contingency Reserve

These funds are used to finance economic development incentives and/or projects that arise throughout the year. In 2011, a pilot project was implemented using these funds. Eligible management staff from the HollyFrontier refinery in Cheyenne, Wyoming was provided an incentive for relocating and purchasing a home in El Dorado.

Fund Balance

Projected fund balance is budgeted in the Economic Development Fund as Contingency Reserve. Fund balance is projected to be \$319,164 by the end of 2017.

Prairie Trails Restaurant/Golf Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	56,923	84,138	24,633	88,711
Revenues				
Charges for Services	263,839	433,000	365,000	408,000
Miscellaneous	2,322	6,000	6,000	6,000
Transfers In	194,191	182,306	284,484	273,514
Total:	460,352	621,306	655,484	687,514
Expenditures				
Personal Services	283,678	336,875	311,875	308,239
Contractual Services	82,603	119,731	119,831	139,039
Commodities	117,290	164,700	159,700	127,700
Debt Retirement	9,072	-	-	-
Capital Outlay	-	-	-	100,000
Contingency Reserve	-	84,138	-	101,247
Total:	492,643	705,444	591,406	776,225
Surplus (Deficit)	(32,290)	(84,138)	64,078	(88,711)
Ending Fund Balance	24,633	-	88,711	-
Contingency Reserve	24,633	84,138	88,711	101,247
Reserve % of Expenditures	5%	14%	15%	15%



Prairie Trails Restaurant/Golf Fund Summary

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

Revenues

Revenues in the Prairie Trails Restaurant/Golf Fund are divided into three categories: Charges for Services, Miscellaneous, and Transfers In. Overall, revenues are anticipated to increase by \$66,208 over the prior budget year.

Charges for Services

This category includes all operating revenue, such as pro shop sales, golf membership fees, concessions, and daily golf and cart fees. Revenues are projected to decline in 2016 by \$25,000. Concession, Food, & Beverage Sales (4468) are projected to decrease \$20,000 to \$130,000. This come with the realizations the current catering are not reflecting the business volume the City had planned for. Golf Fees (4472) are projected to remain at \$265,000, the greens on the front nine have been reconstructed and efforts are being made to rebrand the Golf Course as a competitive 18-hole course.

Miscellaneous

There is \$6,000 budgeted in this category for the current budget year.

Transfers In

The ultimate goal for the golf course is to operate on a break-even basis. Management, however, recognizes that such a goal will require a multi-year, strategic approach of marketing and capital improvements. Such investments are funded through a general fund transfer. The 2017 Budget provides an appropriation of \$273,514. This will be an increase of \$91,208 over the prior budget year.

Expenditures

Prairie Trails Fund expenditures are divided into five categories: Personal Services, Contractual Services, Commodities, Capital Outlay, and Contingency Reserve. After deducting Contingency Reserve, total expenditures for this fund have increased by \$70,781 to \$776,225.

Personal Services

An overall decrease of \$28,636 is expected for the Prairie Trails Division. This change is primarily due to a reduction of full-time position in 2017. Wait staff was reduced due to an outside catering company taking over all kitchen duties.

Contractual Services

An increase of \$19,308 is budgeted for the current budget year. The majority of this change is attributed to a contracted catering company.

Commodities

This category is projected to decrease by \$13,000 in the current budget year. The change is primarily due the decrease in Food (5328) again due to the contracted catering company.

Capital Outlay

\$100,000 has been allocated for two new greens mowers. Current mowers will be removed from services after the 2016 golf year.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2016 Budget has appropriated \$101,247 in Contingency Reserve.

Fund Balance

The Prairie Trails Fund does not typically maintain a significant fund balance. If necessary, at the end of the year a transfer is made to cover any cash deficit.

Industrial Mill Levy Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	530,452	582,135	451,893	459,209
Revenues				
Taxes	91,012	95,367	95,367	98,407
Miscellaneous	205,353	-	-	-
Total:	296,365	95,367	95,367	98,407
Expenditures				
Contractual Services	44,209	48,000	48,000	48,000
Debt Retirement	40,051	-	-	-
Transfers Out	290,664	40,051	40,051	40,051
Contingency Reserve	-	589,451	-	469,565
Total:	374,924	677,502	88,051	557,616
Surplus (Deficit)	(78,559)	(582,135)	7,316	(459,209)
Ending Fund Balance	451,893	-	459,209	-
Contingency Reserve	451,893	589,451	459,209	469,565
Reserve % of Expenditures	121%	669%	522%	533%

2017 Budgeted Expenditures



Industrial Mill Levy Fund Summary

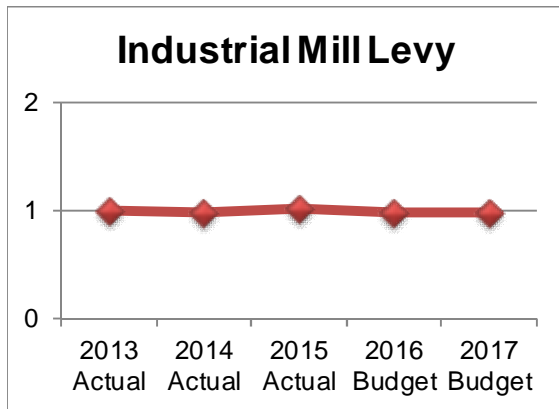
The Industrial Mill Levy Fund (014) provides financial resources to the Industrial Park Development Program of the Administration Department.

Revenues

Taxes are the only revenue category the Industrial Mill Levy Fund budgets. Overall revenues are anticipated to increase slightly to \$98,407.

Taxes

The budget has estimated tax collections to increase by \$3,040. The primary revenue source in this fund is Ad Valorem Tax (4111) at \$82,669. Historically, one mill is levied; the only exception was 2012 when the total mill levy was lowered to “refund” two mills that were unintentionally levied in 2011. However, over the past five years the City has been consistent with one mill as illustrated in the graph below



Miscellaneous

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

Expenditures

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

Contractual Services

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

Debt Retirement

The 2015 actual of \$40,051 is the principal and interest for the 20-year BG Products Veterans Stadium Interfund Loan payment. This annual expense is budgeted in Transfers Out (5224), because the funds are transferred to the Lake Debt Reserve Fund (012). During the year end process, the funds are transferred out, and then offset by the reduction of the liability account advances to other funds (1250). This modified accrual based process classifies the debt as Joint Venture Loan Principal (7507) and Interest (7517).

Transfers Out

The 2017 Budget appropriated \$40,051, which represents the debt payment on the 20-year interfund loan used to fund the City’s contribution to BG Products Veterans Stadium. This transfer is not displayed in the 2015 Actual amount of \$290,664. This number represents the completion of project 0342, improvements to the Industrial Park.

Typically, the actual amount for Transfers Out will be zero. This is due to the reclassification of the principal and interest expense, and reduction of the interfund loan for BG Products Veterans Stadium.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2017 Budget has appropriated \$469,565 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Industrial Mill Levy Fund as Contingency Reserve. The balance has grown steadily over the years to a high of \$603,975 at year-end 2012. With the new addition of the interfund loan payments the balance is anticipated to begin declining. Even with this new obligation the balance will remain healthy at more than 533% of projected operating expenditures.

Special Parks & Recreation Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	42,604	58,844	50,408	62,754
Revenues				
Licenses & Permits	2,555	1,900	1,900	1,900
Intergovernmental Revenue	37,100	34,446	34,446	37,905
Total:	39,655	36,346	36,346	39,805
Expenditures				
Contractual Services	20,522	15,500	15,500	15,500
Commodities	11,329	8,500	8,500	8,500
Contingency Reserve	-	71,190	-	78,559
Total:	31,851	95,190	24,000	102,559
Surplus (Deficit)	7,804	(58,844)	12,346	(62,754)
Ending Fund Balance	50,408	-	62,754	-
Contingency Reserve	50,408	71,190	62,754	78,559
Reserve % of Expenditures	158%	297%	261%	327%

2017 Budgeted Expenditures



Special Parks & Recreation Fund Summary

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

Revenues

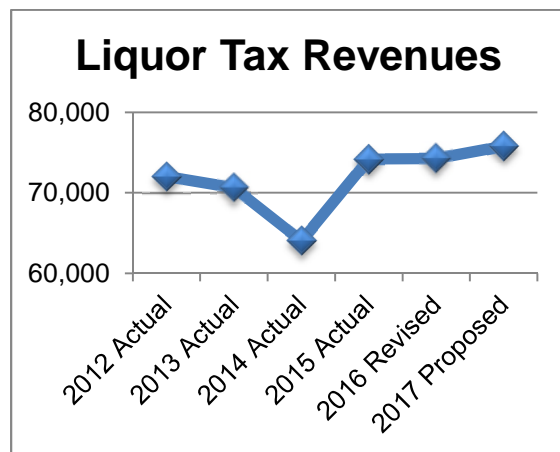
Revenues in this Fund are divided into two categories: Licenses & Permits and Intergovernmental Revenue. Total revenues are projected to increase slightly by \$3,459 from the prior budget year to \$39,805.

Licenses & Permits

Parkland Development Fees (4230) are received under this category. As set forth by Ordinance No. G-984, new residential building permits require payment of a parkland development fee in the amount of \$240-\$300. These revenues declined substantially with the precipitous fall of the housing market in 2009 and have yet to recover. Collections for 2017 are projected at \$1,900.

Intergovernmental Revenue

The Special Parks & Recreation Fund receives one half of Liquor Tax (4353) revenues. The City approved Sunday liquor sales in 2012, although this change has not driven additional growth thus far. Intergovernmental Revenue is anticipated to be \$37,905 in the current budget year. The chart below illustrates the trend of Liquor Tax Revenues as a whole.



Expenditures

Special Parks & Recreation Fund expenditures are divided into four categories: Contractual Services, Commodities, and Contingency Reserve. After deducting the budgeted contingency reserve, the budget projects total expenditures to be \$24,000.

Contractual Services

The majority of this category is budgeted in Professional Services (5201). These funds represent about one third of allocated liquor tax revenues received by this fund, and are distributed to eligible not-for-profit domestic violence organizations. The 2017 estimated domestic violence program is \$13,000. There is also \$2,500 budgeted in Maintenance & Repair-Other Improvements (5208).

Commodities

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

Contingency Reserve

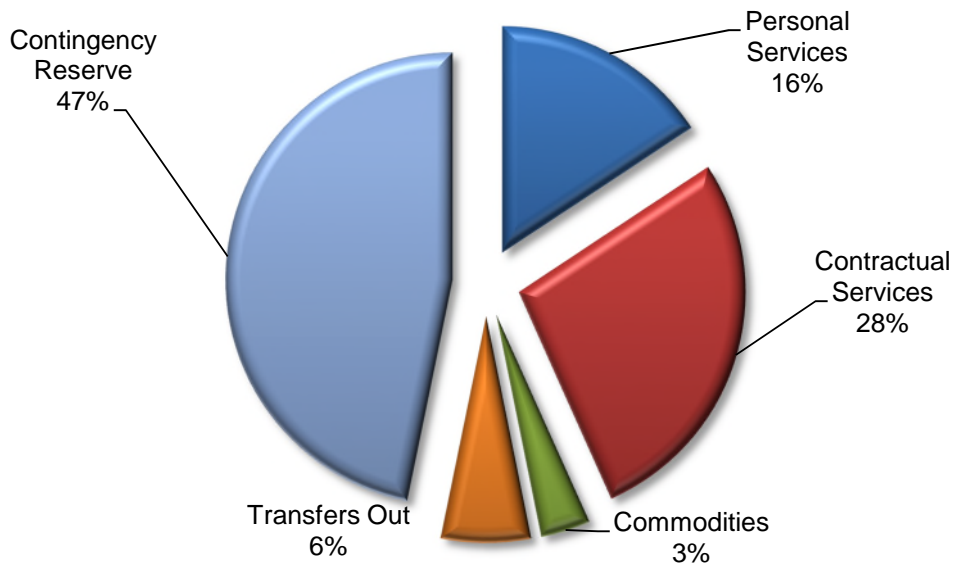
These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. With the approval of the City Commission, these funds may also be used in the budget year for park projects. The 2017 Budget has appropriated \$78,559 in Contingency Reserve.

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 is projected to be \$78,559.

Tourism Tax Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	273,064	239,576	293,838	282,720
Revenues				
Taxes	206,669	214,000	214,000	214,000
Miscellaneous	19,882	-	85,074	130,112
Total:	226,551	214,000	299,074	344,112
Expenditures				
Personal Services	72,086	89,137	92,692	98,471
Contractual Services	68,245	81,832	160,349	172,957
Commodities	3,395	1,400	17,100	22,100
Capital Outlay	22,000	-	-	-
Debt Retirement	40,051	-	-	-
Transfers Out	-	40,051	40,051	40,051
Contingency Reserve	-	241,156	-	293,253
Total:	205,778	453,576	310,192	626,832
Surplus (Deficit)	20,774	(239,576)	(11,118)	(282,720)
Ending Fund Balance	293,838	-	282,720	-
Contingency Reserve	293,838	241,156	282,720	293,253
Reserve % of Expenditures	143%	114%	91%	88%

2017 Budgeted Expenditures



Tourism Tax Fund Summary

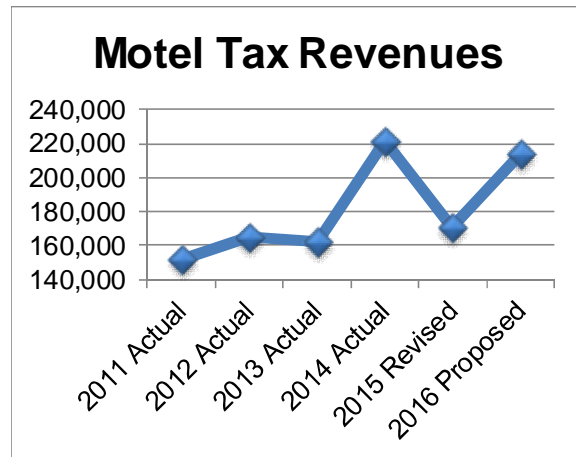
The Tourism Tax Fund (024) supports the Marketing Program of the Administration Department. Funds are used to provide a Convention and Visitors Bureau (CVB), which promotes the development and marketing of the City, focusing on convention sales, tourism marketing, and services.

Revenues

Tourism Tax Fund revenues are divided into two categories; Taxes and Miscellaneous. Revenues are projected to increase \$130,112 over the prior budget year estimate at \$344,112.

Taxes

A 5% transient guest tax is assessed on hotel and motel rooms to promote tourism in El Dorado. In 2014, there was an accounting error that resulted in the overstatement of the Motel Tax revenue. With the exception of 2014, there seems to be a constant upward trend. With a brand new Days Inn Extended Stay hotel opening toward the end of 2015, the Motel Tax (4141) is remain consistent with the prior year's budget at \$214,000. This is a positive result of the effort that has been put into marketing El Dorado.



Miscellaneous

As a share of total fund revenue, historically this category has been relatively insignificant. Although, in 2014 a reimbursement from El Dorado, Inc. was received for the unused portion the City had issued prior to taking on the Convention and Visitors Bureau responsibilities internally.

Expenditures

Expenditures for the Tourism Tax Fund are divided into seven categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, Transfers Out and Contingency Reserve. After deducting the budgeted Contingency Reserve, the 2016 Budget projects expenditures to increase by \$12,369 to \$212,420 over the prior budget year.

Personal Services

An increase of \$15,202 is expected in the current budget year. This increase is due to the additional one-half FTE that is budgeted for 2016. The increase in FTE's is directly correlated to the projected increase in transient guest taxes from the new Days Inn Extended Stay hotel.

Contractual Services

A slight decrease of \$3,033 is projected for the current budget year. This budget includes \$20,000 to support the El Dorado Broncos, a local non-profit summer league baseball program.

Commodities

There aren't any significant expenditures under this category. The current budget has appropriated \$1,400 for internal commodity expenditures.

Capital Outlay

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

Debt Retirement

In 2014, there was an accounting change that occurred. Previously, both, principal and interest for the 20-year BG Products Veterans Stadium Interfund Loan payment was expensed annually through Transfers Out (5224). It was determined that only the interest portion should be expensed annually through Interest Expense Joint Venture (7515). The principal portion is considered a liability to the Lake Debt Reserve Fund (012).

Transfers Out

The 2016 Budget appropriated \$40,051, which represents the debt payment on the 20-year interfund loan used to fund the City's contribution to BG Products Veterans Stadium. This transfer is now obsolete after the accounting change that occurred in 2014. Now, the expense will be located in Interest Expense Joint Venture (7515) for the interest portion, only.

Contingency Reserve

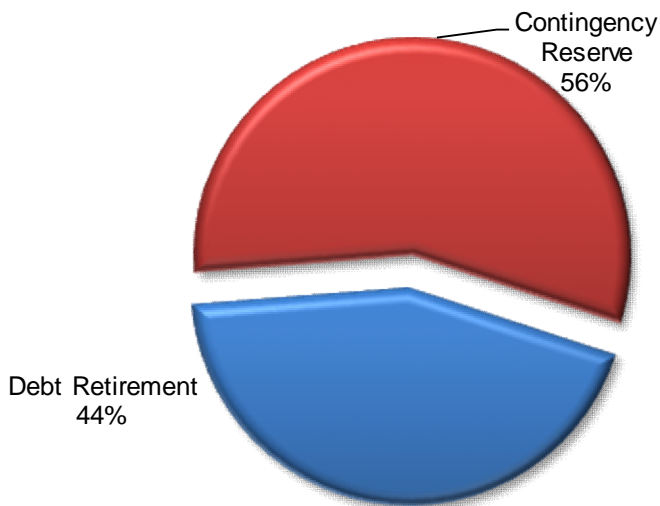
These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2016 Budget has appropriated \$241,156 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Tourism Tax Fund as Contingency Reserve. The balance appears to remain healthy at 114% of projected operating expenditures by the end of 2016.

Bond & Interest Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	83,035	125,576	1,874,674	1,961,265
Revenues				
Taxes	939,253	950,855	950,855	1,090,284
Miscellaneous	2,310,436	471,045	471,045	437,309
Transfers In	-	-	-	-
Total:	3,249,689	1,421,900	1,421,900	1,527,593
Expenditures				
Contractual Services	27,903	-	-	-
Debt Retirement	1,426,850	1,421,900	1,335,309	1,526,829
Transfers Out	3,297	-	-	-
Contingency Reserve	-	125,576	-	1,962,029
Total:	1,458,050	1,547,476	1,335,309	3,488,858
Surplus (Deficit)	1,791,639	(125,576)	86,591	(1,961,265)
Ending Fund Balance	1,874,674	-	1,961,265	-
Contingency Reserve	1,874,674	125,576	1,961,265	1,962,029
Reserve % of Expenditures	124%	8%	147%	129%

2017 Budgeted Expenditures



Bond & Interest Fund Summary

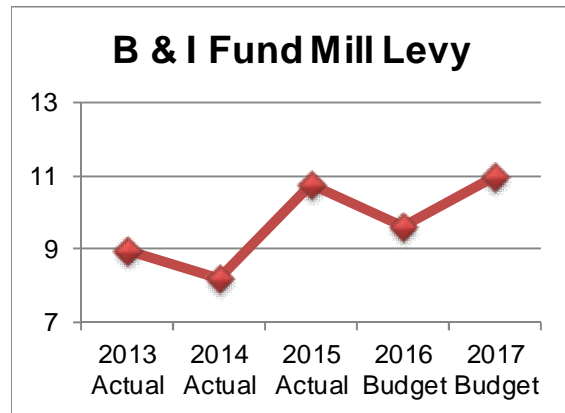
The Bond & Interest Fund (040) is used to service the debt of the City's governmental funds. Debt accumulated by the enterprise funds (Water, Sewer, and Refuse) is paid directly from the appropriate fund. All debt scheduled to be repaid with special assessments is also accounted for in the Bond & Interest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

Revenues

Bond & Interest Fund revenues are divided into three categories: Taxes, Miscellaneous, and Transfers In. Revenues are anticipated to increase by \$105,693, or 6.92%, over the prior budget year.

Taxes

The current budget has estimated total tax collections of \$1,090,284. Taxes account for over half of total revenues in this fund, with the largest being Ad Valorem Tax (4111) at \$929,200.



The graph, above, illustrates a decrease of 2.7 mills in the Bond & Interest Fund from 2013 to 2014. In 2015, this fund increased 2.532 to 10.734 and is projected to increase another 0.264 mills in 2016 Estimated Levy. These increases are due to the 2015 and 2016 Series General Obligation Bonds.

Miscellaneous

Concessions and Leases (4622) and Special Assessments (4631) are the two primary sources of revenue in this category at \$123,965 and \$279,294, respectively. Concession and Leases (4622) receives monthly payments from Butler Community College for the Fire Science facility at the Fire Sub-Station. Special

Assessments (4631) are charges levied on properties that are improved by the City. Typical improvements include new streets, sanitary sewer, storm sewer, and sidewalks.

Transfers In

There is not a scheduled transfer for this fund in 2017.

Expenditures

Bond & Interest Fund expenditures are divided into three categories: Debt Retirement, Transfers Out, and Contingency Reserve. Total expenditures, less Contingency Reserve, are budgeted at \$1,526,829.

Debt Retirement

The 2017 Budget includes annual payments on five series of general obligation bonds: 2010, 2011, 2013, 2015 and 2016. Series 2006 was refunded (refinanced for a lower interest rate) and added into Series 2013. The final payment on the 2008 Series is scheduled for 2015. The new 2015 Series is scheduled for payments to begin in 2016. Bond issues are typically used to help keep the mill levy from increasing, which in turn allows the City to keep property taxes down.

Transfers Out

This category is not typically budgeted for. Although, if a transfer is needed to cover certain project expenditures, then a transfer is made. Transfers Out totaled \$3,297 in 2015.

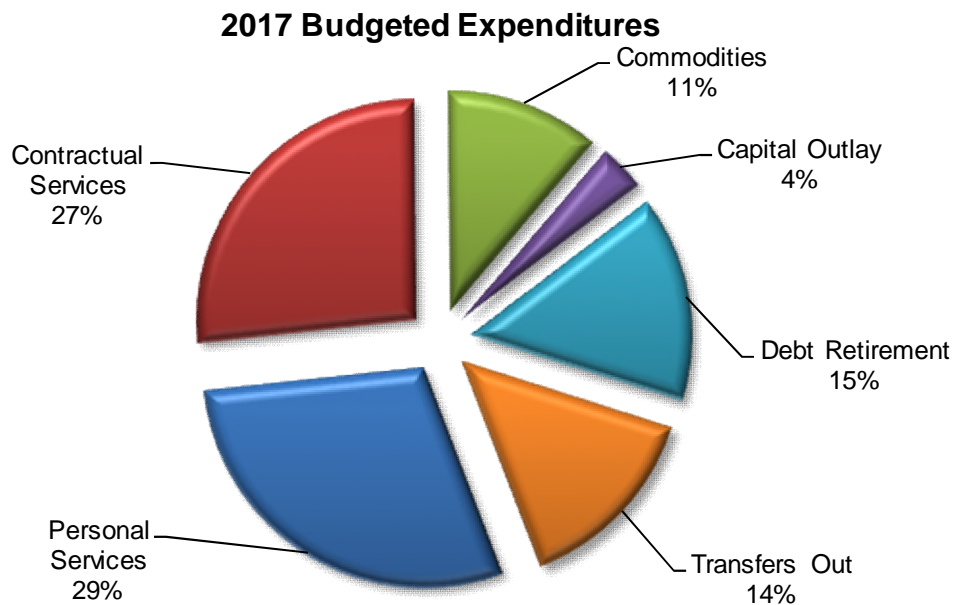
Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2017 Budget has appropriated \$1,962,029 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Bond & Interest Fund as Contingency Reserve. The balance is projected to increase \$1,836,453 by the end of 2017.

Water Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	1,018,103	2,093,477	869,934	963,333
Revenues				
Intergovernmental Revenue	768	1,000	750	1,000
Charges for Services	3,752,775	4,261,500	4,356,500	4,256,500
Miscellaneous	91,945	53,500	51,500	51,500
Total:	3,845,489	4,316,000	4,408,750	4,309,000
Expenditures				
Personal Services	1,246,480	1,294,722	1,305,075	1,366,939
Contractual Services	1,050,109	1,673,424	980,318	1,245,161
Commodities	292,636	406,500	387,950	532,375
Capital Outlay	50,684	107,000	108,850	160,000
Debt Retirement	691,088	163,695	680,570	717,880
Transfers Out	662,661	670,086	852,588	670,086
Total:	3,993,658	4,315,427	4,315,351	4,692,441
Surplus (Deficit)	(148,169)	573	93,399	(383,441)
Ending Fund Balance	869,934	2,094,050	963,333	579,892
Contingency Reserve	869,934	2,094,050	963,333	579,892
Reserve % of Expenditures	22%	49%	22%	12%



Water Fund Summary

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

Revenues

Water Fund revenues are divided into three categories: Intergovernmental Revenue, Charges for Services, and Miscellaneous. Total revenues are anticipated to remain relatively level in 2017 at a total of \$4,309,000.

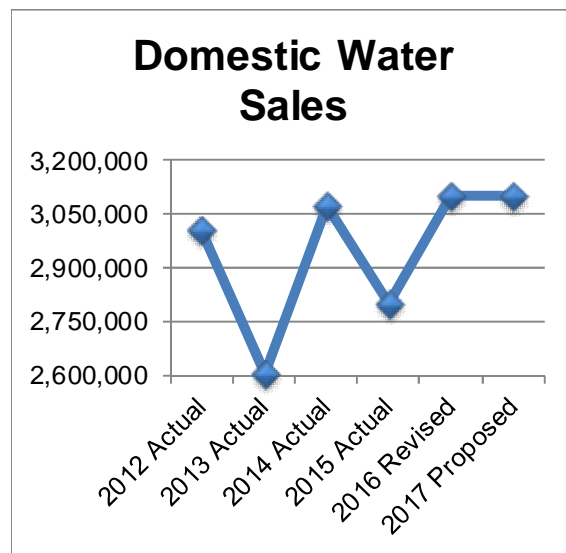
Intergovernmental Revenue

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

Charges for Services

Domestic Water Sales (4441) represents almost 72% of total revenues in the Water Fund. Collections of Domestic Water Sales are anticipated to remain consistent with the prior budget year, at \$3,100,000. A 1% water rate increase was passed by the City Commission for the 2016 budget year.

The second largest revenue in the Water Fund is Raw Water Sales (4439), which is used to account for charges to the HollyFrontier Refinery, City of Augusta and other rural water district customers. Raw Water Sales are again, projected to remain consistent with the prior budget year, at \$1,100,000.



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

Miscellaneous

The largest revenues are Reimbursements (4694) at \$22,000, Concessions and Leases (4622) at \$11,000, and Miscellaneous (4691) at \$12,000. The budget for Miscellaneous revenues have decreased \$2,000, to \$51,500, from the prior budget year.

Expenditures

Water Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, and Transfers Out. Total expenditures are budgeted to increase by 8.03% from the prior budget year to \$4,692,441.

Personal Services

Personal Services are budgeted to increase by \$72,217 in the current budget year. An average 3% merit increase is budgeted. There are a total of 17.92 FTE's paid out of the Water Fund, which is an increase of .50 FTE's.

Contractual Services

This category has a budgeted decrease of \$428,263 totaling \$1,245,161. An accounting change took place during the 2015 Budget year. The Water Storage Spaces the City has activated and is currently making payments to the U.S. Army Corps of Engineers was moved from Contractual Services to Debt Retirement. This is in effort to be more transparent with all debt the City is responsible for.

The largest budgeted account is Data Processing Services (060-001-5217) at \$411,025. This is the Water Fund's portion of the total fee of \$892,389 assessed by the Data Processing Fund (072).

Commodities

Total expenditures under this category are projected to increase, by \$125,572 from the prior budget year. Maintenance and Repairs- Other Improvements in Maintenance and Distribution (060-003-5308) is forecasted to increase \$120,000. Other primary expenses in the category include Maintenance & Repair-Equipment (5307) at \$67,000 and Chemicals/Lab Supplies (5304) at 91,500.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. There are two items budgeted for 2016: two CNG Utility Truck for \$35,000 each in (060-003-7401) and funds for a directional drill have been allocated in the amount of \$70,000 in (060-003-7404).

Debt Retirement

The Water Fund is scheduled to make payments on the 2013 and 2015 Series General Obligation Bonds in the current budget year. Total principal and interest payments for 2017 are budgeted at \$249,081. An additional \$27,446 has been budgeted as Lease Purchase (7503) payments. The final payment on Water Fund's portion of a John Deere Wheel Loader, a Bobcat Skid Steer and a BobCat Mini Excavator.

With the accounting change that took place in 2015, Debt Retirement has increased \$554,185 over the prior year's budget. 80% or \$441,353 of this increase is due to the Lake Storage Principal and Interest.

Transfers Out

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

Transfers for 2017 are as follows:

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

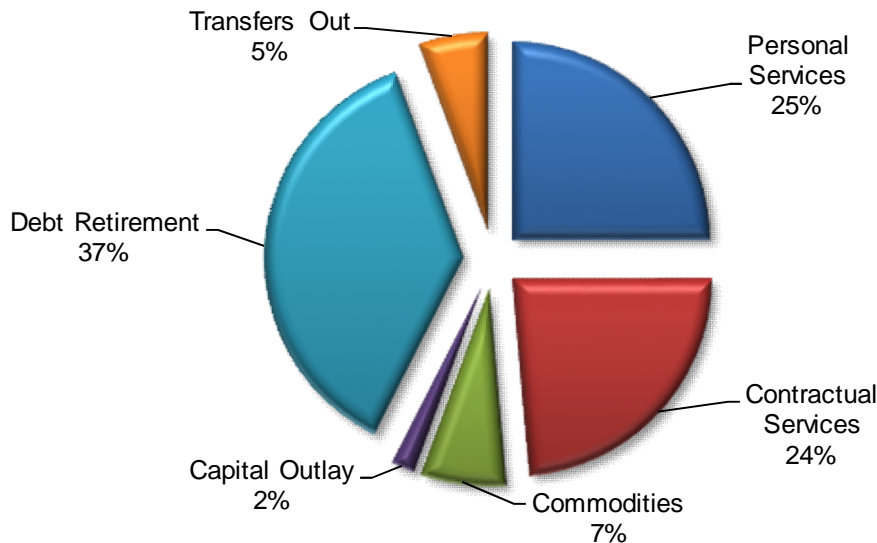
Fund Balance

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

The City's debt management policy requires enterprise funds to maintain a fund balance to cover 90 days of operation expenses and one year of debt service. This fund is budgeted for its fund balance to meet the debt management policy.

Sewer Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	666,918	419,111	464,877	194,581
Revenues				
Intergovernmental Revenue	154	200	200	200
Charges for Services	1,965,051	2,152,500	2,155,500	2,399,500
Miscellaneous	170,958	54,600	54,400	57,300
Total:	2,136,163	2,207,300	2,210,100	2,457,000
Expenditures				
Personal Services	594,688	640,941	623,298	657,181
Contractual Services	531,217	632,544	614,896	622,860
Commodities	140,139	169,950	179,550	179,950
Capital Outlay	-	20,000	20,000	50,000
Debt Retirement	956,160	896,566	896,566	975,556
Transfers Out	116,000	146,086	146,086	146,086
Total:	2,338,204	2,506,087	2,480,396	2,631,633
Surplus (Deficit)	(202,041)	(298,787)	(270,296)	(174,633)
Ending Fund Balance	464,877	120,324	194,581	19,948
Contingency Reserve	464,877	120,324	194,581	19,948
Reserve % of Expenditures	20%	5%	8%	1%

2017 Budgeted Expenditures



Sewer Fund Summary

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

Revenues

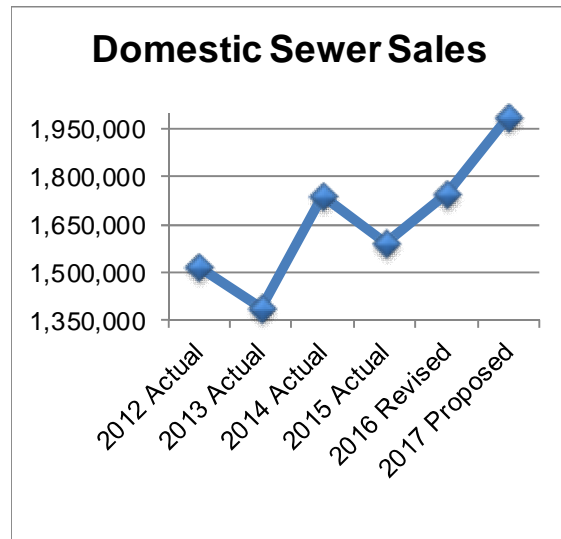
Sewer Fund revenues are divided into three categories: Intergovernmental Revenue, Charges for Services, and Miscellaneous. Total revenues are anticipated to increase \$249,700, to \$2,457,000 from the prior budget year.

Intergovernmental Revenue

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

Charges for Services

Domestic Sewer Sales (4441) represents over 80% of total revenues in the Sewer Fund. In 2017, collections are anticipated to be higher than what was originally predicted for the prior budget year, at \$2,399,500. A 1% sewer rate increase was passed by the City Commission for the 2016 budget year.



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

The second largest revenue is Bulk Sales (4440), at \$204,000. This revenue accounts for

sewer charges outside the city, including the El Dorado Correctional Facility, Butler County Prospect Sewer District, and the Kansas Turnpike Association.

Miscellaneous

The largest revenue account in this category is Concessions and Leases (4622) that has increased to \$32,000. These are derived from a cell phone tower lease and a farmland lease.

Expenditures

Sewer Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, and Transfers Out. Total expenditures are budgeted to increase by 5% to \$2,631,633.

Personal Services

A increase of \$16,240, or 2%, is expected for the current budget year. Sewer routinely budgets for 8.63 FTE's, with the addition of an Assistant City Manager that has increased to 8.73 FTE's. An average 3% merit increase is still budgeted for the department.

Contractual Services

This category of expenditure has an overall budgeted decrease of \$9,684. The most significant line is Utilities (5205) at \$280,500.

Commodities

The budget for commodities was increased by \$10,000 from the prior budget year. Sewer Treatment has budgeted additional funds in Maintenance and Repair- Equipment (5307).

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. There are only one budgeted items for 2017: a Biosolids spreader, an additional \$20,000 set aside for other improvements that might arise throughout the budget year.

Debt Retirement

The Sewer Fund is currently making payments for its share of the 2010, 2013 and 2016 Series General Obligation Bonds; and one revolving loans. Total principal, interest, and service fee expenses for the current budget year total \$975,556. There is also \$32,558 budgeted as Lease Purchase (7503) payments for a 2012 John Deere Wheel Loader.

Transfers Out

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

Transfers for 2016 are as follows:

- General Fund - \$71,000 for internal franchise fees
- Data Processing Fund - \$10,000 to fund the citywide computer replacement program

- Lake Debt Reserve Fund - \$65,086 to repay the interfund loan for BG Products Veterans Stadium

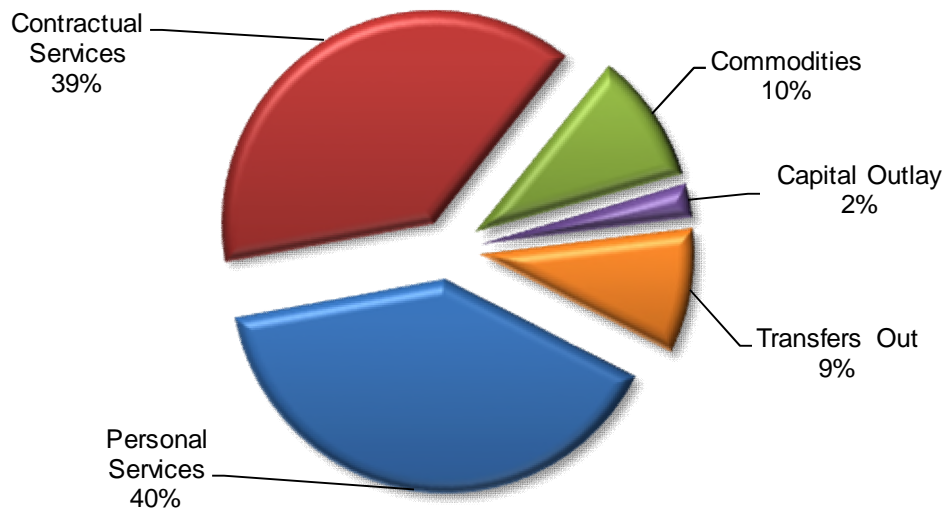
Fund Balance

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

The City's debt management policy requires enterprise funds to maintain a fund balance to cover 90 days of operation expenses and one year of debt service. This fund is budgeted for its fund balance to meet less than 10% of the debt management policy.

Refuse Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	126,404	320,540	204,528	400,616
Revenues				
Intergovernmental Revenue	1,845	2,500	2,500	1,000
Charges for Services	1,408,710	1,457,500	1,466,500	1,460,500
Miscellaneous	69,267	92,500	18,500	19,000
Total:	1,479,822	1,552,500	1,487,500	1,480,500
Expenditures				
Personal Services	584,417	532,325	592,025	558,735
Contractual Services	524,653	492,250	471,250	543,525
Commodities	186,931	179,000	130,100	139,750
Capital Outlay	-	-	-	35,000
Debt Retirement	20,037	-	-	-
Transfers Out	85,661	98,037	98,037	133,037
Total:	1,401,698	1,301,612	1,291,412	1,410,047
Surplus (Deficit)	78,124	250,888	196,088	70,453
Ending Fund Balance	204,528	571,428	400,616	471,069
Contingency Reserve	204,528	571,428	400,616	471,069
Reserve % of Expenditures	15%	44%	31%	33%

2017 Budgeted 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 three categories: Intergovernmental Revenue, Charges for Services, and Miscellaneous. Total revenues are anticipated to decrease by \$72,000 over the prior budget year to \$1,480,500.

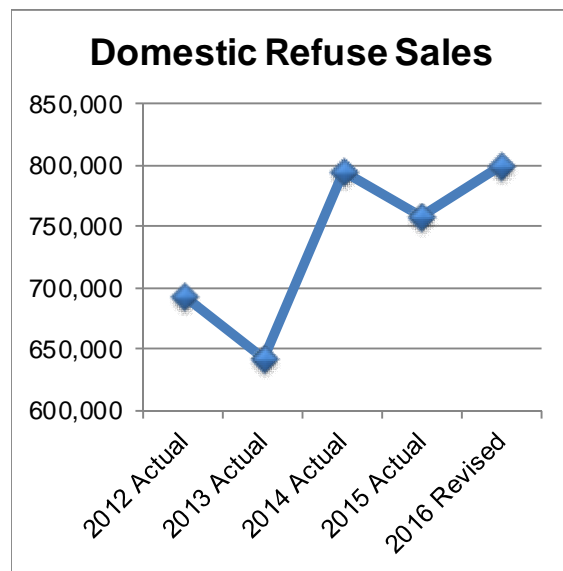
Intergovernmental Revenue

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

Charges for Services

Collections are anticipated to increase slightly, by \$2,500, to \$1,460,500 over the prior budget year. City Commission passed a rate increase of 2% starting January 2016. This is a \$0.25 increase for residential customers.

Domestic Refuse Sales (4441) represents over 50% of total revenues in this fund. The current projection remains cautiously consistent with the prior budgeted year, remaining a neutral \$800,000. The second largest revenue, Commercial Service Charges (4445), represents over 25% of total revenue. These are anticipated to increase \$25,365 over the 2015 actual year.



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

Miscellaneous

Recycling Center Income (4626) is the primary revenue in this category and is projected to decrease \$62,000 over the prior budget year. The Recycling Center made significant changes to their operation in 2013. The City no longer sorts the recyclables into separate bales. As a result, the operation is much more efficient and more cost effective.

Expenditures

Refuse Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, and Transfers Out. Total expenditures are budgeted to decrease by \$95,030 to \$1,301,612.

Personal Services

Personal Services are budgeted to increase by \$108,435, or 8%, in the current budget year. AN average 3% merit increase is budgeted along with the addition of Assistant City Manager. Bring the total FTE's to 13.70.

Contractual Services

The Contractual Services category is used to account for costs related to legal agreements. Examples include contracts for professional services, insurance, utilities and maintenance. The current budget is projected to increase by \$51,275. The most significant changes are in Professional Services (5201) and Data Processing Services fee (066-001-5217) with an increase of \$30,700 and \$36,325, respectively.

Commodities

This category is budgeted to decrease \$39,250, or 22%, over the prior budget year. Motor Fuels & Lubricants decreased by \$40,000, General Supplies (5310) increased by \$2,000.

Capital Outlay

Capital Outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. The current budget includes \$35,000 for replacement of a city vehicle.

Debt Retirement

The 2015 actual of \$20,037 is the principal and interest for the 20-year BG Products Veterans Stadium Interfund Loan payment. This annual expense is budgeted in Transfers Out (5224), because the funds are transferred to the Lake Debt Reserve Fund (012). During the year end process, the funds are transferred out, and then offset by the reduction of the liability account advances to other funds (1250). This modified accrual based process classifies the debt as Joint Venture Loan Principal (7507) and Interest (7517).

Transfers Out

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

Transfers for 2017 are as follows:

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

Fund Balance

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

The City's debt management policy requires enterprise funds to maintain a fund balance to cover 90 days of operation expenses and one year of debt service. This fund is budgeted for its fund balance to meet the debt management policy.

Compressed Natural Gas Station Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	4,067	-	10,295	19,745
Revenues				
Charges for Services	16,373	25,000	20,000	25,000
Miscellaneous	149	-	-	-
Total:	16,522	25,000	20,000	25,000
Expenditures				
Contractual Services	9,838	15,000	10,550	16,580
Commodities	457	-	-	-
Total:	10,295	15,000	10,550	16,580
Surplus (Deficit)	6,228	10,000	9,450	8,420
Ending Fund Balance	10,295	10,000	19,745	28,165
Contingency Reserve	10,295	10,000	19,745	28,165
Reserve % of Expenditures	105%	67%	187%	170%

Compressed Natural Gas Stn Fund Summary

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

Revenues

CNG Fund revenues are all located in the Charges for Services category. Total revenues are projected at \$25,000 for the current budget year.

Charges for Services

There are only two revenues budgeted in this category. External Fuel Sales (4476) is projected at \$5,000 and Internal Fuel Sales (4480) is projected at \$20,000.

Expenditures

CNG Fund expenditures are all located in the Contractual Services category. The current budget is projected at \$16,580.

Contractual Services

The Primary expense in the CNG fund is Utilities (5205). Utilities currently account for over 97% of expenses at \$14,580 for the current budget year.

Fund Balance

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

The City's debt management policy requires enterprise funds to maintain a fund balance to cover 90 days of operation expenses and one year of debt service. This fund is budgeted for its fund balance to meet 83% of the debt management policy.

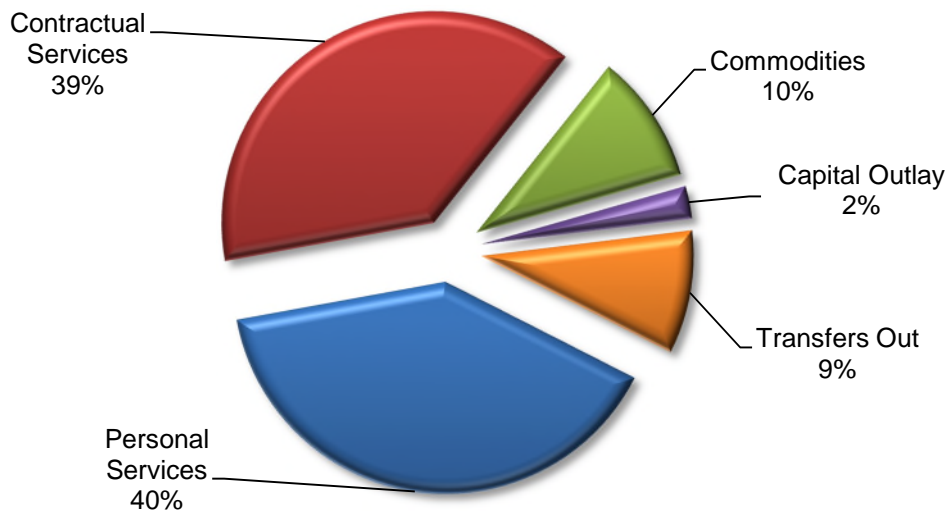
External Stores Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	32,864	19,126	19,126	19,126
Revenues				
Miscellaneous	-	80,000	80,000	80,000
Total:	-	80,000	80,000	80,000
Expenditures				
Contractual Services	13,738	-	-	-
Commodities	-	80,000	80,000	80,000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

External Stores Fund Summary

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

Data Processing Fund Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	131,882	139,819	190,937	146,001
Revenues				
Charges for Services	891,200	893,589	893,589	1,026,200
Miscellaneous	7,911	-	-	-
Transfers In	90,000	20,000	20,000	20,000
Total:	989,111	913,589	913,589	1,046,200
Expenditures				
Personal Services	673,935	759,486	756,465	832,628
Contractual Services	73,118	82,637	137,210	141,385
Commodities	183,003	71,466	54,850	57,350
Capital Outlay	-	10,000	10,000	7,500
Contingency Reserve	-	129,819	-	153,338
Total:	930,056	1,053,408	958,525	1,192,201
Surplus (Deficit)	59,055	(139,819)	(44,936)	(146,001)
Ending Fund Balance	190,937	-	146,001	-
Contingency Reserve	190,937	129,819	146,001	153,338
Reserve % of Expenditures	21%	14%	15%	15%

2017 Budgeted 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, payroll, and information technology.

Revenues

Data Processing Fund revenues are divided into three categories: Charges for Services, Miscellaneous, and Transfers In. Total revenues are anticipated to increase by \$132,611, to \$1,046,200.

Charges for Services

There are two revenues under this category used to account for data processing fees. The first account (4491) is used for fees charged to the non-budgeted Bradford Memorial Library Fund. The second account (4492) receives fees charged to the general, water, sewer, and refuse funds. An allocation formula is used to determine the charges for each fund. Total charges scheduled to increase \$132,611.

Miscellaneous

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

Transfers In

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

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 \$138,793 from the prior budget year.

Personal Services

Personal Services is budgeted to increase \$73,142 over the prior budget year. The primary reason for increase is due to the addition of full-time Administrative Internship position that was added in 2016 and the addition of the Assistant City Manager position.

Contractual Services

An overall increase of \$58,748 from the prior budget year is projected. Professional Services (5201) was increased by \$57,724, to \$101,075.

Commodities

This category of expenditures is projected to decrease by \$14,116, to \$57,350. This decrease is due to of one-time expenditures that are no longer included in the current budget.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. The current budget includes \$7,500 for a server for rotation, redundancy, and terminal services.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The current budget has appropriated \$153,338 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 15% reserve balance.



