

THE FINE ART OF LIVING WELL



EL DORADO



ANNUAL OPERATING BUDGET AND
CAPITAL IMPROVEMENT PLAN

2015

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Introduction and Overview

Dear Mayor, Commissioners and Citizens of El Dorado:

I am pleased to present the 2015 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 2015 is \$27,031,353.

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 gained strength in recent months. Unemployment fell below 6 percent in September, the first time since 2008, and gross domestic product increased at an annual rate of 4.6 percent in second quarter 2014. Consumer confidence fell to 84 in September 2014 after reaching a seven-year high (93.4) in August showing continued uncertainty among consumers. Our local economic indicators are stronger than the nations. The Kansas unemployment rate was 4.9 percent in August 2014, down from 5.5 percent in August 2013, while Butler county's unemployment rate was 5.2 percent in August 2014. Although the local economy is improving, Kansas budget shortfalls are projected to reach \$260 million by July 2016 and could create downward pressure on growth. Bearing this in mind, the 2015 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 2015 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.
- **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". Unlike past economic recoveries, this one has been slow and weak. Inflation has outpaced revenue growth. Therefore, special attention must be paid to developing a more efficient and innovative government. The City has budgeted to maintain our investment in employee training and promotes innovation through its membership with the Alliance for Innovation.
- **Increasing the reserves in the Water and Sewer funds.** While inflation has remained consistent at 1-4% per year, water and sewer rates have not increased in nearly eight years. This has resulted in a gradual decline in reserves. Staff has reviewed several alternatives to the current rate schedule to raise additional revenue. A formal proposal was submitted to the City Commission for consideration in 2013. An increase in water rates consisted of 4% for tier 1, 6% for tier 2, and 4% for the readiness to serve charge. An increase of 8% in Sewer rates was adopted and has been included in the 2015 Budget.

- **Stabilizing capital outlay expenditures.** An Equipment Replacement Plan (ERP) is utilized in the 2015 budget year. The ERP provides a framework to discuss and plan for future equipment needs. Such planning serves to stabilize equipment expenditures and mitigates the potential for an increase in the mill levy.

Opportunities and Challenges

Over the course of the recession City finances have been stressed from a number of factors. For your typical city, this would have meant some combination of cuts in services, increased taxes, and/or less investment in capital improvements. Thankfully, the City entered the recession with healthy reserves. We not only navigated the recession without a reduction in service or increased taxes, but we used the challenge as an opportunity to invest in capital improvements and programs that will help grow our local economy. The following are several examples of opportunities and challenges that we are experiencing:

- **Sales tax collections on the rise.** Sales tax collections increased over 2012 by 1% in 2013. Currently, the collections for 2014 are on track to exceed the projected amount of \$2,341,000. The upward trend anticipates 2014 to be \$2,400,000 and it could possibly reach the high since 2008 due to the turnaround at Holly/Frontier Refinery.
- **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, Holly/Frontier Refinery, and eight water districts. Staff is currently working with cities in the region to increase water sales and fully realize the potential of El Dorado Lake.
- **New public facilities.** The community is continuing to improve public facilities. Notable projects that will be completed within the next year include the Home Lumber building where the Community Market Facility will be located and the old Commerce building, Jewelry Building, and Library Renovations. 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.
- **Increasing pension contributions.** The City of El Dorado is required by the state of Kansas to participate in the Kansas Public Employees Retirement System (KPERs), and joined the Kansas Police and Fire (KP&F) retirement system in 2010. Both retirement systems have increased the employer contribution rate in recent years without enhancing benefits. Since 2010, KPERs has increased from 7.14% to 10.33%, while KP&F has increased from 12.86% to 21.36%. These changes have strained the City's ability to offer cost-of-living and merit increases.
- **Rising fuel costs.** In 2013, the City used 103,770 gallons of gasoline and diesel fuel. This amounted to a total cost of \$333,180. To lower fuel costs staff is switching some vehicles to natural gas and built a natural gas station in 2014.

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 being it is a readily available alternative to gasoline. CNG costs up to 50% less than gasoline or diesel, emits up to 90% fewer emissions than gasoline, and there is abundant supplies right here in America. The City currently has 5 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				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Revenues				
Taxes	7,879,689	8,111,991	8,144,440	7,907,564
Licenses & Permits	106,643	136,245	136,245	130,049
Intergovernmental Revenue	574,095	599,807	598,307	592,121
Charges for Services	8,599,668	10,127,343	10,153,343	10,290,688
Fines, Forfeitures & Penalties	312,345	294,391	294,391	377,300
Miscellaneous	1,422,435	1,331,109	1,357,086	1,156,990
Transfers In	2,989,037	2,620,315	2,620,315	1,624,191
Total:	21,883,912	23,221,201	23,304,127	22,078,903
Expenditures				
Personal Services	8,577,443	9,046,631	9,179,713	9,738,226
Contractual Services	4,047,540	4,386