EL DORADO

THE FINE ART OF LIVING WELL



TWO THOUSAND AND SEVENTEEN
DEPARTMENTAL INFORMATION

Administration Department

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



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

Leadership

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

Department Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Division				
City Manager's Office	707,507	678,061	671,386	691,294
Industrial Development	374,924	677,502	88,051	557,616
Economic Development	154,837	380,867	-	276,031
Marketing	203,683	453,576	212,354	500,614
Civic Center	104,985	122,456	84,544	83,994
Data Processing	930,056	1,053,408	691,318	917,043
Prairie Trails	492,643	705,444	591,406	776,225
Total:	2,968,633	4,071,314	2,339,059	3,802,817
Category				
Personal Services	1,101,133	1,265,917	1,203,088	1,266,843
Contractual Services	925,463	1,017,648	862,163	895,431
Commodities	321,036	267,216	193,706	167,007
Capital Outlay	37,940	15,000	-	100,000
Debt Retirement	89,174	-	-	-
Transfers Out	493,887	80,102	80,102	80,102
Contingency Reserve	-	1,425,431	-	1,293,434
Total:	2,968,633	4,071,314	2,339,059	3,802,817

City Manager’s Office



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

In 2017, the City of El Dorado will have a new City Manager. After being with El Dorado for 10 years, Herb Llewellyn, left the city in 2016. Waters & Co., an executive search group from Kansas City, will be working with City Commission through the end of 2016 and beginning of 2017 to place a new City

manager. This company has a lot of experience in the midwest and the City Commission and staff are looking forward to meeting candidates to find the right fit. It is anticipated that a new manager will be in place by April of 2017.

Division Budget Summary				
	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
Category				
Personal Services	69,493	80,419	80,419	79,669
Contractual Services	551,445	578,192	570,911	591,568
Commodities	11,395	19,450	20,056	20,057
Capital Outlay	175	-	-	-
Transfers Out	75,000	-	-	-
Total:	707,507	678,061	671,386	691,294

Budget Highlights

- During the budget process the City Commission hears requests to fund community organizations, events and initiatives. The following requests have been budgeted for the 2017 budget year: Main Street (\$30,000), Youth Commission (\$9,600), July 4th Fireworks (\$8,000), Holiday Decorations (\$5,000), Crime Stoppers (\$3,000), and the July 4th Community Event (\$5,000).
- Addition of Assistant City Manager position has increased the personal services

Sustainability Plan

In late 2015, the City Manager and his senior staff worked on developing a new mission statement. The outcome has transformed the way all employees view themselves, their co-workers and their workplace. Human Resources has been tasked by the City Manager to training all employees in a program called core strengths. This program develops accountability for actions and develops ownership and initiative in employees.

Leadership

- Train all full time City Employees and City Commission in Core Strengths Accountability.
- Guide all City Employees to take initiative with in their position.

- Develop an internal Leadership Program for five (5) candidates that show interest and potential for management at the Senior Staff level.

Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>001-011</u>					
City Manager	N/A	0.15	0.15	0.15	0.15
Assistant City Manager	88	0.00	0.00	0.00	0.15
Finance Director	88	0.15	0.15	0.15	0.15
City Clerk	79	0.10	0.10	0.10	0.10
Total:		0.40	0.40	0.40	0.55

Industrial Mill Levy Development

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

Program Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	44,173	48,000	48,000	48,000
Commodities	36	-	-	-
Capital Outlay	-	-	-	-
Debt Retirement	40,051	-	-	-
Transfers Out	290,664	40,051	40,051	40,051
Contingency Reserve	-	589,451	-	469,565
Total:	374,924	677,502	88,051	557,616

Budget Highlights

- This is budgeted to address new economic opportunities as they become available.
- Transfers Out include the repayment of loan for the Lake Debt Reserve payment.

Sustainability Plan

This program is funded primarily by a one mill property tax. In 2016 the program is estimated to receive \$81,547 as noted above, these funds are often supplemented by El Dorado Inc., as they contribute additional funds received from membership dues.

Growth and opportunity

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

Performance Measures			
Department Goal	2015	2016	2017
	Actual	Revised	Proposed
Goal			
Market City owned acreage that is available for commercial growth			
Measure:			
Increase activity on 360Eldorado.com by 2%	822,877	847,563	872,989

Economic Development Program

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

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

Program Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	17,003	-	-	-
Capital Outlay	9,610	-	-	-
Transfers Out	128,224	-	-	-
Contingency Reserve	-	380,867	-	276,031
Total:	154,837	380,867	-	276,031

Budget Highlights

- The City elects to only budget the Contingency Reserve for this fund each year.

Sustainability Plan

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

Growth and opportunity

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

Performance Measures			
Department Goal	2015	2016	2017
	Actual	Revised	Proposed
Goal			
Take a leadership role in initiatives that contribute to the growth of the El Dorado Community & enhance the business climate			
Measure:			
Serve as the Ad Hoc representative	<i>served</i>	<i>servicing</i>	<i>forecasted</i>

Marketing Program

The Community Marketing Director 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 Director serves as the primary contact and marketing director for all small meeting and sports association activities, solicits new events, and facilitates usage of city meeting and recreational facilities by outside groups.

This program is funded by transient guest taxes (hotel and motel taxes), which are estimated at \$214,000 for 2017. These funds are expended through programing in consultation with the Convention and Tourism Committee.

Program Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	72,086	89,137	92,692	98,471
Contractual Services	66,151	81,832	78,211	67,439
Commodities	3,395	1,400	1,400	1,400
Capital Outlay	22,000	-	-	-
Debt Retirement	40,051	-	-	-
Transfers Out	-	40,051	40,051	40,051
Contingency Reserve	-	241,156	-	293,253
Total:	203,683	453,576	212,354	500,614

Budget Highlights

- The Convention and Visitors Bureau increased to two full time employees and added one part time position in 2016.
- Created individual departments for the Civic Center, Train Depot, and Community Market to better track expenses, and to maintain a revenue neutral approach.
- Continued to bring new events, conventions and sporting tournaments that create bed tax and sales tax spending from those visiting our community.
- Anticipates an increase in bed tax revenues from many large events coming to El Dorado in 2017.
- Working with El Dorado, Inc., Main Street, and the Chamber of Commerce on collaborative marketing to promote local businesses and events within the community.



Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>024-011</u>					
Community Marketing Mgr	76	1.00	1.00	1.00	1.00
Community Marketing Asst	25	0.00	1.00	1.00	1.00
Administrative Assistant	25	0.00	0.00	0.00	0.50
Total:		1.00	2.00	2.00	2.50

Sustainability Plan

Effective management of resources

- Monitor energy usage and lighting uses in buildings
- Monitor utilization of city resources to ensure reimbursements when out of the ordinary.
- Provide Outstanding Customer Service

Performance Measures			
Division Goal	2015 Actual	2016 Revised	2017 Proposed
Goal			
Increase rentals for Train Depot, Civic Center and Prairie Trails Club House			
Measure:			
Train Depot	\$ 7,625.00	\$ 8,330.00	\$ 8,500.00
Civic Center	\$47,250.00	\$41,400.00	\$ 45,000.00
Prairie Trails Club House	\$ 3,525.00	\$ 3,075.00	\$ 3,500.00
Goal			
Continue to grow and bring public awareness to the El Dorado Farmers' Market at the Community Market Building.			
Measure:			
Number of Vendors	3	7	10
Number of Holiday Bazaar Vendors	25	25	25
Goal			
Win the Hosting Bids for Regional/State/National events.			
Measure:			
AAU Track & Field Regional Qualifier	Hosted	Hosted	Hosting
Lantern Festival	Hosted	Hosted	Hosting
Drums Across Kansas	-	Hosted	Hosting
NJCAA Div. 1 Cross Country Championships	-	Hosting	-
Kansas Shrine Bowl	-	-	Hosting
Dam Music Festival	-	-	Hosting
NJCAA Div. 1 Track and Field Championships	-	-	Hosting

Data Processing Division

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



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

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

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

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

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

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

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	673,934	759,486	640,758	708,970
Contractual Services	73,118	82,637	45,210	49,385
Commodities	183,003	71,466	5,350	5,350
Capital Outlay	-	10,000	-	-
Contingency Reserve	-	129,819	-	153,338
Total:	930,056	1,053,408	691,318	917,043

Budget Highlights

- Informational Technologies was separated into a new division to better track services provided
- Addition of Assistant City Manager position has increased personal services



Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>072-001</u>					
City Manager	N/A	0.10	0.10	0.10	0.10
Assistant City Manager	88	0.00	0.00	0.00	0.10
Finance Director	88	0.30	0.30	0.30	0.30
Assistant Finance Director	79	1.00	1.00	1.00	1.00
City Clerk	79	0.50	0.50	0.50	0.50
Human Resources Director	79	1.00	1.00	1.00	1.00
Assistant to the City Manager	52	1.00	1.00	1.00	1.00
Senior Accountant	43	1.00	1.00	1.00	1.00
Administrative Intern	37	0.00	0.00	1.00	1.00
Payroll Clerk	37	1.00	1.00	1.00	1.00
Utility Billing Clerk	25	1.00	1.00	1.00	1.00
Utility Cashier	19	3.00	2.00	3.00	3.00
Total:		9.90	8.90	10.90	11.00

Sustainability Plan

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

Improve the effectiveness of our services

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

Effective management of resources

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

Effective management of materials and equipment

- Appropriate and adequate training
- Utilizing Incode to its fullest potential, including sister software's including Executime.

Performance Measures			
Department Goal	2015 Actual	2016 Revised	2017 Proposed
Goal: Earn the Distinguished Budget Presentation Award			
Measure: Receive Award	<i>Achieved</i>	<i>Achieved</i>	<i>Goal</i>
Goal: Earn the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association			
Measure: Receive Certificate of Excellence	<i>Achieved</i>	<i>Achieved</i>	<i>Goal</i>
Goal: Completion of Salary Survey for 2018 Budget cycle			
Measure: Approval for resolution by City Commission	-	<i>Goal</i>	<i>Goal</i>
Goal: Address the FLSA changes			
Measure: Approval for resolution by City Commission and implementation by staff	-	<i>Achieved</i>	<i>Goal</i>
Goal: Performance Evaluation transition			
Measure: Evaluation timing	-	<i>Goal</i>	<i>Goal</i>
Supervisor Training	-	<i>Achieved</i>	<i>Goal</i>
Follow up on process in order to complete process improvements	-	-	<i>Goal</i>
Goal: Lowering the cost of collections and lowering the overall bad debt by increasing the amount collected			
Measure: Lowering cost of Collections	-	<i>Goal</i>	<i>Goal</i>
Decreasing the overall bad debt by 2%	-	<i>Goal</i>	<i>Goal</i>

Prairie Trails Division

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

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Division				
Restaurant	107,052	153,113	148,213	179,577
Golf Course	346,278	438,396	329,258	477,454
Pro Shop	39,313	113,935	113,935	119,194
Total:	492,643	705,444	591,406	776,225
Category				
Personal Services	283,678	336,875	311,875	308,239
Contractual Services	82,603	119,731	119,831	139,039
Commodities	117,290	164,700	159,700	127,700
Capital Outlay	-	-	-	100,000
Contingency Reserve	-	84,138	-	101,247
Debt Retirement	9,072	-	-	-
Total:	492,643	705,444	591,406	776,225

Budget Highlights

- Signing of a contract with Bernard Catering has increased the Contractual Services category.

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
Golf Course Superintendent	73	1.00	1.00	1.00	1.00
General Manager	61	1.00	1.00	1.00	1.00
Greens Keeper	31	1.00	1.00	1.00	1.00
Maintenance Worker I	10	0.00	0.00	1.00	1.00
Total:		3.00	3.00	4.00	4.00

Sustainability Plan

Prairie Trails Golf Course has developed into a unique and challenging facility. Construction was completed in mid-2016 of the front nine greens, which has given Prairie Trails the edge when it comes to surrounding courses. With these improvements Prairie Trails will be able to market the course for large tournaments and as a destination for events that would bring revenue to the course that wouldn't normally be available. In doing this Prairie Trails will be a self-sufficient branch of the City, carrying their own weight and increasing the quality of life in El Dorado.

Effective management of resources

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

Increase partnerships and foster an engaged, informed community

- Improve intra-department relationships
- Develop the concept of a family friendly eatery and golf course
- Search for new opportunities to work with community stakeholders and enhance existing cooperation.

Performance Measures			
Division Goal	2015 Actual	2016 Revised	2017 Proposed
Goal Promote and host a successful Junior Golf Program			
Measure: Increase number of Junior Golfers	0	30	40
Goal Promote and Advertise Prairie Trails			
Measure: Increase number of tournaments held	10	6	15
Increase number of location rentals	20	30	35
Increase number of rounds of golf	11434	7500	15000
Goal To grow and maintain a fund balance of at least 15%			
Measure: Percentage of contingency reserve from CAFR	5%	14%	15%

Engineering Department

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

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

Department Budget Summary				
	2015 Actual	2016 Budget	2015 Revised	2017 Proposed
Division				
Engineering	280,260	320,449	320,449	371,919
Building & Zoning	226,073	183,395	183,395	187,524
Building Demolition	15,916	16,000	16,000	16,000
Street Lights	177,748	185,000	185,000	197,000
Total:	699,997	704,844	704,844	772,443
Category				
Personal Services	435,874	420,656	420,656	477,223
Contractual Services	238,640	250,488	250,488	264,820
Commodities	7,466	17,700	17,700	14,400
Transfers Out	18,017	16,000	16,000	16,000
Total:	699,997	704,844	704,844	772,443

Sustainability Plan

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

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

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

Improve environmental stewardship and protection of natural resources

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

Provide safe and efficient transportation system in El Dorado

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

Promote redevelopment of blighted areas.

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

Review and recommend updates to development regulations

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

Assist developers through development process.

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

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

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

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

Engineering Division

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



Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	234,448	262,911	262,911	315,999
Contractual Services	39,461	47,138	47,138	46,520
Commodities	5,073	10,400	10,400	9,400
Transfers Out	1,277	-	-	-
Total:	280,260	320,449	320,449	371,919

Budget Highlights

- Addition of an Engineering Technician has increased the Personal Services line by 17%
- Contractual Services and Commodities has a combined decrease of 3% netting the overall division change at 14%.

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>001-012</u>					
Assistant City Engineer	82	0.75	0.75	0.75	0.75
Engineering Technician	61	0.00	0.00	0.00	1.00
Engineering Aide III	49	1.75	1.75	1.75	1.75
Engineering Secretary	25	0.76	0.76	0.76	0.76
Total:		3.26	3.26	3.26	4.26

Building and Zoning Division

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

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	201,426	157,745	157,745	161,224
Contractual Services	20,978	18,350	18,350	21,300
Commodities	2,393	7,300	7,300	5,000
Transfers Out	1,277	-	-	-
Total:	226,073	183,395	183,395	187,524

Budget Highlights

- An average 3% merit increase is budgeted for 2.24 FTE's
- Budget is consistent with prior year's budget, only showing a net increase of 2%

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>001-026</u>					
Planning & Zoning Coord.	79	1.00	1.00	1.00	1.00
Building Official	70	1.00	1.00	1.00	1.00
Secretary	25	0.24	0.24	0.24	0.24
Total:		2.24	2.24	2.24	2.24

Building Demolition Program

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

Program Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	453	-	-	-
Transfers	15,463	16,000	16,000	16,000
Total:	15,916	16,000	16,000	16,000

Budget Highlights

- Budgeted transfers of \$16,000 are used to cover costs of properties that require demolition

Street Light Program

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

Program Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	177,748	185,000	185,000	197,000
Total:	177,748	185,000	185,000	197,000

Budget Highlights

- Utilities is the only line budgeted in Contractual Services, the increase is projected due to the prices of electricity and franchise fees.

Police Department

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

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

Department Budget Summary				
	2015	2016	2015	2017
	Actual	Budget	Revised	Proposed
Division				
Police	2,118,419	2,466,831	2,465,901	2,541,900
Legal/Judicial	203,653	202,730	201,332	213,909
Total:	2,322,073	2,669,561	2,667,233	2,755,809
Category				
Personal Services	1,895,294	2,220,391	2,217,888	2,261,364
Contractual Services	215,423	229,770	232,845	247,445
Commodities	131,555	144,400	141,500	177,000
Capital Outlay	72,139	75,000	75,000	70,000
Transfers Out	7,661	-	-	-
Total:	2,322,073	2,669,561	2,667,233	2,755,809

Sustainability Plan

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

Provide and protect

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

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

“Virtus Integritas Fortitudo”

Police Division

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



Division Budget Summary				
	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
Category				
Personal Services	1,798,151	2,118,291	2,117,536	2,148,690
Contractual Services	165,125	167,640	170,365	184,710
Commodities	75,343	105,900	103,000	138,500
Capital Outlay	72,139	75,000	75,000	70,000
Transfers Out	7,661	-	-	-
Total:	2,118,419	2,466,831	2,465,901	2,541,900

Budget Highlights

- The Code Enforcement Officer moved from the Building and Zoning Division and is now a certified Police Officer. New duties include standing in as bailiff for the Judicial Division and enforcing residential building code.

Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>001-021</u>					
Police Chief	88	1.00	1.00	1.00	1.00
Police Captain	82	1.00	1.00	1.00	1.00
Patrol/Detective Lieutenant	76	5.00	5.00	5.00	5.00
Patrol/Detective Sergeant	67	4.00	5.00	5.00	5.00
Detective III	64	2.00	1.00	1.00	1.00
Master Patrol Officer	64	1.00	2.00	2.00	2.00
Detective I	43	2.00	2.00	2.00	2.00
Patrol Officer	43	11.00	10.00	10.00	11.00
Police Office Administrator	43	0.00	0.00	0.00	1.00
Assistant Court Clerk	31	0.50	0.50	0.50	0.50
Total:		27.50	27.50	27.50	29.50

Sustainability Plan

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

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

Provide and protect

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

Effective management of resources

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

Performance Measures			
Division Goal	2015 Actual	2016 Revised	2017 Proposed
Goal Obtain the AAA Gold Community Traffic Saftery Award			
Measure: Award received	<i>Awarded</i>	<i>goal</i>	<i>goal</i>
Goal Excute three annual STEP programs with the intent of receiving the maxium incentive			
Measure: April- funds awarded	\$ 1,307.89	\$ 1,900.08	\$ 1,500.00
Memorial Day- funds awarded	\$ 1,617.25	\$ 1,585.95	\$ 1,500.00
Thanksgiving Weekend- funds awarded	\$ 1,217.46	\$ 1,013.97	\$ 1,500.00
Goal Exceed training requirements for certification for officers that have graduated from academy			
Measure: Minimum training hours required for entire department are 1120	2045	1692	1300

Legal/Judicial Division

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

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	97,143	102,100	100,352	112,674
Contractual Services	50,298	62,130	62,480	62,735
Commodities	56,212	38,500	38,500	38,500
Total:	203,653	202,730	201,332	213,909

Budget Highlights

- New Employee Benefits has created the increase in Personal Services

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>001-013</u>					
City Attorney	N/A	0.40	0.40	0.40	0.40
Municipal Court Clerk	31	1.00	1.00	1.00	1.00
Assistant Court/Records Clerk	31	0.50	0.50	0.50	0.50
Total:		1.90	1.90	1.90	1.90

Sustainability Plan

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

Provide and protect

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

Performance Measures			
Department Goal	2015	2016	2017
	Actual	Revised	Proposed
Goal			
Utilize contracted collection company to increase total bad debt collected			
Measure:			
Increase amount collected by 3% annually	\$ 16,821.00	\$ 17,326.63	\$ 17,845.40



Fire Department

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

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

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

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

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

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

Department Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	1,277,727	1,520,754	1,296,372	1,575,475
Contractual Services	111,602	136,678	143,296	136,145
Commodities	85,508	122,510	121,235	138,125
Capital Outlay	-	45,000	45,000	-
Transfers Out	2,554	-	-	-
Debt Retirement	105,148	225,923	225,923	225,924
Total:	1,582,539	2,050,865	1,831,826	2,075,669

Budget Highlights

- Increase in Personal Services accommodates the City's new Holiday policy and the potential of three additional firefighters if the department is awarded the SAFER Grant.
- Debt Retirement includes lease purchase payments for a Class A Pumper and Aerial Platform Apparatus.

Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>001-023</u>					
Fire Chief	88	1.00	1.00	1.00	1.00
Fire Marshal	79	1.00	1.00	1.00	1.00
Fire Captain	73	3.00	3.00	3.00	3.00
Fire Lieutenant	67	3.00	3.00	3.00	3.00
Master Firefighter	58	3.00	3.00	3.00	3.00
Firefighter	46	6.00	6.00	6.00	9.00
Total:		17.00	17.00	17.00	20.00

Sustainability Plan

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

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

Provide and Protect

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

Performance Measures			
Department Goal	2015 Actual	2016 Revised	2017 Proposed
Goal			
Inspecting all 500 City of El Dorado Business			
Measure:			
Number of Business inspected	330	300	330
Goal			
Exceed training requirements for Certification for officers that have graduated the academy			
Measure:			
Minimum hours required 1116 for entire department	2045	1692	1300

Public Works Department



Veterans Flags set up by the Public Works Department

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

Public Works Department Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Division				
Public Works	862,883	978,357	973,240	1,164,890
Animal Control	147,570	139,745	139,223	135,749
Airport	227,304	335,514	288,156	340,484
Stormwater	290,897	391,817	243,565	579,111
Sanitation	1,401,698	1,301,612	1,291,412	1,410,047
Environmental Services	104,985	122,456	84,544	83,994
Major Street	790,238	1,261,214	1,073,599	1,120,523
Compressed Natural Gas Str	10,295	15,000	10,550	16,580
Central Maintenance Garage	13,738	80,000	80,000	80,000
Total:	3,849,608	4,625,715	4,184,289	4,931,378
Category				
Personal Services	1,737,691	2,002,890	2,062,902	2,004,829
Contractual Services	865,951	929,456	777,500	862,005
Commodities	602,983	740,550	580,400	657,400
Capital Outlay	31,561	65,000	60,000	293,000
Debt Retirement	159,693	-	45,450	44,846
Transfers Out	451,730	658,037	658,037	693,037
Contingency Reserve	-	229,782	-	376,261
Total:	3,849,608	4,625,715	4,184,289	4,931,378

Sustainability Plan

In public works, the term sustainability encompasses all aspects of investing in the long-term good of the community. That means making decisions that are beneficial for the environment, residents, development, community character, overall quality of life and more. It is almost certain that funding will never be adequate to meet the public works departments' needs. Compensating for the shortfall makes it even more imperative that the department depend more on sustainable planning, encourage cooperation across divisions and departments, and consider the significance of each project on the community.

Provide superior project delivery

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

Provide safe and efficient transportation systems in El Dorado

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

Improve the effectiveness of our services

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

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

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

Improve environmental stewardship and protection of natural resources

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

Increase partnerships and foster an engaged, informed community

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

Provide safe and reliable public transportation in El Dorado

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

Improve both verbal and nonverbal communication with residents and employees

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

Improve the effectiveness of our services

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

Maintain and preserve our resources

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

Public Works Division

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

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



Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	248,628	329,507	324,640	326,590
Contractual Services	87,678	79,300	78,300	68,300
Commodities	68,072	69,550	70,300	75,000
Capital Outlay	8,685	-	-	195,000
Transfers Out	322,970	500,000	500,000	500,000
Debt Retirement	126,850	-	-	-
Total:	862,883	978,357	973,240	1,164,890

Budget Highlights

- Transfers Out category includes \$500,000 to Major Street (Fund 007)
- A Backhoe and Dump Truck have been approved by the City Commission for Capital Outlay.
- No debt was acquired in 2016, contributing to the General Fund's 19% reserve balance

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>001-031</u>					
Public Works Director	88	0.50	0.50	0.50	0.50
Mechanic	64	0.60	0.60	0.60	0.60
Building Maintenance Worker	37	1.00	1.00	1.00	1.00
Equipment Operator I-III	25-61	1.65	1.65	1.65	1.65
Secretary	25	0.50	0.50	0.50	0.50
Maintenance Worker I-III	10-22	1.00	1.00	1.00	1.00
Total:		5.25	5.25	5.25	5.25

Sustainability Plan

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

Develop a list of intersection improvement needs

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

Develop a GIS based system for traffic related concerns

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

Implement traffic signal timing evaluation and adjustment plan

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

Implement system to improve visibility of lane delineation

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

Performance Measures			
Department Goal	2015	2016	2017
	Actual	Revised	Proposed
Goal: Attend training events to generate new ideas for sustainable projects that the Public Works Department could complete			
Measure: 5-10 training events per year	5	5	5
Goal: Continue to educate the public on municipal codes and storm water ordinances			
Measure: Increase followers on Social Media sites by 2%			
	833	849	866
Measure: Increase the information shown on public television Channel 7, in order to reach the demographic that doesn't use Social Media (number of slides)			
	20	30	40
Goal: Interconnect traffic signals so that maintance can be completed at a remote location			
Measure: Interconnected traffic lights			
	13	1	1
Measure: Installation of control unit for maintance			
	-	-	1

Animal Control Division

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



Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	103,629	92,845	95,623	94,899
Contractual Services	28,701	35,150	34,950	28,950
Commodities	9,267	11,750	8,650	11,900
Debt Retirement	5,974	-	-	-
Total:	147,570	139,745	139,223	135,749

Budget Highlights

- There are no significant changes from the prior budget year.
- No debt was acquired in 2016, contributing to the General Funds 19% reserve balance.

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>001-041</u>					
Animal Shelter Attendant	19	1.00	1.00	1.00	1.00
Animal Control Officer	13	1.00	1.00	1.00	1.00
Total:		2.00	2.00	2.00	2.00

Sustainability Plan

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

Provide animal services to the community

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

Animal licensing/permitting

- Implement a plan to review animal licensing ordinances annually.
- Provide a detailed plan for spay/neuter program.

Provide great emergency response

- Assure equipment is always maintained, fueled and in operable condition for after-hours use.
- Train staff to prepare for after-hours emergencies.
- Respond quickly to assist with natural disasters within the city.
- Prepare equipment and personnel for upcoming snow events.

Provide sustainable practices

- Utilize products that are environmentally friendly.
- Support good housekeeping measures at our facility.

Provide professional service

- Develop and maintain a professional animal shelter
- Develop professional working environment
- Provide outstanding customer service

Performance Measures			
Division Goal	2015	2016	2017
	Actual	Revised	Proposed
Goals			
Increase animal license sales. working toward a safe return of wayward animals.			
Measure:			
number of licenses sold by 2%	1751	1786	1821
Increase total adoptions	56	92	97
Decrease total of euthanization	344	204	200
Animals moved to rescue shelters	156	196	206

Airport Division

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



flight instruction, and mechanic services.

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

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

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	75,959	77,006	76,506	80,727
Contractual Services	42,274	49,750	42,200	39,750
Commodities	102,239	127,150	82,000	88,750
Transfers Out	-	42,000	42,000	42,000
Contingency Reserve	-	39,608	-	44,411
Debt Retirement	6,832	-	45,450	44,846
Total:	227,304	335,514	288,156	340,484

Budget Highlights

- Runway 15-33 is budgeted to be rehabilitated including joint seal, repairs, and new markings. This project will be 90% funded by a FAA Airport Improvement Program grant and 10% will be the city's share.

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>003-011</u>					
Airport Manager	61	1.00	1.00	1.00	1.00
Total:		1.00	1.00	1.00	1.00

Performance Measures			
Department Goal	2015 Actual	2016 Revised	2017 Proposed
Goal:			
Hold Customer Apprciation Fly-in			
Measure:			
Increase number of attendess	300	310	320
Goal:			
Increase fuel sales			
Measure:			
Total gallons sold	31,192	33,566	35,244
Goal:			
To obtain a contingency reserve of 15%			
Measure:			
Percentage of contingency reserve from CAFR	11%	13%	15%

Sustainability Plan

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

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



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

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

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

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



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

What is the Study process?

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

Sustainability Baseline Assessment

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

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

Economic sustainability

- Expanding current general aviation operations
- Attracting new businesses

Education and community involvement

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

Green space management

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

Surface water quality

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

Low impact development / sustainable growth

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

Waste reduction

- Airport uses electronic filing wherever possible
- Recycling

Establish goals & objectives / identify sustainability initiatives

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

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



Stormwater Division

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

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	208,151	281,178	208,715	284,810
Contractual Services	10,599	20,500	7,100	57,250
Commodities	46,109	48,500	9,750	45,250
Capital Outlay	8,039	-	-	-
Transfers Out	18,000	18,000	18,000	18,000
Contingency Reserve	-	23,639	-	173,801
Total:	290,897	391,817	243,565	579,111

Budget Highlights

- This budget reflects the reduction in the original stormwater fee charged to the users.
- Yearly transfer for utility franchise owed to the General Fund.
- No Capital Outlay purchases in 2016 or 2017 is keeping this division at a healthy 63% reserve.
- Personal Services has increased due to the addition of the Assistant City Manager position.

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
009-011					
City Manager	N/A	0.05	0.05	0.05	0.05
Assistant City Manager	88	0.00	0.00	0.00	0.05
Public Works Director	88	0.15	0.15	0.15	0.15
Assistant City Engineer	82	0.25	0.25	0.25	0.25
Equipment Operator I-III	25-49	2.00	2.00	2.00	2.00
Engineering Aide III	49	0.25	0.25	0.25	0.25
Maintenance Worker I-III	10-22	2.00	2.00	2.00	2.00
Total:		4.70	4.70	4.70	4.75

Sustainability Plan

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

Further develop Stormwater program

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

Improve financial standing of Stormwater Utility

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

Provide environmentally safe opportunities

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

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

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

Performance Measures			
Division Goal	2015 Actual	2016 Revised	2017 Proposed
Goal			
Partner with the Engineering department to continue updating the GIS system for managing stormwater infrastructure.			
Measure:			
Percentage of City documented	20%	20%	20%
Percentage of City updated	20%	20%	20%

Sanitation Division

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

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

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

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



Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	584,417	532,325	592,025	558,735
Contractual Services	524,653	492,250	471,250	543,525
Commodities	186,931	179,000	130,100	139,750
Capital Outlay	-	-	-	35,000
Transfers Out	85,661	98,037	98,037	133,037
Debt Retirement	20,037	-	-	-
Total:	1,401,698	1,301,612	1,291,412	1,410,047

Budget Highlights

- Transfers include \$78,000 for franchise fees, \$20,037 for Lake Debt inter-fund loan, and \$35,000 for new Automatic Refuse and Refuse vehicle inter-fund loan.
- A new ½ ton truck has been budgeted for \$35,000.
- The Sanitation Division has been able to manage their debt with such stewardship that they are budgeted for 31% reserve for 2016 and 33% for 2017.
- Commodities are forecasted to decrease due the reduced cost of fuel. Making the switch from diesel to compressed natural gas has cut motor fuels and lubricants (5303) by \$30,000.

Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>066-001</u>					
City Manager	N/A	0.10	0.10	0.10	0.10
Assistant City Manager	88	0.00	0.00	0.00	0.10
Finance Director	88	0.10	0.10	0.10	0.10
Public Works Director	88	0.10	0.10	0.10	0.10
City Clerk	79	0.10	0.10	0.10	0.10
Mechanic	64	0.20	0.20	0.20	0.20
Landscape Specialist	61	0.00	0.00	0.50	0.50
Solid Waste Coordinator	61	0.50	0.50	0.00	0.00
Refuse Leadman	31	3.00	3.00	3.00	3.00
Secretary	25	0.50	0.50	0.50	0.50
Refuse Collector	13	2.00	2.00	2.00	2.00
Subtotal:		6.60	6.60	6.60	6.70
<u>066-020</u>					
Solid Waste Coordinator	61	0.50	0.50	0.00	0.00
Recycle Leadman	31	3.00	3.00	3.00	3.00
Recycle Collector	13	1.00	1.00	1.00	1.00
Recycle Laborer	13	3.00	3.00	3.00	3.00
Subtotal:		7.50	7.50	7.00	7.00
Total:		14.10	14.10	13.60	13.70

Sustainability Plan

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

Provide professional service

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

Provide environmentally safe opportunities

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

Practice sustainability

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

Offer cradle to grave services

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

Increase partnerships and foster an engaged, informed community

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

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

Major Street Division

The Streets Division is charged with street maintenance of approximately 90 lane miles. Maintenance activities include the repair and replacement of traffic signs and signals; painting street markings, using paint and thermoplastic material; winter snow plowing; and maintaining the City's signalized intersections and crosswalks. Barricade setup for community events is coordinated through this division as well.



Several years ago, an annual seal coating and crack filling program was implemented. This program receives a budget of approximately \$100,000 per year in sales tax funds and serves to extend the useful life of city streets.

Division Budget Summary				
	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
Category				
Personal Services	514,965	690,029	688,049	587,574
Contractual Services	57,500	130,250	133,150	107,650
Commodities	183,992	214,400	192,400	204,250
Capital Outlay	8,683	60,000	60,000	63,000
Transfers Out	25,099	-	-	-
Contingency Reserve	-	166,535	-	158,049
Total:	790,238	1,261,214	1,073,599	1,120,523

Budget Highlights

- Personal Services is projected to decrease
- Capital outlay includes a \$25,000 lease payment for a Front-end Loader and a \$38,000 Utility Truck
- Major Streets has meet the standard of at least 15% for, 2015 Actual, 2016 and 2017 Budgeted Plan. This shows excellent stewardship of our citizen's money.

Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>007-034</u>					
Public Works Director	88	0.25	0.25	0.25	0.25
Public Works Superintendent	76	1.00	1.00	1.00	1.00
Equipment Operator I-III	25-61	6.35	6.35	6.35	6.35
Maintenance Worker I-III	10-22	4.00	4.00	4.00	4.00
Total:		11.60	11.60	11.60	11.60

Sustainability Plan

The key in any sustainability plan is to ensure that the department incorporates the appropriate practices in all its activities. The plan serve as a guide for decision-making, in major streets and ensures that our citizens are able to travel safely today and in the future.

Provide excellent vegetation controls in the right of way

- Utilize weed inhibitors.
- Trim brush off right of way on unimproved roadways.

Provide an annual street maintenance plan

- Implement plan to review major roads throughout the year.
- Provide detailed plan for shared road projects.
- Utilize latest technology in maintenance and repairs.

Provide great emergency response

- Assure equipment is always maintained, fueled and in operable condition.
- Train staff to prepare for after-hours emergencies.
- Respond quickly to assist with natural disasters.
- Prepare equipment and personnel for up and coming snow events.

Provide sustainable practices

- Utilize products that are environmentally friendly.
- Support good housekeeping measures at our facilities.
- Utilize crew vehicles on large jobs for fuel consumption.
- Develop practices to utilize storm water run-off.

Performance Measures			
Division Goal	2015 Actual	2016 Revised	2017 Proposed
Goal: Conversion of vehicles to CNG			
Measure: Number of vehicles	1	1	1
Goal: Partner with Public Works Division to interconnect traffic signals so that maintance can be completed at a remote location			
Measure: Total interconnected traffic lights	13	1	1
Installation of control unit for maintance	-	-	1

Compressed Natural Gas Station

The City of El Dorado is committed to providing the highest quality of services to its residents and businesses, while continuing to plan for tomorrow's generation as a green and sustainable community. This CNG station will reduce carbon emissions by as much as 90 percent. It is estimated the initial infusion of 20 CNG vehicles will be equivalent to taking more than 90 cars off the road.

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	9,838	15,000	10,550	16,580
Commodities	457	-	-	-
Total:	10,295	15,000	10,550	16,580

Central Maintenance Garage

The Central Maintenance Garage (CMG) operates through an internal service fund to provide fuel, management, and repair services for the city's fleet of vehicles and equipment. Essential functions of the central maintenance garage include vehicle and equipment repairs. The CMG strives to deliver these services in a cost-effective manner. The CMG is responsible for scheduling repairs and responding to equipment breakdowns on an as-needed basis to support other departmental activities. A proactive approach is taken toward the maintenance of all vehicles and equipment in an attempt to reduce vehicle downtime and costs. The facility is located at the Public Works building.

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	13,738	-	-	-
Commodities	-	80,000	80,000	80,000
Total:	13,738	80,000	80,000	80,000

Budget Highlights

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

Sustainability Plan

Prior to creating this sustainability plan, the city identified potential opportunities for savings in vehicle fuel consumption. 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 vehicles purchasing, building upgrades, idle reduction policies, vehicle usage, and education. Facilities Management plays an integral role in helping the city to meet several goals. In addition, Facilities Management is committed to a number of sustainable practices and programs in an effort to do our part in making the city a better place to live and work.

All activities will be performed in the safest possible conditions; Safety First!

- Enhance communication with employees creating a conducive environment for reporting safety concerns and suggesting new ideas and solutions.
- Promote safety by incorporating best management practices in shop and maintenance operations.
- Ensure state of the art personal protective equipment is provided to employees.

Provide all services, supplies and materials at economical rates that are equal to or less expensive than comparable commercial sources.

- Track commercial vendor cost factors as benchmarks to ensure fleet ops rates are less.
- Aggressively seek lowest cost services, supplies and materials through competition.
- Fully trouble-shoot and diagnose all problems before ordering parts.
- Complete repairs in three days or less.
- Complete preventive maintenance services in one day or less.

Provide Fleet Operations personnel with the necessary tools and training.

- Incorporate training, special tools, and recommended inventory parts into specifications for new vehicles and equipment.
- Evaluate personnel to determine training requirements.
- Seek cost effective training opportunities.
- Repair or replace special tools as necessary.
- Work to fabricate parts and solutions as needed when issues arise.
- Seek out technological advances and incorporate into organization.

Maintain full accountability of all facilities, tools, fuel and parts.

- Maintain physical security of facility and grounds.
- Maintain 100% accountability of special tools.
- Follow City procedures for adding new equipment and for recording disposal.

Maintain facilities and ensure all practices are environmentally sound and compliant with established standards.

- Maintain an up to date Spill Prevention, Control and Countermeasure plan.
- Ensure 100% of all assigned personnel have been trained on proper spill control and remediation procedures.

Improve energy efficiency

- Reduce natural gas consumption by installing and managing a centralized heat control system.
- Reduce electricity use by replacing outdated energy inefficient lights and other electrical appliances and controls with more efficient lights, appliances and controls.
- Pursue alternative fuels for vehicles and equipment.
- Ensure fuel efficiency is incorporated into vehicle and equipment procurement criteria.

Energy management

- Develop and maintain building systems that monitor energy uses
- Develop and maintain annual accounting of energy consumption
- Continue to evaluate building maintenance operations to ensure the most energy efficient processes related to HVAC operation, lighting systems, etc.
- Provide Outstanding Customer Service
- Appropriate and adequate application and use of sustainability tools for decision-making, measurement, and certification, including but not limited to: Leadership in Energy and Environment Design (LEED), Green Globes, Energy Star, Whole Building Design Guidelines, energy modeling, and cost-analysis tools.

Effective management of facilities and staff

- Appropriate and adequate training and credentialing of facility project managers and operational staff.
- Continue partnering with local utility providers to conduct energy audits to assist in planning energy savings projects

Environmental Services

In effort to maintain a higher quality of cleanliness, Environmental Services were brought in-house. Staffed with one full time employee and up to four part time employees the City buildings are being attended to with a much higher quality of care. This is evident in our daily operations and in the buildings the City has available to rent. This has also offered a cost saving benefit for the City.

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	1,942	-	77,344	71,494
Contractual Services	90,971	107,256	-	-
Commodities	5,917	10,200	7,200	12,500
Capital Outlay	6,154	5,000	-	-
Total:	104,985	122,456	84,544	83,994

Budget Highlights

- The purpose of 001-014 changed in 2016, it used to house expenses for the Civic Center and now is home to Environmental Services.
- Projections of 25% savings are estimated with bringing these services in house.

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>001-014</u>					
Building Custodian	13	0.00	0.00	1.00	1.00
Part Time Custodian	10	0.00	0.00	4.00	4.00
Total:		0.00	0.00	5.00	5.00

Sustainability Plan

It is our responsibility to safeguard the environment and public health within our facilities. We will conserve energy, water, and other resources while providing high quality service. We will use products and procedures which allow for the systematic reuse of materials and reduction of waste.

Effective management of resources

- Monitor energy usage and lighting uses in buildings
- Monitor consumption of natural resources
- Closely monitor water usage in fixtures within all of our buildings
- Provide outstanding customer service

Effective management of materials and equipment

- Appropriate and adequate training for custodial staff.
- Utilize Green Seal certified cleaning products throughout facilities.
- Replace worn out vacuum cleaners with HEPA filter upright vacuums.
- Utilize microfiber cloths that can be laundered as needed.

Information Technology Division

The Information Technology Division is responsible for the entire city’s technology advancement; maintenance of equipment; telecommunications systems; updates for both operating systems and software used for business purposes. Our national recognized IT Manager has lead the city in innovation, pushing forward with upgrades for our SCADA Systems and building a City WIFI Network for utility workers to capitalize on during working hours.

Division Budget Summary				
	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
Category				
Personal Services	-	-	115,707	123,658
Contractual Services	-	-	92,000	92,000
Commodities	-	-	49,500	52,000
Capital Outlay	-	-	10,000	7,500
Total:	-	-	267,207	275,158

Budget Highlights

- Information Technology was divided from Data Processing in order to show the true cost of each service
- Personal services has seen an increase based on budgeting for a PC Technician

Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>072-019</u>					
IT Manager	79	1.00	1.00	1.00	1.00
PC Technician	10	0.00	0.50	0.50	0.50
Total:		1.00	1.50	1.50	1.50

Sustainability Plan

Sustainability in IT can mean small adjustments or a major reorientation. Information technology (IT) is not part of the problem, but a big part of the solution. In the city’s case the creation of a state of the art datacenter and other operational changes have helped facilitate sustainable initiatives across the city in different departments and areas, including fleet management, and facility management, among others.

Challenges include initial costs, and in some cases a longer period of time before seeing a return on investment. Other challenges include keeping up with technology and re-educating employees whether these be the department heads or rank and file workers about the benefits of sustainability.

The rewards of a good sustainability plan can be and should be significant, measured in lower fuel and energy costs, a more productive workforce.

Effective management of resources

- Provide outstanding customer service.
- Identifying areas of technical weakness with the goal of finding attainable solutions for City employees.
- Replace standard PCs with Virtual Desktop Interface, in order to enhancing the accessibility of software to employees.

Performance Measures			
Department Goal	2015	2016	2017
	Actual	Revised	Proposed
Goal			
Intergrated IT Help Desk to increase Customer Service			
Measure			
process intergrated through out the city number of tickets answered	120	150	170
Goal			
To create and install a WIFI backbone system that all off site city employees can utilize.			
Measure			
Meet with all deparments to understand the need for WIFI in the field and then design wifi system	<i>finished</i>	-	-
Install 5 units per year unit project is complete	-	5	5



Parks and Recreation Department

The El Dorado Parks and Recreation Department oversees the 12 parks that cover 41.8 acres, adult and youth recreation activities, two swimming pools, recreation concessions, the forestry division and the three cemeteries.

The responsibilities of this Department relies on the talents of nine full-time staff members and over 100 part-time and seasonal workers. These individuals perform tasks that range from lifeguarding to mowing, coaching to painting faces, decorating bicycles to cooking hamburgers.

The full time employees work every day to make the City of El Dorado and better place to reside. The forestry division works year round to beautify the city property while other office staff build relationships with partnering entities to bring more youth recreational sports to El Dorado.

Department Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Division				
Recreation	725,611	858,172	960,350	923,146
Swimming Pool	152,478	151,606	151,606	151,474
Recreation Concessions	51,725	53,633	53,633	52,204
Forestry	89,012	91,037	91,037	83,075
Parks	347,968	343,171	271,981	425,469
Cemetery	225,927	228,967	192,214	202,968
Total:	1,592,722	1,726,586	1,720,821	1,838,336
Category				
Personal Services	812,688	816,887	816,887	839,997
Contractual Services	260,797	203,225	203,225	218,250
Commodities	228,511	247,225	247,225	243,300
Capital Outlay	56,460	9,000	9,000	116,500
Transfers Out	234,267	342,306	444,484	315,256
Contingency Reserve	-	107,943	-	105,033
Total:	1,592,722	1,726,586	1,720,821	1,838,336

Sustainability Plan

Sustainability comes in the form of the Comprehensive Master Plan, Connect 2025. This plan outlines the needs and wants of the city residents and provides direction to the City Commission and Parks and Recreation Board. Staff continue to manage the current facilities and strive to do so in a cost effective manner.

A sales tax of 0.5% has been suggested as a funding source for the Parks and Recreation Master Plan in realization that the plan cannot be developed within current budget constraints. While the plan has the support of the citizens, it is estimated that it will take at least a year to garner support for the proposed sales tax. With the citizens ready and willing to push forward, the City Commission, Parks and Recreation

Board and staff are anxious to develop El Dorado's parks and recreational facilities. With this shared vision the Parks and Recreation Department strive to enhance and compliment the lives of the residents of El Dorado through our resources, which provide a safe environment, creative programming, leisure, and educational opportunities that enrich the quality of life.

Increase partnerships and foster an engaged, informed community

- Maintain a proactive approach with the youth of El Dorado, instilling proficiency and competency skills for their future.
- Partnering with YMCA and Butler County Department of Aging to develop more activities for little to no cost for participants.
- Partner with Butler County Community College and local high school coaches and athletes to offer additional skills development clinics.

Provide safe and reliable parks

- Make our parks more environmentally friendly, by placing recycle containers at park shelters
- Encourage utilization of the swimming pool as a wholesome environment for young people
- Look for cost effective ways to increase lighting in parks.

Improve the effectiveness of our services

- Utilize more perennial plants on order to save money and reduce labor required to plant and replant each year
- Provide and enhance existing services with no additional budget impact
- Continue to improve maintenance in order to maximize equipment life.

Recreation Division

The Recreation Division promotes quality of life in El Dorado by providing youth and adult sports, special events, and a variety of recreation programs. Staff also works with the National Alliance for Youth Sports (NAYS) to ensure that administrators, coaches, and game officials are trained in their roles and responsibilities. In addition, the Division provides oversight of all aquatic operations at the Municipal Pool and the Prairie Trails pool.



Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	340,174	345,566	345,566	401,590
Contractual Services	131,252	112,400	112,400	117,750
Commodities	51,941	57,900	57,900	60,050
Capital Outlay	5,500	-	-	28,500
Transfers Out	196,745	342,306	444,484	315,256
Total:	725,611	858,172	960,350	923,146

Budget Highlights

- Transfers Out provides supplemental funding to Prairie Trails Golf Course. This budget continues to move operations toward self-sufficiency.

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>001-051</u>					
Parks & Rec Director	88	0.75	0.75	0.75	0.75
Recreation Leader	25	1.00	1.00	1.00	1.00
Recreation Assistant	25	0.00	0.00	0.00	1.00
Recreation & Marketing Asst	25	0.50	0.50	0.50	0.00
Recreation Secretary	25	1.00	1.00	1.00	1.00
Seasonal Personal	10	60.00	60.00	60.00	60.00
Total:		63.25	63.25	63.25	63.75

Swimming Pool Division

The Swimming Pool Division operates both the Municipal Pool and the Prairie Trails pool. The pools offer daily swim opportunities for the citizens of El Dorado and the surrounding area, in addition to offering pool rental for private parties. The pool staff also offers two sessions of American Red Cross swim lessons. The pool facility also host a local youth swim league. The Recreation Department also hosts several twilight swims and



Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	98,424	93,131	93,131	92,724
Contractual Services	10,639	12,575	12,575	13,550
Commodities	43,415	45,900	45,900	45,200
Transfers Out	-	-	-	-
Total:	152,478	151,606	151,606	151,474

Budget Highlights

- This Budgets has remained consistent over the past three years, currently discussion are in process to build a new aquatic center or update the existing pool.

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>001-052</u>					
Parks & Rec Director	88	0.25	0.25	0.25	0.25
Seasonal Personal	10	22.00	25.00	22.00	25.00
Total:		22.25	25.25	22.25	25.25

Performance Measures			
Department Goal	2015 Actual	2016 Revised	2017 Proposed
Goal Increase pool attendance by 5% annually			
Measure: Totals paid passes	10,125	10,694	11,229
Goal Increase swim lesson participation by 5% annually			
Measure: Total paid lessons	123	135	142

Recreation Concessions Division

The City of El Dorado has provided hundreds of first time jobs for the youth of El Dorado. Creating a safe environment that is in the heart of the activity makes this a coveted position for applicants. The City takes pride in developing the skill base that will expand future opportunity for these seasonal employees. 25 seasonal staff members provide services at Central Park and East Park ball diamonds, the Walnut River Complex, BG Stadium and the Municipal Pool house concession stands.

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	30,205	24,958	24,958	23,804
Contractual Services	3,239	4,850	4,850	4,950
Commodities	18,281	23,825	23,825	23,450
Trasnfers Out	-	-	-	-
Total:	51,725	53,633	53,633	52,204

Budget Highlights

- Staff efficiency and special commodity pricing has resulted in a stable budget
- Increase in Commodities from 2015 to 2016 show direct result of increase in revenue

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
001-055					
Seasonal Personal	10	25.00	25.00	25.00	25.00
Total:		25.00	25.00	25.00	25.00

Performance Measures			
Department Goal	2015	2016	2017
	Actual	Revised	Proposed
Goal			
Increase concession revenue 3%			
Measure:			
Total revenue for concessions	\$ 26,295.34	\$ 29,059.32	\$ 29,930.77



Forestry Division

The City of El Dorado Forestry Division provides the beautification of our City. The efforts start early spring, most of the flowers and plants use throughout the city are grown from seedlings. The Forestry staff has two greenhouses that are overflowing with flowers and plants that provide the color throughout the city. The staff also provides removal of dead or diseased trees in public parks and along right-of-ways on a 50/50 shared basis with adjoining property owners. The tree planting program, as well as any chemicals or equipment for spraying, is also from this division.

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	55,614	55,962	55,962	48,175
Contractual Services	7,411	5,025	5,025	8,650
Commodities	25,988	30,050	30,050	26,250
Transfers Out	-	-	-	-
Total:	89,012	91,037	91,037	83,075

Budget Highlights

- 9% overall decrease in Personal Services.
- Budget includes planting over 100 new trees around El Dorado
- Budget includes purchase of more perennials to lower the long term cost of plants and labor.

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>001-032</u>					
Landscape Specialist	61	0.00	0.00	0.50	0.50
Maintenance Worker I	10	0.00	1.00	1.00	1.00
Seasonal Personal	10	2.00	2.00	2.00	2.00
Total:		2.00	3.00	3.50	3.50



Parks Division

The Parks Division is responsible for the maintenance and upkeep of all city owned park facilities and most city property. There are 12 parks consisting of 41.8 acres within the city and a linear bike trail that is also maintained by the Parks Division. The Parks Division is also responsible for two spray parks, the tornado memorial, and assists as needed at the municipal pool and ball fields.

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	164,699	171,031	171,031	162,560
Contractual Services	84,177	47,800	47,800	50,800
Commodities	53,679	53,150	53,150	54,550
Capital Outlay	7,890	-	-	79,000
Transfers Out	37,522	-	-	-
Contingency Reserve	-	71,190	-	78,559
Total:	347,968	343,171	271,981	425,469

Budget Highlights

- Capital Outlay purchases include a new tractor and mower
- There is an \$8,471 decrease projected in 2017 due to reallocation of employees accompanied by position vacancies.

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>001-033</u>					
Parks Superintendent	76	1.00	1.00	1.00	1.00
Park Technician	31	1.00	1.00	1.00	1.00
Seasonal Personal	10	10.00	10.00	10.00	10.00
Total:		12.00	12.00	12.00	12.00



Cemetery Division

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

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

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

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.

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	123,571	126,239	126,239	111,144
Contractual Services	24,080	20,575	20,575	22,550
Commodities	35,206	36,400	36,400	33,800
Capital Outlay	43,070	9,000	9,000	9,000
Transfers Out	-	-	-	-
Contingency Reserve	-	36,753	-	26,474
Total:	225,927	228,967	192,214	202,968

Budget Highlights

- Capital Outlay includes \$9,000 for the purchase of a hydrostatic mower.

Personal Services					
Position	Grade	2015	2016	2016	2017
		Actual	Budget	Revised	Proposed
<u>008-042</u>					
Cemetery Superintendent	64	1.00	1.00	1.00	1.00
Equipment Operator I	25	1.00	1.00	1.00	1.00
Seasonal Personal	10	4.00	4.00	4.00	4.00
Total:		6.00	6.00	6.00	6.00

Public Utilities Department

The Public Utilities Department provides the citizens of El Dorado with potable water and wastewater services. Service is provided directly through four divisions: Administration, Water Treatment, Sewer Treatment and Water Distribution/Sewer Maintenance. Our highly trained team of professional and technical staff operate water and wastewater laboratories, potable water production facility, wetlands and water reclamation facility, a 300-acre agriculture production operation, water distribution system, sewer collection system and 8,400 surface acres of water storage in El Dorado Lake.



Department Budget Summary				
	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
Division				
Administration	3,037,626	2,936,863	2,970,927	3,211,371
Water Treatment	1,541,578	1,794,090	1,759,558	1,793,347
Sewer Treatment	789,619	879,518	879,483	915,831
Maintenance & Distribution	963,039	1,211,043	1,185,779	1,403,525
Total:	6,331,862	6,821,514	6,795,747	7,324,074
Category				
Personal Services	1,841,168	1,935,663	1,928,373	2,024,120
Contractual Services	1,567,764	2,305,968	1,777,716	1,868,021
Commodities	432,775	576,450	567,500	712,325
Capital Outlay	50,684	127,000	128,850	210,000
Debt Retirement	1,647,248	1,060,261	1,577,136	1,693,436
Transfers Out	792,223	816,172	816,172	816,172
Total:	6,331,862	6,821,514	6,795,747	7,324,074

Sustainability Plan

To provide the citizens of El Dorado with a broad spectrum of utility services, including: a well maintained and fiscally sound water production facility, proactive maintenance and enhancement of the water distribution and sewer collection systems; a wastewater treatment facility that meets all State and Federal regulations and operates as efficiently as possible by incorporation of green technology. We will manage, utilize and protect El Dorado’s renewable resources to benefit the citizens of El Dorado, as well as future generations of El Dorado citizens.

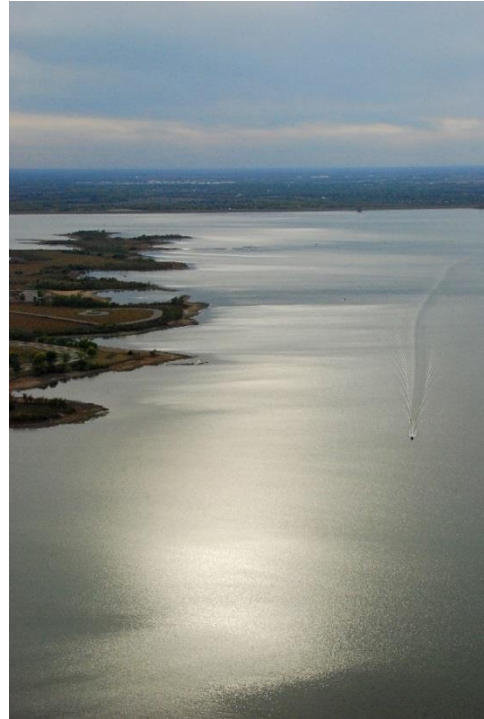
Increase partnerships and foster an engaged, informed community

- Improve communication with other departments and local agencies
- Search for new opportunities to work with community stakeholders and enhance existing cooperation.
- Improve intra-department communication and eliminate unnecessary meetings.

Administration Division

The Administration Division provides general management of the Water Treatment, Sewer Treatment and Water Distribution/Sewer Maintenance divisions. This division also handles meter reading for over 5,000 inside and outside the City customers.

This division also acts as an advocate for the El Dorado Lake. Working closely with the Corp of Engineers to insure that the water quality is maintained. El Dorado received a grant in 2014 to complete a Tributary Water Quality Assessment study on El Dorado Lake. El Dorado’s water treatment operators collected samples and flow estimates during rain events and the KWO will use these along with lab results of suspended solids, nitrogen, and phosphorus in the samples to calculate the amount of sediment and nutrients entering the lake over time. This will also help identify sources of sediment which will help us target our efforts to decrease sedimentation rates.



Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	536,980	556,545	562,737	591,172
Contractual Services	777,287	801,646	761,146	887,859
Commodities	8,870	15,175	14,175	14,175
Capital Outlay	-	-	-	-
Debt Retirement	1,175,828	1,037,411	1,106,783	1,192,079
Transfers Out	538,661	526,086	526,086	526,086
Total:	3,037,626	2,936,863	2,970,927	3,211,371

Budget Highlights

- No capital Outlay scheduled for 2017.
- Budgeted transfers for 2017 total \$526,086. The top three are annual transfers are; \$370,000 to the general fund; \$71,000 for Franchise Fees and \$65,086 for an interfund loan payment for BG Stadium
- Debt Retirement has increased \$85,296 due to General Obligation Bonds issued to cover cost of projects completed in 2016.
- Personal Services has increased due to the additional of the Assistant City Manager

Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>060-001</u>					
City Manager	N/A	0.50	0.50	0.50	0.50
City Attorney	N/A	0.50	0.50	0.50	0.50
Assistant City Manager	88	0.00	0.00	0.00	0.50
Finance Director	88	0.35	0.35	0.35	0.35
Public Utilities Director	85	0.67	0.67	0.67	0.67
City Clerk	70	0.20	0.20	0.20	0.20
Mechanic	64	0.10	0.10	0.10	0.10
Secretary	25	0.50	0.50	0.50	0.50
Meter Reader	22	2.00	2.00	2.00	2.00
	Subtotal:	4.82	4.82	4.82	5.32
<u>063-001</u>					
City Manager	N/A	0.10	0.10	0.10	0.10
City Attorney	N/A	0.10	0.10	0.10	0.10
Assistant City Manager	88	0.00	0.00	0.00	0.10
Finance Director	88	0.10	0.10	0.10	0.10
Public Utilities Director	88	0.33	0.33	0.33	0.33
City Clerk	70	0.10	0.10	0.10	0.10
Mechanic	64	0.10	0.10	0.10	0.10
Secretary	25	0.50	0.50	0.50	0.50
	Subtotal:	1.33	1.33	1.33	1.43
	Total:	6.15	6.15	6.15	6.75

Sustainability Plan

Public Utilities Administration Division has taken on the challenge of selling water to outside agency, while working to keep operating costs down. This process demands patience, extensive planning and determination. A key aspect to a successful plan is networking. The Regional Economic Area Partnership, or REAP, is a vehicle for us to develop relationships with people in other communities. These relationships are important in developing a long-term regional water supply system to better utilize El Dorado’s renewable resource.

While Public Utilities is working to supply great water for the surrounding areas, they are also working at keeping costs down for residents. El Dorado received a grant in 2014 to complete a Tributary Water Quality Assessment study on El Dorado Lake. El Dorado’s water treatment operators collected samples and flow estimates during rain events and the Kansas Water Office will use these along with lab results of suspended solids, nitrogen, and phosphorus in the samples to calculate the amount of sediment and nutrients entering the lake over time. This will also help identify sources of sediment which will help us target our efforts to decrease sedimentation rates. The Community Development Block Grant are another avenue that stretches resources to maximize their full potential. “Southwest Sewer

Improvements” ,completed in 2015, replaced over 6,700 feet of undersized and deteriorated clay tile sewer pipe, utilizing pipe bursting to minimize the impact to above ground infrastructure.

Sustainable practice

- Evaluate the Water Quality Study conducted by Black & Veatch and the Kansas Water Office yearly.
- Build a potable water transmission line to Sedgwick County. The next severe drought will put many of Wichita MSA customers at risk of running out of water, especially outside-city customers. El Dorado Lake has the ability to serve about 250,000 people, but currently serves less than 40,000 and certainly has the resources to provide drought resiliency to outlying populations around Wichita. Water planning efforts for the next drought event must start well in advance of the drought due to infrastructure required to treat and transmit the water to areas in need.
- Expand water treatment plant to accommodate predicted increases in water demand. If a pipeline is built to serve additional customers to the west, a water treatment plant expansion will be required when peak demand exceeds 7.5 MGD. This is within 1 MGD of our plant capacity and should trigger discussions with an engineering consultant to expand the existing treatment plants capacity.

Maintain and preserve our resources

- Set up a user based funding mechanism to preserve and extend the life of El Dorado Lake through the implementation of conservation practices in the watershed above the lake.
- Continued involvement in REAP. REAP is a vehicle for us to develop relationships with people in other communities. These relationships are important in developing a long-term regional water supply system to better utilize El Dorado’s renewable resource.

Increase partnerships and foster an engaged, informed community

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

Performance Measures			
Department Goal	2015 Actual	2016 Revised	2017 Proposed
Goal: Create a user based funding mechanism for preserve El Dorado Lake			
Measure:			
Researching areas of weakness in current matrix	-	Completed	
Create draft for implementation	-	20%	80%
Implementation of funding mechanism	-	-	100%
Goal: Attend REAP meetings yearly for continued information on the regional water solutions			
Measure:			
Attend REAP meetings yearly	attended	attended	goal

Water Treatment Division

Water treatment staff members are responsible for operating and maintaining the El Dorado Water Treatment Plant, water towers, the west distribution booster pump station, Walnut River emergency water supply pump station, and the Prairie Trails pump station.

The water plant produces an average of 3.6 million gallons per day (MGD), with summer peak flows of 7.0 MGD and a peak capacity of 8.5 MGD. Although more than 75 years old, the facility is in remarkable condition as a result of meticulous care given by staff. According to the Kansas Department of Health and Environment inspectors, it is one of the best run and maintained facilities in the state.

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



Robert Simmons receives KRWA's Special Recognition Award at the KRWA Annual Conference in Wichita.

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	372,367	396,223	401,492	416,400
Contractual Services	356,494	917,356	446,002	452,208
Commodities	141,004	190,425	180,625	193,300
Capital Outlay	5,360	-	-	-
Transfers Out	225,000	290,086	290,086	290,086
Debt Retirement	441,353	-	441,353	441,353
Total:	1,541,578	1,794,090	1,759,558	1,793,347

Budget Highlights

- There is no capital outlay scheduled for the current budget year.
- Transfers out include a \$65,086 interfund loan repayment for BG stadium and \$225,000 for the Lake Debt Reserve payment.
- Contractual Services is forecasted to drop by \$465,148 or 51%. This is due to the reclassification of lake storage space principal and interest. These items are now budgeted out of the category Debt Retirement in the Supply department within the Water fund (060-004).
- Personal Services are budgeted to increase \$20,177 or 5%. Over half of this increase is salaries (5101) and is based on an average 3% merit increase for employees.

Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>060-002</u>					
Water Treatment Superintendent	76	1.00	1.00	1.00	1.00
Water Chief Operator	52	0.00	0.00	0.00	1.00
Plant Operator I-IV	28-43	4.00	4.00	4.00	3.00
Total:		5.00	5.00	5.00	5.00

Sustainability Plan

Provide superior product delivery

- Complete 5 year maintenance cleaning of McCollum and Industrial Water towers, WTP clear well, and wet well at El Dorado Reservoir.
- Complete El Dorado Lake Tributary Water Quality Assessment sampling to assist in the development of a Study Report containing water supply availability information.
- Respond to any water quality complaints as soon as possible, but no later than the same day.
- Develop policies for communicating with the citizens of El Dorado.

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

- Provide career path and succession planning for all levels of employment.
- Offer employee training opportunities and utilize outside resources such as Kansas Rural Water Association seminars and workshops.

Performance Measures			
Department Goal	2015 Actual	2016 Revised	2017 Proposed
Goal: Maintenance repairs of McCollum Water Tower			
Measure:			
Refurbished McCollum water tower vault box	-	<i>completed</i>	
Decal Removal and painting exterior of bowl	-	-	<i>goal</i>
Goal: Complete EPA required maintenance five year review of the Chlorine Risk Management Plan (CRMP)			
Measure:			
record all O&M and testing results for CRMP in preparation for the EPA audit	<i>completed</i>	<i>goal</i>	<i>goal</i>
properly submit and pass audit of the CRMP	-	<i>submitted</i>	-
Goal: Upgrade water treatment equipment			
Measure:			
Install 500lbs. Post chlorine feeder	-	<i>installed</i>	-
Install new Chemtrac chlorine system	-	-	<i>purchase</i>
Install 500lbs. Pre-chlorine injector	-	-	<i>purchase</i>

Sewer Treatment Division

Treatment of the City’s sanitary sewer takes place at the El Dorado Wetlands and Reclamation Facility. The facility includes several components: an activated sludge facility rated at a peak flow of 6 MGD; 25 acres of constructed wetlands capable of capturing and treating 30 million gallons of influent flow; an influent pump station with a rated pumping capacity of 13 MGD; an extraneous flow basin capable of storing 4 million gallons of influent; and about 300 acres of farmland for growing and fertilizing row crops with bio-solids produced through the treatment process.



We experience average daily flows of two MGD. Upon entering the head-works of the plant, trash and grit are the first things removed from the raw influent. Flow is then introduced to Biological Nutrient Removal (BNR) in the bio-basin. Continuing through the plant, solids settle in two circular clarifiers before sending portions of the solids back to the start of the bio-basin or wasted to our aerobic digesters. The clean water or “supernatant” from the clarifiers is sent through our UV disinfection process before entering our effluent pond. The effluent works its way through the pond and is discharged to the Walnut River.

The “Activated Sludge” facility discharges clean, disinfected effluent. 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.

As a result of our efforts the facility has won numerous awards for design and treatment. Currently the plant has been awarded the 2008 National APWA Project of the Year, 2009, 2010, 2012, 2013 and 2015 Plant of the year awards, 2011, 2014 Top Bio-solids awards, 2015 NACWA Platinum Peak Performance Award, and 2015 George W. Burke Safety Award.

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	352,663	365,920	367,233	388,902
Contractual Services	339,398	412,248	402,100	377,100
Commodities	91,558	95,350	104,150	103,550
Debt Retirement	6,000	6,000	6,000	16,279
Transfers Out	-	-	-	-
Capital Outlay	-	-	-	30,000
Total:	789,619	879,518	879,483	915,831

Budget Highlights

- Debt Retirement includes a lease purchase payment for a Wheel Loader
- A Compost Spreader has been budgeted in Capital Outlay for 2017

Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>063-002</u>					
Wastewater Superintendent	76	1.00	1.00	1.00	1.00
Wastewater Chief Operator	52	1.00	1.00	1.00	1.00
Plant Operator I-IV	28-43	3.00	3.00	3.00	3.00
Total:		5.00	5.00	5.00	5.00

Sustainability Plan

Provide superior project delivery

- Develop a priority list for future project's needs.
- Ensure capital projects are managed effectively and efficiently.
- Continue to investigate areas of improvement

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

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

Performance Measures			
Division Goal	2015 Actual	2016 Revised	2017 Proposed
Goal			
Obtain the KWEA Plant of the year Award (<i>can only be recieved for two consecutive years</i>)			
Measure:			
Apply and be granted award	<i>Awarded</i>	<i>Applied</i>	<i>Applying</i>
Goal			
Meet or exceed all federal and state regulations			
Measure:			
Maintain Certification Training - 80 hours minimum	<i>112</i>	<i>80</i>	<i>90</i>
Pass blind lab accreditation testing for Nelic licence	<i>passed</i>	<i>passed</i>	<i>goal</i>
Goal			
Develop a test plot of Alfalfa to monitor phosphorus removal rates when fertilized with bio-solids			
Measure:			
Plot Designation- number of plots	-	<i>4</i>	<i>4</i>
Total acreas planted	-	<i>300</i>	<i>350</i>
Determine removal rates - number of cuttings	-	-	<i>4</i>

Water Distribution and Sewer Maintenance Division

The Water Distribution Division is responsible for ensuring a healthy and adequate water distribution system. Their work includes installing new lines, repairing broken lines, installing and replacing meters and routine maintenance. The Division is managed by the Water Distribution/Sewer Maintenance Superintendent, who oversees eleven full-time employees.

Water distribution staff maintains over 648,072 feet of water mains, including 5,277 water meters, 679 fire hydrants and 2,919 valves. The water distribution operators have the daunting task of keeping up with the 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. Much of this work has been accelerated in recent years due in part to the procurement of new equipment. Water distribution staff also cross-train in sewer maintenance, giving the City on-call staff to cover emergencies.



Sewer maintenance staff are responsible for servicing over 479,631 feet of sewer pipe, 1,872 manholes and 12 lift stations. Aggressive maintenance has dramatically reduced the number of sewer blockages in recent years; however, much more is needed to bring this aging infrastructure back to a reliable condition. Approximately 70% of the sewer collection system is clay tile pipe, a material that is corrosion resistant, but tends to fracture and crack over time. This allows tree roots to penetrate into the pipe causing further deterioration. Tree roots also cause sewer blockages and, consequently, back-ups into homes.

Division Budget Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Category				
Personal Services	579,158	616,975	596,911	627,646
Contractual Services	94,585	174,718	168,468	150,854
Commodities	191,343	275,500	268,550	401,300
Capital Outlay	45,324	127,000	128,850	180,000
Debt Retirement	24,067	16,850	23,000	43,725
Transfers Out	28,562	-	-	-
Total:	963,039	1,211,043	1,185,779	1,403,525

Budget Highlights

- Debt Retirement includes Lease Purchase payments for a Wheel Loader.
- No change in staffing levels.
- Capital Outlay includes \$90,000 for two ¾ ton trucks with service bodies and \$70,000 for a direction drill replacement.

Personal Services					
Position	Grade	2015 Actual	2016 Budget	2016 Revised	2017 Proposed
<u>060-003</u>					
Distr & Maint Superintendent	76	0.60	0.60	0.60	0.60
Equipment Operator I-III	25-61	4.00	4.00	4.00	4.00
Maintenance Worker I-III	10-22	3.00	3.00	3.00	3.00
Subtotal:		7.60	7.60	7.60	7.60
<u>063-003</u>					
Distr & Maint Superintendent	76	0.40	0.40	0.40	0.40
Equipment Operator I-III	25-61	1.00	1.00	1.00	1.00
Maintenance Worker I-III	10-22	1.00	1.00	1.00	1.00
Subtotal:		2.40	2.40	2.40	2.40
Total:		10.00	10.00	10.00	10.00

Sustainability Plan

The Flint Michigan tragedy has pushed the sustainability of water and wastewater infrastructure to the forefront of the public’s mind. It has prompted cities across the United States to take a closer look this so often ignored critical, but obscure infrastructure. Flint was a wake-up call that water and sewer infrastructure needs, if ignored, can have dire consequences. When either stops working, the interruption is usually absolute, and essential services are shut down. Much of El Dorado’s underground infrastructure is more than 75 years old and has reached its life expectancy with little reinvestment over the last 75-100 years. Strategies for continued investment in water and sewer infrastructure are needed to insure future reliability.

Over the past 10 years, with financial assistance from the State Revolving Loan Fund (SRLF), American Reinvestment and Recover Act (ARRA) and Community Development Block Grants (CDBG), the City has made great strides in battling aging and neglected infrastructure. The City of El Dorado has completed two CDBG grants for sewer improvements utilizing \$1 million in grant money and \$1.33 million in City sewer funds.

Infrastructure investment plan

- Water and Sewer rate reviews to insure adequate funding is available for infrastructure projects.
- CDBG Grant application as often as possible.
- Sewer collection system assessment through sewer televising, smoke testing, manhole evaluations and sewer blockage records.
- Abandon and replace any community sewer lines (a non-city line serving a group of homes).
- Water distribution system assessment through inspection of mains during leak repairs.
- Replacement of all galvanized water mains, typically two inch or less in size.
- Replacement of all leaking or frozen valves in the water distribution system.
- Replacement of all undersized lines resulting in low flow fire hydrants.
- Looping of all dead end water lines to increase water quality.
- Expansion of Water Treatment Facility when within 1 mgd of peak capacity.

Improve environmental stewardship and protection of our natural resources

- Develop and implement a Water Protection Fee added to every bill at a cost per 1000 gal. to be used on projects that improve water quality and preserve and extend the life of water supply reservoir, El Dorado Lake.

- Create a showcase of “Best Management Practices” (BMP’s) at our farming operation to demonstrate the effectiveness of BMP’s in reducing erosion, sediment run-off and improving the water quality in downstream water bodies.
- Use renewable energy where financially feasible.
- Increase Environmental Education opportunities to create community support for environmental stewardship.

Performance Measures			
Department Goal	2015 Actual	2016 Revised	2017 Proposed
Goal: Updating GIS mapping of water and sewer line, fire hydrants, water meters, valves and manholes			
Measure: Percentage of completion	10%	10%	10%
Goal: Elimination of low flow fire hydrants			
Measure: Total percentage of hydrants replaced	20%	20%	20%

Non-Departmental Budgets

The following programs, transfers, or reserves are excluded from the department budgets. These provide resources for activities that are not directly related to the day-to-day operations of the departments.

- Debt Service – The Debt Service budget includes the annual principle and interest payments for the City’s outstanding general obligation bonds.
- Special Street Program – This program receives an annual \$600,000 sales tax allocation for the rehabilitation and maintenance of city streets, curbs and gutters.
- Municipal Band – This allocation funds the Municipal Band operation through an annual agreement. A detail of the Municipal Band budget is provided in the Appendix.
- General Fund Equipment Reserve Transfer – As an end of year process, the City Manager and Finance Director decide if there are excess budgeted funds that should be transferred to Equipment Reserve for future purchases of equipment.
- Excess Sales Tax – The City provides an annual sales tax allocation for property tax reduction (\$1,350,000), street maintenance (\$600,000) and economic development (\$50,000). Any remaining funds are transferred to an excess account in the Construction Fund and are allocated in the following year by the Sales Tax Committee.
- General Fund Cemetery Transfer – The Cemetery Division does not collect enough revenues to be self-supporting. An annual transfer is made to cover the deficit.
- Contingency Reserve – The projected balance in the General Fund is budgeted as reserve to cover operating deficits that may occur due to unforeseen expenditures or an unanticipated decline in revenues.

Non-Departmental Summary				
	2015	2016	2016	2017
	Actual	Budget	Revised	Proposed
Program				
Debt Service	1,458,050	1,547,476	1,335,309	3,488,858
Special Street Program	600,000	600,000	600,000	600,000
Municipal Band	7,000	7,000	7,000	7,000
Gen Fd Equip Reserve Transfer	-	-	-	-
Excess Sales Tax	610,527	350,000	350,000	500,000
Gen Fd Cemetery Transfer	120,195	133,364	133,703	115,286
Contingency Reserve	-	812,515	-	538,345
Total:	2,795,772	3,450,355	2,426,012	5,249,489
Category				
Contractual Services	34,903	7,000	7,000	7,000
Commodities	-	-	-	-
Transfers Out	1,334,019	1,083,364	1,083,703	1,215,286
Debt Retirement	1,426,850	1,421,900	1,335,309	1,526,829
Contingency Reserve	-	938,091	-	2,500,374
Total:	2,795,772	3,450,355	2,426,012	5,249,489



EL DORADO

THE FINE ART OF LIVING WELL



TWO THOUSAND AND SEVENTEEN
CAPITAL & DEBT

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 six-year plan designed to improve and enhance the City's physical infrastructure or heavy equipment, which includes buildings, land, and equipment, as well as any services related to such public improvements. All CIP requests are required to meet the following criteria:

- Expenditure of at least \$5,000 and expected life of fifteen (15) years
- Substantial conformance with the Comprehensive Plan
- 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

Capital Budget Funding Sources, 2017-2021						
Source	2017	2018	2019	2020	2021	Total
General	275,922	447,390	220,800	701,800	296,850	1,942,762
Airport	31,000	40,000	15,000	-	-	86,000
Major Street	63,000	70,000	25,000	25,000	25,000	208,000
Cemetery	18,500	4,500	-	4,500	-	27,500
Stormwater	-	-	-	-	-	-
Prairie Trails	279,000	210,000	155,000	50,000	100,000	794,000
Tourism	-	-	-	-	-	-
Water	915,000	395,000	-	-	-	1,310,000
Sewer	150,000	-	60,000	-	-	210,000
Refuse	38,000	-	-	-	-	38,000
Data Processing	-	-	-	-	-	-
Sales Tax	543,664	556,000	1,507,000	500,000	500,000	3,606,664
Exc.Sales Tax	85,000	-	-	-	-	85,000
G.O. Bonds	7,173,887	69,546,000	623,736	3,173,960	-	80,517,583
Spec. Assess.	3,237,232	684,000	4,045,200	-	-	7,966,432
Grants	2,056,898	1,060,000	1,329,944	2,750,000	-	7,196,842
Loans/Bonds	6,720,000	108,100,375	-	300,000	-	115,120,375
Other	638,500	2,300,000	3,703,000	-	-	6,641,500
Budget Mill Levy	667,422	771,890	415,800	781,300	421,850	3,058,262
Future Mill Levy	7,173,887	69,546,000	623,736	3,173,960	-	80,517,583
Non-Mill Levy	14,384,294	113,095,375	10,645,144	3,550,000	500,000	142,174,813
Total	22,225,603	183,413,265	11,684,680	7,505,260	921,850	225,750,658



Capital Improvement Plan

The 2017-2022 Capital Improvement Plan totals \$222,394,396, with \$20,705,181 of this planned for the current budget year.

Some of the major projects included in the plan for the current budget year include, Paving of Boyer Road (Towanda to El Dorado Ave) (\$2,520,644), Water Treatment Plant Expansion (\$6,720,000), Water Treatment Improvements to Serve Holly Frontier Refinery (\$4,872,000), and Phase III of Pedestrian/Bicycle Path (\$1,972,373). These are contingent on a positive cost-benefit analysis and a dedicated revenue source. If reasonable cost recovery is unlikely, the projects will not move forward.

The majority of the Capital Improvement Plan is scheduled for the 2018 fiscal year, at \$182,701,375. The Regional Water Improvement project, totaling \$178,091,375 makes up over 95% of the projected 2018 expenses. This project is to make improvements to treat and pump up to 40 MGD of potable water to populations west of El Dorado. These projects are contingent on contracted potable water sales, providing the City of El Dorado a dedicated revenue source outside of taxes and utilities for residents. These projects will not move forward without a contracted purchaser of the scale that would provide a positive return on investment for the City.

Capital Improvement Plan Funding Sources, 2017-2022							
Source/Fund	2017	2018	2019	2020	2021	2022	Total
General	-	20,000	80,000	400,000	-	-	500,000
Airport	31,000	40,000	15,000	-	-	-	86,000
Major Street	-	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Prairie Trails	179,000	-	-	-	-	-	179,000
Tourism	-	-	-	-	-	-	-
Water	40,000	395,000	-	-	-	-	435,000
Sewer	-	-	60,000	-	-	-	60,000
Refuse	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Sales Tax	543,664	556,000	1,507,000	500,000	500,000	-	3,606,664
Exc.Sales Tax	85,000	-	-	-	-	-	85,000
G.O. Bonds	7,173,887	69,546,000	623,736	3,173,960	-	-	80,517,583
Spec. Assess.	3,237,232	684,000	4,045,200	-	-	-	7,966,432
Grants	2,056,898	1,060,000	1,329,944	2,750,000	-	-	7,196,842
Loans/Bonds	6,720,000	108,100,375	-	300,000	-	-	115,120,375
Other	638,500	2,300,000	3,703,000	-	-	-	6,641,500
Total	20,705,181	182,701,375	11,363,880	7,123,960	500,000	-	222,394,396

Capital Improvement Plan, 2016-2021				
Department	Division	Title	Year	Project Cost
Administration	Data Processing	Major Channel 7 Upgrade	2016	55,000
Administration	Prairie Trails	Construction of Front 9 Greens at Prairie Trails	2016	200,000
Administration	Prairie Trails	Prairie Trails Basement Flooring	2016	10,000
Administration	Prairie Trails	Install New Bridge on Hole #5	2016	50,000
Administration	Prairie Trails	Prairie Trails Basement Remodel	2017	100,000
Administration	Prairie Trails	New Maintenance Building	2017	154,000
Administration	Prairie Trails	New Bathroom	2017	10,000
Administration	Prairie Trails	Install Zoysia Grass into the Fairways	2018	200,000
Engineering	Engineering	Pedestrian/Bicycle Path Phase III (Part 1)	2016	410,027
Engineering	Engineering	Downtown Drainage Improvements	2016	1,708,806
Engineering	Engineering	Residential Street Program & KLINK	2016	650,000
Engineering	Engineering	NE Quadrant Mandatory Sidewalk Project	2016	300,000
Engineering	Engineering	Paving 9th Ave (Gordy St to Taylor St.)	2016	1,262,000
Engineering	Engineering	Paving of Marmaton Rd	2016	1,298,000
Engineering	Engineering	Pedestrian/Bicycle Path Phase III (Part 2)	2017	1,972,373
Engineering	Engineering	Pedestrian/Bicycle Path Phase III (Part 3)	2017	618,680
Engineering	Engineering	Residential Street Program & KLINK	2017	743,664
Engineering	Engineering	Paving 2nd Ave & Diagonal Rd	2017	854,000
Engineering	Engineering	Paving Towanda Ave (BCC Property Line to Boyer)	2017	1,770,000
Engineering	Engineering	Paving Boyer Rd (Towanda Ave to El Dorado Ave)	2017	2,520,644
Engineering	Engineering	Paving Norris Dr. (3rd. Ave. to 6th Ave.)	2018	934,000
Engineering	Engineering	Residential Street Program & KLINK	2018	756,000
Engineering	Engineering	Residential Street Program & KLINK	2019	732,000
Engineering	Engineering	Intersection Improvements 6th Ave & Haverhill Rd	2020	429,960
Engineering	Engineering	Residential Street Program & KLINK	2020	500,000
Engineering	Engineering	El Dorado Industrial Park Expansion	2020	5,244,000
Engineering	Engineering	Residential Street Program & KLINK	2021	500,000
Fire	Fire	Apparatus-Command Vehicle (Chief's)	2016	25,000
Fire	Fire	Hydraulic Rescue Tools	2016	20,000
Fire	Fire	Apparatus-Squad #3 Replacement	2019	80,000
Fire	Fire	Apparatus-Engine Replacement	2020	400,000
Recreation	Parks	Park Improvements-Graham Park	2017	18,500
Recreation	Parks	Park Development-Griler Park	2017	330,000
Recreation	Recreation	Central Park Field Lighting	2017	170,000
Recreation	Parks	Park Improvements-Riverview Park	2018	40,000
Recreation	Parks	Restroom Facility at Graham Park	2018	60,000
Recreation	Recreation	Activity Center Expansion	2019	1,950,000
Public Utilities	Water Trtmt	Water Treatment Improvements Frontier	2016	4,872,000
Public Utilities	Sewer Maint	Sewer Improvements - Citywide	2016	1,073,790
Public Utilities	Water Trtmt	Regional Water Improvements	2017	148,796,000
Public Utilities	Water Trtmt	Water Treatment Plant Expansion	2017	6,720,000
Public Utilities	Water Trtmt	Water Distribution Transmission System	2017	22,265,375
Public Utilities	Water Trtmt	West Water Tower	2017	4,000,000

Capital Improvement Plan, 2016-2021 Continued...				
Department	Division	Title	Year	Project Cost
Public Utilities	Sewer Maint	6th Street Lift Station	2017	30,000
Public Utilities	Sewer Maint	North Country Club Lift Station	2017	30,000
Public Utilities	Water Admin	Fixed Base Meter Reading System	2017	1,835,000
Public Utilities	Sewer Maint	Sewer Improvements - Citywide	2017	1,000,000
Public Utilities	Water Trtmt	Zebra Mussel Infrastructure Protection	2018	300,000
Public Utilities	Sewer Maint	Sewer Improvements - Citywide	2019	1,000,000
Public Works	Airport	Parking Lot and Driveway Replacement	2016	400,000
Public Works	Airport	Runway 15-33 Rehabilitation	2016	420,000
Public Works	Airport	Runway 4-22 Seal Coat	2017	310,000
Public Works	Airport	Runway 4-22 PAPI Lighting	2019	150,000

Each CIP item is tied back to the 2030 Comprehensive plan, which was adopted by City Commission in July of 2009 (City of El Dorado Ordinance No. 1076). Through the efforts of devoted citizens and city staff, this plan was created and has been the guide for development the past seven years. Our goal in developing this plan was to provide a clear blue print for the citizens to recognize what is needed for their city to run efficiently.

The following are the objectives that are reference for the next six years of CIP's:

Objective 1.3

Provide sufficient public utilities for the long-term growth needs of El Dorado.

Strategy 1.3.1: Investigate opportunities to increase revenue for infrastructure maintenance and improvements to existing infrastructure that facilitate system expansion.

Strategy 1.3.2: Develop or update utility master plans that identify opportunities for logical system expansion and revenue growth.

Objective 2.2

Strategy 2.2.4 Identify future alignment locations for bike lanes and multiuse paths and develop them as transportation facilities that can help provide viable transportation options.

Objective 2.1

Facilitate safe and efficient movement of traffic within and throughout El Dorado.

Objective 5.1:

Improve public safety services and response times, which in turn will improve the City's Insurance Services Office (ISO) rating.

Strategy 5.1.2: Identify opportunities for new substations, including potential locations and funding streams.

Strategy 5.1.4: Plan for apparatus/equipment acquisition and replacement on a scheduled basis.

Objective 5.2:

Provide for a combined effort in responding to public safety emergencies.

Objective 5.3:

Recruit and retain the best qualified employees possible.

Objective 8.1

Strategy 8.1.2: Improve existing park and recreation facilities to keep up with citizen demand and industry trends.

Objective 8.2

Strategy 8.2.1: Continually evaluate programming expenses to identify opportunities to improve operational margins while preserving opportunities for low income families.

2017 Capital Improvement Plan Expenditures		
Department	Description	Est. Cost
Aiport	Runway 4-22 Seal Coat	310,000
Engineering	Pedestrian/Bicycle Path Phase III	1,972,373
Engineering	Paving of Towanda Ave (BCC property lne to Boyer)	1,770,000
Engineering	Paving of Boyer Rd (Towanda Ave to Eldorado Ave)	2,520,644
Engineering	Residential Street Program & Klink	743,664
Engineering	Paving 2nd Ave & Diagonal Rd	854,000
Parks and Rec	Park Improvements-Graham Park	18,500
Parks and Rec	Gordy Park Design	120,000
Parks and Rec	Park Development-Griller Park	330,000
Parks and Rec	Central Park Field Lighting	170,000
Police	Police Storage and Evidence Facility	85,000
Public Utilities	Raw Water Pump Station Improvements	40,000
Public Utilities	Water Treatment Improvement to Serve Frontier Refinery	4,872,000
Public Utilities	Water Treatment Plant Expansion	6,720,000
Prairie Trails	New Maintenance Building	154,000
Prairie Trails	New Bathroom	25,000
Total:		\$ 20,705,181

Current Impact

All projects that are planned for 2017 are subject to change due to funding at any time. Our staff consistently looks for grant opportunities to help offset costs. The airport has lead the city in receiving grants to complete projects that help draw new customers. This has allowed their operating budget to stay relatively revenue neutral for the time being. The City of El Dorado’s Municipal Airport is able to provide extraordinary services at little cost to the citizens, which helps to attract large business to our community.

Engineering is funded by the general fund. They are responsible for overseeing large projects such as new roads, sidewalks, and housing development, as well as researching grant opportunities to help offset the cost of these items to the City of El Dorado and the Citizens of El Dorado. For the budget year 2017, the Engineering department has \$7,860,681 planned for projects such as paving roads (\$ 2,520,644 Paving of Boyer) and working on phase three of the bicycle path (\$1,972,373). Through the CIP process the City has been able plan for these projects and will be able to receive 23% of the overall cost in Federal and State grants for a total of \$1,777,898. Engineering is also awarded \$600,000 a year to for street rehabilitation. This revenue is allocated from a sales tax that was passed by the City Commission (City of El Dorado Ordinance No. 1323) which sunsets every five years. This allocation of funds covers 7% of the projected projects for 2017. A large number of these projects are streets in residential areas,

and our citizens have agreed to 41% (\$3,237,232) in Special Assessments that will be repaid over a 20 year period. The remaining 29% or \$2,301,887 will be funded by a General Obligation Bond (GO Bond) and paid out over a 10 year period. These funds will be expensed by the Bond & Interest Fund (040). Currently, the City of El Dorado stands at a 10.77% Statutory Debt limit which is well below the legal debt limit of 30%.

The Parks and Recreation Projects that are listed in the previous table are part of the Parks and Rec Master Plan. The City Commission is discussing the adoption of a 0.5% sales tax increase in order to fund this plan. Initial costs for these projects would come from this proposed sales tax increase. Future maintenance and repair would be a shared responsibility of the Parks and Recreation Department, which is funded by the General Fund, and the proposed sales tax increase.

A new Police Storage and Evidence Facility has been requested for the 2017 CIP Budget year. The Police Department is currently utilizing buildings that belong to the Parks and Recreation Department for seized vehicles and large equipment. For smaller more manageable items the Police Department does have an evidence room within the Police Station. However, this room is consistently at maximum capacity and needs to be re-organized regularly. The proposed CIP for \$85,000 suggests a new metal building that is a 30X60 which will be able to house all seized items, no matter the size. The proposal includes a surveillance system and alarm system that would run on solar power. The true cost is approximately one mill. The Police Department's budget has not seen a large increase because this item is being funded by excess sales tax as recommended by the 2016 Sales Tax committee.

The Public Utilities CIP's that are schedule for 2017 are directly dependent on contracts that would be obtained for water purchases prior to the completion of these projects. The Public Utilities Director has been actively researching income opportunities that do not tax the local community. Holly Frontier, a large oil refinery, has been reviewing their process of water purchasing for the development of their products. The Water Fund (060) has developed a proposal for the new demands that Holly Frontier would have. The cost associated with new construction and equipment needed to be able to serve Holly Frontier effectively is \$4,872,000. After completion of this expansion, the Water Department would choose to bond the cost and repay the 10 year series with the new revenue source. The Public Utilities Director engages in preplanning in order to meet the demands of these proposed contracts in a timely matter. The expansion of the Water Treatment Plant would be a direct result of this process. Currently, The City can serve 8.5 million gallons per day (MGD) but would need to expand to 12 MGD. The cost associated with the Treatment Plant expansion is estimated at \$6,720,000, with a \$300,000 contingency. This project would only be completed if contracts with outside water sources were obtained. The Water Fund has forecasted they would pay for the expansion with a revolving loan and use the new revenue source to repay this loan.

Prairie Trails' new maintenance building (\$154,000) and new bathroom (\$25,000) are listed on the 2017 CIP schedule. However, since Prairie Trails is under new management, these projects have been postponed. Prairie Trails is focusing all their resources on the 18-hole golf course. In 2016 the front nine greens received a complete overhaul, which is drawing new golfers to the course creating a larger customer base. The golf course General Manager has been charged with developing a successful business plan in order to make the course an attractive feature of El Dorado.

CIP Project Request Form		2018	
Title: <u>Parking Lot and Driveway Replacement</u>			
Details:			
Department	<u>Public Works</u>	Companion Project	
Division	<u>Airport</u>	Contact Person	
Comp Plan Objective	<u>Airport Master Plan</u>	<u>Brad Meyer</u>	
		Original CIP Year	
		<u>2015</u>	
Description:			
Parking lot and driveway replacement			
Justification:			
The access road and parking lot consist of asphalt pavement that is in very poor condition. Numerous areas have failed creating potholes and making some areas unusable. The road is the primary entrance to the airport. The parking lot is adjacent to the terminal building.			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	\$ <u>400,000</u>	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	_____	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	_____
Equipment	_____	Special Assessments	_____
Contingencies	_____	Federal/State Grants	\$ <u>360,000</u>
Other (specify) _____	_____	Other <u>Airport Fund</u>	\$ <u>40,000</u>
Total:	\$ <u>400,000</u>	Total:	\$ <u>400,000</u>
City Manager Comments:			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form		2019
Title: <u>Runway 4-22 PAPI Lighting</u>		
Details:		
Department	<u>Public Works</u>	Companion Project _____
Division	<u>Airport</u>	Contact Person <u>Brad Meyer</u>
Comp Plan Objective	<u>Airport Master Plan</u>	Original CIP Year <u>2014</u>
Description:		
Runway 4-22 PAPI		
Justification:		
New PAPI's on 4-22 will provide guidance to pilots on the final approach and improve overall safety at the airport.		
Project Cost Breakdown:		Funding Sources:
Administration	_____	General Fund _____
Legal	_____	Water Fund _____
Right-of-Way	_____	Sewer Fund _____
Construction	\$ <u>150,000</u>	Refuse Fund _____
Site Development	_____	Sales Tax _____
Design/Engineering	_____	Excess Sales Tax _____
Utility Relocation	_____	G.O. Bonds _____
Equipment	_____	Special Assessments _____
Contingencies	_____	Federal/State Grants <u>\$ 135,000</u>
Other (specify) _____	_____	Other <u>Airport Fund</u> <u>\$ 15,000</u>
Total:	\$ <u>150,000</u>	Total: <u>\$ 150,000</u>
City Manager Comments:		
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>

CIP Project Request Form		2017
Title: <u>Pedestrian / Bicycle Path Phase III (Part 2)</u>		
Details:		
Department	<u>Engineering</u>	Companion Project <u>None</u>
Division	<u>Sidewalks</u>	Contact Person <u>Scott Rickard</u>
Comp Plan Objective	<u>2.2.4</u>	Original CIP Year <u>2010</u>
Description:		
Construct a 10' wide pedestrian/bicycle path beginning South of the Compost site thence Southeast along the Walnut River thence along the Southwest Trafficway to Douglas Rd.		
Justification:		
The City Commission adopted Resolution 2514 to fund Pedestrian/Bicycle path Phase III and submit application to KDOT. We continue to submit this project for Federal and State Funding.		
Project Cost Breakdown:		Funding Sources:
Administration		General Fund
Legal	\$ 5,000	Water Fund
Right-of-Way	\$ 25,000	Sewer Fund
Construction	\$ 1,583,912	Refuse Fund
Site Development	\$ 31,678	Sales Tax
Design/Engineering	\$ 79,196	Excess Sales Tax
Utility Relocation		G.O. Bonds
Equipment		Special Assessments
Contingencies	\$ 237,587	Federal/State Grants
Other (specify)	\$ 10,000	Other (specify)
Total:	\$ 1,972,373	Total:
		\$ 1,972,373
City Manager Comments:		
Approved by CM	<input checked="" type="checkbox"/>	Approved by CC
	<input type="checkbox"/>	

CIP Project Request Form

2017

Title: Paving of Towanda Ave BCC Property Line to Boyer

Details:

Department	<u>Engineering</u>	Companion Project	<u></u>
Division	<u>Streets</u>	Contact Person	<u>Scott Rickard</u>
Comp Plan Objective	<u>2.1</u>	Original CIP Year	<u>2017</u>

Description:

This project would bring Towanda Ave which is classified as a collector road up to a standard city street. The road would consist of a 41' wide curb and gutter paved road with storm sewer improvements.

Justification:

The existing pavement has failed and the vertical and horizontal geometrics are deficient for the volume of vehicles the roadway handles.

Project Cost Breakdown:

Administration	<u></u>
Legal	<u></u>
Right-of-Way	<u></u>
Construction	<u>\$ 1,500,000</u>
Site Development	<u></u>
Design/Engineering	<u>\$ 120,000</u>
Utility Relocation	<u></u>
Equipment	<u></u>
Contingencies	<u>\$ 150,000</u>
Other (specify)	<u></u>
Total:	<u>\$ 1,770,000</u>

Funding Sources:

General Fund	<u></u>
Water Fund	<u></u>
Sewer Fund	<u></u>
Refuse Fund	<u></u>
Sales Tax	<u></u>
Excess Sales Tax	<u></u>
G.O. Bonds	<u>\$ 708,000</u>
Special Assessments	<u>\$ 1,062,000</u>
Federal/State Grants	<u></u>
Other (specify)	<u></u>
Total:	<u>\$ 1,770,000</u>

City Manager Comments:

Approved by CM

Approved by CC

CIP Project Request Form		2017
Title: <u>Paving of Boyer Rd. (Towanda Ave to El Dorado Ave.)</u>		
Details:		
Department	<u>Engineering</u>	Companion Project
Division	<u>Streets</u>	Contact Person
Comp Plan Objective	<u>2.1</u>	Original CIP Year
		<u>Scott Rickard</u>
		<u>2017</u>
Description:		
<div style="border: 1px solid black; min-height: 100px; padding: 5px;"> This project would bring Boyer Rd which is classified as a collector road up to a standard city street. The road would consist of a 41' wide curb and gutter paved road with storm sewer improvements. </div>		
Justification:		
<div style="border: 1px solid black; min-height: 100px; padding: 5px;"> The existing pavement has failed and with the paving of Towanda Ave. this would be a companion project to improve the entire corridor. </div>		
Project Cost Breakdown:		Funding Sources:
Administration	<u> </u>	General Fund
Legal	<u> </u>	Water Fund
Right-of-Way	<u> </u>	Sewer Fund
Construction	<u>\$ 2,136,139</u>	Refuse Fund
Site Development	<u> </u>	Sales Tax
Design/Engineering	<u>\$ 170,891</u>	Excess Sales Tax
Utility Relocation	<u> </u>	G.O. Bonds
Equipment	<u> </u>	Special Assessments
Contingencies	<u>\$ 213,614</u>	Federal/State Grants
Other (specify)	<u> </u>	Other (specify)
Total:	<u>\$ 2,520,644</u>	Total:
		<u>\$ 2,520,644</u>
City Manager Comments:		
<div style="border: 1px solid black; min-height: 50px;"></div>		
Approved by CM <input type="checkbox"/>	Approved by CC <input type="checkbox"/>	

CIP Project Request Form		2017
Title: Residential Street Program & KLINK		
Details:		
Department	Engineering	Companion Project
Division	Streets	Contact Person
Comp Plan Objective	2.1	Original CIP Year
		None
		Scott Rickard
		2017
Description:		
KLINK Resurfacing - , Resurface Ohio (Central to 2nd), First (Ohio to Orchard), Orient (10th to 12th), 11th (Orient to Osage). Resurface Central (City Limits to Griffith)		
Justification:		
KLINK Resurfacing will be partially funded by KDOT.		
Project Cost Breakdown:		Funding Sources:
Administration	_____	General Fund
Legal	_____	Water Fund
Right-of-Way	_____	Sewer Fund
Construction	\$ 700,000	Refuse Fund
Site Development	_____	Sales Tax
Design/Engineering	\$ 19,667	Excess Sales Tax
Utility Relocation	_____	G.O. Bonds
Equipment	_____	Special Assessments
Contingencies	\$ 12,220	Federal/State Grants
Other (specify)	\$ 11,777	Other (specify)
Total:	\$ 743,664	Total:
		\$ 543,664
		\$ 200,000
		\$ 743,664
City Manager Comments:		
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>

CIP Project Request Form			2017
Title: <u>Paving 2nd Ave & Diagonal Rd</u>			
Details:			
Department	<u>Engineering</u>	Companion Project	<u>None</u>
Division	<u>Streets</u>	Contact Person	<u>Scott Rickard</u>
Comp Plan Objective	<u>2.1</u>	Original CIP Year	<u>2017</u>
Description:			
<div style="border: 1px solid black; padding: 5px;"> This project would bring the streets up to City Standards and would follow our annexation service plan. This project could be petitioned out by property owners. Most costs will be born by the improvement district. </div>			
Justification:			
<div style="border: 1px solid black; padding: 5px;"> In 2001, the City Commission annexed a significant amount of property in the west area of the city. The plan for extension of services calls for streets in the annexed areas to be improved to City standards. Resolution 2249 which relates to the improvement of certain substandard streets would need to be modified to include streets in the Township Village area. </div>			
Project Cost Breakdown:		Funding Sources:	
Administration	<u> </u>	General Fund	<u> </u>
Legal	<u> </u>	Water Fund	<u> </u>
Right-of-Way	<u> </u>	Sewer Fund	<u> </u>
Construction	\$ <u>785,000</u>	Refuse Fund	<u> </u>
Site Development	<u> </u>	Sales Tax	<u> </u>
Design/Engineering	\$ <u>69,000</u>	Excess Sales Tax	<u> </u>
Utility Relocation	<u> </u>	G.O. Bonds	\$ <u>250,000</u>
Equipment	<u> </u>	Special Assessments	\$ <u>604,000</u>
Contingencies	<u> </u>	Federal/State Grants	<u> </u>
Other (specify) <u> </u>	<u> </u>	Other (specify) <u> </u>	<u> </u>
Total:	\$ <u>854,000</u>	Total:	\$ <u>854,000</u>
City Manager Comments:			
<div style="border: 1px solid black; height: 40px; width: 100%;"></div>			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form		2019
Title: <u>Pedestrian / Bicycle Path Phase III (Part 3)</u>		
Details:		
Department	<u>Engineering</u>	Companion Project <u>None</u>
Division	<u>Sidewalks</u>	Contact Person <u>Scott Rickard</u>
Comp Plan Objective	<u>2.2.4</u>	Original CIP Year <u>2017</u>
Description:		
Construct a 10' wide pedestrian/bicycle path beginning at Douglas Rd. then along the Southwest Trafficway at a point that will head North to connect to BCC and the BG Products Veterans Sports Complex.		
Justification:		
We will submit this project for Federal & State funding. This project will add an additional mile to the current bike path.		
Project Cost Breakdown:		Funding Sources:
Administration		General Fund
Legal	\$ <u>7,000</u>	Water Fund
Right-of-Way	\$ <u>35,000</u>	Sewer Fund
Construction	\$ <u>457,000</u>	Refuse Fund
Site Development	\$ <u>4,570</u>	Sales Tax
Design/Engineering	\$ <u>36,560</u>	Excess Sales Tax
Utility Relocation		G.O. Bonds
Equipment		Special Assessments
Contingencies	\$ <u>68,550</u>	Federal/State Grants
Other Misc.	\$ <u>10,000</u>	Other (specify)
Total:	\$ <u>618,680</u>	Total:
		\$ <u>618,680</u>
City Manager Comments:		
Approved by CM	<input checked="" type="checkbox"/>	Approved by CC
		<input type="checkbox"/>

CIP Project Request Form		2019	
Title: <u>Residential Street Program & KLINK</u>			
Details:			
Department	<u>Engineering</u>	Companion Project	<u>None</u>
Division	<u>Streets</u>	Contact Person	<u>Scott Rickard</u>
Comp Plan Objective	<u>2.1</u>	Original CIP Year	<u>2019</u>
Description:			
Sales tax resurfacing project. Dragonfly, Plover, Chelsea, Gentry, and McCollum. Central (Summit to Jones)			
Justification:			
Project Cost Breakdown:		Funding Sources:	
Administration	<u> </u>	General Fund	<u> </u>
Legal	<u> </u>	Water Fund	<u> </u>
Right-of-Way	<u> </u>	Sewer Fund	<u> </u>
Construction	<u>\$ 700,000</u>	Refuse Fund	<u> </u>
Site Development	<u> </u>	Sales Tax	<u>\$ 532,000</u>
Design/Engineering	<u>\$ 32,000</u>	Excess Sales Tax	<u> </u>
Utility Relocation	<u> </u>	G.O. Bonds	<u> </u>
Equipment	<u> </u>	Special Assessments	<u> </u>
Contingencies	<u> </u>	Federal/State Grants	<u>\$ 200,000</u>
Other (specify) <u> </u>	<u> </u>	Other (specify) <u> </u>	<u> </u>
Total:	<u>\$ 732,000</u>	Total:	<u>\$ 732,000</u>
City Manager Comments:			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form			2020
Title: <u>Residential Street Program & KLINK</u>			
Details:			
Department	<u>Engineering</u>	Companion Project	<u>None</u>
Division	<u>Streets</u>	Contact Person	<u>Scott Rickard</u>
Comp Plan Objective	<u>2.1</u>	Original CIP Year	<u>2020</u>
Description:			
<u>Sales tax resurfacing project. Streets to be determined.</u>			
Justification:			
Project Cost Breakdown:		Funding Sources:	
Administration	<u> </u>	General Fund	<u> </u>
Legal	<u> </u>	Water Fund	<u> </u>
Right-of-Way	<u> </u>	Sewer Fund	<u> </u>
Construction	<u>\$ 500,000</u>	Refuse Fund	<u> </u>
Site Development	<u> </u>	Sales Tax	<u>\$ 500,000</u>
Design/Engineering	<u> </u>	Excess Sales Tax	<u> </u>
Utility Relocation	<u> </u>	G.O. Bonds	<u> </u>
Equipment	<u> </u>	Special Assessments	<u> </u>
Contingencies	<u> </u>	Federal/State Grants	<u> </u>
Other (specify) <u> </u>	<u> </u>	Other (specify) <u> </u>	<u> </u>
Total:	<u>\$ 500,000</u>	Total:	<u>\$ 500,000</u>
City Manager Comments:			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form		2020													
Title: <u>El Dorado Industrial Park Expansion</u>															
Details: <table style="width: 100%; border: none;"> <tr> <td style="width: 25%;">Department</td> <td style="width: 25%;"><u>Engineering</u></td> <td style="width: 25%;">Companion Project</td> <td style="width: 25%;"></td> </tr> <tr> <td>Division</td> <td><u>Streets/Sewer/Water</u></td> <td>Contact Person</td> <td><u>Scott Rickard</u></td> </tr> <tr> <td>Comp Plan Objective</td> <td><u>2.1</u></td> <td>Original CIP Year</td> <td><u>2020</u></td> </tr> </table>				Department	<u>Engineering</u>	Companion Project		Division	<u>Streets/Sewer/Water</u>	Contact Person	<u>Scott Rickard</u>	Comp Plan Objective	<u>2.1</u>	Original CIP Year	<u>2020</u>
Department	<u>Engineering</u>	Companion Project													
Division	<u>Streets/Sewer/Water</u>	Contact Person	<u>Scott Rickard</u>												
Comp Plan Objective	<u>2.1</u>	Original CIP Year	<u>2020</u>												
Description: <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> <p>This project would serve a potential expansion of the El Dorado Industrial Park to the north and west of Oil Hill Rd. An extension of Haverhill Rd. would be constructed from Oil Hill Rd. to Refinery Rd. which would accompany the extension of utilities</p> </div>															
Justification: <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> <p>If needed due to private development this project would serve future manufacturing and industrial developments</p> </div>															
Project Cost Breakdown:		Funding Sources:													
Administration		General Fund													
Legal		Water Fund													
Right-of-Way	\$ 760,000	Sewer Fund													
Construction	\$ 3,800,000	Refuse Fund													
Site Development		Sales Tax													
Design/Engineering	\$ 304,000	Excess Sales Tax													
Utility Relocation		G.O. Bonds	\$ 1,244,000												
Equipment		Special Assessments	\$ 2,000,000												
Contingencies	\$ 380,000	Federal/State Grants	\$ 2,000,000												
Other (specify)		Other (specify)													
Total:	\$ 5,244,000	Total:	\$ 5,244,000												
City Manager Comments: <div style="border: 1px solid black; height: 50px; width: 100%;"></div>															
Approved by CM <input style="width: 20px; height: 20px;" type="checkbox"/>		Approved by CC <input style="width: 20px; height: 20px;" type="checkbox"/>													

CIP Project Request Form		2020	
Title: <u>El Dorado Industrial Park Expansion</u>			
Details:			
Department	<u>Engineering</u>	Companion Project	_____
Division	<u>Streets/Sewer/Water</u>	Contact Person	<u>Scott Rickard</u>
Comp Plan Objective	<u>2.1</u>	Original CIP Year	<u>2020</u>
Description:			
<div style="border: 1px solid black; padding: 5px;"> This project would serve infrastructure needs of the 100 acre Parcel that the City and El Dorado Inc. currently owns North of Paralle St. and West of Boyer Rd. This request includes the paving of Parallel St. and Boyer Rd. to the extents of the property lines; In addition the sanitary sewer and water infrastructure. </div>			
Justification:			
<div style="border: 1px solid black; padding: 5px;"> If needed due to private development this project would serve future manufacturing and industrial developments </div>			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	\$ <u>3,640,000</u>	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	\$ <u>291,200</u>	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	\$ <u>1,500,000</u>
Equipment	_____	Special Assessments	\$ <u>2,045,200</u>
Contingencies	\$ <u>364,000</u>	Federal/State Grants	\$ <u>750,000</u>
Other (specify)	_____	Other (specify)	_____
Total:	\$ <u>4,295,200</u>	Total:	\$ <u>4,295,200</u>
City Manager Comments:			
<div style="border: 1px solid black; height: 40px;"></div>			
Approved by CM	<input type="checkbox"/>	Approved by CC	<input type="checkbox"/>

CIP Project Request Form				2021
Title: Residential Street Program & KLINK				
Details:				
Department	Engineering	Companion Project	None	
Division	Streets	Contact Person	Scott Rickard	
Comp Plan Objective	2.1	Original CIP Year	2021	
Description:				
Sales tax resurfacing project. Streets to be determined.				
Justification:				
Project Cost Breakdown:			Funding Sources:	
Administration	_____	General Fund	_____	_____
Legal	_____	Water Fund	_____	_____
Right-of-Way	_____	Sewer Fund	_____	_____
Construction	\$ 500,000	Refuse Fund	_____	_____
Site Development	_____	Sales Tax	\$ 500,000	_____
Design/Engineering	_____	Excess Sales Tax	_____	_____
Utility Relocation	_____	G.O. Bonds	_____	_____
Equipment	_____	Special Assessments	_____	_____
Contingencies	_____	Federal/State Grants	_____	_____
Other (specify)	_____	Other (specify)	_____	_____
Total:	\$ 500,000	Total:	\$ 500,000	_____
City Manager Comments:				
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>		

CIP Project Request Form		2017	
Title: <u>Apparatus - Command Vehicle Replacement (Chiefs)</u>			
Details:			
Department	<u>Fire</u>	Companion Project	<u>None</u>
Division	<u>Fire</u>	Contact Person	<u>Steve Moody</u>
Comp Plan Objective	<u>5.1.4</u>	Original CIP Year	<u>2006</u>
Description:			
<div style="border: 1px solid black; padding: 5px;"> This item was approved for 2016 budget period, and due to the current freeze for spending on capital items, it is being placed as a request in the capital budget for 2017 should this purchase not occur in 2016. The Chief's vehicle is a 2002 Yukon. The vehicle serves as a Command Unit on major emergencies. The Yukon will have 75,000 miles by 2017. </div>			
Justification:			
<div style="border: 1px solid black; padding: 5px;"> The 2002 Yukon vehicle would be passed down to the Fire Marshal. The Fire Marshal's GMC Pickup would be used as a utility vehicle for firefighters to use for fire scene moving of fire hose and other after the fire needs. It would also be utilized by volunteers to respond to wildland fires. </div>			
Project Cost Breakdown:		Funding Sources:	
Administration	<u> </u>	General Fund (001-023)	<u>\$ 25,000</u>
Legal	<u> </u>	Water Fund	<u> </u>
Right-of-Way	<u> </u>	Sewer Fund	<u> </u>
Construction	<u> </u>	Refuse Fund	<u> </u>
Site Development	<u> </u>	Sales Tax	<u> </u>
Design/Engineering	<u> </u>	Excess Sales Tax	<u> </u>
Utility Relocation	<u> </u>	G.O. Bonds	<u> </u>
Equipment	<u>\$ 25,000</u>	Special Assessments	<u> </u>
Contingencies	<u> </u>	Federal/State Grants	<u> </u>
Other (specify)	<u> </u>	Other (specify)	<u> </u>
Total:	<u>\$ 25,000</u>	Total:	<u>\$ 25,000</u>
City Manager Comments:			
<div style="border: 1px solid black; height: 40px; width: 100%;"></div>			
Approved by CM <input type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form

2019

Title: Apparatus - Squad #3 Replacement

Details:

Department	<u>Fire</u>	Companion Project	<u>None</u>
Division	<u>Fire</u>	Contact Person	<u>Steve Moody</u>
Comp Plan Objective	<u>5.1.4, 5.2, 5.3</u>	Original CIP Year	<u>2019</u>

Description:

Purchase of a 1.5 Ton commercial chassis truck with four-wheel drive and flatbed. Additionally, the flatbed will require customization, in order to accommodate the water tank, pump and engine assembly and to conform to the expected use of the vehicle. Emergency equipment such as lights and sirens will also be required.

Justification:

The truck will replace Squad #3, a 2009 Ford F-550. While the primary use of this apparatus is for off road wildland firefighting, it is also utilized for medical responses, and small incidents that do not require a full engine company response. i.e. dumpster fires, wash downs, etc. Squad type apparatus are intended to have a life cycle of 10 Years.

Project Cost Breakdown:

Administration	_____
Legal	_____
Right-of-Way	_____
Construction	_____
Site Development	_____
Design/Engineering	_____
Utility Relocation	_____
Equipment	<u>\$ 80,000</u>
Contingencies	_____
Other (specify)	_____
Total:	<u>\$ 80,000</u>

Funding Sources:

General Fund (001-023)	<u>\$ 80,000</u>
Water Fund	_____
Sewer Fund	_____
Refuse Fund	_____
Sales Tax	_____
Excess Sales Tax	_____
G.O. Bonds	_____
Special Assessments	_____
Federal/State Grants	_____
Other (specify)	_____
Total:	<u>\$ 80,000</u>

City Manager Comments:

Approved by CM

Approved by CC

CIP Project Request Form			2017
Title: <u>New Maintenance Building</u>			
Details:			
Department	<u>Administration</u>	Companion Project	<u>N/A</u>
Division	<u>Prairie Trails</u>	Contact Person	<u>Jason Hughey</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2014</u>
Description:			
<div style="border: 1px solid black; padding: 5px;"> Tear down the existing maintenance building and the two tin storage buildings at the north end of the property. Build a new maintenance building north by the existing cart barn. The new building would be 30x125 same size as the cart barn with a 6" heated floor, two 16' overhead doors, and 2 walk through doors. </div>			
Justification:			
<div style="border: 1px solid black; padding: 5px;"> The current building is one of the original buildings that is out dated and not energy efficient. There is an old gas heater hanging in the corner that does not heat the building very well. The floor is cracked and uneven and we are running out of room quickly with the addition of the new equipment. We could get rid of the old eye sores helping beatify the property and have all the room we needed as well as a good work space for future equipment. </div>			
Project Cost Breakdown:		Funding Sources:	
Administration	<u> </u>	General Fund	<u> </u>
Legal	<u> </u>	Water Fund	<u> </u>
Right-of-Way	<u> </u>	Sewer Fund	<u> </u>
Construction	\$ <u>154,000</u>	Refuse Fund	<u> </u>
Site Development	<u> </u>	Sales Tax	<u> </u>
Design/Engineering	<u> </u>	Excess Sales Tax	<u> </u>
Utility Relocation	<u> </u>	G.O. Bonds	<u> </u>
Equipment	<u> </u>	Special Assessments	<u> </u>
Contingencies	<u> </u>	Federal/State Grants	<u> </u>
Other (specify) <u> </u>	<u> </u>	Other <u>Prairie Trails Fd</u>	\$ <u>154,000</u>
Total:	\$ <u>154,000</u>	Total:	\$ <u>154,000</u>
City Manager Comments:			
<div style="border: 1px solid black; width: 100%; height: 100%;"></div>			
Approved by CM <input style="width: 20px; height: 20px;" type="checkbox"/>		Approved by CC <input style="width: 20px; height: 20px;" type="checkbox"/>	

CIP Project Request Form			2018
Title: <u>Install Zoysia Grass into the Fairways at Prairie Trails</u>			
Details:			
Department	<u>Administration</u>	Companion Project	<u>N/A</u>
Division	<u>Prairie Trails</u>	Contact Person	<u>Jason Hughey</u>
Comp Plan Objective	<u>8.2.1</u>	Original CIP Year	<u>2016</u>
Description:			
Strip sod Zoysia Grass in the Fairways at Prairie Trails.			
Justification:			
Today the fairway grass at Prairie Trails is Bluegrass, Ryegrass, and encroaching Bermuda grass. By installing Zoysia grass it will give the course a large cost savings as well as better playing conditions. With Zoysia being a warm season grass we will mow less often and use less water to irrigate.			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	\$ <u>200,000</u>	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	_____	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	_____
Equipment	_____	Special Assessments	_____
Contingencies	_____	Federal/State Grants	_____
Other (specify) _____	_____	Other <u>Prairie Trails Fd</u>	\$ <u>200,000</u>
Total:	\$ <u>200,000</u>	Total:	\$ <u>200,000</u>
City Manager Comments:			
Approved by CM <input type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form			2017
Title: <u>Water Treatment Plant Expansion</u>			
Details:			
Department	<u>Public Utilities</u>	Companion Project	<u>West Water Tower</u>
Division	<u>Water Treatment</u>	Contact Person	<u>Kurt Bookout</u>
Comp Plan Objective	<u>1.3</u>	Original CIP Year	<u>2008</u>
Description:			
Modifications of the existing 8.5 mgd facility to include hydraulic and pumping capacity improvements to increase the WTP's capacity to 10-12 mgd, allowed by high flowing filters. Current peak flows are about 7 mgd. KDHE suggests adding additional capacity within 1 mgd of peak capacity. Additional disinfection contact time will be required to meet "CT" requirements during wintertime production. This may include U.V. alternative disinfectants or increasing contact time by adding contact basins. Many of the improvements to allow increased production will be outside the treatment plant. Improvements to the trunk lines installed when the plant was built in 1935 must be made to get the water out into the			
Justification:			
Current "peak day" growth projections indicate in the event of an extended drought, the existing plant could be within 1 mgd of maximum capacity between 2016-17. The addition of new customers would accelerate these projections. "High rate filter and filter media studies" have been done in-house showing savings in expanding versus constructing a new facility. Construction of a facility to sell large quantities of treated water would impact the need for increasing the capacity of our existing facility. If plans to sell water to Wichita do not move forward, existing plant expansion may be the best option to meet future needs. The piping component of this project, to eliminate the bottleneck out of the plant, will be			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	\$ 6,000,000	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	\$ 420,000	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	_____
Equipment	_____	Special Assessments	_____
Contingencies	\$ 300,000	Federal/State Grants	_____
Other (specify)	_____	Other <u>Revolving Loan</u>	\$ 6,720,000
Total:	\$ 6,720,000	Total:	\$ 6,720,000
City Manager Comments:			
Approved by CM <input type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form

2018

Title: Water Distribution Building Expansion

Details:

Department	<u>Public Utilities</u>	Companion Project	<u>None</u>
Division	<u>Water Dist./Sewer</u>	Contact Person	<u>Kurt Bookout</u>
Comp Plan Objective	<u>1.3</u>	Original CIP Year	<u>2014</u>

Description:

Erect 70' X 40' X 20' eave pre-engineered metal building on customers level and compacted building pad. Price includes: concrete piers, trench footings, removing fans from end of existing building, cut 8' X 8' opening in existing wall, pre engineered metal building package, 16' overhead doors with openers, 4" over purlin and grit insulation, 2-walk doors, permit builders risk, mobilization, materials and labor. Concrete: 5" 3360 sf of concrete with 6 X 6-8/8 wire mesh on 2" of compacted sand, 6-6" trench drains poured in concrete, hook up by owner.

Justification:

The Water Distribution/Sewer Maintenance Departments have added additional equipment to make us more efficient at maintaining our water distribution system and sewer collection system. Equipment added: Trailer Mounted Hydro-Excavator, Mini Excavator, Bobcat Skid Steer, Fork Lift, 1 Ton Dump Truck, Directional Drill, 310 SJ Backhoe, 25 KW Generator, Tandem Axel Dumptruck, Sewer Camera Equipment, Root Control Equipment, Shoring Trailer, Utility Vehicle (Gator) and a 23' Tilt Bed Trailer that is only stored inside during the winter months.

Project Cost Breakdown:

Administration	<u> </u>
Legal	<u> </u>
Right-of-Way	<u> </u>
Construction	<u>\$ 195,000</u>
Site Development	<u> </u>
Design/Engineering	<u> </u>
Utility Relocation	<u> </u>
Equipment	<u> </u>
Contingencies	<u> </u>
Other (specify)	<u> </u>
Total:	<u>\$ 195,000</u>

Funding Sources:

General Fund	<u> </u>
Water Fund	<u>\$ 195,000</u>
Sewer Fund	<u> </u>
Refuse Fund	<u> </u>
Sales Tax	<u> </u>
Excess Sales Tax	<u> </u>
G.O. Bonds	<u> </u>
Special Assessments	<u> </u>
Federal/State Grants	<u> </u>
Other (specify)	<u> </u>
Total:	<u>\$ 195,000</u>

City Manager Comments:

Approved by CM

Approved by CC

CIP Project Request Form			2018
Title: <u>West Water Tower</u>			
Details:			
Department	<u>Public Utilities</u>	Companion Project	<u>WTP Expansion</u>
Division	<u>Water Treatment</u>	Contact Person	<u>Kurt Bookout</u>
Comp Plan Objective	<u>1.3</u>	Original CIP Year	<u>2008</u>
Description:			
1.5 to 2.0 million gallon water tower to be located West of El Dorado at geographically high elevation. This would more than double the amount of elevated storage for emergency situations. May need to move up to 2017 to support proposed new elementary school.			
Justification:			
A water tower on the west side of El Dorado is needed to provide adequate elevated storage. This tower would replace the west booster pump station, which would be relocated to the NE part of El Dorado to provide additional pressure to this area. The new water tower would be built at an elevation sufficient to continue to provide the water pressure now provided by the booster pump station. This project may not be needed if the City sells potable water to Wichita. A large treatment plant and large transmission main originating from a proximity close to the lake could be used to supply north El Dorado with additional supply and pressure.			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	\$ 4,000,000	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	_____	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	_____
Equipment	_____	Special Assessments	_____
Contingencies	_____	Federal/State Grants	_____
Other (specify)	_____	Other <u>Revolving Loan</u>	\$ 4,000,000
Total:	\$ 4,000,000	Total:	\$ 4,000,000
City Manager Comments:			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form			2018
Title: <u>Fixed Base Meter Reading System</u>			
Details:			
Department	<u>Public Utilities</u>	Companion Project	<u>None</u>
Division	<u>Water Admin.</u>	Contact Person	<u>Kurt Bookout</u>
Comp Plan Objective	<u>1.3</u>	Original CIP Year	<u>2010</u>
Description:			
Fixed base meter reading system with low-flow sensitive meters. Includes 783 1"-6" meters and approximately 4800 5/8" meters, installation, fixed base radio hardware and software, and utility billing interface and training.			
Justification:			
This system would allow all the water meters to be read instantly. The meter reader would not longer have to walk each route logging the usage numbers from the meters. Utility billing would not have to unload and load devices. We would not have to deal with snow covering meters in the winter and having to estimate bills causing the sewer averaging to be incorrect. This project would only be implemented if a WiFi or Mesh network were established in El Dorado to facilitate transmitting the signals of radio read meters. As technology advances, the cost of fixed base system reduces. The progress of these systems in other cities is being monitored.			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	_____	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	_____	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	_____
Equipment	_____	Special Assessments	_____
Contingencies	_____	Federal/State Grants	_____
Other (Total Cost)	\$ 1,835,000	Other Revolving Loan	\$ 1,835,000
Total:	\$ 1,835,000	Total:	\$ 1,835,000
City Manager Comments:			
Approved by CM <input type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form			2018
Title: <u>Sewer Improvements - Citywide</u>			
Details:			
Department	<u>Public Utilities</u>	Companion Project	<u>None</u>
Division	<u>Sewer Maint.</u>	Contact Person	<u>Kurt Bookout</u>
Comp Plan Objective	<u>1.3</u>	Original CIP Year	<u>2017</u>
Description:			
This project consists of the rehabilitation of the sanitary sewer system downtown.			
Justification:			
This project is needed to reduce the inflow and infiltration of groundwater into the City's Sanitary Sewer and increase the size of the sewer mains to meet increased flows. Debt would be retired from sewer revenue.			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	\$ <u>799,370</u>	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	\$ <u>69,840</u>	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	\$ <u>500,000</u>
Equipment	_____	Special Assessments	_____
Contingencies	\$ <u>130,790</u>	Federal/State Grants	\$ <u>500,000</u>
Other (specify)	_____	Other (specify)	_____
Total:	\$ <u>1,000,000</u>	Total:	\$ <u>1,000,000</u>
City Manager Comments:			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form			2019
Title: <u>6th Street Lift Station</u>			
Details:			
Department	<u>Public Utilities</u>	Companion Project	<u>None</u>
Division	<u>Sewer Maint.</u>	Contact Person	<u>Kurt Bookout</u>
Comp Plan Objective	<u>1.3</u>	Original CIP Year	<u>2008</u>
Description:			
Rebuild the lift station, replacing vacuum prime pumps with submersible pumps.			
Justification:			
This is our next oldest lift station. There have been no major problems, so we will continue to push back any rebuild plans until necessary.			
Project Cost Breakdown:		Funding Sources:	
Administration	<u> </u>	General Fund	<u> </u>
Legal	<u> </u>	Water Fund	<u> </u>
Right-of-Way	<u> </u>	Sewer Fund	<u>\$ 30,000</u>
Construction	<u>\$ 30,000</u>	Refuse Fund	<u> </u>
Site Development	<u> </u>	Sales Tax	<u> </u>
Design/Engineering	<u> </u>	Excess Sales Tax	<u> </u>
Utility Relocation	<u> </u>	G.O. Bonds	<u> </u>
Equipment	<u> </u>	Special Assessments	<u> </u>
Contingencies	<u> </u>	Federal/State Grants	<u> </u>
Other (specify)	<u> </u>	Other (specify)	<u> </u>
Total:	<u>\$ 30,000</u>	Total:	<u>\$ 30,000</u>
City Manager Comments:			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form		2017	
Title: <u>Park Improvements- Graham Park</u>			
Details:			
Department	<u>Parks and Recreation</u>	Companion Project	
Division	<u>Parks</u>	Contact Person	
Comp Plan Objective	<u>8.1.2</u>	<u>Kevin Wishart</u>	
		Original CIP Year	
		<u>2014</u>	
Description:			
Construction and installation of a new 12' x 20' shade structure, additional picnic tables and grills.			
Justification:			
With the addition of the spray park in 2004, park equipment in 2005 and the Tornado Memorial in 2008, Graham Park has seen an increase in usage. Frequently we receive requests to reserve the park for birthday parties and family reunions. The existing structure is not large enough to accomodate groups in excess of 10-15 people.			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	\$ 18,500	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	_____	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	_____
Equipment	_____	Special Assessments	_____
Contingencies	_____	Federal/State Grants	_____
Other (specify)	_____	Other	Parks Sales Tax
Total:	\$ 18,500	Total:	\$ 18,500
City Manager Comments:			
Approved by CM <input type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form			2017
Title: <u>Gordy Park Design</u>			
Details:			
Department	<u>Parks and Recreation</u>	Companion Project	<u>Gordy Renovation</u>
Division	<u>Parks</u>	Contact Person	<u>Kevin Wishart</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2017</u>
Description:			
Design work for renovating Gordy Park to a year around use park with installation of fountains, ice skating, shelters, restrooms, new equipment, and a small amphitheatre.			
Justification:			
As a concept developed in the recently completed Parks and Recreation Master Plan, the renovation of Gordy Park to a year around use park has generated considerable public support. This request will begin the design work for the project.			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	_____	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	\$ 120,000	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	_____
Equipment	_____	Special Assessments	_____
Contingencies	_____	Federal/State Grants	_____
Other (specify)	_____	Other Park Sales Tax	\$ 120,000
Total:	\$ 120,000	Total:	\$ 120,000
City Manager Comments:			
Approved by CM <input type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form		2017																																												
<p>Title: <u>Park Development - Griller Park</u></p>																																														
<p>Details:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Department</td> <td style="width: 30%; border-bottom: 1px solid black;">Parks and Recreation</td> <td style="width: 30%;">Companion Project</td> <td style="width: 10%;"></td> </tr> <tr> <td>Division</td> <td style="border-bottom: 1px solid black;">Parks</td> <td>Contact Person</td> <td style="border-bottom: 1px solid black;">Kevin Wishart</td> </tr> <tr> <td>Comp Plan Objective</td> <td style="border-bottom: 1px solid black;">8.1.2</td> <td>Original CIP Year</td> <td style="border-bottom: 1px solid black;">2017</td> </tr> </table>			Department	Parks and Recreation	Companion Project		Division	Parks	Contact Person	Kevin Wishart	Comp Plan Objective	8.1.2	Original CIP Year	2017																																
Department	Parks and Recreation	Companion Project																																												
Division	Parks	Contact Person	Kevin Wishart																																											
Comp Plan Objective	8.1.2	Original CIP Year	2017																																											
<p>Description:</p> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Installation of park equipment, small shelter, restroom, splash pad and parking lot in the Griller Addition. </div>																																														
<p>Justification:</p> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> The west side of El Dorado does not currently have easy access to park space and play features, This project would place ADA compliant park equipment, a small shelter, small restroom facility, parking, and a splash pad in close proximity to the neighborhoods on the west side of El Dorado. </div>																																														
<p>Project Cost Breakdown:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Administration</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Legal</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Right-of-Way</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Construction</td><td style="border-bottom: 1px solid black;">\$ 250,000</td></tr> <tr><td>Site Development</td><td style="border-bottom: 1px solid black;">\$ 80,000</td></tr> <tr><td>Design/Engineering</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Utility Relocation</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Equipment</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Contingencies</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Other (specify)</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td style="text-align: right;">Total:</td><td style="border-bottom: 1px solid black;">\$ 330,000</td></tr> </table>		Administration		Legal		Right-of-Way		Construction	\$ 250,000	Site Development	\$ 80,000	Design/Engineering		Utility Relocation		Equipment		Contingencies		Other (specify)		Total:	\$ 330,000	<p>Funding Sources:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>General Fund (001-033)</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Water Fund</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Sewer Fund</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Refuse Fund</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Sales Tax</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Excess Sales Tax</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>G.O. Bonds</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Special Assessments</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Federal/State Grants</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Other Park Sales Tax</td><td style="border-bottom: 1px solid black;">\$ 330,000</td></tr> <tr><td style="text-align: right;">Total:</td><td style="border-bottom: 1px solid black;">\$ 330,000</td></tr> </table>	General Fund (001-033)		Water Fund		Sewer Fund		Refuse Fund		Sales Tax		Excess Sales Tax		G.O. Bonds		Special Assessments		Federal/State Grants		Other Park Sales Tax	\$ 330,000	Total:	\$ 330,000
Administration																																														
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<p>Approved by CM <input type="checkbox"/></p>		<p>Approved by CC <input type="checkbox"/></p>																																												

CIP Project Request Form		2017
Title: <u>Central Park Field Lighting</u>		
Details:		
Department	<u>Parks and Recreation</u>	Companion Project _____
Division	<u>Recreation</u>	Contact Person <u>Kevin Wishart</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year <u>2012</u>
Description:		
The project would provide new lighting for Mitchell Field and North Field at Central Park. Sixty foot steel poles and fixtures would replace existing wood poles and fixtures.		
Justification:		
The current lighting at these fields is inadequate and inefficient. The system requires repair each season. New light installation would improve safety and enhance the appearance of the facility as well as reduce operational costs.		
Project Cost Breakdown:		Funding Sources:
Administration	_____	General Fund _____
Legal	_____	Water Fund _____
Right-of-Way	_____	Sewer Fund _____
Construction	\$ <u>170,000</u>	Refuse Fund _____
Site Development	_____	Sales Tax _____
Design/Engineering	_____	Excess Sales Tax <u>\$ 85,000</u>
Utility Relocation	_____	G.O. Bonds _____
Equipment	_____	Special Assessments _____
Contingencies	_____	Federal/State Grants _____
Other (specify) _____	_____	Other Rec Sales Tax <u>\$ 85,000</u>
Total:	\$ <u>170,000</u>	Total: <u>\$ 170,000</u>
City Manager Comments:		
Approved by CM <input type="checkbox"/>	Approved by CC <input type="checkbox"/>	

CIP Project Request Form			2018
Title: <u>Municipal Pool Design</u>			
Details:			
Department	<u>Parks and Recreation</u>	Companion Project	<u>Municipal Pool Const.</u>
Division	<u>Recreation</u>	Contact Person	<u>Kevin Wishart</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2018</u>
Description:			
Design work for a new aquatic center.			
Justification:			
As a concept developed in the recently completed Parks and Recreation Master Plan, the construction of a new pool/aquatic center has generated positive community support. This request funds the design work for a new facility.			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	_____	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	\$ 200,000	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	_____
Equipment	_____	Special Assessments	_____
Contingencies	_____	Federal/State Grants	_____
Other (specify) _____	_____	Other Rec Sales Tax	\$ 200,000
Total:	\$ 200,000	Total:	\$ 200,000
City Manager Comments:			
Approved by CM <input type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form				2018	
Title: <u>Park Improvements- Riverview Park</u>					
Details:					
Department	<u>Parks and Recreation</u>	Companion Project			
Division	<u>Parks</u>	Contact Person	<u>Kevin Wishart</u>		
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2011</u>		
Description:					
Installation of new park equipment at Riverview Park.					
Justification:					
Riverview Park continues to see additional visitors as the area is popular with visitors to El Dorado and local citizens utilizing the adjoining bike/walk path. The existing equipment was constructed in 1995 and is need of replacement to meet ADA and general safety requirements.					
Project Cost Breakdown:			Funding Sources:		
Administration		General Fund			
Legal		Water Fund			
Right-of-Way		Sewer Fund			
Construction	\$ 40,000	Refuse Fund			
Site Development		Sales Tax			
Design/Engineering		Excess Sales Tax			
Utility Relocation		G.O. Bonds			
Equipment		Special Assessments			
Contingencies		Federal/State Grants			
Other (specify)		Other Park Sales Tax	\$ 40,000		
Total:	\$ 40,000	Total:	\$ 40,000		
City Manager Comments:					
Approved by CM <input type="checkbox"/>			Approved by CC <input type="checkbox"/>		

CIP Project Request Form		2018
Title: <u>Restroom Facility at Graham Park</u>		
Details:		
Department	<u>Parks and Recreation</u>	Companion Project
Division	<u>Parks</u>	Contact Person
Comp Plan Objective	<u>8.1.2</u>	<u>Kevin Wishart</u>
		Original CIP Year
		<u>2012</u>
Description:		
Construct an ADA accessible restroom facility in Graham Park. This facility would be available for public use throughout the spring, summer, and fall months.		
Justification:		
With the addition of the spray park in 2004, park equipment in 2005 and the Tornado Memorial in 2008, Graham Park has seen an increase in usage. This increase has made the demand for a restroom facility necessary, especially during the summer months when the spray park is in operation. We receive numerous requests for a restroom facility in this park; this addition will enhance the park experience for our citizens. A separate request for improvements to this park, if approved, will further increase traffic at this location.		
Project Cost Breakdown:		Funding Sources:
Administration	_____	General Fund
Legal	_____	Water Fund
Right-of-Way	_____	Sewer Fund
Construction	\$ 60,000	Refuse Fund
Site Development	_____	Sales Tax
Design/Engineering	_____	Excess Sales Tax
Utility Relocation	_____	G.O. Bonds
Equipment	_____	Special Assessments
Contingencies	_____	Federal/State Grants
Other (specify)	_____	Other
		Park Sales Tax
Total:	\$ 60,000	Total:
		\$ 60,000
City Manager Comments:		
Approved by CM	<input type="checkbox"/>	Approved by CC
		<input type="checkbox"/>

CIP Project Request Form			2018																																												
<p>Title: <u>Gordy Park Renovation</u></p>																																															
<p>Details:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Department</td> <td style="width: 25%; border-bottom: 1px solid black;"><u>Parks and Recreation</u></td> <td style="width: 25%;">Companion Project</td> <td style="width: 25%; border-bottom: 1px solid black;"><u>Gordy Park Design</u></td> </tr> <tr> <td>Division</td> <td style="border-bottom: 1px solid black;"><u>Parks</u></td> <td>Contact Person</td> <td style="border-bottom: 1px solid black;"><u>Kevin Wishart</u></td> </tr> <tr> <td>Comp Plan Objective</td> <td style="border-bottom: 1px solid black;"><u>8.1.2</u></td> <td>Original CIP Year</td> <td style="border-bottom: 1px solid black;"><u>2018</u></td> </tr> </table>				Department	<u>Parks and Recreation</u>	Companion Project	<u>Gordy Park Design</u>	Division	<u>Parks</u>	Contact Person	<u>Kevin Wishart</u>	Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2018</u>																																
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Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2018</u>																																												
<p>Description:</p> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Renovation of Gordy park as a result of the concept outlined in the recently completed Park and Recreation Master Plan. </div>																																															
<p>Justification:</p> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> As a concept developed in the recently completed Parks and Recreation Master Plan, the renovation of Gordy Park has generated positive community support. </div>																																															
<p>Project Cost Breakdown:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Administration</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Legal</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Right-of-Way</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Construction</td><td style="border-bottom: 1px solid black; text-align: right;">\$ 2,000,000</td></tr> <tr><td>Site Development</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Design/Engineering</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Utility Relocation</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Equipment</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Contingencies</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Other (specify)</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td style="text-align: right;">Total:</td><td style="border-bottom: 1px solid black; text-align: right;">\$ 2,000,000</td></tr> </table>		Administration		Legal		Right-of-Way		Construction	\$ 2,000,000	Site Development		Design/Engineering		Utility Relocation		Equipment		Contingencies		Other (specify)		Total:	\$ 2,000,000	<p>Funding Sources:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>General Fund</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Water Fund</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Sewer Fund</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Refuse Fund</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Sales Tax</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Excess Sales Tax</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>G.O. Bonds</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Special Assessments</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Federal/State Grants</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td>Other</td><td style="border-bottom: 1px solid black;"></td></tr> <tr><td style="text-align: right;">Total:</td><td style="border-bottom: 1px solid black; text-align: right;">\$ 2,000,000</td></tr> </table>		General Fund		Water Fund		Sewer Fund		Refuse Fund		Sales Tax		Excess Sales Tax		G.O. Bonds		Special Assessments		Federal/State Grants		Other		Total:	\$ 2,000,000
Administration																																															
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<p>Approved by CM <input type="checkbox"/></p>		<p>Approved by CC <input type="checkbox"/></p>																																													

CIP Project Request Form			2019
Title: <u>Municipal Pool Construction</u>			
Details:			
Department	<u>Parks and Recreation</u>	Companion Project	<u>Municipal Pool Design</u>
Division	<u>Recreation</u>	Contact Person	<u>Kevin Wishart</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2019</u>
Description:			
Construction of a new aquatic center with competition pool, wading pool, bath house and other amenities.			
Justification:			
As a concept developed in the recently completed Parks and Recreation Master Plan, the construction of a new pool/aquatic center has generated positive community support. This request builds a new facility designed to serve the needs of the community for many years. The plans for this facility would include a dome structure that would allow year around use.			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	\$ 1,800,000	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	\$ 200,000	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	_____
Equipment	\$ 500,000	Special Assessments	_____
Contingencies	_____	Federal/State Grants	_____
Other (specify)	_____	Other Rec Sales Tax	\$ 2,500,000
Total:	\$ 2,500,000	Total:	\$ 2,500,000
City Manager Comments:			
Approved by CM <input type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form		2019
Title: <u>East Park Expansion</u>		
Details:		
Department	<u>Parks and Recreation</u>	Companion Project
Division	<u>Parks</u>	Contact Person
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year
		<u>Kevin Wishart</u>
		<u>2019</u>
Description:		
Acquisition of land to expand parking for East Park ball fields and construct a larger restroom and concession facility.		
Justification:		
Parking at this facility is limited; with the desire to host larger tournaments the need to expand the parking lot is necessary. In addition, a larger restroom facility is needed to accommodate these larger events.		
Project Cost Breakdown:		Funding Sources:
Administration	_____	General Fund
Legal	_____	Water Fund
Right-of-Way	\$ 40,000	Sewer Fund
Construction	\$ 60,000	Refuse Fund
Site Development	\$ 120,000	Sales Tax
Design/Engineering	\$ 8,000	Excess Sales Tax
Utility Relocation	_____	G.O. Bonds
Equipment	_____	Special Assessments
Contingencies	_____	Federal/State Grants
Other (specify) _____	_____	Other Park Sales Tax
Total:	\$ 228,000	Total:
		\$ 228,000
City Manager Comments:		
Approved by CM	<input type="checkbox"/>	Approved by CC
		<input type="checkbox"/>

CIP Project Request Form		2019
Title: <u>Activity Center Expansion</u>		
Details:		
Department	<u>Recreation</u>	Companion Project <u>None</u>
Division	<u>Recreation</u>	Contact Person <u>Kevin Wishart</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year <u>2010</u>
Description:		
Addition of two gyms, restroom facilities, and concession/storage area at the Activity Center.		
Justification:		
The current facility is a joint venture between the City of El Dorado and USD 490. This facility continues to be an asset to the citizens of El Dorado and is filled to capacity a large portion of the year. The need for additional space is the result of the increasing demand for youth volleyball and basketball practices. Additional space would allow the facility to host larger youth basketball and volleyball tournaments. Additionally, this would allow for more space available to the public on a drop in basis.		
Project Cost Breakdown:		Funding Sources:
Administration	<u> </u>	General Fund <u> </u>
Legal	<u> </u>	Water Fund <u> </u>
Right-of-Way	<u> </u>	Sewer Fund <u> </u>
Construction	<u>\$ 1,950,000</u>	Refuse Fund <u> </u>
Site Development	<u> </u>	Sales Tax <u>\$ 975,000</u>
Design/Engineering	<u> </u>	Excess Sales Tax <u> </u>
Utility Relocation	<u> </u>	G.O. Bonds <u> </u>
Equipment	<u> </u>	Special Assessments <u> </u>
Contingencies	<u> </u>	Federal/State Grants <u> </u>
Other (specify) <u> </u>	<u> </u>	Other USD 490 <u>\$ 975,000</u>
Total:	<u>\$ 1,950,000</u>	Total: <u>\$ 1,950,000</u>
City Manager Comments:		
Approved by CM <input type="checkbox"/>	Approved by CC <input type="checkbox"/>	

Equipment Replacement Plan

The 2017-2021 Equipment Replacement Plan includes a total of \$3,356,262, with \$1,520,422 for the current budget year.

One major component of the ERP is the police car replacement program. Due to costly maintenance and repair expenses, as well as unreliable vehicles, the Police Department developed a plan to replace three of its patrol vehicles, annually. The 2017 budget provides funds for three vehicles totaling \$107,922.

Other significant purchases on schedule for 2017 include several CNG (Compressed Natural Gas) Vehicles for the Water and Sewer Fund, upgrades to Parks and Recreation Department mowers, and a three year lease for a Front-end Loader (\$25,000 annually), an infield machine (\$28,500), and a 1 Ton Utility Truck (\$32,000).

Current Impact

The Equipment Replacement Plan gives individuals in our Executive and Professional Leadership positions the opportunity to predict and protect their fund balances. These leaders track hours on equipment and the data is used to understand the depreciated cost. This practice has allowed leadership to develop projections for each type of equipment and thus build the current Equipment Replace Plan.

Equipment Replacement Plan Funding Sources, 2017-2021						
Source/Fund	2017	2018	2019	2020	2021	Total
General	275,922	427,390	140,800	301,800	296,850	1,442,762
Airport						-
Major Street	63,000	70,000	25,000	25,000	25,000	208,000
Cemetery	18,500	4,500	-	4,500	-	27,500
Stormwater						-
Prairie Trails	100,000	210,000	155,000	50,000	100,000	615,000
Tourism						-
Water	875,000					875,000
Sewer	150,000					150,000
Sanitation	38,000	-	-	-	-	38,000
Data Processing	-	-	-	-	-	-
Budget Mill Levy	457,422	711,890	320,800	381,300	421,850	2,293,262
Non-Mill Levy	1,063,000	-	-	-	-	1,063,000
Total	1,520,422	711,890	320,800	381,300	421,850	3,356,262

Equipment Replacement Plan, 2017-2021									
Department	Division	Description	17	18	19	20	21	Est. Cost	Account #
Engineering	Engineering	RTK GPS Base/ Receiver		X				35,000	001-012-7401
Parks and Recreation	Parks	5' Deck Mower	X		X			9,000	001-033-7401
Parks and Recreation	Recreation	Infield Machine	X					28,500	001-051-7401
Parks and Recreation	Parks	Utility Maintenance Vehicle		X				22,500	001-033-7401
Parks and Recreation	Parks	6' Deck Mower		X		X		14,500	001-033-7401
Parks and Recreation	Recreation	Recreation Vehicle			X			24,000	001-051-7401
Parks and Recreation	Recreation	Reel mower		X				19,500	001-051-7401
Parks and Recreation	Cemetery	Pro-Gater	X					18,500	008-042-7401
Parks and Recreation	Cemetery	6' Deck Mower		X		X		9,000	008-042-7401
Parks and Recreation	Forestry	15" Mower	X					70,000	001-033-7401
Public Utilities	Sewer Distribution	CNG Tandem Axle Dump Truck	X					150,000	063-002-7401
Public Utilities	Water Admin	CNG Pick up	X					30,000	060-001-7401
Public Utilities	Water Distribution	CNG 3/4 ton pick with Service Body	X					45,000	060-002-7401
Public Utilities	Water Distribution	CNG 3/4 ton pick with Service Body	X					45,000	060-002-7401
Public Utilities	Water Distribution	Vermeer Direction Drill		X				70,000	060-002-7401
Public Utilities	Water Distribution	John Deere back hoe		X				90,000	060-002-7401
Public Utilities	Water Distribution	Single Axle Dump Truck		X				140,000	060-002-7401
Public Utilities	Water Distribution	Case Trencher/Backhoe			X			40,000	060-002-7401
Public Utilities	Water Distribution	John Deere Back Hoe			X			95,000	060-002-7401
Public Utilities	Water Distribution	Deisel Air Compressor			X			35,000	060-002-7401
Public Utilities	Water Distribution	CNG Tandem Axle Dump Truck				X		150,000	060-002-7401
Public Utilities	Water Distribution	CNG One-ton flat bed pick up				X		40,000	060-002-7401
Public Utilities	Water Distribution	John Deere back hoe					X	95,000	060-002-7401
Police	Police Department	3 new Patrol Vehicles	X					107,922	001-021-7401
Police	Police Department	3 new Patrol Vehicles		X				118,140	001-021-7401
Police	Police Department	3 new Patrol Vehicles			X			112,300	001-021-7401
Police	Police Department	3 new Patrol Vehicles				X		114,550	001-021-7401
Police	Police Department	3 new Patrol Vehicles					X	116,850	001-021-7401
Administration	Prairie Trails	2 New Greens Mowers	X					100,000	013-059-7401
Administration	Prairie Trails	Spray Unit		X				60,000	013-059-7401
Administration	Prairie Trails	Intermediate Cut Mower		X				50,000	013-059-7401
Administration	Prairie Trails	2 Wide Area Mowers		X				100,000	013-059-7401
Administration	Prairie Trails	New Fleet Carts			X			155,000	013-056-7401
Administration	Prairie Trails	New Fairway Mower				X		50,000	013-059-7401
Administration	Prairie Trails	2 New Greens Mowers					X	100,000	013-059-7401
Public Works	Public Works	Dump Truck					X	180,000	001-031-7401
Public Works	Public Works	2 Gators		X				45,000	001-031-7401
Public Works	Public Works	Dump Truck				X		180,000	001-031-7401
Public Works	Sanitation	1/2 ton truck	X					38,000	066-001-7401
Public Works	Major Streets	Front End Loader		X				25,000	007-001-7401
Public Works	Major Streets	Front End Loader			X			25,000	007-001-7401
Public Works	Major Streets	Front End Loader				X		25,000	007-001-7401
Public Works	Major Streets	Front End Loader					X	25,000	007-001-7401
Public Works	Major Streets	Camera System- Traffic Signal		X				45,000	007-001-7401
Public Works	Major Streets	Front End Loader	X					25,000	007-001-7401
Public Works	Major Streets	1/2 ton Truck	X					38,000	007-001-7401
Public Works	Public Works	Back Hoe	X					65,000	001-031-7401
Public Works	Public Works	Dump Truck		X				180,000	001-031-7401

Debt Management Overview

The City of El Dorado issues debt in accordance with its debt management policy (for a full copy, see the Appendix section City of El Dorado Debt Management Policy). The policy was designed to enhance creditworthiness and prudent financial management by requiring systematic capital planning through the adoption of the six-year capital improvement plan. Implementation of this document is used as the core assumption in developing revenue, expenditure and fund balance projections for the funds used to finance capital improvements.

There are four funds that are used to finance capital improvements: Bond & Interest, Airport, Water, and Sewer. Due to its primary revenue source of property taxes, the Bond & Interest Fund is tracked more closely than the others. When the debt service in the Bond & Interest Fund increases the only real option is to levy a commensurate mill increase. On the other hand, new debt in the water and sewer funds is generally repaid through user fees, special assessments and other dedicated revenues.

According to Kansas law (KSA 10-308 and 10-309), cities of the second class may not issue long-term debt in excess of 30% of the total assessed valuation. This requirement does not apply, however, to projects such as water lines, intersection improvements, and sanitary sewer. These are exempted from the debt capacity requirement because 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, 2015 is shown below:

Legal Debt Limit	
Property Assessed Valuation	81,547,189
Motor Vehicle Assessed Valuation	12,502,945
Total Assessed Valuation	\$ 94,050,134
Bonded Indebtedness	17,782,000
Temporary Notes	2,548,000
Total Debt	\$ 20,330,000
Less:	
Assets in Debt Service Fund	1,880,474
Exempt G.O. Bonds	8,315,990
Exempt Temporary Notes	-
Total Deductions	\$ 10,196,465
Statutory Debt (\$)	\$ 10,133,535
Legal Debt Limit (\$)	\$ 28,215,040
(1) Total Debt (%)	21.62%
(2) Statutory Debt (%)	10.77%
(3) Legal Debt Limit (%)	30.00%
Notes:	
(1) Total debt is calculated total debt divided by total assessed valuation	
(2) Statutory debt is calculated by subtracting total deductions from total debt.	
(3) The legal debt limit is equal to 30% of the total assessed valuation.	



EL DORADO

THE FINE ART OF LIVING WELL

TWO THOUSAND AND SEVENTEEN
APPENDIX



	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 001 - GENERAL FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	2,240,869.53	2,505,314.00	2,505,314.00	2,559,535.00
4112 - DELINQUENT AD VALOREM	135,103.70	103,975.00	103,975.00	135,000.00
4113 - MOTOR VEHICLE PROPERTY TAX	390,374.95	343,237.00	343,237.00	365,658.00
4114 - RECREATIONAL VEHICLE TAX	3,600.65	3,475.00	3,475.00	3,426.00
4131 - WATERCRAFT TAX	0.00	0.00	0.00	2,445.00
4132 - LOCAL SALES TAX	2,560,715.79	2,350,000.00	2,350,000.00	2,500,000.00
4161 - TELEPHONE FRANCHISE	28,082.88	34,985.00	34,985.00	28,083.00
4162 - GAS SERVICE FRANCHISE	223,961.67	336,571.00	336,571.00	245,883.00
4163 - WESTAR FRANCHISE	773,969.13	990,595.00	990,595.00	927,000.00
4164 - CATV FRANCHISE	145,958.22	178,106.00	178,106.00	145,958.00
4165 - UTILITY FRANCHISE	537,000.00	537,000.00	537,000.00	537,000.00
Object : 41 - TAXES Total:	7,039,636.52	7,383,258.00	7,383,258.00	7,449,988.00
Object : 42 - LICENSES & PERMITS				
4211 - CEREAL MALT BEVERAGE	1,775.00	2,000.00	2,000.00	1,775.00
4212 - LIQUOR OCCUPATION (LIQUOR STORE)	1,200.00	1,800.00	1,800.00	1,200.00
4214 - CLASS "A" AND "B" CLUBS	3,275.00	4,325.00	4,325.00	3,275.00
4215 - ANIMAL LICENSE	16,175.00	17,838.00	17,838.00	16,175.00
4217 - MERCHANT LICENSE	43,375.00	24,125.00	24,125.00	24,125.00
4221 - BUILDING	199,243.46	39,500.00	39,500.00	45,381.00
4222 - PLUMBING	4,750.01	6,100.00	6,100.00	4,750.00
4223 - ELECTRICAL	10,780.91	8,661.00	8,661.00	10,396.00
4224 - MECHANICAL	5,778.45	7,705.00	7,705.00	5,778.00
4226 - PLANNING BOARD & ZONING APPEALS	1,210.00	1,300.00	1,300.00	1,210.00
4228 - SIGN PERMITS	2,585.71	778.00	778.00	1,374.00
Object : 42 - LICENSES & PERMITS Total:	290,148.54	114,132.00	114,132.00	115,439.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	159,535.59	145,200.00	145,200.00	143,367.00
4341 - GENERAL GOVERNMENT (STATE)	14,361.41	0.00	0.00	0.00
4353 - LIQUOR TAX	37,099.80	34,446.00	34,446.00	37,905.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	1,014.74	1,000.00	1,000.00	1,169.00
4382 - COUNTY SHARE - HAZMAT	16,000.00	16,000.00	16,000.00	16,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	228,011.54	196,646.00	196,646.00	198,441.00
Object : 44 - CHARGES FOR SERVICES				
4408 - RECREATION YMCA FEES	0.00	0.00	0.00	0.00
4412 - ENGINEERING REFUNDS & ADMIN FEES	306,919.08	48,000.00	48,000.00	48,000.00
4422 - FIRE PROTECTION (EL DORADO TWSP)	504,852.00	548,956.00	548,956.00	504,852.00
4423 - FIRE PROTECTION (PROSPECT TWSP)	54,288.90	39,783.00	39,783.00	39,899.00
4431 - TREE SPRAYING, REMOVAL, & TRIMMING	0.00	500.00	500.00	500.00
4451 - ANIMAL CONTROL AND SHELTER	11,879.00	8,012.00	8,012.00	10,791.00
4469 - RECREATION CONCESSIONS	26,295.34	25,320.00	25,320.00	26,295.00
4470 - RECREATION FEES	44,389.00	46,866.00	46,866.00	44,389.00
4471 - SWIMMING POOL ADMISSIONS	20,450.43	19,424.00	19,424.00	20,450.00
4474 - RECREATION RENTALS	2,525.00	2,040.00	2,040.00	2,525.00
4477 - SWIMMING POOL RENTALS	2,995.00	2,318.00	2,318.00	2,995.00
4478 - ACTIVITY CENTER RENTALS	4,612.50	4,933.00	4,933.00	4,613.00
4479 - SWIMMING LESSONS	3,067.50	3,635.00	3,635.00	3,068.00
Object : 44 - CHARGES FOR SERVICES Total:	982,273.75	749,787.00	749,787.00	708,377.00
Object : 45 - FINES, FORFEITURES, & PENALTIES				
4511 - FINES & FORFEITURES	237,878.53	270,000.00	270,000.00	255,923.00
4512 - LAW ENFORCEMENT COSTS	70,860.50	16,000.00	16,000.00	70,861.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
4513 - COURT COSTS	17,505.50	27,000.00	27,000.00	17,506.00
4514 - DIVERSIONS FEES	26,983.00	31,000.00	31,000.00	26,983.00
4520 - PHOTOSTATS	2,731.00	2,000.00	2,000.00	2,731.00
Object : 45 - FINES, FORFEITURES, & PENALTIES Total:	355,958.53	346,000.00	346,000.00	374,004.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	995.62	1,763.00	1,763.00	1,000.00
4620 - PARK RENTAL FEES	3,770.00	4,160.00	4,160.00	3,770.00
4622 - CONCESSIONS AND LEASES	93,168.82	92,472.00	92,472.00	21,833.00
4627 - CIVIC CENTER RENTALS	42,975.00	44,361.00	44,361.00	0.00
4651 - FROM CONSTRUCTION FUND	278,800.99	278,589.00	278,589.00	278,589.00
4671 - OTHER CONTRIBUTIONS	1,795.00	1,000.00	1,000.00	1,795.00
4690 - BAD DEBT COLLECTION	1,573.98	7,700.00	7,700.00	1,574.00
4691 - MISCELLANEOUS	1,259.70	23,460.00	23,460.00	1,260.00
4694 - REIMBURSEMENTS	25,379.84	26,500.00	26,500.00	25,380.00
Object : 46 - MISCELLANEOUS Total:	449,718.95	480,005.00	480,005.00	335,201.00
Department: 000 - REVENUES Total:	9,345,747.83	9,269,828.00	9,269,828.00	9,181,450.00
Revenue Total:	9,345,747.83	9,269,828.00	9,269,828.00	9,181,450.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	35,723.11	37,226.00	37,226.00	37,226.00
5102 - LONGEVITY	148.40	168.00	168.00	168.00
5103 - OVERTIME	884.77	500.00	500.00	500.00
5104 - TEMPORARY & PART-TIME SALARIES	425.10	750.00	750.00	0.00
5105 - SOCIAL SECURITY	3,015.96	3,529.00	3,529.00	3,529.00
5106 - RETIREMENT	4,244.02	3,872.00	3,872.00	3,872.00
5107 - 457(b) PLAN FRINGE	2,948.95	3,886.00	3,886.00	3,886.00
5108 - WORKERS COMPENSATION	38.09	46.00	46.00	46.00
5109 - UNEMPLOYMENT INSURANCE	127.41	200.00	200.00	200.00
5110 - BENEFIT INSURANCE	21,365.84	29,744.00	29,744.00	29,744.00
5112 - SICK LEAVE	418.58	0.00	0.00	0.00
5113 - YMCA	47.41	358.00	358.00	358.00
5114 - SAFETY INCENTIVES	104.87	140.00	140.00	140.00
Object : 51 - PERSONAL SERVICES Total:	69,492.51	80,419.00	80,419.00	79,669.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	27,461.87	30,000.00	31,997.00	24,997.00
5203 - BANK SERVICE CHARGES	152.27	2,000.00	1,000.00	1,000.00
5204 - INSURANCE & BONDS	7,211.40	7,688.00	7,920.00	8,316.00
5205 - UTILITIES	36,499.55	31,500.00	34,650.00	34,650.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	860.05	2,300.00	2,300.00	2,300.00
5207 - MAINT & REPAIR - EQUIPMENT	378.83	2,500.00	2,193.00	2,750.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	2,725.00	2,725.00	2,725.00
5210 - RENTALS	2,890.30	3,000.00	3,000.00	3,000.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	19,363.20	10,000.00	10,506.00	10,005.00
5212 - PUBLICATION AND PRINTING	4,095.99	4,500.00	4,250.00	4,500.00
5213 - OTHER CHARGES	146,344.89	174,000.00	174,000.00	156,000.00
5216 - JANITORIAL SERVICES	9,816.24	11,609.00	0.00	0.00
5217 - DATA PROCESSING SERVICES	296,370.00	296,370.00	296,370.00	341,325.00
5224 - TRANSFERS	75,000.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	626,444.59	578,192.00	570,911.00	591,568.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,634.74	3,000.00	2,500.00	2,500.00
5302 - SMALL TOOLS	0.00	100.00	100.00	100.00
5305 - CLOTHING	499.90	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	3,733.85	1,000.00	2,656.00	2,657.00
5307 - MAINT & REPAIR - EQUIPMENT	267.39	1,500.00	1,500.00	1,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	200.00	150.00	150.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	189.84	150.00	150.00	150.00
5310 - GENERAL SUPPLIES	1,280.38	3,000.00	2,500.00	2,500.00
5315 - NON-CAPITALIZED ASSETS	3,788.49	10,000.00	10,000.00	10,000.00
Object : 53 - COMMODITIES Total:	11,394.59	19,450.00	20,056.00	20,057.00
Department: 011 - ADMINISTRATION Total:	707,331.69	678,061.00	671,386.00	691,294.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 012 - ENGINEERING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	152,314.33	168,087.00	168,087.00	213,760.00
5102 - LONGEVITY	2,271.00	2,804.00	2,804.00	2,629.00
5103 - OVERTIME	5,756.60	3,900.00	3,900.00	4,780.00
5104 - TEMPORARY & PART-TIME SALARIES	23.21	6,300.00	6,300.00	0.00
5105 - SOCIAL SECURITY	12,667.57	13,000.00	13,000.00	14,463.00
5106 - RETIREMENT	18,209.65	17,987.00	17,987.00	20,199.00
5107 - 457(b) PLAN FRINGE	9,470.45	11,300.00	11,300.00	11,013.00
5108 - WORKERS COMPENSATION	7,553.11	8,913.00	8,913.00	5,549.00
5109 - UNEMPLOYMENT INSURANCE	526.27	1,300.00	1,300.00	686.00
5110 - BENEFIT INSURANCE	20,807.90	27,000.00	27,000.00	40,875.00
5112 - SICK LEAVE	3,091.04	0.00	0.00	0.00
5113 - YMCA	588.17	720.00	720.00	767.00
5114 - SAFETY INCENTIVES	1,168.68	1,600.00	1,600.00	1,278.00
Object : 51 - PERSONAL SERVICES Total:	234,447.98	262,911.00	262,911.00	315,999.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	6,752.54	8,500.00	8,500.00	6,000.00
5203 - BANK SERVICE CHARGES	65.56	0.00	0.00	0.00
5204 - INSURANCE & BONDS	4,596.20	3,500.00	3,500.00	5,920.00
5205 - UTILITIES	4,934.95	5,500.00	5,500.00	5,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	427.51	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	344.42	2,500.00	2,500.00	2,500.00
5210 - RENTALS	1,398.00	1,500.00	1,500.00	1,500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	4,816.85	7,000.00	7,000.00	7,000.00
5212 - PUBLICATION AND PRINTING	416.43	800.00	800.00	600.00
5213 - OTHER CHARGES	1,871.83	3,000.00	3,000.00	3,000.00
5216 - JANITORIAL SERVICES	13,837.20	13,838.00	13,838.00	14,000.00
5224 - TRANSFERS	1,277.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	40,738.49	47,138.00	47,138.00	46,520.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	477.01	700.00	700.00	700.00
5302 - SMALL TOOLS	0.00	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	2,118.12	4,500.00	4,500.00	3,500.00
5305 - CLOTHING	1,015.70	800.00	800.00	800.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	24.85	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	30.99	1,000.00	1,000.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	200.00	200.00	200.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	171.34	200.00	200.00	200.00
5310 - GENERAL SUPPLIES	1,202.47	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	32.99	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	5,073.47	10,400.00	10,400.00	9,400.00
Department: 012 - ENGINEERING Total:	280,259.94	320,449.00	320,449.00	371,919.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 013 - LEGAL/JUDICIAL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	69,307.26	74,000.00	74,000.00	76,684.00
5102 - LONGEVITY	887.60	916.00	1,131.00	630.00
5103 - OVERTIME	1,285.98	1,500.00	1,500.00	1,500.00
5105 - SOCIAL SECURITY	5,612.75	6,801.00	4,500.00	4,344.00
5106 - RETIREMENT	8,120.39	7,868.00	7,868.00	6,055.00
5107 - 457(b) PLAN FRINGE	4,176.24	4,419.00	4,419.00	3,235.00
5108 - WORKERS COMPENSATION	81.91	91.00	170.00	174.00
5109 - UNEMPLOYMENT INSURANCE	242.90	255.00	231.00	240.00
5110 - BENEFIT INSURANCE	5,182.25	5,500.00	5,801.00	18,900.00
5112 - SICK LEAVE	1,562.94	0.00	0.00	0.00
5113 - YMCA	106.75	180.00	162.00	342.00
5114 - SAFETY INCENTIVES	576.11	570.00	570.00	570.00
Object : 51 - PERSONAL SERVICES Total:	97,143.08	102,100.00	100,352.00	112,674.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	43,529.89	50,280.00	50,280.00	50,500.00
5203 - BANK SERVICE CHARGES	1,074.85	1,400.00	1,400.00	1,400.00
5204 - INSURANCE & BONDS	634.76	700.00	700.00	735.00
5205 - UTILITIES	1,036.74	650.00	1,100.00	1,100.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	100.00	0.00	0.00
5210 - RENTALS	1,650.00	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	195.00	2,000.00	2,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	1,373.55	2,000.00	2,000.00	2,000.00
5213 - OTHER CHARGES	803.44	3,000.00	3,000.00	3,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	50,298.23	62,130.00	62,480.00	62,735.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	965.15	2,000.00	2,000.00	2,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	20.98	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	629.12	3,000.00	3,000.00	3,000.00
5311 - PRISONER CARE	21,701.72	28,000.00	28,000.00	28,000.00
5315 - NON-CAPITALIZED ASSETS	32,895.00	5,000.00	5,000.00	5,000.00
Object : 53 - COMMODITIES Total:	56,211.97	38,500.00	38,500.00	38,500.00
Department: 013 - LEGAL/JUDICIAL Total:	203,653.28	202,730.00	201,332.00	213,909.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 014 - JANITORIAL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	1,459.72	0.00	25,000.00	25,286.00
5103 - OVERTIME	25.03	0.00	0.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	0.00	42,500.00	36,600.00
5105 - SOCIAL SECURITY	123.75	0.00	2,200.00	1,957.00
5106 - RETIREMENT	166.96	0.00	2,739.00	2,785.00
5107 - 457(b) PLAN FRINGE	60.80	0.00	1,367.00	1,451.00
5108 - WORKERS COMPENSATION	0.00	0.00	1,339.00	1,340.00
5109 - UNEMPLOYMENT INSURANCE	5.15	0.00	219.00	95.00
5110 - BENEFIT INSURANCE	24.40	0.00	0.00	0.00
5112 - SICK LEAVE	0.00	0.00	0.00	0.00
5113 - YMCA	6.96	0.00	180.00	180.00
5114 - SAFETY INCENTIVES	69.64	0.00	1,800.00	1,800.00
Object : 51 - PERSONAL SERVICES Total:	1,942.41	0.00	77,344.00	71,494.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,420.00	15,918.00	0.00	0.00
5204 - INSURANCE & BONDS	6,371.67	4,428.00	0.00	0.00
5205 - UTILITIES	17,022.54	17,410.00	0.00	0.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	2,500.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	558.41	2,000.00	0.00	0.00
5213 - OTHER CHARGES	23,513.66	23,000.00	0.00	0.00
5216 - JANITORIAL SERVICES	42,084.72	42,000.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	90,971.00	107,256.00	0.00	0.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	60.80	1,000.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	773.92	2,000.00	0.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	520.00	200.00	0.00	0.00
5310 - GENERAL SUPPLIES	106.00	1,000.00	7,200.00	7,500.00
5315 - NON-CAPITALIZED ASSETS	4,456.49	5,000.00	0.00	5,000.00
Object : 53 - COMMODITIES Total:	5,917.21	10,200.00	7,200.00	12,500.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	6,154.16	0.00	0.00	0.00
7404 - OTHER IMPROVEMENTS	0.00	5,000.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	6,154.16	5,000.00	0.00	0.00
Department: 014 - JANITORIAL Total:	104,984.78	122,456.00	84,544.00	83,994.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 021 - POLICE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	1,124,062.08	1,329,661.00	1,331,195.00	1,394,280.00
5102 - LONGEVITY	8,254.00	8,676.00	8,676.00	10,086.00
5103 - OVERTIME	71,127.95	80,000.00	80,000.00	80,000.00
5104 - TEMPORARY & PART-TIME SALARIES	1,304.57	16,070.00	0.00	0.00
5105 - SOCIAL SECURITY	87,218.45	110,770.00	110,770.00	106,116.00
5106 - RETIREMENT	255,067.62	297,477.00	297,477.00	278,395.00
5107 - 457(b) PLAN FRINGE	5,484.05	5,757.00	5,757.00	5,205.00
5108 - WORKERS COMPENSATION	16,950.78	20,669.00	34,360.00	36,281.00
5109 - UNEMPLOYMENT INSURANCE	4,058.43	4,761.00	4,761.00	4,552.00
5110 - BENEFIT INSURANCE	197,730.59	231,280.00	231,280.00	220,605.00
5112 - SICK LEAVE	15,756.72	0.00	0.00	0.00
5113 - YMCA	3,737.44	4,320.00	4,410.00	4,320.00
5114 - SAFETY INCENTIVES	7,398.52	8,850.00	8,850.00	8,850.00
Object : 51 - PERSONAL SERVICES Total:	1,798,151.20	2,118,291.00	2,117,536.00	2,148,690.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	31,983.09	28,000.00	28,000.00	35,000.00
5203 - BANK SERVICE CHARGES	2,148.86	1,400.00	1,400.00	2,000.00
5204 - INSURANCE & BONDS	36,003.72	43,140.00	44,865.00	47,110.00
5205 - UTILITIES	20,559.46	23,000.00	23,000.00	23,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	3,082.02	7,500.00	3,500.00	4,000.00
5207 - MAINT & REPAIR - EQUIPMENT	16,169.42	10,000.00	15,000.00	18,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	1,000.00	1,000.00
5210 - RENTALS	1,650.00	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	16,880.86	15,000.00	15,000.00	15,000.00
5212 - PUBLICATION AND PRINTING	2,036.20	2,000.00	2,000.00	2,000.00
5213 - OTHER CHARGES	14,054.74	14,000.00	14,000.00	15,000.00
5216 - JANITORIAL SERVICES	20,556.36	20,600.00	20,600.00	20,600.00
5224 - TRANSFERS	7,661.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	172,785.73	167,640.00	170,365.00	184,710.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	2,587.98	2,500.00	2,500.00	2,500.00
5302 - SMALL TOOLS	0.00	300.00	0.00	0.00
5303 - MOTOR FUELS & LUBRICANTS	33,536.24	56,600.00	55,000.00	40,000.00
5304 - CHEMICALS / LAB SUPPLIES	360.81	2,000.00	2,000.00	2,000.00
5305 - CLOTHING	10,126.97	14,000.00	14,000.00	15,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,349.19	2,500.00	2,500.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	4,660.34	6,000.00	4,000.00	6,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	1,000.00	6,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	254.54	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	11,369.26	8,500.00	10,000.00	12,000.00
5312 - SAFETY MATERIALS & SUPPLIES	286.05	2,000.00	1,500.00	2,000.00
5315 - NON-CAPITALIZED ASSETS	10,812.10	10,000.00	10,000.00	50,000.00
Object : 53 - COMMODITIES Total:	75,343.48	105,900.00	103,000.00	138,500.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	72,139.02	70,000.00	70,000.00	70,000.00
7405 - LAND	0.00	5,000.00	5,000.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	72,139.02	75,000.00	75,000.00	70,000.00
Department: 021 - POLICE Total:	2,118,419.43	2,466,831.00	2,465,901.00	2,541,900.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 022 - HAZ MAT				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	4,478.00	4,000.00	4,500.00	5,000.00
5204 - INSURANCE & BONDS	72.28	742.00	700.00	750.00
5207 - MAINT & REPAIR - EQUIPMENT	1,505.75	1,200.00	1,200.00	1,750.00
5210 - RENTALS	0.00	2,436.00	2,436.00	2,600.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	849.15	4,800.00	4,500.00	4,800.00
Object : 52 - CONTRACTUAL SERVICES Total:	6,905.18	13,178.00	13,336.00	14,900.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	6,521.59	750.00	750.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	1,550.92	2,750.00	2,750.00	2,750.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	300.00	300.00	0.00
5305 - CLOTHING	0.00	8,700.00	8,500.00	8,300.00
5307 - MAINT & REPAIR - EQUIPMENT	618.85	1,000.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	1,967.97	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	3,555.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	14,214.33	14,500.00	14,300.00	14,050.00
Department: 022 - HAZ MAT Total:	21,119.51	27,678.00	27,636.00	28,950.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 023 - FIRE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	728,435.34	887,647.00	745,319.00	916,000.00
5102 - LONGEVITY	6,228.00	7,608.00	7,608.00	6,268.00
5103 - OVERTIME	87,400.86	94,894.00	79,468.00	106,679.00
5104 - TEMPORARY & PART-TIME SALARIES	4,846.00	23,850.00	23,850.00	23,850.00
5105 - SOCIAL SECURITY	60,801.88	54,911.00	54,911.00	61,000.00
5106 - RETIREMENT	170,523.82	203,352.00	170,480.00	201,387.00
5107 - 457(b) PLAN FRINGE	4,284.01	600.00	5,000.00	5,000.00
5108 - WORKERS COMPENSATION	29,338.84	39,678.00	36,678.00	39,678.00
5109 - UNEMPLOYMENT INSURANCE	2,825.16	6,093.00	6,093.00	3,699.00
5110 - BENEFIT INSURANCE	152,776.12	184,961.00	149,805.00	194,754.00
5112 - SICK LEAVE	16,735.55	0.00	0.00	0.00
5113 - YMCA	2,926.60	3,060.00	3,060.00	3,060.00
5114 - SAFETY INCENTIVES	10,604.93	14,100.00	14,100.00	14,100.00
Object : 51 - PERSONAL SERVICES Total:	1,277,727.11	1,520,754.00	1,296,372.00	1,575,475.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	17,872.16	17,410.00	18,510.00	19,650.00
5204 - INSURANCE & BONDS	17,556.13	16,480.00	19,480.00	19,840.00
5205 - UTILITIES	11,362.72	12,300.00	14,300.00	12,300.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	848.78	2,500.00	2,500.00	2,500.00
5207 - MAINT & REPAIR - EQUIPMENT	10,351.68	10,000.00	12,000.00	10,000.00
5210 - RENTALS	2,174.75	2,500.00	3,250.00	3,150.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	10,309.18	15,285.00	15,285.00	10,000.00
5212 - PUBLICATION AND PRINTING	1,409.67	2,100.00	2,100.00	2,100.00
5213 - OTHER CHARGES	8,644.21	12,700.00	12,700.00	12,700.00
5216 - JANITORIAL SERVICES	4,913.40	5,005.00	5,005.00	5,005.00
5224 - TRANSFERS	2,554.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	87,996.68	96,280.00	105,130.00	97,245.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	354.97	1,000.00	1,000.00	1,000.00
5302 - SMALL TOOLS	967.35	1,000.00	1,500.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	11,134.02	26,150.00	20,000.00	15,000.00
5304 - CHEMICALS / LAB SUPPLIES	560.81	1,800.00	1,800.00	1,800.00
5305 - CLOTHING	17,659.06	27,285.00	27,285.00	17,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	408.69	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	13,006.71	11,000.00	15,000.00	14,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,509.63	1,400.00	1,600.00	1,700.00
5310 - GENERAL SUPPLIES	5,356.27	6,050.00	6,050.00	6,050.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	1,500.00	1,500.00	1,500.00
5315 - NON-CAPITALIZED ASSETS	16,153.46	20,000.00	20,000.00	52,500.00
Object : 53 - COMMODITIES Total:	67,110.97	98,685.00	97,235.00	113,050.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	45,000.00	45,000.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	45,000.00	45,000.00	0.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	95,284.86	225,923.00	225,923.00	201,231.00
7516 - LEASE PURCHASE INTEREST	9,862.65	0.00	0.00	24,693.00
Object : 75 - DEBT RETIREMENT Total:	105,147.51	225,923.00	225,923.00	225,924.00
Department: 023 - FIRE Total:	1,537,982.27	1,986,642.00	1,769,660.00	2,011,694.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 024 - FIRE SUB-STATION				
Object : 52 - CONTRACTUAL SERVICES				
5204 - INSURANCE & BONDS	132.65	2,120.00	2,000.00	2,000.00
5205 - UTILITIES	16,784.32	21,300.00	20,500.00	19,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	746.02	1,500.00	1,500.00	1,500.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	500.00	500.00	1,000.00
5210 - RENTALS	993.00	0.00	330.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	175.85	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	0.00	0.00
5216 - JANITORIAL SERVICES	422.55	1,800.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	19,254.39	27,220.00	24,830.00	24,000.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	142.08	775.00	500.00	675.00
5302 - SMALL TOOLS	482.01	750.00	750.00	750.00
5303 - MOTOR FUELS & LUBRICANTS	0.00	0.00	0.00	0.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	1,000.00	1,000.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	348.91	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	71.56	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	2,020.84	1,200.00	2,750.00	3,000.00
5310 - GENERAL SUPPLIES	1,025.74	2,600.00	2,200.00	2,600.00
5312 - SAFETY MATERIALS & SUPPLIES	178.40	1,500.00	1,000.00	1,500.00
Object : 53 - COMMODITIES Total:	4,269.54	9,325.00	9,700.00	11,025.00
Department: 024 - FIRE SUB-STATION Total:	23,523.93	36,545.00	34,530.00	35,025.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 026 - BUILDING/ZONING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	127,847.31	105,690.00	105,690.00	111,949.00
5102 - LONGEVITY	199.00	552.00	552.00	226.00
5103 - OVERTIME	4,996.37	0.00	0.00	900.00
5105 - SOCIAL SECURITY	10,235.18	7,816.00	7,816.00	8,134.00
5106 - RETIREMENT	14,785.45	10,945.00	10,945.00	11,400.00
5107 - 457(b) PLAN FRINGE	6,590.34	7,443.00	7,443.00	7,000.00
5108 - WORKERS COMPENSATION	7,805.55	5,268.00	5,268.00	1,590.00
5109 - UNEMPLOYMENT INSURANCE	442.47	316.00	316.00	450.00
5110 - BENEFIT INSURANCE	25,752.28	18,500.00	18,500.00	18,500.00
5112 - SICK LEAVE	1,423.31	0.00	0.00	0.00
5113 - YMCA	295.40	540.00	540.00	403.00
5114 - SAFETY INCENTIVES	1,053.00	675.00	675.00	672.00
Object : 51 - PERSONAL SERVICES Total:	201,425.66	157,745.00	157,745.00	161,224.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	4,284.42	4,500.00	4,500.00	4,500.00
5203 - BANK SERVICE CHARGES	3,189.68	1,200.00	1,200.00	3,200.00
5204 - INSURANCE & BONDS	1,071.35	1,000.00	1,000.00	1,500.00
5205 - UTILITIES	4,170.91	3,900.00	3,900.00	4,100.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	128.85	0.00	0.00	200.00
5207 - MAINT & REPAIR - EQUIPMENT	104.42	1,000.00	1,000.00	500.00
5210 - RENTALS	1,398.00	750.00	750.00	1,300.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	4,021.00	4,000.00	4,000.00	4,000.00
5212 - PUBLICATION AND PRINTING	1,060.75	1,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	1,548.16	1,000.00	1,000.00	1,000.00
5224 - TRANSFERS	1,277.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	22,254.54	18,350.00	18,350.00	21,300.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	181.70	500.00	500.00	500.00
5302 - SMALL TOOLS	0.00	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	524.43	1,000.00	1,000.00	500.00
5305 - CLOTHING	549.58	800.00	800.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	217.94	1,000.00	1,000.00	500.00
5310 - GENERAL SUPPLIES	169.24	1,000.00	1,000.00	1,000.00
5313 - PRINT MATERIALS	0.00	1,500.00	1,500.00	500.00
5315 - NON-CAPITALIZED ASSETS	750.07	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	2,392.96	7,300.00	7,300.00	5,000.00
Department: 026 - BUILDING/ZONING Total:	226,073.16	183,395.00	183,395.00	187,524.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 027 - BUILDING DEMOLITION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	290.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	0.00	0.00
5213 - OTHER CHARGES	163.10	0.00	0.00	0.00
5224 - TRANSFERS	15,463.14	16,000.00	16,000.00	16,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	15,916.24	16,000.00	16,000.00	16,000.00
Object : 74 - CAPITAL OUTLAY				
7405 - LAND	0.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Department: 027 - BUILDING DEMOLITION Total:	15,916.24	16,000.00	16,000.00	16,000.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 031 - PUBLIC WORKS				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	152,952.39	204,093.00	200,000.00	192,000.00
5102 - LONGEVITY	1,570.40	1,252.00	1,472.00	1,500.00
5103 - OVERTIME	4,758.00	4,602.00	5,100.00	5,300.00
5104 - TEMPORARY & PART-TIME SALARIES	12,052.81	12,500.00	12,500.00	12,000.00
5105 - SOCIAL SECURITY	13,013.15	15,553.00	17,700.00	11,000.00
5106 - RETIREMENT	17,761.06	21,747.00	16,000.00	15,500.00
5107 - 457(b) PLAN FRINGE	8,067.32	9,632.00	8,500.00	8,300.00
5108 - WORKERS COMPENSATION	5,929.15	6,998.00	11,400.00	11,202.00
5109 - UNEMPLOYMENT INSURANCE	576.62	667.00	625.00	615.00
5110 - BENEFIT INSURANCE	28,662.01	48,875.00	48,875.00	66,725.00
5112 - SICK LEAVE	1,699.57	0.00	0.00	0.00
5113 - YMCA	343.49	513.00	918.00	918.00
5114 - SAFETY INCENTIVES	1,242.04	3,075.00	1,550.00	1,530.00
Object : 51 - PERSONAL SERVICES Total:	248,628.01	329,507.00	324,640.00	326,590.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	20,273.96	7,500.00	7,500.00	7,500.00
5204 - INSURANCE & BONDS	18,233.15	12,500.00	12,500.00	12,500.00
5205 - UTILITIES	23,100.52	15,000.00	15,000.00	19,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	151.17	4,000.00	4,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	8,567.56	15,000.00	20,000.00	10,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	500.00	0.00
5210 - RENTALS	1,166.09	500.00	500.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,925.27	3,500.00	3,500.00	3,500.00
5212 - PUBLICATION AND PRINTING	444.27	1,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	7,008.05	15,000.00	9,000.00	8,000.00
5216 - JANITORIAL SERVICES	4,808.40	4,800.00	4,800.00	4,800.00
5224 - TRANSFERS	322,969.61	500,000.00	500,000.00	500,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	410,648.05	579,300.00	578,300.00	568,300.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	314.95	750.00	500.00	500.00
5302 - SMALL TOOLS	7,719.26	3,800.00	3,800.00	5,000.00
5303 - MOTOR FUELS & LUBRICANTS	15,600.48	25,000.00	25,000.00	15,000.00
5304 - CHEMICALS / LAB SUPPLIES	4,149.44	7,500.00	5,000.00	4,000.00
5305 - CLOTHING	2,256.60	3,000.00	3,000.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,792.46	2,000.00	2,000.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	16,764.99	6,000.00	10,000.00	20,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	116.73	1,000.00	1,000.00	1,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	59.54	500.00	0.00	0.00
5310 - GENERAL SUPPLIES	9,953.61	13,000.00	13,000.00	13,000.00
5312 - SAFETY MATERIALS & SUPPLIES	639.62	2,000.00	2,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	8,703.88	5,000.00	5,000.00	12,000.00
Object : 53 - COMMODITIES Total:	68,071.56	69,550.00	70,300.00	75,000.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	8,685.01	0.00	0.00	195,000.00
Object : 74 - CAPITAL OUTLAY Total:	8,685.01	0.00	0.00	195,000.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	125,000.00	0.00	0.00	0.00
7516 - LEASE PURCHASE INTEREST	1,850.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	126,850.00	0.00	0.00	0.00
Department: 031 - PUBLIC WORKS Total:	862,882.63	978,357.00	973,240.00	1,164,890.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 032 - FORESTRY				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	21,434.99	22,277.00	22,277.00	22,277.00
5102 - LONGEVITY	256.00	284.00	284.00	286.00
5103 - OVERTIME	2,325.40	1,080.00	1,080.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	21,287.63	18,290.00	18,290.00	20,650.00
5105 - SOCIAL SECURITY	3,580.17	2,816.00	2,816.00	1,840.00
5106 - RETIREMENT	2,654.68	4,330.00	4,330.00	1,232.00
5107 - 457(b) PLAN FRINGE	1,364.59	3,175.00	3,175.00	671.00
5108 - WORKERS COMPENSATION	465.01	680.00	680.00	843.00
5109 - UNEMPLOYMENT INSURANCE	153.32	140.00	140.00	136.00
5110 - BENEFIT INSURANCE	1,267.70	2,500.00	2,500.00	0.00
5112 - SICK LEAVE	337.07	0.00	0.00	0.00
5113 - YMCA	41.13	90.00	90.00	90.00
5114 - SAFETY INCENTIVES	445.82	300.00	300.00	150.00
Object : 51 - PERSONAL SERVICES Total:	55,613.51	55,962.00	55,962.00	48,175.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	4,664.42	2,500.00	2,500.00	5,000.00
5204 - INSURANCE & BONDS	758.48	575.00	575.00	850.00
5207 - MAINT & REPAIR - EQUIPMENT	62.50	500.00	500.00	500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	250.00
5210 - RENTALS	0.00	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	706.82	750.00	750.00	750.00
5212 - PUBLICATION AND PRINTING	75.00	300.00	300.00	300.00
5213 - OTHER CHARGES	1,143.30	400.00	400.00	1,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	7,410.52	5,025.00	5,025.00	8,650.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	0.00	0.00	100.00
5302 - SMALL TOOLS	89.96	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	1,475.49	7,000.00	7,000.00	1,500.00
5304 - CHEMICALS / LAB SUPPLIES	37.96	250.00	250.00	350.00
5305 - CLOTHING	201.83	300.00	300.00	300.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	3,104.95	10,500.00	10,500.00	2,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	81.77	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	19,941.61	11,500.00	11,500.00	20,000.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00
5315 - NON-CAPITALIZED ASSETS	1,054.49	0.00	0.00	1,000.00
Object : 53 - COMMODITIES Total:	25,988.06	30,050.00	30,050.00	26,250.00
Department: 032 - FORESTRY Total:	89,012.09	91,037.00	91,037.00	83,075.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 033 - PARK MAINTENANCE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	99,021.58	93,268.00	93,268.00	94,370.00
5102 - LONGEVITY	1,256.00	1,352.00	1,352.00	1,344.00
5103 - OVERTIME	6,517.10	3,109.00	3,109.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	13,625.89	24,360.00	24,360.00	26,350.00
5105 - SOCIAL SECURITY	9,504.21	10,226.00	10,226.00	7,094.00
5106 - RETIREMENT	11,925.51	11,776.00	11,776.00	10,575.00
5107 - 457(b) PLAN FRINGE	4,318.85	9,323.00	9,323.00	5,607.00
5108 - WORKERS COMPENSATION	1,842.71	1,981.00	1,981.00	2,376.00
5109 - UNEMPLOYMENT INSURANCE	402.03	476.00	476.00	384.00
5110 - BENEFIT INSURANCE	12,891.52	13,500.00	13,500.00	13,500.00
5112 - SICK LEAVE	2,151.44	0.00	0.00	0.00
5113 - YMCA	338.57	360.00	360.00	360.00
5114 - SAFETY INCENTIVES	903.82	1,300.00	1,300.00	600.00
Object : 51 - PERSONAL SERVICES Total:	164,699.23	171,031.00	171,031.00	162,560.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	39,173.99	3,000.00	3,000.00	4,000.00
5204 - INSURANCE & BONDS	10,550.90	11,000.00	11,000.00	11,000.00
5205 - UTILITIES	15,184.74	13,000.00	13,000.00	13,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	163.44	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	4,597.31	2,000.00	2,000.00	4,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	500.00	500.00
5210 - RENTALS	165.00	250.00	250.00	250.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	291.79	350.00	350.00	350.00
5212 - PUBLICATION AND PRINTING	95.62	200.00	200.00	200.00
5213 - OTHER CHARGES	954.46	1,500.00	1,500.00	1,500.00
5224 - TRANSFERS	30,000.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	101,177.25	32,300.00	32,300.00	35,300.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	200.00	200.00	200.00
5302 - SMALL TOOLS	1,085.71	1,000.00	1,000.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	10,838.91	15,000.00	15,000.00	11,500.00
5304 - CHEMICALS / LAB SUPPLIES	736.65	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	106.25	600.00	600.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,784.81	2,500.00	2,500.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	14,793.39	10,000.00	10,000.00	15,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	3,247.16	3,750.00	3,750.00	3,750.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	2,145.82	2,000.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	4,222.89	5,000.00	5,000.00	5,000.00
5312 - SAFETY MATERIALS & SUPPLIES	405.01	600.00	600.00	600.00
5315 - NON-CAPITALIZED ASSETS	1,984.18	3,000.00	3,000.00	3,000.00
Object : 53 - COMMODITIES Total:	42,350.78	44,650.00	44,650.00	46,050.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	7,889.82	0.00	0.00	79,000.00
Object : 74 - CAPITAL OUTLAY Total:	7,889.82	0.00	0.00	79,000.00
Department: 033 - PARK MAINTENANCE Total:	316,117.08	247,981.00	247,981.00	322,910.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 034 - SPECIAL STREET PROJECT				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	600,000.00	600,000.00	600,000.00	600,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	600,000.00	600,000.00	600,000.00	600,000.00
Department: 034 - SPECIAL STREET PROJECT Total:	600,000.00	600,000.00	600,000.00	600,000.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 035 - STREET LIGHTS				
Object : 52 - CONTRACTUAL SERVICES				
5205 - UTILITIES	177,747.55	185,000.00	185,000.00	197,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	177,747.55	185,000.00	185,000.00	197,000.00
Department: 035 - STREET LIGHTS Total:	177,747.55	185,000.00	185,000.00	197,000.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 041 - ANIMAL CONTROL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	57,560.70	57,200.00	64,000.00	61,100.00
5102 - LONGEVITY	344.00	344.00	380.00	380.00
5103 - OVERTIME	12,271.70	2,047.00	3,000.00	5,200.00
5104 - TEMPORARY & PART-TIME SALARIES	3,536.08	7,000.00	0.00	0.00
5105 - SOCIAL SECURITY	5,679.71	5,188.00	5,200.00	5,300.00
5106 - RETIREMENT	8,194.41	6,127.00	7,300.00	7,245.00
5107 - 457(b) PLAN FRINGE	3,573.01	3,258.00	3,258.00	3,830.00
5108 - WORKERS COMPENSATION	600.27	677.00	1,300.00	677.00
5109 - UNEMPLOYMENT INSURANCE	249.36	224.00	225.00	207.00
5110 - BENEFIT INSURANCE	10,371.58	10,000.00	10,000.00	10,000.00
5112 - SICK LEAVE	531.86	0.00	0.00	0.00
5113 - YMCA	126.61	180.00	360.00	360.00
5114 - SAFETY INCENTIVES	589.29	600.00	600.00	600.00
Object : 51 - PERSONAL SERVICES Total:	103,628.58	92,845.00	95,623.00	94,899.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	7,603.11	10,000.00	8,500.00	8,500.00
5204 - INSURANCE & BONDS	1,665.01	1,700.00	1,700.00	1,700.00
5205 - UTILITIES	11,678.63	15,000.00	11,000.00	12,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	87.95	250.00	250.00	250.00
5207 - MAINT & REPAIR - EQUIPMENT	1,031.96	500.00	7,000.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	1,000.00	500.00	1,000.00
5212 - PUBLICATION AND PRINTING	4,864.40	2,500.00	3,500.00	2,500.00
5213 - OTHER CHARGES	1,769.63	4,200.00	2,500.00	2,500.00
Object : 52 - CONTRACTUAL SERVICES Total:	28,700.69	35,150.00	34,950.00	28,950.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	86.72	150.00	150.00	150.00
5302 - SMALL TOOLS	738.44	100.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	1,452.27	3,500.00	1,500.00	1,500.00
5304 - CHEMICALS / LAB SUPPLIES	1,064.48	500.00	1,000.00	1,000.00
5305 - CLOTHING	183.00	750.00	750.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	656.93	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	1,215.93	500.00	500.00	1,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	50.92	500.00	500.00	1,500.00
5310 - GENERAL SUPPLIES	2,539.30	2,500.00	2,500.00	2,500.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	250.00	250.00	250.00
5315 - NON-CAPITALIZED ASSETS	1,279.06	2,500.00	500.00	2,500.00
Object : 53 - COMMODITIES Total:	9,267.05	11,750.00	8,650.00	11,900.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	5,973.55	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	5,973.55	0.00	0.00	0.00
Department: 041 - ANIMAL CONTROL Total:	147,569.87	139,745.00	139,223.00	135,749.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 042 - CEMETERY				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	120,194.53	133,364.00	133,703.00	115,286.00
Object : 52 - CONTRACTUAL SERVICES Total:	120,194.53	133,364.00	133,703.00	115,286.00
Department: 042 - CEMETERY Total:	120,194.53	133,364.00	133,703.00	115,286.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 051 - RECREATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	136,710.58	141,010.00	141,010.00	177,715.00
5102 - LONGEVITY	1,146.00	1,364.00	1,364.00	670.00
5103 - OVERTIME	18,686.82	4,856.00	4,856.00	5,650.00
5104 - TEMPORARY & PART-TIME SALARIES	104,323.50	118,375.00	118,375.00	115,588.00
5105 - SOCIAL SECURITY	20,245.69	19,702.00	19,702.00	11,880.00
5106 - RETIREMENT	19,401.05	15,314.00	15,314.00	17,656.00
5107 - 457(b) PLAN FRINGE	8,467.25	11,360.00	11,360.00	9,369.00
5108 - WORKERS COMPENSATION	3,190.80	4,320.00	4,320.00	5,737.00
5109 - UNEMPLOYMENT INSURANCE	877.36	880.00	880.00	930.00
5110 - BENEFIT INSURANCE	21,745.91	25,125.00	25,125.00	53,875.00
5112 - SICK LEAVE	2,369.33	0.00	0.00	0.00
5113 - YMCA	369.23	360.00	360.00	945.00
5114 - SAFETY INCENTIVES	2,640.77	2,900.00	2,900.00	1,575.00
Object : 51 - PERSONAL SERVICES Total:	340,174.29	345,566.00	345,566.00	401,590.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	42,842.80	8,000.00	8,000.00	8,000.00
5203 - BANK SERVICE CHARGES	963.95	0.00	0.00	750.00
5204 - INSURANCE & BONDS	7,179.40	7,000.00	7,000.00	8,500.00
5205 - UTILITIES	37,303.35	48,000.00	48,000.00	48,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,178.35	10,000.00	10,000.00	10,000.00
5207 - MAINT & REPAIR - EQUIPMENT	496.40	3,000.00	3,000.00	2,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	1,764.00	2,000.00	2,000.00	2,000.00
5210 - RENTALS	9,814.36	10,000.00	10,000.00	10,000.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	2,556.45	2,400.00	2,400.00	2,500.00
5212 - PUBLICATION AND PRINTING	856.09	1,200.00	1,200.00	1,200.00
5213 - OTHER CHARGES	21,488.12	16,000.00	16,000.00	20,000.00
5216 - JANITORIAL SERVICES	4,808.40	4,800.00	4,800.00	4,800.00
5224 - TRANSFERS	196,744.86	342,306.00	444,484.00	315,256.00
Object : 52 - CONTRACTUAL SERVICES Total:	327,996.53	454,706.00	556,884.00	433,006.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,173.20	1,250.00	1,250.00	1,100.00
5302 - SMALL TOOLS	117.93	750.00	750.00	750.00
5303 - MOTOR FUELS & LUBRICANTS	4,051.86	5,500.00	5,500.00	5,000.00
5304 - CHEMICALS / LAB SUPPLIES	3,673.83	1,000.00	1,000.00	3,500.00
5305 - CLOTHING	437.57	1,000.00	1,000.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,320.22	1,750.00	1,750.00	1,750.00
5307 - MAINT & REPAIR - EQUIPMENT	4,658.44	2,500.00	2,500.00	3,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	3,875.08	3,500.00	3,500.00	2,500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,646.49	2,500.00	2,500.00	2,250.00
5310 - GENERAL SUPPLIES	10,291.28	9,000.00	9,000.00	9,000.00
5312 - SAFETY MATERIALS & SUPPLIES	11.16	650.00	650.00	700.00
5315 - NON-CAPITALIZED ASSETS	1,001.10	5,000.00	5,000.00	5,000.00
5330 - T-SHIRTS & AWARDS	13,354.34	16,500.00	16,500.00	16,000.00
5331 - ATHLETIC SUPPLIES	5,328.04	7,000.00	7,000.00	8,000.00
Object : 53 - COMMODITIES Total:	51,940.54	57,900.00	57,900.00	60,050.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	5,500.00	0.00	0.00	28,500.00
Object : 74 - CAPITAL OUTLAY Total:	5,500.00	0.00	0.00	28,500.00
Department: 051 - RECREATION Total:	725,611.36	858,172.00	960,350.00	923,146.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 052 - SWIMMING POOL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	15,671.76	15,283.00	15,283.00	15,579.00
5102 - LONGEVITY	130.00	131.00	131.00	142.00
5103 - OVERTIME	1,705.58	1,000.00	1,000.00	1,000.00
5104 - TEMPORARY & PART-TIME SALARIES	65,609.66	62,212.00	62,212.00	65,711.00
5105 - SOCIAL SECURITY	6,424.43	4,996.00	4,996.00	4,325.00
5106 - RETIREMENT	1,755.79	1,770.00	1,770.00	420.00
5107 - 457(b) PLAN FRINGE	979.47	1,848.00	1,848.00	231.00
5108 - WORKERS COMPENSATION	1,079.34	1,281.00	1,281.00	1,567.00
5109 - UNEMPLOYMENT INSURANCE	275.45	260.00	260.00	254.00
5110 - BENEFIT INSURANCE	3,284.29	3,375.00	3,375.00	3,375.00
5112 - SICK LEAVE	84.48	0.00	0.00	0.00
5113 - YMCA	0.00	0.00	0.00	45.00
5114 - SAFETY INCENTIVES	1,423.97	975.00	975.00	75.00
Object : 51 - PERSONAL SERVICES Total:	98,424.22	93,131.00	93,131.00	92,724.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	20.30	300.00	300.00	400.00
5204 - INSURANCE & BONDS	1,433.48	1,375.00	1,375.00	1,500.00
5205 - UTILITIES	8,308.62	7,000.00	7,000.00	8,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	386.86	1,250.00	1,250.00	1,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	800.00	800.00	800.00
5210 - RENTALS	0.00	200.00	200.00	200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	250.00	250.00	250.00
5212 - PUBLICATION AND PRINTING	260.06	200.00	200.00	200.00
5213 - OTHER CHARGES	229.43	200.00	200.00	200.00
Object : 52 - CONTRACTUAL SERVICES Total:	10,638.75	12,575.00	12,575.00	13,550.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	200.00	200.00	200.00
5302 - SMALL TOOLS	131.49	200.00	200.00	200.00
5303 - MOTOR FUELS & LUBRICANTS	89.82	100.00	100.00	100.00
5304 - CHEMICALS / LAB SUPPLIES	29,489.76	32,500.00	32,500.00	32,500.00
5305 - CLOTHING	779.09	1,200.00	1,200.00	1,200.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,416.73	3,000.00	3,000.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	1,222.30	800.00	800.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	240.45	1,500.00	1,500.00	1,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,113.83	900.00	900.00	1,000.00
5310 - GENERAL SUPPLIES	2,653.05	2,000.00	2,000.00	2,500.00
5312 - SAFETY MATERIALS & SUPPLIES	246.37	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	6,032.55	3,000.00	3,000.00	2,500.00
Object : 53 - COMMODITIES Total:	43,415.44	45,900.00	45,900.00	45,200.00
Department: 052 - SWIMMING POOL Total:	152,478.41	151,606.00	151,606.00	151,474.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 054 - BAND				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	7,000.00	7,000.00	7,000.00	7,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	<u>7,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>
Department: 054 - BAND Total:	<u>7,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 055 - RECREATION CONCESSIONS				
Object : 51 - PERSONAL SERVICES				
5103 - OVERTIME	201.84	500.00	500.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	26,950.81	21,600.00	21,600.00	21,954.00
5105 - SOCIAL SECURITY	2,111.26	1,748.00	1,748.00	1,361.00
5108 - WORKERS COMPENSATION	407.90	359.00	359.00	421.00
5109 - UNEMPLOYMENT INSURANCE	91.15	76.00	76.00	68.00
5114 - SAFETY INCENTIVES	442.16	675.00	675.00	0.00
Object : 51 - PERSONAL SERVICES Total:	30,205.12	24,958.00	24,958.00	23,804.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	225.00	225.00	225.00
5204 - INSURANCE & BONDS	633.14	625.00	625.00	625.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	69.38	750.00	750.00	750.00
5207 - MAINT & REPAIR - EQUIPMENT	272.94	750.00	750.00	750.00
5209 - TAX PAYMENTS	1,838.19	1,800.00	1,800.00	1,900.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	200.00	200.00	200.00
5213 - OTHER CHARGES	425.21	500.00	500.00	500.00
Object : 52 - CONTRACTUAL SERVICES Total:	3,238.86	4,850.00	4,850.00	4,950.00
Object : 53 - COMMODITIES				
5305 - CLOTHING	87.36	250.00	250.00	250.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	101.90	1,500.00	1,500.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	58.00	500.00	500.00	500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	250.00	250.00	250.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	400.00	400.00	400.00
5310 - GENERAL SUPPLIES	830.87	300.00	300.00	300.00
5315 - NON-CAPITALIZED ASSETS	0.00	750.00	750.00	750.00
5327 - CONCESSION SUPPLIES	17,203.30	19,875.00	19,875.00	20,000.00
Object : 53 - COMMODITIES Total:	18,281.43	23,825.00	23,825.00	23,450.00
Department: 055 - RECREATION CONCESSIONS Total:	51,725.41	53,633.00	53,633.00	52,204.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 058 - SPECIAL PROJECT				
Object : 52 - CONTRACTUAL SERVICES				
5218 - CONTINGENCY RESERVE	0.00	812,515.00	0.00	538,345.00
5224 - TRANSFERS	610,527.24	350,000.00	350,000.00	500,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	610,527.24	1,162,515.00	350,000.00	1,038,345.00
Department: 058 - SPECIAL PROJECT Total:	610,527.24	1,162,515.00	350,000.00	1,038,345.00
Expense Total:	9,100,130.40	10,649,197.00	9,667,606.00	10,973,288.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	245,617.43	-1,379,369.00	-397,778.00	-1,791,838.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 003 - AIRPORT FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	19.44	69,131.00	69,131.00	71,480.00
4112 - DELINQUENT AD VALOREM	2,330.91	3,600.00	3,600.00	2,500.00
4113 - MOTOR VEHICLE PROPERTY TAX	3,422.80	0.00	3,500.00	10,089.00
4114 - RECREATIONAL VEHICLE TAX	31.72	0.00	35.00	95.00
4131 - WATERCRAFT TAX	0.00	0.00	0.00	67.00
Object : 41 - TAXES Total:	5,804.87	72,731.00	76,266.00	84,231.00
Object : 44 - CHARGES FOR SERVICES				
4475 - HANGAR RENTALS	62,510.81	65,000.00	65,000.00	65,000.00
4476 - EXTERNAL FUEL SALES	119,868.99	150,000.00	150,000.00	150,000.00
Object : 44 - CHARGES FOR SERVICES Total:	182,379.80	215,000.00	215,000.00	215,000.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	28.88	0.00	0.00	0.00
4621 - RENTALS	2,250.00	750.00	2,200.00	2,500.00
4622 - CONCESSIONS AND LEASES	3,510.00	6,700.00	3,500.00	3,500.00
4651 - FROM CONSTRUCTION FUND	14,424.11	0.00	0.00	0.00
4691 - MISCELLANEOUS	0.00	125.00	125.00	0.00
4694 - REIMBURSEMENTS	418.94	600.00	600.00	150.00
4695 - PREMIUMS ON BONDS SOLD	4,996.45	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	25,628.38	8,175.00	6,425.00	6,150.00
Department: 000 - REVENUES Total:	213,813.05	295,906.00	297,691.00	305,381.00
Revenue Total:	213,813.05	295,906.00	297,691.00	305,381.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	48,029.80	48,814.00	48,814.00	51,000.00
5102 - LONGEVITY	260.00	0.00	0.00	284.00
5103 - OVERTIME	790.11	1,729.00	1,729.00	1,000.00
5105 - SOCIAL SECURITY	3,735.96	3,669.00	3,669.00	4,100.00
5106 - RETIREMENT	5,524.78	5,176.00	5,176.00	5,685.00
5107 - 457(b) PLAN FRINGE	2,854.57	2,753.00	2,753.00	3,015.00
5108 - WORKERS COMPENSATION	655.49	727.00	727.00	1,500.00
5109 - UNEMPLOYMENT INSURANCE	158.46	158.00	158.00	163.00
5110 - BENEFIT INSURANCE	12,891.52	13,500.00	13,000.00	13,500.00
5112 - SICK LEAVE	617.55	0.00	0.00	0.00
5113 - YMCA	180.53	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	260.35	300.00	300.00	300.00
Object : 51 - PERSONAL SERVICES Total:	75,959.12	77,006.00	76,506.00	80,727.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,622.69	1,500.00	1,500.00	1,500.00
5203 - BANK SERVICE CHARGES	2,598.68	0.00	0.00	0.00
5204 - INSURANCE & BONDS	11,886.33	13,500.00	13,500.00	12,000.00
5205 - UTILITIES	13,247.61	12,000.00	12,000.00	12,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	69.49	1,500.00	0.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	2,508.65	3,000.00	3,000.00	2,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	3,500.00	0.00	1,000.00
5209 - TAX PAYMENTS	8,369.99	9,500.00	8,500.00	8,500.00
5210 - RENTALS	0.00	250.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	851.73	1,500.00	1,500.00	1,000.00
5212 - PUBLICATION AND PRINTING	210.62	500.00	200.00	250.00
5213 - OTHER CHARGES	907.85	3,000.00	2,000.00	1,000.00
5218 - CONTINGENCY RESERVE	0.00	39,608.00	0.00	44,411.00
5224 - TRANSFERS	0.00	42,000.00	42,000.00	42,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	42,273.64	131,358.00	84,200.00	126,161.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	250.00	0.00	0.00
5302 - SMALL TOOLS	0.00	250.00	0.00	0.00
5303 - MOTOR FUELS & LUBRICANTS	94,559.13	115,000.00	75,000.00	85,000.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	0.00	0.00	0.00
5305 - CLOTHING	0.00	500.00	200.00	250.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	367.50	3,000.00	1,000.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	4,607.64	2,500.00	3,000.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,306.00	3,500.00	1,500.00	1,500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	150.00	150.00	0.00
5310 - GENERAL SUPPLIES	432.74	1,500.00	650.00	500.00
5315 - NON-CAPITALIZED ASSETS	966.00	500.00	500.00	500.00
Object : 53 - COMMODITIES Total:	102,239.01	127,150.00	82,000.00	88,750.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	0.00	0.00	32,125.00	34,358.00
7511 - G.O. BOND INTEREST	0.00	0.00	13,325.00	10,488.00
7521 - COST OF ISSUANCE	6,832.44	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	6,832.44	0.00	45,450.00	44,846.00
Department: 011 - ADMINISTRATION Total:	227,304.21	335,514.00	288,156.00	340,484.00
Expense Total:	227,304.21	335,514.00	288,156.00	340,484.00
Fund: 003 - AIRPORT FUND Surplus (Deficit):	-13,491.16	-39,608.00	9,535.00	-35,103.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 005 - EL DORADO SENIOR CENTER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	46,680.00	0.00	47,180.00	47,180.00
Object : 41 - TAXES Total:	46,680.00	0.00	47,180.00	47,180.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4341 - GENERAL GOVERNMENT (STATE)	0.00	0.00	0.00	6,087.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	0.00	0.00	0.00	6,087.00
Object : 46 - MISCELLANEOUS				
4621 - RENTALS	0.00	0.00	3,023.00	2,995.00
4659 - TRANSFER FROM OPERATIONS	0.00	0.00	0.00	41,742.00
4671 - OTHER CONTRIBUTIONS	0.00	0.00	9,100.00	5,531.00
4694 - REIMBURSEMENTS	27,104.49	0.00	20,272.00	600.00
Object : 46 - MISCELLANEOUS Total:	27,104.49	0.00	32,395.00	50,868.00
Department: 000 - REVENUES Total:	73,784.49	0.00	79,575.00	104,135.00
Revenue Total:	73,784.49	0.00	79,575.00	104,135.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 005 - STORES				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	0.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	0.00	0.00	0.00
Department: 005 - STORES Total:	0.00	0.00	0.00	0.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	27,547.75	0.00	30,347.00	30,347.00
5103 - OVERTIME	290.01	0.00	0.00	0.00
5105 - SOCIAL SECURITY	1,975.32	0.00	2,345.00	2,345.00
5106 - RETIREMENT	3,224.74	0.00	3,297.00	3,297.00
5107 - 457(b) PLAN FRINGE	1,680.26	0.00	1,742.00	1,742.00
5108 - WORKERS COMPENSATION	301.00	0.00	37.00	37.00
5109 - UNEMPLOYMENT INSURANCE	97.36	0.00	94.00	94.00
5110 - BENEFIT INSURANCE	12,891.52	0.00	13,500.00	13,500.00
5112 - SICK LEAVE	1,065.16	0.00	0.00	0.00
5114 - SAFETY INCENTIVES	369.64	0.00	300.00	300.00
Object : 51 - PERSONAL SERVICES Total:	49,442.76	0.00	51,662.00	51,662.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,029.01	0.00	1,116.00	1,520.00
5204 - INSURANCE & BONDS	3,913.77	0.00	3,827.00	4,149.00
5205 - UTILITIES	12,441.35	0.00	12,556.00	11,663.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	288.26	0.00	1,312.00	8,561.00
5207 - MAINT & REPAIR - EQUIPMENT	472.68	0.00	0.00	0.00
5210 - RENTALS	588.00	0.00	539.00	1,320.00
5218 - CONTINGENCY RESERVE	0.00	0.00	0.00	13,583.00
Object : 52 - CONTRACTUAL SERVICES Total:	18,733.07	0.00	19,350.00	40,796.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	37.79	0.00	553.00	2,565.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	646.27	0.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	68.06	0.00	0.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	30.24	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	8.99	0.00	8,010.00	9,112.00
5315 - NON-CAPITALIZED ASSETS	4,817.31	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	5,608.66	0.00	8,563.00	11,677.00
Department: 011 - ADMINISTRATION Total:	73,784.49	0.00	79,575.00	104,135.00
Expense Total:	73,784.49	0.00	79,575.00	104,135.00
Fund: 005 - EL DORADO SENIOR CENTER FUND Surplus (Deficit):	0.00	0.00	0.00	0.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 006 - LIBRARY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	358,519.41	399,125.00	399,125.00	412,518.00
4112 - DELINQUENT AD VALOREM	17,123.52	0.00	0.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	39,564.19	56,543.00	56,543.00	58,253.00
4114 - RECREATIONAL VEHICLE TAX	337.42	573.00	573.00	546.00
4131 - WATERCRAFT TAX	0.00	0.00	0.00	390.00
Object : 41 - TAXES Total:	415,544.54	456,241.00	456,241.00	471,707.00
Department: 000 - REVENUES Total:	415,544.54	456,241.00	456,241.00	471,707.00
Revenue Total:	415,544.54	456,241.00	456,241.00	471,707.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	394,912.78	456,241.00	456,241.00	471,707.00
Object : 52 - CONTRACTUAL SERVICES Total:	394,912.78	456,241.00	456,241.00	471,707.00
Department: 011 - ADMINISTRATION Total:	394,912.78	456,241.00	456,241.00	471,707.00
Expense Total:	394,912.78	456,241.00	456,241.00	471,707.00
Fund: 006 - LIBRARY FUND Surplus (Deficit):	20,631.76	0.00	0.00	0.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 007 - MAJOR STREET FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4225 - PAVING CUTS	0.00	4,000.00	0.00	0.00
4227 - SPECIAL EVENT FEES	475.00	1,125.00	500.00	0.00
Object : 42 - LICENSES & PERMITS Total:	475.00	5,125.00	500.00	0.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4351 - GAS TAX - SPEC CITY/COUNTY HWY	404,841.06	485,000.00	485,000.00	400,000.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	1,298.55	2,500.00	500.00	500.00
4359 - STATE HIGHWAY MAINTENANCE	92,580.02	92,580.00	92,580.00	92,580.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	498,719.63	580,080.00	578,080.00	493,080.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	4.13	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	315,308.61	500,000.00	500,000.00	500,000.00
4691 - MISCELLANEOUS	43.53	0.00	0.00	0.00
4694 - REIMBURSEMENTS	3,475.36	4,000.00	4,000.00	0.00
Object : 46 - MISCELLANEOUS Total:	318,831.63	504,000.00	504,000.00	500,000.00
Department: 000 - REVENUES Total:	818,026.26	1,089,205.00	1,082,580.00	993,080.00
Revenue Total:	818,026.26	1,089,205.00	1,082,580.00	993,080.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 034 - SPECIAL STREET PROJECT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	319,501.36	420,218.00	420,218.00	375,000.00
5102 - LONGEVITY	3,835.60	3,052.00	3,052.00	3,200.00
5103 - OVERTIME	6,576.54	11,811.00	11,811.00	12,000.00
5104 - TEMPORARY & PART-TIME SALARIES	13,088.04	12,500.00	12,500.00	12,500.00
5105 - SOCIAL SECURITY	26,449.14	31,752.00	31,752.00	27,000.00
5106 - RETIREMENT	37,540.86	44,829.00	44,829.00	38,000.00
5107 - 457(b) PLAN FRINGE	19,219.24	23,565.00	23,565.00	20,500.00
5108 - WORKERS COMPENSATION	11,284.08	14,052.00	14,052.00	20,274.00
5109 - UNEMPLOYMENT INSURANCE	1,157.47	1,370.00	1,370.00	1,200.00
5110 - BENEFIT INSURANCE	67,024.69	121,000.00	121,000.00	74,000.00
5112 - SICK LEAVE	6,181.79	0.00	0.00	0.00
5113 - YMCA	509.73	900.00	900.00	900.00
5114 - SAFETY INCENTIVES	2,596.38	4,980.00	3,000.00	3,000.00
Object : 51 - PERSONAL SERVICES Total:	514,964.92	690,029.00	688,049.00	587,574.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	3,400.96	4,500.00	3,400.00	3,500.00
5204 - INSURANCE & BONDS	13,082.46	14,000.00	14,000.00	13,900.00
5205 - UTILITIES	241.51	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	31,488.34	25,000.00	30,000.00	30,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	75,000.00	75,000.00	50,000.00
5210 - RENTALS	1,566.51	1,500.00	1,500.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	698.81	2,500.00	1,500.00	1,500.00
5212 - PUBLICATION AND PRINTING	59.62	250.00	250.00	250.00
5213 - OTHER CHARGES	6,961.33	7,500.00	7,500.00	7,500.00
5218 - CONTINGENCY RESERVE	0.00	166,535.00	0.00	158,049.00
5224 - TRANSFERS	25,099.16	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	82,598.70	296,785.00	133,150.00	265,699.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	150.00	150.00	0.00
5302 - SMALL TOOLS	4,680.54	4,500.00	4,500.00	4,500.00
5303 - MOTOR FUELS & LUBRICANTS	26,758.37	45,000.00	25,000.00	30,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,341.52	1,500.00	1,500.00	1,500.00
5305 - CLOTHING	2,426.30	3,500.00	3,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	741.14	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	38,076.55	22,000.00	30,000.00	30,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	66,578.86	75,000.00	65,000.00	75,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	250.00	250.00	0.00
5310 - GENERAL SUPPLIES	12,542.32	15,000.00	15,000.00	15,000.00
5312 - SAFETY MATERIALS & SUPPLIES	674.99	1,000.00	1,000.00	250.00
5315 - NON-CAPITALIZED ASSETS	8,532.01	5,000.00	5,000.00	5,000.00
5325 - TRAFFIC SIGNS, SIGNALS, & MARKINGS	21,639.00	40,000.00	40,000.00	40,000.00
Object : 53 - COMMODITIES Total:	183,991.60	214,400.00	192,400.00	204,250.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	8,683.05	60,000.00	60,000.00	63,000.00
Object : 74 - CAPITAL OUTLAY Total:	8,683.05	60,000.00	60,000.00	63,000.00
Department: 034 - SPECIAL STREET PROJECT Total:	790,238.27	1,261,214.00	1,073,599.00	1,120,523.00
Expense Total:	790,238.27	1,261,214.00	1,073,599.00	1,120,523.00
Fund: 007 - MAJOR STREET FUND Surplus (Deficit):	27,787.99	-172,009.00	8,981.00	-127,443.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 008 - CEMETERY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	562.27	650.00	650.00	650.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	562.27	650.00	650.00	650.00
Object : 44 - CHARGES FOR SERVICES				
4461 - INTERMENTS	35,675.00	39,500.00	39,500.00	39,500.00
4462 - LOT SALES	18,750.00	17,500.00	17,500.00	17,500.00
4464 - VAULT SALES	0.00	1,200.00	1,200.00	1,200.00
4465 - RECORDING DEED FEES	588.00	0.00	0.00	0.00
4466 - FOUNDATION/MONUMENT PERMITS	2,350.00	0.00	0.00	0.00
Object : 44 - CHARGES FOR SERVICES Total:	57,363.00	58,200.00	58,200.00	58,200.00
Object : 46 - MISCELLANEOUS				
4651 - FROM CONSTRUCTION FUND	35,961.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	120,194.53	133,364.00	133,703.00	115,286.00
4694 - REIMBURSEMENTS	565.71	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	156,721.24	133,364.00	133,703.00	115,286.00
Department: 000 - REVENUES Total:	214,646.51	192,214.00	192,553.00	174,136.00
Revenue Total:	214,646.51	192,214.00	192,553.00	174,136.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 042 - CEMETERY				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	58,500.97	67,164.00	67,164.00	63,918.00
5103 - OVERTIME	13,001.54	4,844.00	4,844.00	4,844.00
5104 - TEMPORARY & PART-TIME SALARIES	24,483.23	16,550.00	16,550.00	17,400.00
5105 - SOCIAL SECURITY	7,727.44	7,409.00	7,409.00	5,173.00
5106 - RETIREMENT	7,775.96	8,471.00	8,471.00	7,180.00
5107 - 457(b) PLAN FRINGE	4,144.57	4,260.00	4,260.00	3,796.00
5108 - WORKERS COMPENSATION	2,499.38	2,374.00	2,374.00	2,614.00
5109 - UNEMPLOYMENT INSURANCE	326.14	287.00	287.00	259.00
5110 - BENEFIT INSURANCE	2,973.37	13,500.00	13,500.00	5,000.00
5112 - SICK LEAVE	1,042.54	0.00	0.00	0.00
5113 - YMCA	23.57	180.00	180.00	360.00
5114 - SAFETY INCENTIVES	1,072.76	1,200.00	1,200.00	600.00
Object : 51 - PERSONAL SERVICES Total:	123,571.47	126,239.00	126,239.00	111,144.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,916.33	2,500.00	2,500.00	2,500.00
5204 - INSURANCE & BONDS	3,289.74	2,300.00	2,300.00	3,500.00
5205 - UTILITIES	11,050.93	7,875.00	7,875.00	9,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	70.84	850.00	850.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	1,966.55	2,500.00	2,500.00	2,500.00
5208 - MAINT & REPAIR - OTHER IMPRVMNTS	0.00	500.00	500.00	500.00
5210 - RENTALS	758.00	500.00	500.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	289.36	300.00	300.00	300.00
5212 - PUBLICATION AND PRINTING	211.17	250.00	250.00	250.00
5213 - OTHER CHARGES	3,527.10	3,000.00	3,000.00	3,000.00
5218 - CONTINGENCY RESERVE	0.00	36,753.00	0.00	26,474.00
Object : 52 - CONTRACTUAL SERVICES Total:	24,080.02	57,328.00	20,575.00	49,024.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	421.62	350.00	350.00	400.00
5302 - SMALL TOOLS	863.52	850.00	850.00	850.00
5303 - MOTOR FUELS & LUBRICANTS	12,371.24	13,000.00	13,000.00	12,000.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	600.00	600.00	600.00
5305 - CLOTHING	372.92	750.00	750.00	600.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	749.73	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	9,311.54	8,500.00	8,500.00	6,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	4,107.19	3,500.00	3,500.00	4,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	709.79	600.00	600.00	600.00
5310 - GENERAL SUPPLIES	3,725.51	4,000.00	4,000.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	353.90	750.00	750.00	750.00
5315 - NON-CAPITALIZED ASSETS	2,218.62	2,500.00	2,500.00	2,500.00
Object : 53 - COMMODITIES Total:	35,205.58	36,400.00	36,400.00	33,800.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	43,070.18	9,000.00	9,000.00	9,000.00
Object : 74 - CAPITAL OUTLAY Total:	43,070.18	9,000.00	9,000.00	9,000.00
Department: 042 - CEMETERY Total:	225,927.25	228,967.00	192,214.00	202,968.00
Expense Total:	225,927.25	228,967.00	192,214.00	202,968.00
Fund: 008 - CEMETERY FUND Surplus (Deficit):	-11,280.74	-36,753.00	339.00	-28,832.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 009 - STORMWATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	220.14	300.00	300.00	150.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	220.14	300.00	300.00	150.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	12.08	150.00	150.00	0.00
4631 - SPECIAL ASSESSMENTS	225,667.50	241,658.00	241,658.00	401,850.00
4632 - DELINQUENT SPECIAL ASSESMENTS	23,446.43	23,000.00	23,000.00	23,000.00
4694 - REIMBURSEMENTS	1,415.11	1,500.00	0.00	1,500.00
Object : 46 - MISCELLANEOUS Total:	250,541.12	266,308.00	264,808.00	426,350.00
Department: 000 - REVENUES Total:	250,761.26	266,608.00	265,108.00	426,500.00
Revenue Total:	250,761.26	266,608.00	265,108.00	426,500.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	133,589.76	170,798.00	135,000.00	180,000.00
5102 - LONGEVITY	1,461.40	1,463.00	1,500.00	1,500.00
5103 - OVERTIME	4,259.75	4,802.00	4,300.00	3,000.00
5105 - SOCIAL SECURITY	10,860.98	12,892.00	11,000.00	11,000.00
5106 - RETIREMENT	15,697.91	18,169.00	15,700.00	15,000.00
5107 - 457(b) PLAN FRINGE	8,522.77	10,091.00	8,600.00	6,800.00
5108 - WORKERS COMPENSATION	4,975.67	5,558.00	5,000.00	12,000.00
5109 - UNEMPLOYMENT INSURANCE	462.88	559.00	465.00	600.00
5110 - BENEFIT INSURANCE	25,181.09	54,950.00	26,000.00	53,000.00
5112 - SICK LEAVE	1,998.14	0.00	0.00	0.00
5113 - YMCA	337.00	486.00	350.00	500.00
5114 - SAFETY INCENTIVES	804.05	1,410.00	800.00	1,410.00
Object : 51 - PERSONAL SERVICES Total:	208,151.40	281,178.00	208,715.00	284,810.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	4,004.66	4,000.00	2,000.00	50,000.00
5204 - INSURANCE & BONDS	1,502.31	2,000.00	1,600.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	2,059.50	8,000.00	1,000.00	2,000.00
5210 - RENTALS	676.96	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	437.76	2,500.00	500.00	1,000.00
5212 - PUBLICATION AND PRINTING	59.62	500.00	100.00	250.00
5213 - OTHER CHARGES	1,858.05	3,500.00	1,900.00	2,000.00
5218 - CONTINGENCY RESERVE	0.00	23,639.00	0.00	173,801.00
5224 - TRANSFERS	18,000.00	18,000.00	18,000.00	18,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	28,598.86	62,139.00	25,100.00	249,051.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	2,462.98	1,500.00	2,500.00	2,500.00
5303 - MOTOR FUELS & LUBRICANTS	9,500.66	10,000.00	2,000.00	10,000.00
5304 - CHEMICALS / LAB SUPPLIES	248.00	0.00	250.00	250.00
5305 - CLOTHING	1,915.15	2,000.00	500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	10,589.31	7,500.00	2,500.00	10,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	8,616.33	20,000.00	1,000.00	8,500.00
5310 - GENERAL SUPPLIES	6,819.94	5,000.00	500.00	7,000.00
5312 - SAFETY MATERIALS & SUPPLIES	423.65	1,000.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	5,532.50	1,500.00	0.00	5,000.00
Object : 53 - COMMODITIES Total:	46,108.52	48,500.00	9,750.00	45,250.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	8,038.56	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	8,038.56	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	290,897.34	391,817.00	243,565.00	579,111.00
Expense Total:	290,897.34	391,817.00	243,565.00	579,111.00
Fund: 009 - STORMWATER FUND Surplus (Deficit):	-40,136.08	-125,209.00	21,543.00	-152,611.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4132 - LOCAL SALES TAX	50,000.00	50,000.00	50,000.00	50,000.00
Object : 41 - TAXES Total:	50,000.00	50,000.00	50,000.00	50,000.00
Object : 46 - MISCELLANEOUS				
4651 - FROM CONSTRUCTION FUND	608.50	0.00	0.00	0.00
4691 - MISCELLANEOUS	22.03	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	630.53	0.00	0.00	0.00
Department: 000 - REVENUES Total:	50,630.53	50,000.00	50,000.00	50,000.00
Revenue Total:	50,630.53	50,000.00	50,000.00	50,000.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5212 - PUBLICATION AND PRINTING	489.60	0.00	0.00	0.00
5213 - OTHER CHARGES	37,537.60	0.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	276,031.00	0.00	319,164.00
Object : 52 - CONTRACTUAL SERVICES Total:	38,027.20	276,031.00	0.00	319,164.00
Object : 53 - COMMODITIES				
5315 - NON-CAPITALIZED ASSETS	0.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	0.00	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	38,027.20	276,031.00	0.00	319,164.00
Expense Total:	38,027.20	276,031.00	0.00	319,164.00
Fund: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND Surplus (Deficit..	12,603.33	-226,031.00	50,000.00	-269,164.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 012 - LAKE DEBT RESERVE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	313.51	200.00	200.00	200.00
4612 - JOINT VENTURE LOAN INTEREST	116,622.94	112,077.00	112,077.00	112,077.00
4659 - TRANSFER FROM OPERATIONS	225,000.00	343,235.00	343,235.00	343,235.00
Object : 46 - MISCELLANEOUS Total:	341,936.45	455,512.00	455,512.00	455,512.00
Object : 48 - INVESTMENTS				
4815 - UNREALIZED GAIN/LOSS ON INVESTMENTS	15,249.50	0.00	0.00	0.00
Object : 48 - INVESTMENTS Total:	15,249.50	0.00	0.00	0.00
Department: 000 - REVENUES Total:	357,185.95	455,512.00	455,512.00	455,512.00
Revenue Total:	357,185.95	455,512.00	455,512.00	455,512.00
Fund: 012 - LAKE DEBT RESERVE FUND Total:	357,185.95	455,512.00	455,512.00	455,512.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 013 - PRAIRIE TRAILS RESTAURANT/GOLF				
Revenue				
Department: 000 - REVENUES				
Object : 44 - CHARGES FOR SERVICES				
4409 - GOLF MERCHANDISE SALES	14,365.40	10,000.00	7,000.00	7,000.00
4413 - GIFT CARDS	50.00	5,000.00	5,000.00	3,000.00
4468 - CONCESSION, FOOD, & BEVERAGE SALES	69,997.71	150,000.00	150,000.00	130,000.00
4472 - GOLF FEES	178,501.13	265,000.00	200,000.00	265,000.00
4473 - RENTALS	925.00	3,000.00	3,000.00	3,000.00
Object : 44 - CHARGES FOR SERVICES Total:	263,839.24	433,000.00	365,000.00	408,000.00
Object : 46 - MISCELLANEOUS				
4624 - PT RESERVATIONS	0.00	0.00	0.00	0.00
4643 - SALE OF REAL ESTATE	0.00	0.00	0.00	0.00
4644 - SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	194,190.86	182,306.00	284,484.00	273,514.00
4691 - MISCELLANEOUS	873.08	6,000.00	6,000.00	6,000.00
4694 - REIMBURSEMENTS	1,448.91	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	196,512.85	188,306.00	290,484.00	279,514.00
Department: 000 - REVENUES Total:	460,352.09	621,306.00	655,484.00	687,514.00
Revenue Total:	460,352.09	621,306.00	655,484.00	687,514.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 053 - PRAIRIE TRAILS, RESTAURANT				
Object : 51 - PERSONAL SERVICES				
5103 - OVERTIME	297.95	0.00	0.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	10,271.07	25,000.00	25,000.00	11,000.00
5105 - SOCIAL SECURITY	2,100.67	2,300.00	2,300.00	2,300.00
5106 - RETIREMENT	0.00	0.00	0.00	0.00
5108 - WORKERS COMPENSATION	310.28	192.00	192.00	192.00
5109 - UNEMPLOYMENT INSURANCE	90.81	241.00	241.00	241.00
5114 - SAFETY INCENTIVES	430.38	500.00	500.00	500.00
Object : 51 - PERSONAL SERVICES Total:	13,501.16	28,233.00	28,233.00	14,233.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	3,207.18	2,000.00	2,000.00	49,500.00
5203 - BANK SERVICE CHARGES	0.00	0.00	100.00	4,544.00
5204 - INSURANCE & BONDS	687.09	1,000.00	1,000.00	1,000.00
5205 - UTILITIES	25,380.99	25,680.00	25,680.00	27,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,140.31	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	1,839.83	3,500.00	3,500.00	3,500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	200.00	200.00	200.00
5209 - TAX PAYMENTS	0.00	7,000.00	7,000.00	7,000.00
5210 - RENTALS	775.24	1,500.00	1,500.00	1,500.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	1,008.06	500.00	500.00	500.00
5212 - PUBLICATION AND PRINTING	361.90	400.00	400.00	500.00
5213 - OTHER CHARGES	-1,757.79	3,000.00	3,000.00	3,000.00
5216 - JANITORIAL SERVICES	0.00	1,000.00	1,000.00	1,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	33,642.81	46,280.00	46,380.00	99,744.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	22.55	100.00	100.00	100.00
5302 - SMALL TOOLS	29.92	0.00	0.00	0.00
5305 - CLOTHING	0.00	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	371.53	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	-346.84	1,000.00	1,000.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	500.00	500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,310.25	1,000.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	1,374.11	3,000.00	3,000.00	3,000.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	4,805.48	500.00	500.00	500.00
5328 - FOOD - PRAIRIE TRAILS	25,680.34	20,000.00	15,000.00	7,000.00
5332 - BEVERAGE - PRAIRIE TRAILS	26,660.51	50,000.00	50,000.00	50,000.00
Object : 53 - COMMODITIES Total:	59,907.85	78,600.00	73,600.00	65,600.00
Department: 053 - PRAIRIE TRAILS, RESTAURANT Total:	107,051.82	153,113.00	148,213.00	179,577.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 056 - PRAIRIE TRAILS, GOLF COURSE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	154,928.30	147,000.00	122,000.00	125,629.00
5103 - OVERTIME	4,499.40	1,000.00	1,000.00	1,000.00
5104 - TEMPORARY & PART-TIME SALARIES	22,083.53	25,000.00	25,000.00	25,000.00
5105 - SOCIAL SECURITY	14,035.95	11,215.00	11,215.00	9,277.00
5106 - RETIREMENT	18,543.83	15,278.00	15,278.00	13,118.00
5107 - 457(b) PLAN FRINGE	9,751.07	6,130.00	6,130.00	6,943.00
5108 - WORKERS COMPENSATION	886.32	1,326.00	1,326.00	1,751.00
5109 - UNEMPLOYMENT INSURANCE	598.15	698.00	698.00	375.00
5110 - BENEFIT INSURANCE	28,527.12	17,465.00	17,465.00	18,500.00
5113 - YMCA	180.53	270.00	270.00	270.00
5114 - SAFETY INCENTIVES	1,691.86	1,476.00	1,476.00	900.00
Object : 51 - PERSONAL SERVICES Total:	255,726.06	226,858.00	201,858.00	202,763.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	158.59	2,500.00	2,500.00	500.00
5203 - BANK SERVICE CHARGES	4,451.28	0.00	0.00	4,544.00
5204 - INSURANCE & BONDS	4,439.15	4,700.00	4,700.00	4,700.00
5205 - UTILITIES	26,041.96	25,000.00	25,000.00	5,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	9.91	1,000.00	1,000.00	1,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	34.82	500.00	500.00	500.00
5210 - RENTALS	1,045.00	8,500.00	8,500.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,877.94	2,000.00	2,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	233.14	100.00	100.00	100.00
5213 - OTHER CHARGES	1,315.95	10,000.00	10,000.00	5,000.00
5218 - CONTINGENCY RESERVE	0.00	84,138.00	0.00	101,247.00
Object : 52 - CONTRACTUAL SERVICES Total:	39,607.74	139,438.00	55,300.00	126,591.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	862.67	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	2,944.97	15,000.00	15,000.00	4,000.00
5304 - CHEMICALS / LAB SUPPLIES	21,318.18	22,000.00	22,000.00	22,000.00
5305 - CLOTHING	188.73	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	6,482.64	5,000.00	5,000.00	7,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	7,032.37	25,000.00	25,000.00	10,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	100.00	100.00	100.00
5310 - GENERAL SUPPLIES	2,042.83	1,000.00	1,000.00	1,000.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	1,000.00	1,500.00	1,500.00	1,500.00
Object : 53 - COMMODITIES Total:	41,872.39	72,100.00	72,100.00	48,100.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	100,000.00
7404 - OTHER IMPROVEMENTS	0.00	0.00	40,000.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	40,000.00	100,000.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	9,072.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	9,072.00	0.00	0.00	0.00
Department: 056 - PRAIRIE TRAILS, GOLF COURSE Total:	346,278.19	438,396.00	369,258.00	477,454.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 059 - PRAIRIE TRAILS, PRO SHOP				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	6,032.71	51,000.00	51,000.00	50,094.00
5103 - OVERTIME	0.00	0.00	0.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	5,990.88	14,500.00	14,500.00	14,500.00
5105 - SOCIAL SECURITY	943.68	3,940.00	3,940.00	3,744.00
5106 - RETIREMENT	421.94	5,341.00	5,341.00	5,266.00
5107 - 457(b) PLAN FRINGE	82.51	75.00	75.00	2,792.00
5108 - WORKERS COMPENSATION	396.72	503.00	503.00	716.00
5109 - UNEMPLOYMENT INSURANCE	41.78	170.00	170.00	151.00
5110 - BENEFIT INSURANCE	229.28	5,000.00	5,000.00	13,500.00
5112 - SICK LEAVE	140.08	0.00	0.00	0.00
5113 - YMCA	0.00	90.00	90.00	180.00
5114 - SAFETY INCENTIVES	171.17	1,165.00	1,165.00	300.00
Object : 51 - PERSONAL SERVICES Total:	14,450.75	81,784.00	81,784.00	91,243.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	531.42	1,000.00	1,000.00	1,000.00
5204 - INSURANCE & BONDS	1,490.57	951.00	951.00	951.00
5205 - UTILITIES	585.06	0.00	0.00	1,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	1,000.00	1,000.00	2,000.00
5209 - TAX PAYMENTS	0.00	8,200.00	8,200.00	1,000.00
5210 - RENTALS	2,164.00	3,300.00	3,300.00	3,300.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,914.71	1,000.00	1,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	2,249.48	2,000.00	2,000.00	2,000.00
5213 - OTHER CHARGES	416.74	100.00	100.00	100.00
5216 - JANITORIAL SERVICES	0.00	100.00	100.00	100.00
Object : 52 - CONTRACTUAL SERVICES Total:	9,351.98	18,151.00	18,151.00	13,951.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	258.92	100.00	100.00	100.00
5305 - CLOTHING	358.00	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	295.73	2,000.00	2,000.00	2,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	-8.55	100.00	100.00	100.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	452.17	200.00	200.00	200.00
5310 - GENERAL SUPPLIES	1,803.14	100.00	100.00	100.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	4,023.98	0.00	0.00	0.00
5329 - GOLF AWARDS	1,702.33	0.00	0.00	0.00
5333 - GOLF SUPPLIES/APPAREL	6,624.06	10,000.00	10,000.00	10,000.00
Object : 53 - COMMODITIES Total:	15,509.78	14,000.00	14,000.00	14,000.00
Department: 059 - PRAIRIE TRAILS, PRO SHOP Total:	39,312.51	113,935.00	113,935.00	119,194.00
Expense Total:	492,642.52	705,444.00	631,406.00	776,225.00
Fund: 013 - PRAIRIE TRAILS RESTAURANT/GOLF Surplus (Deficit):	-32,290.43	-84,138.00	24,078.00	-88,711.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 014 - INDUSTRIAL MILL LEVY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	75,269.69	79,825.00	79,825.00	82,669.00
4112 - DELINQUENT AD VALOREM	4,150.59	3,900.00	3,900.00	3,900.00
4113 - MOTOR VEHICLE PROPERTY TAX	11,486.17	11,525.00	11,525.00	11,651.00
4114 - RECREATIONAL VEHICLE TAX	105.61	117.00	117.00	109.00
4131 - WATERCRAFT TAX	0.00	0.00	0.00	78.00
Object : 41 - TAXES Total:	91,012.06	95,367.00	95,367.00	98,407.00
Object : 46 - MISCELLANEOUS				
4622 - CONCESSIONS AND LEASES	0.00	0.00	0.00	0.00
4691 - MISCELLANEOUS	205,352.60	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	205,352.60	0.00	0.00	0.00
Department: 000 - REVENUES Total:	296,364.66	95,367.00	95,367.00	98,407.00
Revenue Total:	296,364.66	95,367.00	95,367.00	98,407.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 061 - INDUSTRIAL MILL LEVY				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	44,172.96	48,000.00	48,000.00	48,000.00
5213 - OTHER CHARGES	36.00	0.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	589,451.00	0.00	469,565.00
5224 - TRANSFERS	290,663.61	40,051.00	40,051.00	40,051.00
Object : 52 - CONTRACTUAL SERVICES Total:	334,872.57	677,502.00	88,051.00	557,616.00
Object : 74 - CAPITAL OUTLAY				
7405 - LAND	0.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	19,770.33	0.00	0.00	0.00
7517 - JOINT VENTURE LOAN INTEREST	20,280.73	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	40,051.06	0.00	0.00	0.00
Department: 061 - INDUSTRIAL MILL LEVY Total:	374,923.63	677,502.00	88,051.00	557,616.00
Expense Total:	374,923.63	677,502.00	88,051.00	557,616.00
Fund: 014 - INDUSTRIAL MILL LEVY FUND Surplus (Deficit):	-78,558.97	-582,135.00	7,316.00	-459,209.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 016 - SPECIAL PARKS & RECREATION FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4230 - PARKLAND DEVELOPMENT FEE	2,555.00	1,900.00	1,900.00	1,900.00
Object : 42 - LICENSES & PERMITS Total:	2,555.00	1,900.00	1,900.00	1,900.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4353 - LIQUOR TAX	37,099.78	34,446.00	34,446.00	37,905.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	37,099.78	34,446.00	34,446.00	37,905.00
Department: 000 - REVENUES Total:	39,654.78	36,346.00	36,346.00	39,805.00
Revenue Total:	39,654.78	36,346.00	36,346.00	39,805.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 051 - RECREATION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	13,000.00	13,000.00	13,000.00	13,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMNTS	0.00	2,500.00	2,500.00	2,500.00
5218 - CONTINGENCY RESERVE	0.00	71,190.00	0.00	78,559.00
5224 - TRANSFERS	7,522.09	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	20,522.09	86,690.00	15,500.00	94,059.00
Object : 53 - COMMODITIES				
5315 - NON-CAPITALIZED ASSETS	11,328.70	8,500.00	8,500.00	8,500.00
Object : 53 - COMMODITIES Total:	11,328.70	8,500.00	8,500.00	8,500.00
Department: 051 - RECREATION Total:	31,850.79	95,190.00	24,000.00	102,559.00
Expense Total:	31,850.79	95,190.00	24,000.00	102,559.00
Fund: 016 - SPECIAL PARKS & RECREATION FUND Surplus (Deficit):	7,803.99	-58,844.00	12,346.00	-62,754.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 024 - TOURISM TAX FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4141 - MOTEL TAX	206,668.78	214,000.00	214,000.00	214,000.00
Object : 41 - TAXES Total:	206,668.78	214,000.00	214,000.00	214,000.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	67.77	0.00	0.00	0.00
4621 - RENTALS	0.00	0.00	36,066.00	54,100.00
4622 - CONCESSIONS AND LEASES	0.00	0.00	49,008.00	73,512.00
4628 - EVENT REVENUES	2,744.05	0.00	0.00	2,500.00
4651 - FROM CONSTRUCTION FUND	16,567.47	0.00	0.00	0.00
4694 - REIMBURSEMENTS	503.10	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	19,882.39	0.00	85,074.00	130,112.00
Department: 000 - REVENUES Total:	226,551.17	214,000.00	299,074.00	344,112.00
Revenue Total:	226,551.17	214,000.00	299,074.00	344,112.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	53,214.40	70,730.00	70,730.00	72,383.00
5103 - OVERTIME	1,648.14	1,154.00	0.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	809.46	0.00	4,412.00	6,696.00
5105 - SOCIAL SECURITY	4,497.51	4,385.00	4,659.00	5,173.00
5106 - RETIREMENT	6,271.75	7,409.00	7,409.00	8,251.00
5107 - 457(b) PLAN FRINGE	3,541.78	4,360.00	4,360.00	4,651.00
5108 - WORKERS COMPENSATION	60.56	86.00	95.00	100.00
5109 - UNEMPLOYMENT INSURANCE	182.75	233.00	247.00	257.00
5110 - BENEFIT INSURANCE	0.00	0.00	0.00	0.00
5112 - SICK LEAVE	1,147.08	0.00	0.00	0.00
5113 - YMCA	186.54	180.00	180.00	360.00
5114 - SAFETY INCENTIVES	526.01	600.00	600.00	600.00
Object : 51 - PERSONAL SERVICES Total:	72,085.98	89,137.00	92,692.00	98,471.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	40,974.94	48,482.00	47,275.00	38,089.00
5204 - INSURANCE & BONDS	3,159.63	1,350.00	1,350.00	1,350.00
5205 - UTILITIES	923.60	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	14.39	0.00	0.00	0.00
5208 - MAINT & REPAIR - OTHER IMPRVMENTS	1,580.25	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	9,494.19	20,000.00	18,793.00	18,000.00
5212 - PUBLICATION AND PRINTING	7,919.84	10,000.00	8,793.00	8,000.00
5213 - OTHER CHARGES	2,083.79	2,000.00	2,000.00	2,000.00
5218 - CONTINGENCY RESERVE	0.00	241,156.00	0.00	293,253.00
5224 - TRANSFERS	0.00	40,051.00	40,051.00	40,051.00
Object : 52 - CONTRACTUAL SERVICES Total:	66,150.63	363,039.00	118,262.00	400,743.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	678.36	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	356.16	0.00	0.00	0.00
5305 - CLOTHING	250.25	400.00	400.00	400.00
5307 - MAINT & REPAIR - EQUIPMENT	385.80	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	364.76	0.00	0.00	0.00
5315 - NON-CAPITALIZED ASSETS	1,359.90	500.00	500.00	500.00
Object : 53 - COMMODITIES Total:	3,395.23	1,400.00	1,400.00	1,400.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	22,000.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	22,000.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	19,770.33	0.00	0.00	0.00
7517 - JOINT VENTURE LOAN INTEREST	20,280.73	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	40,051.06	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	203,682.90	453,576.00	212,354.00	500,614.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 016 - TRAIN DEPOT				
Object : 52 - CONTRACTUAL SERVICES				
5205 - UTILITIES	0.00	0.00	4,120.00	6,180.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	1,500.00	1,500.00
5210 - RENTALS	0.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	0.00	5,620.00	7,680.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	0.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	0.00	0.00	2,000.00	2,000.00
Department: 016 - TRAIN DEPOT Total:	0.00	0.00	7,620.00	9,680.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 017 - COMMUNITY MARKET				
Object : 52 - CONTRACTUAL SERVICES				
5205 - UTILITIES	0.00	0.00	482.00	1,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	2,500.00	2,500.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	0.00	0.00
5213 - OTHER CHARGES	0.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	0.00	2,982.00	4,000.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	2,500.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	1,000.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	0.00	0.00	3,500.00	3,500.00
Department: 017 - COMMUNITY MARKET Total:	0.00	0.00	6,482.00	7,500.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 018 - CIVIC CENTER				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	0.00	1,500.00	1,500.00
5204 - INSURANCE & BONDS	0.00	0.00	4,428.00	4,428.00
5205 - UTILITIES	2,094.75	0.00	11,608.00	17,410.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	2,500.00	2,500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	2,000.00	2,500.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	500.00	500.00
5213 - OTHER CHARGES	0.00	0.00	23,000.00	23,000.00
5216 - JANITORIAL SERVICES	0.00	0.00	28,000.00	42,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	2,094.75	0.00	73,536.00	93,838.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	2,000.00	2,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	1,000.00	1,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	0.00	200.00	200.00
5310 - GENERAL SUPPLIES	0.00	0.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	0.00	0.00	5,000.00	10,000.00
Object : 53 - COMMODITIES Total:	0.00	0.00	10,200.00	15,200.00
Object : 74 - CAPITAL OUTLAY				
7404 - OTHER IMPROVEMENTS	0.00	0.00	5,000.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	5,000.00	0.00
Department: 018 - CIVIC CENTER Total:	2,094.75	0.00	88,736.00	109,038.00
Expense Total:	205,777.65	453,576.00	315,192.00	626,832.00
Fund: 024 - TOURISM TAX FUND Surplus (Deficit):	20,773.52	-239,576.00	-16,118.00	-282,720.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 040 - BOND & INTEREST FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	793,604.87	783,098.00	783,098.00	929,200.00
4112 - DELINQUENT AD VALOREM	42,814.21	44,955.00	44,955.00	44,955.00
4113 - MOTOR VEHICLE PROPERTY TAX	101,885.89	121,571.00	121,571.00	114,294.00
4114 - RECREATIONAL VEHICLE TAX	948.52	1,231.00	1,231.00	1,071.00
4131 - WATERCRAFT TAX	0.00	0.00	0.00	764.00
Object : 41 - TAXES Total:	939,253.49	950,855.00	950,855.00	1,090,284.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	389.53	400.00	400.00	400.00
4621 - RENTALS	120,762.96	120,763.00	120,763.00	0.00
4622 - CONCESSIONS AND LEASES	1,601.00	0.00	0.00	123,965.00
4631 - SPECIAL ASSESSMENTS	318,069.57	316,232.00	316,232.00	279,294.00
4632 - DELINQUENT SPECIAL ASSESMENTS	21,316.78	33,650.00	33,650.00	33,650.00
4694 - REIMBURSEMENTS	5,000.00	0.00	0.00	0.00
4695 - PREMIUMS ON BONDS SOLD	118,295.90	0.00	0.00	0.00
4696 - SALE OF BONDS	1,725,000.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	2,310,435.74	471,045.00	471,045.00	437,309.00
Department: 000 - REVENUES Total:	3,249,689.23	1,421,900.00	1,421,900.00	1,527,593.00
Revenue Total:	3,249,689.23	1,421,900.00	1,421,900.00	1,527,593.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 071 - DEBT SERVICE				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	25,549.60	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	752.36	0.00	0.00	0.00
5213 - OTHER CHARGES	1,601.00	0.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	125,576.00	0.00	1,962,029.00
5224 - TRANSFERS	3,296.73	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	31,199.69	125,576.00	0.00	1,962,029.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	1,049,387.00	1,074,533.00	958,376.00	1,181,894.00
7511 - G.O. BOND INTEREST	321,139.36	302,522.00	332,088.00	300,090.00
7515 - TEMPORARY NOTE INTEREST	0.00	0.00	44,845.00	44,845.00
7521 - COST OF ISSUANCE	56,323.80	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	1,426,850.16	1,377,055.00	1,335,309.00	1,526,829.00
Department: 071 - DEBT SERVICE Total:	1,458,049.85	1,502,631.00	1,335,309.00	3,488,858.00
Expense Total:	1,458,049.85	1,502,631.00	1,335,309.00	3,488,858.00
Fund: 040 - BOND & INTEREST FUND Surplus (Deficit):	1,791,639.38	-80,731.00	86,591.00	-1,961,265.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 060 - WATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
	0.00	0.00	0.00	0.00
Object : 42 - LICENSES & PERMITS Total:	0.00	0.00	0.00	0.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	767.91	1,000.00	750.00	1,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	767.91	1,000.00	750.00	1,000.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	23,100.00	20,000.00	25,000.00	25,000.00
4439 - RAW WATER SALES	898,381.07	1,100,000.00	1,300,000.00	1,100,000.00
4440 - BULK SALES	-6,321.28	13,000.00	3,000.00	3,000.00
4441 - DOMESTIC SALES	2,796,874.13	3,100,000.00	3,000,000.00	3,100,000.00
4444 - SALES OF MATERIALS - NEW SVCS	16,635.06	5,000.00	5,000.00	5,000.00
4446 - CONNECT FEE	11,529.32	11,500.00	11,500.00	11,500.00
4447 - PENALTIES	12,576.94	12,000.00	12,000.00	12,000.00
Object : 44 - CHARGES FOR SERVICES Total:	3,752,775.24	4,261,500.00	4,356,500.00	4,256,500.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	515.34	500.00	500.00	500.00
4622 - CONCESSIONS AND LEASES	10,315.56	11,000.00	11,000.00	11,000.00
4642 - SALE OF SCRAP MATERIALS	2,915.65	7,000.00	5,000.00	5,000.00
4651 - FROM CONSTRUCTION FUND	19,668.00	0.00	0.00	0.00
4690 - BAD DEBT COLLECTION	1,191.71	1,000.00	1,000.00	1,000.00
4691 - MISCELLANEOUS	13,419.67	12,000.00	12,000.00	12,000.00
4694 - REIMBURSEMENTS	7,046.79	22,000.00	22,000.00	22,000.00
4695 - PREMIUMS ON BONDS SOLD	36,872.70	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	91,945.42	53,500.00	51,500.00	51,500.00
Department: 000 - REVENUES Total:	3,845,488.57	4,316,000.00	4,408,750.00	4,309,000.00
Revenue Total:	3,845,488.57	4,316,000.00	4,408,750.00	4,309,000.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	269,660.75	268,660.00	275,053.00	286,055.00
5102 - LONGEVITY	2,704.60	2,575.00	2,839.00	2,952.00
5103 - OVERTIME	2,480.71	4,000.00	3,000.00	4,000.00
5104 - TEMPORARY & PART-TIME SALARIES	8,876.94	10,000.00	9,500.00	10,000.00
5105 - SOCIAL SECURITY	21,218.62	22,517.00	22,517.00	23,192.00
5106 - RETIREMENT	30,894.79	28,393.00	31,820.00	33,092.00
5107 - 457(b) PLAN FRINGE	18,669.76	18,643.00	18,643.00	19,202.00
5108 - WORKERS COMPENSATION	5,499.08	6,050.00	6,050.00	6,231.00
5109 - UNEMPLOYMENT INSURANCE	922.71	2,200.00	1,800.00	2,200.00
5110 - BENEFIT INSURANCE	51,853.17	64,000.00	61,000.00	67,200.00
5112 - SICK LEAVE	3,221.18	0.00	0.00	0.00
5113 - YMCA	553.20	900.00	800.00	800.00
5114 - SAFETY INCENTIVES	1,543.51	3,370.00	3,370.00	3,370.00
Object : 51 - PERSONAL SERVICES Total:	418,099.02	431,308.00	436,392.00	458,294.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	20,223.24	40,000.00	10,000.00	40,000.00
5203 - BANK SERVICE CHARGES	26,822.80	30,000.00	30,000.00	30,000.00
5204 - INSURANCE & BONDS	6,438.06	8,998.00	8,998.00	8,998.00
5205 - UTILITIES	9,162.71	11,500.00	9,500.00	11,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	200.00	200.00	200.00
5207 - MAINT & REPAIR - EQUIPMENT	3,923.20	4,000.00	4,000.00	4,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	500.00	500.00
5209 - TAX PAYMENTS	134,693.60	140,000.00	135,000.00	140,000.00
5210 - RENTALS	2,065.59	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	24,203.49	26,000.00	24,000.00	26,000.00
5212 - PUBLICATION AND PRINTING	4,239.05	4,000.00	4,000.00	4,000.00
5213 - OTHER CHARGES	34,029.09	35,000.00	35,000.00	35,000.00
5216 - JANITORIAL SERVICES	0.00	0.00	0.00	1,000.00
5217 - DATA PROCESSING SERVICES	356,890.00	356,890.00	356,890.00	411,025.00
5224 - TRANSFERS	422,661.00	380,000.00	380,000.00	380,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	1,045,351.83	1,039,088.00	1,000,088.00	1,094,223.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,087.00	1,000.00	1,000.00	1,000.00
5302 - SMALL TOOLS	0.00	200.00	200.00	200.00
5303 - MOTOR FUELS & LUBRICANTS	2,572.95	6,000.00	5,000.00	5,000.00
5305 - CLOTHING	857.81	975.00	975.00	975.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	200.00	200.00	200.00
5307 - MAINT & REPAIR - EQUIPMENT	528.99	1,200.00	1,200.00	1,200.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	500.00	500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	100.00	100.00	100.00
5310 - GENERAL SUPPLIES	697.33	1,200.00	1,200.00	1,200.00
5312 - SAFETY MATERIALS & SUPPLIES	65.78	200.00	200.00	200.00
5315 - NON-CAPITALIZED ASSETS	2,123.98	2,000.00	2,000.00	2,000.00
Object : 53 - COMMODITIES Total:	7,933.84	13,575.00	12,575.00	12,575.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	124,472.00	124,850.00	173,883.00	202,291.00
7507 - JOINT VENTURE LOAN PRINCIPAL	32,128.21	0.00	0.00	0.00
7511 - G.O. BOND INTEREST	31,681.05	27,995.00	48,334.00	46,790.00
7517 - JOINT VENTURE LOAN INTEREST	32,957.64	0.00	0.00	0.00
7521 - COST OF ISSUANCE	10,428.47	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	231,667.37	152,845.00	222,217.00	249,081.00
Department: 001 - ADMINISTRATION Total:	1,703,052.06	1,636,816.00	1,671,272.00	1,814,173.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	218,693.66	230,360.00	230,360.00	241,109.00
5102 - LONGEVITY	1,944.00	2,296.00	2,296.00	2,400.00
5103 - OVERTIME	13,812.57	16,465.00	16,465.00	16,500.00
5104 - TEMPORARY & PART-TIME SALARIES	25,340.51	39,322.00	39,322.00	40,000.00
5105 - SOCIAL SECURITY	20,005.96	20,400.00	20,400.00	20,400.00
5106 - RETIREMENT	27,933.38	27,422.00	28,770.00	29,634.00
5107 - 457(b) PLAN FRINGE	13,754.74	13,223.00	13,223.00	13,500.00
5108 - WORKERS COMPENSATION	5,119.05	6,028.00	6,028.00	6,200.00
5109 - UNEMPLOYMENT INSURANCE	866.33	1,217.00	1,217.00	1,200.00
5110 - BENEFIT INSURANCE	39,730.20	37,000.00	40,921.00	42,967.00
5112 - SICK LEAVE	2,976.47	0.00	0.00	0.00
5113 - YMCA	496.60	540.00	540.00	540.00
5114 - SAFETY INCENTIVES	1,693.44	1,950.00	1,950.00	1,950.00
Object : 51 - PERSONAL SERVICES Total:	372,366.91	396,223.00	401,492.00	416,400.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	10,563.80	20,000.00	20,000.00	20,000.00
5204 - INSURANCE & BONDS	30,107.90	24,000.00	30,000.00	30,000.00
5205 - UTILITIES	157,111.59	185,000.00	155,000.00	165,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,866.09	5,000.00	5,000.00	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	25,615.13	25,000.00	25,000.00	75,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMNTS	175.00	15,000.00	15,000.00	15,000.00
5210 - RENTALS	360.00	500.00	500.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,719.18	2,000.00	2,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	2,094.10	1,000.00	1,000.00	1,500.00
5213 - OTHER CHARGES	4,673.19	16,000.00	10,000.00	16,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	234,285.98	293,500.00	263,500.00	330,000.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	403.61	600.00	600.00	600.00
5302 - SMALL TOOLS	2,177.19	2,200.00	2,200.00	2,200.00
5303 - MOTOR FUELS & LUBRICANTS	5,142.68	5,000.00	5,000.00	5,500.00
5304 - CHEMICALS / LAB SUPPLIES	51,181.85	90,000.00	80,200.00	90,000.00
5305 - CLOTHING	1,667.03	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	6,293.54	7,000.00	7,000.00	7,000.00
5307 - MAINT & REPAIR - EQUIPMENT	28,579.91	45,000.00	45,000.00	45,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	6,986.36	12,000.00	12,000.00	12,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	2,472.27	3,500.00	3,000.00	3,000.00
5310 - GENERAL SUPPLIES	3,909.17	5,125.00	5,125.00	5,000.00
5312 - SAFETY MATERIALS & SUPPLIES	1,418.17	1,000.00	1,500.00	1,500.00
5315 - NON-CAPITALIZED ASSETS	30,772.21	17,500.00	17,500.00	20,000.00
Object : 53 - COMMODITIES Total:	141,003.99	190,425.00	180,625.00	193,300.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	5,360.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	5,360.00	0.00	0.00	0.00
Department: 002 - TREATMENT Total:	753,016.88	880,148.00	845,617.00	939,700.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	259,461.98	266,767.00	266,767.00	278,437.00
5102 - LONGEVITY	1,952.00	2,348.00	2,348.00	2,588.00
5103 - OVERTIME	22,973.21	31,686.00	31,686.00	31,686.00
5104 - TEMPORARY & PART-TIME SALARIES	20,933.67	23,625.00	23,625.00	24,806.00
5105 - SOCIAL SECURITY	23,689.96	21,654.00	21,654.00	24,873.00
5106 - RETIREMENT	32,265.32	30,942.00	30,942.00	33,878.00
5107 - 457(b) PLAN FRINGE	16,144.17	14,815.00	14,815.00	16,951.00
5108 - WORKERS COMPENSATION	5,791.57	6,685.00	6,685.00	6,685.00
5109 - UNEMPLOYMENT INSURANCE	1,037.49	919.00	919.00	1,088.00
5110 - BENEFIT INSURANCE	62,070.48	64,000.00	64,000.00	67,035.00
5112 - SICK LEAVE	6,078.11	0.00	0.00	0.00
5113 - YMCA	1,122.39	900.00	900.00	1,368.00
5114 - SAFETY INCENTIVES	2,493.58	2,850.00	2,850.00	2,850.00
Object : 51 - PERSONAL SERVICES Total:	456,013.93	467,191.00	467,191.00	492,245.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	6,791.61	13,000.00	13,000.00	13,000.00
5204 - INSURANCE & BONDS	16,471.21	17,980.00	17,980.00	17,980.00
5205 - UTILITIES	3,958.60	6,000.00	5,000.00	5,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,689.90	1,000.00	2,000.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	15,161.66	40,000.00	40,000.00	20,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	15,935.00	7,000.00	7,000.00	8,000.00
5210 - RENTALS	656.17	1,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,436.20	5,000.00	5,000.00	5,000.00
5212 - PUBLICATION AND PRINTING	199.94	1,000.00	750.00	750.00
5213 - OTHER CHARGES	5,522.00	5,000.00	5,000.00	6,000.00
5216 - JANITORIAL SERVICES	1,102.32	0.00	0.00	0.00
5224 - TRANSFERS	15,000.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	85,924.61	96,980.00	96,730.00	78,730.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	15.91	500.00	250.00	250.00
5302 - SMALL TOOLS	7,531.98	6,500.00	6,500.00	7,000.00
5303 - MOTOR FUELS & LUBRICANTS	18,067.14	30,000.00	22,500.00	28,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,820.43	1,500.00	1,500.00	1,500.00
5305 - CLOTHING	2,223.78	3,000.00	3,000.00	3,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,215.33	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	15,447.64	3,000.00	3,000.00	10,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	84,179.16	130,000.00	130,000.00	250,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	2,897.02	3,000.00	3,000.00	3,000.00
5310 - GENERAL SUPPLIES	5,814.99	6,500.00	6,500.00	6,500.00
5312 - SAFETY MATERIALS & SUPPLIES	3,605.05	3,000.00	3,000.00	3,750.00
5315 - NON-CAPITALIZED ASSETS	879.99	14,000.00	14,000.00	12,000.00
Object : 53 - COMMODITIES Total:	143,698.42	202,500.00	194,750.00	326,500.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	45,324.00	32,000.00	45,000.00	160,000.00
7404 - OTHER IMPROVEMENTS	0.00	75,000.00	63,850.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	45,324.00	107,000.00	108,850.00	160,000.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	17,628.54	10,850.00	17,000.00	27,446.00
7516 - LEASE PURCHASE INTEREST	438.46	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	18,067.00	10,850.00	17,000.00	27,446.00
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	749,027.96	884,521.00	884,521.00	1,084,921.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 004 - SUPPLY				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	122,207.79	623,856.00	182,502.00	122,208.00
5224 - TRANSFERS	225,000.00	290,086.00	290,086.00	290,086.00
Object : 52 - CONTRACTUAL SERVICES Total:	347,207.79	913,942.00	472,588.00	412,294.00
Object : 75 - DEBT RETIREMENT				
7504 - LAKE STORAGE SPACE PRINCIPAL	134,947.73	0.00	139,673.00	144,564.00
7514 - LAKE STORAGE SPACE INTEREST	306,405.44	0.00	301,680.00	296,789.00
Object : 75 - DEBT RETIREMENT Total:	441,353.17	0.00	441,353.00	441,353.00
Department: 004 - SUPPLY Total:	788,560.96	913,942.00	913,941.00	853,647.00
Expense Total:	3,993,657.86	4,315,427.00	4,315,351.00	4,692,441.00
Fund: 060 - WATER FUND Surplus (Deficit):	-148,169.29	573.00	93,399.00	-383,441.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 063 - SEWER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	154.03	200.00	200.00	200.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	154.03	200.00	200.00	200.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	23,065.00	12,000.00	20,000.00	20,000.00
4440 - BULK SALES	166,211.28	0.00	200,000.00	204,000.00
4441 - DOMESTIC SALES	1,592,880.42	1,800,000.00	1,750,000.00	1,990,000.00
4444 - SALES OF MATERIALS - NEW SVCS	162,794.07	320,000.00	165,000.00	165,000.00
4446 - CONNECT FEE	3,458.80	3,500.00	3,500.00	3,500.00
4447 - PENALTIES	16,641.52	17,000.00	17,000.00	17,000.00
Object : 44 - CHARGES FOR SERVICES Total:	1,965,051.09	2,152,500.00	2,155,500.00	2,399,500.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	151.45	500.00	300.00	300.00
4621 - RENTALS	3,100.00	2,100.00	2,100.00	3,000.00
4622 - CONCESSIONS AND LEASES	38,479.68	30,000.00	30,000.00	32,000.00
4659 - TRANSFER FROM OPERATIONS	0.00	0.00	0.00	0.00
4671 - OTHER CONTRIBUTIONS	6,236.37	10,000.00	10,000.00	10,000.00
4690 - BAD DEBT COLLECTION	0.00	0.00	0.00	0.00
4691 - MISCELLANEOUS	3,487.51	5,000.00	5,000.00	5,000.00
4694 - REIMBURSEMENTS	119,502.79	7,000.00	7,000.00	7,000.00
4695 - PREMIUMS ON BONDS SOLD	0.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	170,957.80	54,600.00	54,400.00	57,300.00
Department: 000 - REVENUES Total:	2,136,162.92	2,207,300.00	2,210,100.00	2,457,000.00
Revenue Total:	2,136,162.92	2,207,300.00	2,210,100.00	2,457,000.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	78,880.22	77,556.00	82,035.00	86,136.00
5102 - LONGEVITY	989.20	990.00	990.00	990.00
5103 - OVERTIME	379.27	2,000.00	1,000.00	1,000.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	5,000.00	1,000.00	1,000.00
5105 - SOCIAL SECURITY	5,977.81	7,007.00	7,007.00	7,007.00
5106 - RETIREMENT	9,042.01	8,317.00	9,946.00	10,940.00
5107 - 457(b) PLAN FRINGE	5,276.64	5,336.00	5,336.00	5,602.00
5108 - WORKERS COMPENSATION	1,105.06	1,153.00	1,153.00	1,187.00
5109 - UNEMPLOYMENT INSURANCE	260.31	500.00	500.00	500.00
5110 - BENEFIT INSURANCE	15,563.07	16,263.00	16,263.00	17,401.00
5112 - SICK LEAVE	823.23	0.00	0.00	0.00
5113 - YMCA	179.77	265.00	265.00	265.00
5114 - SAFETY INCENTIVES	404.75	850.00	850.00	850.00
Object : 51 - PERSONAL SERVICES Total:	118,881.34	125,237.00	126,345.00	132,878.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	13,024.37	15,000.00	15,000.00	13,000.00
5204 - INSURANCE & BONDS	4,162.79	4,158.00	4,158.00	4,411.00
5205 - UTILITIES	2,797.55	5,000.00	3,500.00	3,000.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	200.00	200.00	200.00
5210 - RENTALS	104.59	200.00	200.00	200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	23.01	1,000.00	1,000.00	1,000.00
5212 - PUBLICATION AND PRINTING	1,336.69	1,000.00	1,000.00	1,500.00
5213 - OTHER CHARGES	14,777.25	16,000.00	16,000.00	14,000.00
5217 - DATA PROCESSING SERVICES	118,370.00	100,000.00	100,000.00	136,325.00
5224 - TRANSFERS	116,000.00	146,086.00	146,086.00	146,086.00
Object : 52 - CONTRACTUAL SERVICES Total:	270,596.25	288,644.00	287,144.00	319,722.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	932.94	400.00	400.00	400.00
5305 - CLOTHING	0.00	200.00	200.00	200.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	200.00	200.00	200.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	200.00	200.00	200.00
5310 - GENERAL SUPPLIES	3.02	300.00	300.00	300.00
5315 - NON-CAPITALIZED ASSETS	0.00	300.00	300.00	300.00
Object : 53 - COMMODITIES Total:	935.96	1,600.00	1,600.00	1,600.00
Object : 75 - DEBT RETIREMENT				
7501 - G.O. BOND PRINCIPAL	66,141.00	659,585.00	67,618.00	651,457.00
7503 - STATE REVOLVING LOAN PRINCIPAL	576,543.03	0.00	591,967.00	106,151.00
7507 - JOINT VENTURE LOAN PRINCIPAL	32,128.21	0.00	0.00	0.00
7511 - G.O. BOND INTEREST	5,418.52	204,612.00	9,434.00	115,053.00
7513 - STATE REVOLVING LOAN INTEREST	209,151.81	0.00	195,178.00	48,263.00
7517 - JOINT VENTURE LOAN INTEREST	32,957.64	0.00	0.00	0.00
7521 - COST OF ISSUANCE	0.00	0.00	0.00	0.00
7522 - COMMISSION AND POSTAGE	21,820.10	20,369.00	20,369.00	22,074.00
Object : 75 - DEBT RETIREMENT Total:	944,160.31	884,566.00	884,566.00	942,998.00
Department: 001 - ADMINISTRATION Total:	1,334,573.86	1,300,047.00	1,299,655.00	1,397,198.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	219,396.09	224,723.00	224,723.00	233,711.00
5102 - LONGEVITY	2,080.00	2,072.00	2,204.00	2,337.00
5103 - OVERTIME	4,545.07	8,974.00	6,000.00	8,000.00
5104 - TEMPORARY & PART-TIME SALARIES	4,782.99	10,123.00	10,123.00	11,668.00
5105 - SOCIAL SECURITY	17,354.05	17,880.00	17,880.00	18,237.00
5106 - RETIREMENT	25,559.61	24,169.00	27,603.00	29,812.00
5107 - 457(b) PLAN FRINGE	13,399.81	12,899.00	13,667.00	13,940.00
5108 - WORKERS COMPENSATION	2,840.35	3,299.00	3,152.00	3,499.00
5109 - UNEMPLOYMENT INSURANCE	776.37	771.00	771.00	850.00
5110 - BENEFIT INSURANCE	56,545.63	59,000.00	59,000.00	64,738.00
5112 - SICK LEAVE	3,359.65	0.00	0.00	0.00
5113 - YMCA	458.03	360.00	460.00	460.00
5114 - SAFETY INCENTIVES	1,565.47	1,650.00	1,650.00	1,650.00
Object : 51 - PERSONAL SERVICES Total:	352,663.12	365,920.00	367,233.00	388,902.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	8,342.12	15,000.00	13,000.00	13,000.00
5204 - INSURANCE & BONDS	17,838.54	35,248.00	19,100.00	19,100.00
5205 - UTILITIES	245,087.36	275,000.00	275,000.00	257,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	18,905.02	5,000.00	15,000.00	8,000.00
5207 - MAINT & REPAIR - EQUIPMENT	31,508.95	60,000.00	60,000.00	60,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	1,853.44	10,000.00	6,000.00	6,000.00
5210 - RENTALS	0.00	500.00	500.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	7,232.69	4,000.00	6,000.00	5,500.00
5212 - PUBLICATION AND PRINTING	175.30	500.00	500.00	500.00
5213 - OTHER CHARGES	5,304.44	7,000.00	7,000.00	7,000.00
5216 - JANITORIAL SERVICES	3,149.64	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	339,397.50	412,248.00	402,100.00	377,100.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	13.66	250.00	250.00	250.00
5302 - SMALL TOOLS	487.86	1,000.00	800.00	800.00
5303 - MOTOR FUELS & LUBRICANTS	6,097.16	10,000.00	9,000.00	8,000.00
5304 - CHEMICALS / LAB SUPPLIES	26,953.41	40,000.00	40,000.00	36,000.00
5305 - CLOTHING	1,607.44	1,500.00	1,600.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,190.39	4,000.00	5,000.00	4,000.00
5307 - MAINT & REPAIR - EQUIPMENT	40,260.58	20,000.00	30,000.00	35,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	2,125.07	8,000.00	6,000.00	6,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,450.05	2,600.00	2,000.00	2,000.00
5310 - GENERAL SUPPLIES	4,445.10	4,000.00	4,000.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	490.82	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	5,436.67	3,000.00	4,500.00	5,000.00
Object : 53 - COMMODITIES Total:	91,558.21	95,350.00	104,150.00	103,550.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	30,000.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	30,000.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	5,561.54	6,000.00	6,000.00	16,279.00
7516 - LEASE PURCHASE INTEREST	438.46	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	6,000.00	6,000.00	6,000.00	16,279.00
Department: 002 - TREATMENT Total:	789,618.83	879,518.00	879,483.00	915,831.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	75,268.79	91,516.00	79,031.00	82,983.00
5102 - LONGEVITY	1,344.00	1,292.00	1,344.00	1,344.00
5103 - OVERTIME	4,999.62	7,600.00	6,000.00	6,000.00
5104 - TEMPORARY & PART-TIME SALARIES	1,330.44	11,000.00	1,500.00	1,500.00
5105 - SOCIAL SECURITY	6,222.83	6,660.00	6,660.00	6,993.00
5106 - RETIREMENT	8,897.53	10,283.00	10,283.00	10,231.00
5107 - 457(b) PLAN FRINGE	4,021.80	5,373.00	4,624.00	4,994.00
5108 - WORKERS COMPENSATION	1,147.44	1,478.00	1,478.00	1,478.00
5109 - UNEMPLOYMENT INSURANCE	270.48	302.00	302.00	317.00
5110 - BENEFIT INSURANCE	16,406.81	13,500.00	17,718.00	18,781.00
5112 - SICK LEAVE	2,637.28	0.00	0.00	0.00
5113 - YMCA	72.26	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	524.35	600.00	600.00	600.00
Object : 51 - PERSONAL SERVICES Total:	123,143.63	149,784.00	129,720.00	135,401.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	3,967.60	8,000.00	5,000.00	5,000.00
5204 - INSURANCE & BONDS	5,584.32	6,438.00	6,438.00	6,824.00
5205 - UTILITIES	18,556.02	20,000.00	20,000.00	20,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	300.00	300.00	300.00
5207 - MAINT & REPAIR - EQUIPMENT	6,651.03	20,000.00	20,000.00	20,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	10,000.00	10,000.00	10,000.00
5210 - RENTALS	0.00	5,000.00	5,000.00	5,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	592.57	500.00	500.00	500.00
5212 - PUBLICATION AND PRINTING	119.93	2,500.00	2,500.00	2,500.00
5213 - OTHER CHARGES	1,751.36	5,000.00	2,000.00	2,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	37,222.83	77,738.00	71,738.00	72,124.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	500.00	500.00	500.00
5302 - SMALL TOOLS	61.97	1,500.00	1,500.00	1,500.00
5303 - MOTOR FUELS & LUBRICANTS	4,990.01	6,000.00	6,000.00	6,000.00
5304 - CHEMICALS / LAB SUPPLIES	28,655.98	40,000.00	40,000.00	40,000.00
5305 - CLOTHING	643.13	700.00	700.00	700.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	819.68	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	8,105.69	7,000.00	7,000.00	8,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	3,463.63	11,000.00	11,000.00	11,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	300.00	100.00	100.00
5310 - GENERAL SUPPLIES	369.80	2,000.00	1,500.00	1,500.00
5312 - SAFETY MATERIALS & SUPPLIES	454.55	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	80.45	2,000.00	3,500.00	3,500.00
Object : 53 - COMMODITIES Total:	47,644.89	73,000.00	73,800.00	74,800.00
Object : 74 - CAPITAL OUTLAY				
7404 - OTHER IMPROVEMENTS	0.00	20,000.00	20,000.00	20,000.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	20,000.00	20,000.00	20,000.00
Object : 75 - DEBT RETIREMENT				
7506 - LEASE PURCHASE PRINCIPAL	5,561.55	6,000.00	6,000.00	16,279.00
7516 - LEASE PURCHASE INTEREST	438.45	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	6,000.00	6,000.00	6,000.00	16,279.00
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	214,011.35	326,522.00	301,258.00	318,604.00
Expense Total:	2,338,204.04	2,506,087.00	2,480,396.00	2,631,633.00
Fund: 063 - SEWER FUND Surplus (Deficit):	-202,041.12	-298,787.00	-270,296.00	-174,633.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 066 - REFUSE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	0.00	0.00	800.00	0.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	1,844.85	2,500.00	2,500.00	1,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	1,844.85	2,500.00	3,300.00	1,000.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	11,550.00	8,000.00	12,000.00	11,500.00
4441 - DOMESTIC SALES	758,032.01	800,000.00	800,000.00	800,000.00
4442 - RECYCLE BAG SALES	6,329.00	7,000.00	7,000.00	6,500.00
4443 - BLACK REFUSE BAG SALES	12,753.00	12,000.00	12,000.00	12,000.00
4445 - COMMERCIAL SERVICE CHARGES	404,634.28	430,000.00	430,000.00	430,000.00
4446 - CONNECT FEE	2,451.09	2,500.00	2,500.00	2,500.00
4447 - PENALTIES	10,770.16	10,000.00	10,000.00	10,000.00
4448 - VOLUME BAG SALES	2,808.00	3,000.00	3,000.00	3,000.00
4449 - INDUSTRIAL SALES	199,382.22	185,000.00	190,000.00	185,000.00
Object : 44 - CHARGES FOR SERVICES Total:	1,408,709.76	1,457,500.00	1,466,500.00	1,460,500.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	53.92	0.00	0.00	0.00
4626 - RECYCLING CENTER INCOME	58,272.78	80,000.00	12,000.00	12,000.00
4642 - SALE OF SCRAP MATERIALS	4,370.62	0.00	0.00	0.00
4690 - BAD DEBT COLLECTION	0.00	0.00	0.00	0.00
4691 - MISCELLANEOUS	2,793.46	2,500.00	2,500.00	3,000.00
4694 - REIMBURSEMENTS	3,776.66	10,000.00	4,000.00	4,000.00
Object : 46 - MISCELLANEOUS Total:	69,267.44	92,500.00	18,500.00	19,000.00
Department: 000 - REVENUES Total:	1,479,822.05	1,552,500.00	1,488,300.00	1,480,500.00
Revenue Total:	1,479,822.05	1,552,500.00	1,488,300.00	1,480,500.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	214,439.41	187,678.00	200,000.00	239,000.00
5102 - LONGEVITY	1,734.00	1,091.00	1,700.00	1,700.00
5103 - OVERTIME	13,975.25	5,543.00	5,200.00	5,200.00
5105 - SOCIAL SECURITY	16,843.77	14,391.00	14,500.00	14,700.00
5106 - RETIREMENT	25,236.57	19,983.00	20,000.00	20,000.00
5107 - 457(b) PLAN FRINGE	12,536.74	11,491.00	12,000.00	12,000.00
5108 - WORKERS COMPENSATION	10,004.02	9,606.00	17,000.00	16,800.00
5109 - UNEMPLOYMENT INSURANCE	754.02	617.00	750.00	760.00
5110 - BENEFIT INSURANCE	49,949.28	39,100.00	60,000.00	60,000.00
5112 - SICK LEAVE	2,482.59	0.00	0.00	0.00
5113 - YMCA	688.44	810.00	700.00	800.00
5114 - SAFETY INCENTIVES	1,814.35	1,680.00	2,000.00	2,000.00
Object : 51 - PERSONAL SERVICES Total:	350,458.44	291,990.00	333,850.00	372,960.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	347,774.45	315,000.00	315,000.00	315,000.00
5204 - INSURANCE & BONDS	8,628.28	8,500.00	8,500.00	8,500.00
5205 - UTILITIES	10,210.53	7,500.00	7,500.00	8,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	183.34	0.00	0.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	10,553.38	25,000.00	10,000.00	10,000.00
5209 - TAX PAYMENTS	1,679.32	1,500.00	1,500.00	1,700.00
5210 - RENTALS	55.00	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,503.00	2,500.00	2,500.00	2,500.00
5212 - PUBLICATION AND PRINTING	1,298.40	500.00	1,000.00	1,300.00
5213 - OTHER CHARGES	10,063.94	13,000.00	12,000.00	13,000.00
5217 - DATA PROCESSING SERVICES	118,370.00	100,000.00	100,000.00	136,325.00
5224 - TRANSFERS	85,661.00	98,037.00	98,037.00	133,037.00
Object : 52 - CONTRACTUAL SERVICES Total:	597,980.64	571,537.00	556,037.00	630,362.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	646.62	500.00	500.00	500.00
5302 - SMALL TOOLS	432.64	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	35,193.69	60,000.00	27,000.00	30,000.00
5304 - CHEMICALS / LAB SUPPLIES	462.87	500.00	500.00	500.00
5305 - CLOTHING	5,526.97	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	466.09	0.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	35,314.69	20,000.00	20,000.00	20,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	3,884.57	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	17,830.88	20,000.00	18,000.00	20,000.00
5312 - SAFETY MATERIALS & SUPPLIES	141.22	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	52,822.74	40,000.00	40,000.00	40,000.00
Object : 53 - COMMODITIES Total:	152,722.98	143,500.00	108,500.00	113,500.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	35,000.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	35,000.00
Object : 75 - DEBT RETIREMENT				
7507 - JOINT VENTURE LOAN PRINCIPAL	9,890.85	0.00	0.00	0.00
7517 - JOINT VENTURE LOAN INTEREST	10,146.20	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	20,037.05	0.00	0.00	0.00
Department: 001 - ADMINISTRATION Total:	1,121,199.11	1,007,027.00	998,387.00	1,151,822.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 020 - RECYCLING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	139,059.23	150,186.00	159,000.00	115,000.00
5102 - LONGEVITY	960.00	1,160.00	960.00	960.00
5103 - OVERTIME	11,016.09	5,348.00	2,500.00	4,000.00
5104 - TEMPORARY & PART-TIME SALARIES	4,673.17	0.00	0.00	0.00
5105 - SOCIAL SECURITY	11,604.53	11,347.00	13,000.00	9,000.00
5106 - RETIREMENT	16,554.22	16,119.00	18,000.00	12,900.00
5107 - 457(b) PLAN FRINGE	4,520.35	8,964.00	9,500.00	6,800.00
5108 - WORKERS COMPENSATION	5,772.66	5,122.00	10,000.00	11,000.00
5109 - UNEMPLOYMENT INSURANCE	537.42	489.00	515.00	375.00
5110 - BENEFIT INSURANCE	36,356.89	39,500.00	42,000.00	24,000.00
5112 - SICK LEAVE	865.25	0.00	0.00	0.00
5113 - YMCA	556.38	450.00	900.00	540.00
5114 - SAFETY INCENTIVES	1,482.07	1,650.00	1,800.00	1,200.00
Object : 51 - PERSONAL SERVICES Total:	233,958.26	240,335.00	258,175.00	185,775.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,237.49	500.00	1,000.00	31,200.00
5204 - INSURANCE & BONDS	3,154.84	4,000.00	4,000.00	4,000.00
5205 - UTILITIES	1,290.15	2,000.00	1,500.00	1,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	0.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	3,337.26	8,500.00	4,000.00	5,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,278.12	500.00	500.00	1,000.00
5212 - PUBLICATION AND PRINTING	232.12	250.00	250.00	500.00
5213 - OTHER CHARGES	1,802.91	2,000.00	2,000.00	2,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	12,332.89	18,750.00	13,250.00	46,200.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	222.95	250.00	250.00	250.00
5303 - MOTOR FUELS & LUBRICANTS	9,694.81	20,000.00	7,500.00	10,000.00
5304 - CHEMICALS / LAB SUPPLIES	102.06	0.00	0.00	0.00
5305 - CLOTHING	346.85	1,000.00	350.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	105.00	250.00	250.00	250.00
5307 - MAINT & REPAIR - EQUIPMENT	7,909.63	5,000.00	5,000.00	5,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	8.92	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	14,760.04	8,000.00	8,000.00	10,000.00
5312 - SAFETY MATERIALS & SUPPLIES	68.81	1,000.00	250.00	250.00
5315 - NON-CAPITALIZED ASSETS	989.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	34,208.07	35,500.00	21,600.00	26,250.00
Department: 020 - RECYCLING Total:	280,499.22	294,585.00	293,025.00	258,225.00
Expense Total:	1,401,698.33	1,301,612.00	1,291,412.00	1,410,047.00
Fund: 066 - REFUSE FUND Surplus (Deficit):	78,123.72	250,888.00	196,888.00	70,453.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND				
Revenue				
Department: 000 - REVENUES				
	0.00	0.00	0.00	0.00
Object : 44 - CHARGES FOR SERVICES				
4476 - EXTERNAL FUEL SALES	6,276.34	5,392.00	5,000.00	5,000.00
4480 - INTERNAL FUEL SALES	10,097.09	19,608.00	15,000.00	20,000.00
Object : 44 - CHARGES FOR SERVICES Total:	16,373.43	25,000.00	20,000.00	25,000.00
Object : 46 - MISCELLANEOUS				
4651 - FROM CONSTRUCTION FUND	149.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	149.00	0.00	0.00	0.00
Department: 000 - REVENUES Total:	16,522.43	25,000.00	20,000.00	25,000.00
Revenue Total:	16,522.43	25,000.00	20,000.00	25,000.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5203 - BANK SERVICE CHARGES	533.83	370.00	500.00	500.00
5205 - UTILITIES	9,304.04	14,580.00	10,000.00	14,580.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	50.00	50.00	1,500.00
Object : 52 - CONTRACTUAL SERVICES Total:	9,837.87	15,000.00	10,550.00	16,580.00
Object : 53 - COMMODITIES				
5307 - MAINT & REPAIR - EQUIPMENT	206.64	0.00	0.00	0.00
5315 - NON-CAPITALIZED ASSETS	250.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	456.64	0.00	0.00	0.00
Department: 001 - ADMINISTRATION Total:	10,294.51	15,000.00	10,550.00	16,580.00
Expense Total:	10,294.51	15,000.00	10,550.00	16,580.00
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND Surplus (Deficit..)	6,227.92	10,000.00	9,450.00	8,420.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Fund: 071 - EXTERNAL STORES FUND				
Expense				
Department: 015 - EXTERNAL STORES				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	13,738.35	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	13,738.35	0.00	0.00	0.00
Object : 53 - COMMODITIES				
5303 - MOTOR FUELS & LUBRICANTS	0.00	80,000.00	80,000.00	80,000.00
Object : 53 - COMMODITIES Total:	0.00	80,000.00	80,000.00	80,000.00
Department: 015 - EXTERNAL STORES Total:	13,738.35	80,000.00	80,000.00	80,000.00
Expense Total:	13,738.35	80,000.00	80,000.00	80,000.00
Fund: 071 - EXTERNAL STORES FUND Total:	13,738.35	80,000.00	80,000.00	80,000.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 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)	890,000.00	892,389.00	892,389.00	1,025,000.00
Object : 44 - CHARGES FOR SERVICES Total:	891,200.00	893,589.00	893,589.00	1,026,200.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	90,000.00	20,000.00	20,000.00	20,000.00
4694 - REIMBURSEMENTS	4,911.38	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	94,911.38	20,000.00	20,000.00	20,000.00
Department: 000 - REVENUES Total:	986,111.38	913,589.00	913,589.00	1,046,200.00
Revenue Total:	986,111.38	913,589.00	913,589.00	1,046,200.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	428,347.51	488,205.00	400,496.00	433,000.00
5102 - LONGEVITY	568.80	686.00	895.00	1,050.00
5103 - OVERTIME	7,614.33	6,000.00	6,500.00	6,500.00
5104 - TEMPORARY & PART-TIME SALARIES	5,458.76	28,600.00	33,722.00	52,000.00
5105 - SOCIAL SECURITY	33,008.53	42,981.00	30,687.00	34,000.00
5106 - RETIREMENT	50,354.76	58,834.00	43,187.00	46,000.00
5107 - 457(b) PLAN FRINGE	27,383.92	29,596.00	23,733.00	27,500.00
5108 - WORKERS COMPENSATION	523.10	626.00	538.00	650.00
5109 - UNEMPLOYMENT INSURANCE	1,481.14	1,578.00	1,368.00	1,600.00
5110 - BENEFIT INSURANCE	98,718.68	96,445.00	94,400.00	101,150.00
5112 - SICK LEAVE	15,196.26	0.00	0.00	0.00
5113 - YMCA	1,421.87	2,400.00	1,962.00	2,070.00
5114 - SAFETY INCENTIVES	3,856.83	3,535.00	3,270.00	3,450.00
Object : 51 - PERSONAL SERVICES Total:	673,934.49	759,486.00	640,758.00	708,970.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	42,182.20	43,351.00	9,075.00	9,075.00
5204 - INSURANCE & BONDS	5,715.64	6,296.00	6,485.00	6,810.00
5205 - UTILITIES	1,031.25	1,500.00	1,500.00	1,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	1,000.00	1,000.00	1,000.00
5210 - RENTALS	164.01	350.00	250.00	300.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	16,875.49	23,540.00	20,000.00	23,700.00
5212 - PUBLICATION AND PRINTING	1,361.83	1,000.00	1,400.00	1,500.00
5213 - OTHER CHARGES	5,787.64	5,600.00	5,500.00	5,500.00
5218 - CONTINGENCY RESERVE	0.00	129,819.00	0.00	153,338.00
Object : 52 - CONTRACTUAL SERVICES Total:	73,118.06	212,456.00	45,210.00	202,723.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,881.50	2,100.00	2,100.00	2,100.00
5303 - MOTOR FUELS & LUBRICANTS	0.00	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	1,389.93	600.00	600.00	600.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	188.78	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	122.49	150.00	150.00	150.00
5310 - GENERAL SUPPLIES	1,913.13	616.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	177,481.41	56,500.00	0.00	0.00
5316 - COMPUTER SUPPLIES	25.90	10,000.00	0.00	0.00
Object : 53 - COMMODITIES Total:	183,003.14	71,466.00	5,350.00	5,350.00
Object : 74 - CAPITAL OUTLAY				
7402 - OFFICE EQUIPMENT & FURNITURE	0.00	10,000.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	10,000.00	0.00	0.00
Department: 001 - ADMINISTRATION Total:	930,055.69	1,053,408.00	691,318.00	917,043.00

	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
Department: 019 - IT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	0.00	0.00	64,493.00	65,138.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	0.00	17,472.00	24,960.00
5105 - SOCIAL SECURITY	0.00	0.00	6,294.00	5,050.00
5106 - RETIREMENT	0.00	0.00	8,812.00	9,700.00
5107 - 457(b) PLAN FRINGE	0.00	0.00	4,002.00	4,100.00
5108 - WORKERS COMPENSATION	0.00	0.00	100.00	150.00
5109 - UNEMPLOYMENT INSURANCE	0.00	0.00	254.00	280.00
5110 - BENEFIT INSURANCE	0.00	0.00	13,500.00	13,500.00
5113 - YMCA	0.00	0.00	180.00	180.00
5114 - SAFETY INCENTIVES	0.00	0.00	600.00	600.00
Object : 51 - PERSONAL SERVICES Total:	0.00	0.00	115,707.00	123,658.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	0.00	92,000.00	92,000.00
5204 - INSURANCE & BONDS	0.00	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	0.00	92,000.00	92,000.00
Object : 53 - COMMODITIES				
5315 - NON-CAPITALIZED ASSETS	0.00	0.00	39,500.00	42,000.00
5316 - COMPUTER SUPPLIES	0.00	0.00	10,000.00	10,000.00
Object : 53 - COMMODITIES Total:	0.00	0.00	49,500.00	52,000.00
Object : 74 - CAPITAL OUTLAY				
7402 - OFFICE EQUIPMENT & FURNITURE	0.00	0.00	10,000.00	7,500.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	10,000.00	7,500.00
Department: 019 - IT Total:	0.00	0.00	267,207.00	275,158.00
Expense Total:	930,055.69	1,053,408.00	958,525.00	1,192,201.00
Fund: 072 - DATA PROCESSING FUND Surplus (Deficit):	56,055.69	-139,819.00	-44,936.00	-146,001.00
Report Surplus (Deficit):	2,084,744.54	-2,826,036.00	166,850.00	-5,509,340.00

Fund Summary

Fund	2015 YTD Activity	2016 Budget	2016 Revised	2017 Proposed
001 - GENERAL FUND	245,617.43	-1,379,369.00	-397,778.00	-1,791,838.00
003 - AIRPORT FUND	-13,491.16	-39,608.00	9,535.00	-35,103.00
005 - EL DORADO SENIOR CENTER FUND	0.00	0.00	0.00	0.00
006 - LIBRARY FUND	20,631.76	0.00	0.00	0.00
007 - MAJOR STREET FUND	27,787.99	-172,009.00	8,981.00	-127,443.00
008 - CEMETERY FUND	-11,280.74	-36,753.00	339.00	-28,832.00
009 - STORMWATER FUND	-40,136.08	-125,209.00	21,543.00	-152,611.00
010 - ECONOMIC DEVELOPMENT SALES TAX FUND	12,603.33	-226,031.00	50,000.00	-269,164.00
012 - LAKE DEBT RESERVE FUND	357,185.95	455,512.00	455,512.00	455,512.00
013 - PRAIRIE TRAILS RESTAURANT/GOLF	-32,290.43	-84,138.00	24,078.00	-88,711.00
014 - INDUSTRIAL MILL LEVY FUND	-78,558.97	-582,135.00	7,316.00	-459,209.00
016 - SPECIAL PARKS & RECREATION FUND	7,803.99	-58,844.00	12,346.00	-62,754.00
024 - TOURISM TAX FUND	20,773.52	-239,576.00	-16,118.00	-282,720.00
040 - BOND & INTEREST FUND	1,791,639.38	-80,731.00	86,591.00	-1,961,265.00
060 - WATER FUND	-148,169.29	573.00	93,399.00	-383,441.00
063 - SEWER FUND	-202,041.12	-298,787.00	-270,296.00	-174,633.00
066 - REFUSE FUND	78,123.72	250,888.00	196,888.00	70,453.00
069 - COMPRESSED NATURAL GAS STATION FUND	6,227.92	10,000.00	9,450.00	8,420.00
071 - EXTERNAL STORES FUND	-13,738.35	-80,000.00	-80,000.00	-80,000.00
072 - DATA PROCESSING FUND	56,055.69	-139,819.00	-44,936.00	-146,001.00
Report Surplus (Deficit):	2,084,744.54	-2,826,036.00	166,850.00	-5,509,340.00

El Dorado Inc.
2017 Budget

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2017 Budget</u>
INCOME					
Private Contributions	\$43,516.67	\$48,000.00	\$44,200.00	\$48,000.00	\$55,000.00
City of El Dorado Matching Funds	\$43,025.00	\$48,000.00	\$44,950.00	\$48,000.00	\$55,000.00
City General Fund Income	\$68,200.00	\$68,200.00	\$68,200.00	\$68,200.00	\$68,200.00
Interest Income	\$1,064.26	\$1,400.00	\$807.32	\$1,400.00	\$750.00
TOTAL INCOME	\$155,805.93	\$165,600.00	\$158,157.32	\$165,600.00	\$178,950.00
EXPENSES					
<u>Administrative</u>					
Accounting	\$5,915.00	\$5,915.00	\$6,965.00	\$5,915.00	\$6,965.00
Business Expenses-Meals	\$3,238.24	\$4,000.00	\$2,952.13	\$4,000.00	\$4,000.00
Computer and Maintenance	\$5,370.24	\$5,000.00	\$8,100.90	\$8,700.00	\$8,700.00
Conference/Banquet Fees	\$209.43	\$2,000.00	\$3,607.07	\$2,000.00	\$1,261.00
Dues/Subscriptions	\$355.00	\$300.00	\$200.00	\$400.00	\$400.00
Educational	\$300.00	\$400.00	\$358.00	\$400.00	\$400.00
Insurance-Building	\$3,019.00	\$2,900.00	\$3,220.00	\$3,100.00	\$3,220.00
Other	\$373.21		\$815.79		
Overhead to Chamber	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$12,504.00
Postage & Office Expense	\$3,309.44	\$3,000.00	\$1,780.21	\$3,500.00	\$2,000.00
Salaries	\$114,810.66	\$124,000.00	\$114,422.66	\$124,000.00	\$124,000.00
Website/Telephone	\$30.34	\$275.00		\$275.00	\$0.00
Total Administration	\$144,430.56	\$155,290.00	\$149,921.76	\$159,790.00	\$163,450.00
<u>Recruitment Expenses</u>					
Mileage-Travel-Lodging	\$388.77	\$1,000.00	\$1,555.24	\$1,000.00	\$1,500.00
Recruitment Expenses	\$4,182.59	\$0.00	\$8,525.16	\$0.00	\$4,000.00
Total Recruitment	\$4,571.36	\$1,000.00	\$10,080.40	\$1,000.00	\$5,500.00
<u>Marketing</u>					
Overall Program	\$4,552.73	\$9,310.00	\$12,015.59	\$4,810.00	\$10,000.00
Total Marketing	\$4,552.73	\$9,310.00	\$12,015.59	\$4,810.00	\$10,000.00
TOTAL EXPENSES	\$153,554.65	\$165,600.00	\$172,017.75	\$165,600.00	\$178,950.00
NET INCOME	\$2,251.28	\$0.00	-\$13,860.43	\$0.00	\$0.00
2017 Budget assumes increased memberships to fund marketing and recruitment.					
If adequate funds are not raised, expenses will come from reserves.					
Overhead to Chamber contract is still pending.					

REVENUE DETAIL

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

DESCRIPTION	ACCT.	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 PROPOSED
Ad Valorem Tax	4111	371,200.18	369,256.01	399,125.00	412,518.00
Delinquent Ad Valorem	4112	19,790.90	17,717.38	0.00	0.00
Motor Vehicle Tax	4113	53,206.23	41,922.99	56,543.00	58,253.00
Recreational Vehicle Tax	4114	542.90	396.80	573.00	546.00
Watercraft Tax	4131				390.00
County Aging Mill Levy	4181	11,500.00	11,500.00	11,500.00	11,500.00
OBJECT TOTAL		456,240.21	440,793.18	467,741.00	483,207.00
Categorical Grants (SCKLS)	4313	39,950.00	32,953.00	35,000.00	40,000.00
LSTA Grant	4315	0.00	223.74	0.00	0.00
I L L Network Grant	4344	0.00	0.00	0.00	0.00
OBJECT TOTAL		39,950.00	33,176.74	35,000.00	40,000.00
State Aid	4481	4,629.57	4,357.67	3,800.00	4,000.00
Copier Fees	4482	4,314.26	3,067.18	4,000.00	3,000.00
OBJECT TOTAL		8,943.83	7,424.85	7,800.00	7,000.00
Fines & Forfeitures	4511	13,256.82	11,495.07	12,000.00	12,000.00
OBJECT TOTAL		13,256.82	11,495.07	12,000.00	12,000.00
Interest	4611	87.97	63.64	100.00	100.00
Other Contributions	4671	10,289.02	8,838.71	8,000.00	8,000.00
United Way Contribution	4672	6,600.00	7,125.00	9,000.00	9,500.00
Employee Contributions	4673	0.00	0.00	0.00	0.00
Miscellaneous	4691	3,806.40	2,329.79	4,000.00	3,500.00
Cancel Prior Year Encumbrance	4692	0.00	0.00	0.00	0.00
Unencumbered Balance	4693	0.00	0.00	0.00	0.00
Reimbursements	4694	637.11	250.85	500.00	250.00
OBJECT TOTAL		21,420.50	18,607.99	21,600.00	21,350.00
FUND TOTAL		539,811.36	511,497.83	544,141.00	563,557.00

EXPENDITURE DETAIL

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

DESCRIPTION	ACCT	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 PROPOSED
<u>Personal Services:</u>					
Salaries	5101	58,084.10	63,659.65	160,000.00	154,500.00
Longevity Pay	5102	0.00	0.00	0.00	1,380.00
Overtime	5103	21.40	110.13	0.00	1,800.00
Temporary & Part Time	5104	191,329.58	183,580.88	118,231.00	145,000.00
Social Security	5105	19,657.56	18,997.65	21,540.00	24,000.00
Retirement	5106	22,234.63	23,374.61	21,000.00	26,400.00
Workers Compensation	5108	0.00	307.71	600.00	345.00
Unemployment Service	5109	1,689.40	832.67	1,500.00	850.00
Benefit Insurance	5110	4,564.75	4,586.52	9,640.00	5,000.00
Sick Leave	5112	9,694.77	5,757.87	0.00	0.00
YMCA	5113	0.00	13.93	1,080.00	1,080.00
Safety Incentives	5114	274.29	-34.29	0.00	0.00
OBJECT TOTAL		307,550.48	301,187.33	333,591.00	360,355.00
<u>Contractual Services:</u>					
Professional Services	5201	22,504.59	26,737.78	25,000.00	28,000.00
Insurance & Bonds	5204	4,742.49	6,281.49	6,600.00	8,000.00
Utilities	5205	19,053.34	23,768.75	23,000.00	22,000.00
Buildings Maintenance & Repair	5206	210.00	299.03	1,000.00	750.00
Equipment Maintenance & Repair	5207	4,677.66	147.45	1,000.00	750.00
Other Maintenance & Repair	5208	0.00	330.00	500.00	500.00
Rentals	5210	1,922.14	1,821.40	2,000.00	2,000.00
Travel, Training, Etc.	5211	2,882.53	2,948.29	3,000.00	5,000.00
Publications & Printing	5212	1,088.00	1,996.95	3,000.00	2,500.00
Other Charges (postage)	5213	3,425.33	3,089.60	3,000.00	3,000.00
Data Processing Services	5217	1,200.00	1,200.00	1,200.00	1,200.00
Transfers (Cap. Improvement)	5224	85,606.22	60,937.03	56,000.00	0.00
OBJECT TOTAL		147,312.30	129,557.77	125,300.00	73,700.00
<u>Commodities:</u>					
Office Supplies	5301	4,569.29	3,380.29	4,500.00	4,000.00
Buildings Maintenance & Repair	5306	162.07	243.90	1,000.00	1,000.00
Equipment Maintenance & Repair	5307	1,339.13	622.90	1,000.00	3,000.00
Other Maintenance & Repair	5308	21.99	24.99	500.00	500.00
Janitorial & Household Supplies	5309	72.55	0.00	350.00	300.00
General Supplies	5310	2,167.27	1,938.27	2,200.00	2,000.00
Print Materials	5313	38,924.64	44,666.23	41,500.00	43,000.00
Digital Materials	5314	2,793.89	2,929.74	4,500.00	5,000.00

EXPENDITURE DETAIL - continued

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

DESCRIPTION	ACCT	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 PROPOSED
<u>Commodities (cont'd):</u>					
Non-Capitalized Assets	5315	9,974.65	2,653.29	10,000.00	14,000.00
Computer Supplies	5316	28.76	29.97	200.00	0.00
Audiovisual Materials	5318	12,233.93	12,513.84	12,000.00	13,000.00
Outreach Supplies	5320	71.68	0.00	0.00	0.00
Memorials - Books, Etc.	5321	4,345.76	4,959.70	0.00	0.00
Outreach Mileage	5322	264.88	885.15	500.00	500.00
Adult Programming	5323	1,203.68	1,163.65	2,000.00	3,000.00
Children's Programming	5324	2,335.71	1,251.99	2,000.00	2,500.00
Materials Processing	5326	4,438.70	3,488.82	3,000.00	3,000.00
OBJECT TOTAL		84,948.58	80,752.73	85,250.00	94,800.00
<u>Capital Outlay:</u>					
Office Equipment & Furniture	7402	0.00	0.00	0.00	0.00
Buildings	7403	0.00	0.00	0.00	0.00
G.O. Bond Principal	7501	0.00	0.00	0.00	30,000.00
G.O. Bond Interest	7511	0.00	0.00	0.00	4,702.00
OBJECT TOTAL		0.00	0.00	0.00	34,702.00
ACTIVITY TOTAL		539,811.36	511,497.83	544,141.00	563,557.00

El Dorado Main Street

	2015 Actual	2016 Budget	2017 Budget
General Income			
City of El Dorado	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Interest Income			
Intrust Bank	\$ 0.49	\$ -	\$ -
CNB	\$ 26.60	\$ 25.00	\$ 25.00
Total Interest Income	\$ 27.09	\$ 25.00	\$ 25.00
Misc. Income - Festival	\$ 9,067.00	\$ -	\$ 10,000.00
Total General Income	<u>\$ 39,094.09</u>	<u>\$ 30,025.00</u>	<u>\$ 40,025.00</u>
Program Income			
Design/Physical Improvements			
Grants	\$ -	\$ 3,000.00	\$ 3,000.00
Total Design/Physical Improvement	\$ -	\$ 3,000.00	\$ 3,000.00
Organization			
Partnerships	\$ 8,945.00	\$ 12,130.00	\$ 15,000.00
Annual Diner	\$ -	\$ -	\$ 5,500.00
Fund Raiser	\$ -	\$ 11,035.00	\$ 11,000.00
Total Organization	<u>\$ 8,945.00</u>	<u>\$ 23,165.00</u>	<u>\$ 31,500.00</u>
Promotions			
Festival			
Beer Garden	\$ 6,811.00	\$ 6,268.00	\$ 6,000.00
Arts and Crafts	\$ -	\$ 1,640.00	\$ 1,500.00
Vendors	\$ 2,230.00	\$ 675.00	\$ 1,500.00
Horseshoe Tournament	\$ 160.00	\$ -	\$ -
Muttin Bustin	\$ -	\$ 1,530.00	\$ 1,500.00
Pageant	\$ 760.00	\$ 898.00	\$ 1,000.00
Registration Fees	\$ 2,115.00	\$ -	\$ -
Gate	\$ 20,851.00	\$ 19,280.00	\$ 20,000.00
Sponsors	\$ 47,175.00	\$ 42,950.00	\$ 40,000.00
Total Festival	<u>\$ 80,102.00</u>	<u>\$ 73,241.00</u>	<u>\$ 71,500.00</u>
Holiday Promotion	\$ -	\$ 100.00	\$ 100.00
Banner Program	\$ 50.00	\$ -	\$ 3,500.00
Total Promotions	\$ 80,152.00	\$ 73,341.00	\$ 75,100.00
Startup Kansas	\$ 275.00	\$ 275.00	\$ 275.00
Total Program Income	<u>\$ 89,372.00</u>	<u>\$ 99,781.00</u>	<u>\$ 109,875.00</u>
TOTAL INCOME	<u><u>\$ 128,466.09</u></u>	<u><u>\$ 129,806.00</u></u>	<u><u>\$ 149,900.00</u></u>

El Dorado Main Street

	2015 Actual	2016 Budget	2017 Budget
Expenses			
Operating Expenses			
Advertising	\$ 120.00	\$ 120.00	\$ 120.00
Bank Service Charges	\$ 10.00	\$ 10.00	\$ 10.00
Bookkeeping Services	\$ 5,000.00	\$ 5,250.00	\$ 5,250.00
Contract Work	\$ 1,070.00	\$ -	\$ -
Depreciation Expense	\$ -	\$ -	\$ -
Equipment/computer	\$ 617.00	\$ 700.00	\$ 750.00
Fees-PayPal, credit cards, etc	\$ 45.00	\$ 45.00	\$ 50.00
Insurance	\$ 5,985.00	\$ 5,985.00	\$ 5,985.00
Internet Service	\$ 1,042.00	\$ 1,100.00	\$ 1,100.00
Legal/Accounting/Filing Fees	\$ 890.00	\$ 890.00	\$ 890.00
Miscellaneous	\$ 12.00	\$ 100.00	\$ 100.00
Office Supplies	\$ 1,370.00	\$ 1,500.00	\$ 1,500.00
Printing/copies/postage	\$ 653.00	\$ 600.00	\$ 650.00
Rent	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
Telephone	\$ 608.00	\$ 610.00	\$ 610.00
Total Operating Expenses	\$ 19,222.00	\$ 18,710.00	\$ 18,815.00
Other Expenses			
Board and Committee Meetings	\$ 127.00	\$ -	\$ 100.00
Education	\$ -	\$ 1,000.00	\$ 1,000.00
Memberships/Subscriptions	\$ 460.00	\$ 300.00	\$ 1,500.00
Travel	\$ 1,687.00	\$ 1,500.00	\$ 2,500.00
Total other expenses	\$ 2,274.00	\$ 2,800.00	\$ 5,100.00
Personnel Expense			
Auto Allowance	\$ -	\$ 200.00	\$ 200.00
Payroll Taxes	\$ 2,342.00	\$ 2,796.00	\$ 2,796.00
Salaries	\$ 30,624.00	\$ 35,000.00	\$ 35,000.00
Total Personnel Expenses	\$ 32,966.00	\$ 37,996.00	\$ 37,996.00
Total Non Program Expense	\$ 54,462.00	\$ 59,506.00	\$ 61,911.00
Program Expense			
Design Committee Expense	\$ 5.00	\$ 3,000.00	\$ 3,000.00
Organization Committee Expense	\$ 2,044.00	\$ 6,210.00	\$ 8,510.00
Total Festival	\$ 87,895.00	\$ 64,334.00	\$ 66,175.00
First Fridays	\$ 25.00	\$ -	\$ -
Holiday Promotion	\$ 79.00	\$ 250.00	\$ 250.00
Shop Local Campaign	\$ 25.00	\$ -	\$ -
Halloween	\$ 493.00	\$ 100.00	\$ 100.00
Were all Ears	\$ -	\$ -	\$ -
Total Promotions	\$ 88,517.00	\$ 64,684.00	\$ 66,525.00
Total Program Expense	\$ 90,566.00	\$ 73,894.00	\$ 78,035.00
Total Expense	\$ 145,028.00	\$ 133,400.00	\$ 139,946.00
Net Income	\$ (16,561.91)	\$ (3,594.00)	\$ 9,954.00

City of El Dorado Debt Management Policy

I. PURPOSE

The Debt Management Policy sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policies that: (1) the City obtain financing only when necessary; (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible; (3) the most favorable interest rate, other related costs and terms be obtained; and (4) when appropriate, future financial flexibility be maintained.

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 when it is not possible or advantageous to make the acquisition from either available current revenues or fund balances.

To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to capital planning will be demonstrated through adoption and periodic adjustment of the City's Comprehensive Plan and the annual adoption of a Capital Improvement Plan (CIP) identifying the benefits, costs, and method of funding each capital improvement planned for the succeeding six years.

II. RESPONSIBILITY FOR POLICY

The primary responsibility for administering this policy rests with the Director of Finance, who shall be assisted by other City staff. The responsibilities of involved City staff shall be to:

- Consider at least annually the need for debt financing and assess progress on implementation of the current Capital Improvement Budget and any other program/improvement deemed necessary by the City Manager;
- Test adherence to this policy statement and to review applicable debt ratios as listed in Section IV. Structure and Term of Debt Financing;
- Review changes in federal and state legislation that affect the City's ability to issue debt and report such findings to the City Manager, as appropriate;
- Routinely review the opportunities for refinancing current debt; and
- Review periodically the services provided by the City's financial advisor, bond counsel, paying agents, and other debt financing services providers.

In developing financing recommendations, the City staff shall consider:

- Options for interim financing including short term and inter-fund borrowing, taking into consideration federal and state regulations;
- Effects of proposed actions on tax rates and/or user charges;
- Trends in bond market structures; and
- Other factors as deemed appropriate.

III. USE OF DEBT FINANCING

Debt financing will not be considered appropriate for any recurring purpose such as current operating and minor maintenance expenditures. The City will use debt financing for one-time capital improvement projects and major equipment purchases under one or more of the following circumstances:

- The project is in the City's six-year Capital Improvement Program;
- The project involves the acquisition of equipment that cannot be purchased outright without causing an unacceptable increase in the property tax rate;
- The project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the City;
- The project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing;
- There are revenues sufficient to service the debt, whether from future property taxes, user fees, or other specified and reserved resources. Debt supported by user fees, special assessments or special charges shall be preferred;
- The equipment is an item that is purchased infrequently and has an expected useful life of at least 5 years.

The following criteria will be used to evaluate pay-as-you-go versus debt financing in funding capital improvements:

Factors which favor pay-as-you-go financing include circumstances where:

- The project can be adequately funded from available current revenues and fund balances;
- The project can be completed in an acceptable timeframe given the available revenues;
- Additional debt levels could adversely affect the City's credit worthiness or repayment sources;
- Market conditions are unstable or suggest difficulties in marketing a debt obligation.

Factors which favor long-term debt financing include circumstances where:

- Revenues available are sufficiently ample and reliable so that long-term financing can be marketed with appropriate credit worthiness;
- Market conditions present favorable interest rates and demand for City debt obligations;
- A project is mandated by state or federal government and current revenues or fund balances are insufficient to pay project costs;
- A project is immediately required to meet or relieve capacity needs and existing unprogrammed cash reserves are insufficient to pay project costs;
- The life of the project or asset is 5 years or longer.

IV. STRUCTURE AND TERM OF DEBT FINANCING

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, the 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. Moreover, to the extent possible, the City will design the repayment of its overall debt issues so as to rapidly recapture its credit capacity for future use.

General Obligation Bonds

The City shall use an objective, analytical approach to determine whether it desires to issue new general obligation bonds. Generally, this process will compare ratios of key economic data. The goal will be for the City to maintain or enhance its existing credit worthiness. These ratios shall include, at a minimum, net bonded debt per capita, debt as a percent of statutory debt limit, net bonded debt to estimated actual value, and the level of overlapping net debt of all local taxing jurisdictions.

The decision on whether to issue new general obligation bonds shall, in part, be based on (a) costs and benefits, (b) the current conditions of the municipal bond market, and (c) consideration of the ratios described above.

Revenue Bonds

For the City to issue revenue bonds, projected annual net operating expenses, as defined by the ordinance authorizing such issuance, shall be a minimum of 115% of the issue's average annual revenue bond service or at a higher amount if required by the bond indentures. If necessary, annual adjustments to the City's rate structures will be considered in order to maintain the required coverage factor.

Special Assessments

The City shall carefully evaluate the issuance of special assessment bonds for benefit district improvements. The City's share of any benefit district project may not exceed 95% of any proposed costs related to a benefit district. In most cases, the debt will have a maximum term of 15 years, however, a longer term may be allowed provided it does not exceed the life of the improvements included in the special assessment district. The special assessment district will be assigned costs such as administration, engineering, financing and legal associated with the formation of the district and issuance of any debt.

Intergovernmental Debt Issuance

The City will typically not use its debt capacity for projects by entities or other special purpose units of government that have the ability to issue tax exempt debt. The City's issuance of debt will be made only: (1) after the prior commitment of the full assets and resources of the authority to debt service; (2) if project revenues, or development authority revenues pledged to debt service, are at least 115% of debt service; (3) if debt service reserves provided by the authority's own resources are equal to at least six months debt service; and (4) if all other viable means of financing have been examined. The City will enter into arrangements with other governmental entities where a portion of the project costs will be reimbursed by the other government. An agreement as to how the project costs will be allocated and reimbursements made must be approved by all involved governing bodies and, if necessary, be approved by the Attorney General's office.

Structure of Debt Obligations

The City normally shall issue bonds with an average life of 15 years or less for general obligation bonds, 15 years or less for special assessment bonds, and 20 years or less for revenue bonds or general obligation bonds backed by utility revenues. The typical structure of general obligation bonds will result in at least 25% of outstanding principal being retired within 5 years and at least 50% of the principal being retired in 10 years over the term of the debt. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale. In cases where project related revenues may not occur for several years, it may be desirable to capitalize the interest by increasing the size of the issue and deferring the principal payments so that only interest is paid on the debt for the first few years.

Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. Unless specific compelling reasons exist, all bonds shall be callable only at par.

Fixed or Variable Rate Long-Term Obligations

The City will only issue fixed rate general obligation bonds. The City will only issue fixed rate debt for revenue bonds, and lease purchases unless specific, compelling criteria are met by the characteristics of variable rate obligations. These criteria include reduced interest costs over a multi-year period, significant flexibility in the ability to redeem the bonds and as a short-term financing approach in anticipation of a definitive, fixed rate obligation. If variable rate debt is issued, the City will ensure that appropriate risk mitigation techniques are reviewed and utilized. These techniques at minimum shall be liquidity providers with a credit quality of Aa/AA or higher by Moody's Investors Service and/or Standard & Poor's.

If variable rate obligations are used for economic development revenue bonds, then coverage requirements will be based on (at minimum) then current fixed interest rates, with the potential of adding a differential to anticipate future upward interest rate movement of the variable rate transaction.

For each type of debt, the City will have a preponderance of its total outstanding principal in fixed rate bonds.

Derivatives

The City will not issue derivative instruments.

V. DEBT ADMINISTRATION AND FINANCING

Financing Proposals

Any capital financing proposal of a City department, agency, or utility involving the pledge or other extension of the City's credit through sale of bonds, execution of loans or leases, or otherwise involving directly or indirectly the lending or pledging of the City's credit, shall be referred to the Finance Department for review before such pledge is considered by the City Commission.

Bond Fund

Generally, payment of general obligation bonds and special assessment bonds shall be made from the City's Bond & Interest Fund. However, in situations in which general obligation bonds are to be paid from user fees or sales taxes, bond payments should be made from the fund that receives the revenue. The City shall maintain a debt service reserve which is one-twelfth (1/12) of the prior year's debt service. The Bond and Interest Fund balance will be managed to eliminate or minimize arbitrage rebate liability.

Reserve Funds

Adequate operating reserves are important to insure the functions of the City during economic downturns. The City shall budget a contingency reserve* in the General Fund of no less than 15% of operating expenditures less any transfers in which the amount transferred is at the discretion of the City Manager and Finance Director. The City will maintain working capital in an enterprise fund sufficient to finance 90 days of operations and one year of debt service, if the fund supports debt repayments. In addition, all reserves specified by bond indentures must be maintained.

**This contingency reserve will be in addition to the amount of Sales Tax held in the General Fund for the subsequent year's property tax reduction.*

Investments

Bond proceeds will be invested in accordance with City ordinances and state statute. Adherence to the guidelines on arbitrage will be followed which, at times, may require that investment yield be restricted. In most cases, the investment will be selected to maximize interest earnings with the assumption that the City will meet the Internal Revenue Service spend-down requirements that allow for an exemption from payment of income tax.

Bond Counsel

The City will utilize external bond counsel for all debt issues. All debt issued by the City will be reviewed by bond counsel to affirm that the City is authorized to issue the debt, the City has met all federal and state constitutional and statutory requirements necessary for issuance, and to determine the debt's federal income tax status.

Underwriter's Counsel

City payments for underwriter's counsel will be authorized for negotiated sales by the Department of Finance on a case-by-case basis depending upon the nature and complexity of the transaction and the needs expressed by the underwriters.

Financial Advisor

The City will retain an external financial advisor. For each City bond sale, the financial advisor will provide the City with information on structure, pricing, and underwriting fees for comparable sales by other issuers.

Temporary Notes

Use of short-term borrowing, such as temporary notes, may be undertaken until the final cost of the project is known or can be accurately projected. In some cases, projects may be funded with internal funds that will be reimbursed from bond proceeds.

Credit Enhancements

Credit enhancements (letters of credit, bond insurance, etc.) may be used if the costs of such enhancements will reduce the net interest cost on the bonds, if such enhancement is necessary to market the bonds, or to provide other significant financial benefits to the City.

Lease/Purchase Agreements

The use of lease/purchase agreements in the acquisition of vehicles, equipment and other capital assets shall be considered carefully relative to any other financing option or a “pay-as-you-go” basis. The lifetime cost of a lease typically will be higher than other financing options or cash purchases. Nevertheless, lease/purchase agreements may be used by the City as a funding option for capital acquisition if operational or cash-flow considerations preclude the use of other financing techniques.

Method of Sale

The City, as a matter of policy, shall seek to issue its general or revenue bond obligations through a competitive sale unless it is determined by the Finance Director that a negotiated sale would produce the best result for the City, and is legally permitted. In instances in which the City, through a competitive bidding for its bonds, deems the bids received as unsatisfactory or does not receive bids, it may, at the election of the Finance Director and if legally permissible, enter into negotiations for sale of the bonds. Where a negotiated sale process is determined to be in the best interest of the City and is legally permissible, the City will use a competitive process to select the underwriter.

VI. REFUNDING OF DEBT

Periodic reviews of all outstanding debts will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding or the refunding is essential in order to revise covenants in a manner that is advantageous to City operations and management.

City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest cost savings by refunding outstanding debt. As a general rule, refundings will be undertaken only if the present value savings will exceed 3% of the refunded debt service.

Refunding issues that produce net present value savings of less than the targeted amount may be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless there is a compelling public policy objective.

VII. CONDUIT FINANCINGS

The City may sponsor conduit financings in the form of Industrial Revenue Bonds for those activities (i.e. economic development, housing, health facilities, etc.) that have a general public purpose and are consistent with the City's overall service and policy objectives as determined by the City Commission. All conduit financings must insulate the City from credit risk or exposure and must first be approved by the City Manager before being submitted to the City Commission for consideration. The City will retain the right to select the underwriter and bond counsel, require compliance with disclosure and arbitrage requirements, and establish minimum ratings or credit worthiness acceptable for conduit debt. Credit enhancements, such as insurance or letters of credit, may be required for certain issues.

VIII. ARBITRAGE LIABILITY MANAGEMENT

Federal arbitrage legislation is intended to discourage governmental entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of this legislation, the City will issue obligations only when it appears the proceeds will be utilized in a timely fashion. Because of the complexity of arbitrage regulations and the severity of non-compliance penalties, the City will engage outside consultants when arbitrage related questions arise and to calculate potential arbitrage liability.

IX. CREDIT RATINGS

The Finance Director shall be responsible for determining whether a rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating.

Once a rating has been requested, the Finance Director shall be responsible for maintaining relationships with the rating agency/agencies that currently assign ratings to the City's debt. This effort shall include periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with debt issuance.

Full disclosure of operations and open lines of communication shall be provided to rating agencies used by the City. The staff of the Finance Department, with assistance from the City's financial advisor, shall prepare the necessary materials and presentations to the rating agencies.

X. CONTINUING DISCLOSURE

The City is committed to full and complete primary and secondary financial disclosure and to cooperating fully with rating agencies, institutional and individual investors, City

departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuous disclosure statements will meet (at a minimum), the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting principles (GAAP). The Finance Director shall be responsible for ongoing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

Appendix

TERMINOLOGY

Arbitrage. Arbitrage refers to the rebate or penalty amount due to the Internal Revenue Service where funds received from the issuance of tax-exempt debt have been invested and excess interest earnings have occurred, or where tax-exempt bond proceeds are not spent for their intended purpose within the times permitted by federal regulation. As used in this policy, ‘excess interest earnings’ means interest earned at a rate in excess of the arbitrage permitted yield on any individual bond issue.

Derivatives. Securities the value of which depends on or is derived from one or more separate indices of asset values. Derivative products issued by local governments may include floaters/inverse floaters, collateralized mortgage obligations (CMO’s), forwards, futures, and options.

General Obligation Bonds. Bonds backed by the full faith and credit of the City. Bondholders have the power to compel the City to levy property taxes to repay the bonds if necessary.

Lease/Purchase Agreements. A lease agreement with another party (typically a third-party vendor) to lease an asset over a defined period of time at a pre-arranged annual payment. Lease payments are made primarily from operating revenues. The City Commission appropriates annual lease payments unless it chooses not to appropriate under the Kansas cash basis law. If lease payments are not appropriated, ownership of the lease property reverts to the lessor. At the conclusion of the lease term, the City receives unencumbered ownership of the property.

Revenue Bonds. Bonds secured by revenues generated by the facility from dedicated user fees, or by one or more non-ad valorem revenue sources. Planning for such issues generally is more complex because future costs and revenues directly affect each other. Credit enhancements (e.g. insurance or letter of credit) may be needed because of the limited source of debt service payments that may be available in outlying years.

Special Assessment Bonds. Bonds issued to develop facilities and basic infrastructure for the benefit of properties within the assessment district. Assessments are levied on properties benefited by the project. The issuer’s recourse for nonpayment is foreclosure and the remaining debt becomes the City’s direct obligation, repaid from property taxes.

Temporary Notes. Notes issued to provide temporary financing, to be repaid by long-term financing. This type of bridge financing has a maximum maturity of four years under Kansas law.

"EXHIBIT A"
CITY OF EL DORADO
PAY PLAN CLASSIFICATION

Position	Grade
City Manager	N/A
City Attorney	N/A
Municipal Court Judge	N/A
City Engineer	88
Finance Director	88
Fire Chief	88
Parks & Recreation Director	88
Police Chief	88
Public Utilities Director	88
Public Works Director	88
Assistant City Engineer	82
Police Captain	82
City Clerk	79
Finance Assistant	79
Fire Marshal	79
Human Resources Director	79
Information Technology Manager	79
Community Marketing Manager	76
Detective Lieutenant	76
Golf Course General Manager	76
Horticulture Superintendent	76
Patrol Lieutenant	76
Public Works Superintendent	76
Wastewater Treatment Superintendent	76
Water Distribution & Sewer Maintenance Superintendent	76
Water Treatment Superintendent	76
Golf Course Superintendent	73
Fire Captain *	73*
Building Official	70
Planning & Zoning Coordinator	70
Fire Lieutenant	67*
Patrol / Detective Sergeant	67
Cemetery Sexton	64
Library Director	64
Master Patrol Officer / Detective III	64
Mechanic	64
Parks Superintendent	64
Recreation Superintendent	64
Airport Manager	61
Engineering Technician	61
Equipment Operator III	61
Landscape Specialist	61
Solid Waste Coordinator	61
Fire Driver/Operator *	58*
Assistant to the City Manager	52
Wastewater Chief Operator	52
Firefighter *	46*
Detective I / II	43
Patrol Officer	43

Senior Accountant	43
Wastewater Treatment Plant Operator IV	43
Water Treatment Plant Operator IV	43
Wastewater Treatment Plant Operator III	40
Water Treatment Plant Operator III	40
Administrative Assistant to the City Manager	37
Administrative Intern	37
Building Maintenance Worker	37
Equipment Operator II	37
Payroll & Benefits Clerk	37
Wastewater Treatment Plant Operator II	37
Water Treatment Plant Operator II	37
Assistant Court/Records Clerk	31
Golf Course Technician	31
Greens Keeper	31
Municipal Court Clerk	31
Park Technician	31
Recycle Leadperson	31
Rolloff Driver	31
Sanitation Leadperson	31
Traffic Signs and Signals Technician	31
Utility Billing Clerk	31
Cemetery Operator	25
Community Marketing Assistant	25
Engineering Secretary	25
Equipment Operator I	25
Parks and Recreation Assistant	25
Police Records Clerk	25
Public Utilities Secretary	25
Public Works Secretary	25
Recreation Leader	25
Wastewater Treatment Plant Operator I	25
Water Treatment Plant Operator I	25
Maintenance Worker III	22
Meter Reader	22
Animal Shelter Attendant	19
Utility Cashier	19
Librarian	16
Maintenance Worker II	16
Animal Control Officer	13
Custodian	13
Maintenance Worker I	13
Recycle Laborer	13
Sanitation Collector	13
Senior Center Director	13
Part-Time Staff	10

*24/48 Hour Rate

Bold Positions are not currently being utalized

Updated- 11/12/2015

"EXHIBIT B"
CITY OF EL DORADO, KANSAS
2017 SALARY SCHEDULE
EFFECTIVE: 01/01/2017

		START	MIDPOINT	END
88	A	58,780.80	72,321.60	86,340.80
	M	4,898.40	6,026.80	7,195.07
	B	2,260.80	2,781.60	3,320.80
	H	28.26	34.77	41.51
82	A	50,024.00	60,964.80	71,884.80
	M	4,168.67	5,080.40	5,990.40
	B	1,924.00	2,344.80	2,764.80
	H	24.05	29.31	34.56
79	A	43,846.40	53,768.00	63,668.80
	M	3,653.87	4,480.67	5,305.73
	B	1,686.40	2,068.00	2,448.80
	H	21.08	25.85	30.61
76	A	42,286.40	51,646.40	60,985.60
	M	3,523.87	4,303.87	5,082.13
	B	1,626.40	1,986.40	2,345.60
	H	20.33	24.83	29.32
73	A	40,248.00	49,774.40	59,300.80
	M	3,354.00	4,147.87	4,941.73
	B	1,548.00	1,914.40	2,280.80
	H	19.35	23.93	28.51
73*	A	44,786.56	53,930.24	63,044.80
	M	3,732.21	4,494.19	5,253.73
	B	1,722.56	2,074.24	2,424.80
	H	15.38	18.52	21.65
70	A	37,003.20	46,259.20	55,494.40
	M	3,083.60	3,854.93	4,624.53
	B	1,423.20	1,779.20	2,134.40
	H	17.79	22.24	26.68
67	A	36,649.60	44,428.80	52,208.00
	M	3,054.13	3,702.40	4,350.67
	B	1,409.60	1,708.80	2,008.00
	H	17.62	21.36	25.10
67*	A	40,680.64	48,863.36	57,046.08
	M	3,390.05	4,071.95	4,753.84
	B	1,117.60	1,342.40	1,567.20
	H	13.97	16.78	19.59

* 24/48 Rate

A=Annual; M=Monthly; B=Bi-weekly; H=Hourly

		START	MIDPOINT	END
64	A	35,963.20	43,950.40	51,958.40
	M	2,996.93	3,662.53	4,329.87
	B	1,383.20	1,690.40	1,998.40
	H	17.29	21.13	24.98
61	A	33,508.80	41,350.40	49,171.20
	M	2,792.40	3,445.87	4,097.60
	B	1,288.80	1,590.40	1,891.20
	H	16.11	19.88	23.64
58*	A	36,545.60	43,796.48	51,018.24
	M	3,045.47	3,649.71	4,251.52
	B	1,405.60	1,684.48	1,962.24
	H	12.55	15.04	17.52
55	A	32,448.00	40,456.00	48,776.00
	M	2,704.00	3,371.33	4,064.67
	B	1,248.00	1,556.00	1,876.00
	H	15.60	19.45	23.45
52	A	32,177.60	40,081.60	47,985.60
	M	2,681.47	3,340.13	3,998.80
	B	1,237.60	1,541.60	1,845.60
	H	15.47	19.27	23.07
46*	A	32,090.24	38,787.84	45,514.56
	M	2,674.19	3,232.32	3,792.88
	B	1,234.24	1,491.84	1,750.56
	H	11.02	13.32	15.63
43	A	30,680.00	37,648.00	44,200.00
	M	2,556.67	3,137.33	3,683.33
	B	1,180.00	1,448.00	1,700.00
	H	14.75	18.10	21.25
40	A	29,723.20	36,628.80	43,534.40
	M	2,476.93	3,052.40	3,627.87
	B	1,143.20	1,408.80	1,674.40
	H	14.29	17.61	20.93
37	A	27,809.60	33,467.20	39,270.40
	M	2,317.47	2,788.93	3,272.53
	B	1,069.60	1,287.20	1,510.40
	H	13.37	16.09	18.88
31	A	26,124.80	31,907.20	37,689.60
	M	2,177.07	2,658.93	3,140.80
	B	1,004.80	1,227.20	1,449.60
	H	12.56	15.34	18.12

* 24/48 Rate

A=Annual; M=Monthly; B=Bi-weekly; H=Hourly

		START	MIDPOINT	END
25	A	25,251.20	30,742.40	36,358.40
	M	2,104.27	2,561.87	3,029.87
	B	971.20	1,182.40	1,398.40
	H	12.14	14.78	17.48
22	A	23,899.20	29,036.80	34,153.60
	M	1,991.60	2,419.73	2,846.13
	B	919.20	1,116.80	1,313.60
	H	11.49	13.96	16.42
19	A	23,774.40	28,641.60	33,508.80
	M	1,981.20	2,386.80	2,792.40
	B	914.40	1,101.60	1,288.80
	H	11.43	13.77	16.11
16	A	22,630.40	27,913.60	33,217.60
	M	1,885.87	2,326.13	2,768.13
	B	870.40	1,073.60	1,277.60
	H	10.88	13.42	15.97
13	A	22,796.80	26,852.80	30,908.80
	M	1,899.73	2,237.73	2,575.73
	B	876.80	1,032.80	1,188.80
	H	10.96	12.91	14.86

* 24/48 Rate

A=Annual; M=Monthly; B=Bi-weekly; H=Hourly

Updated 11/12/2015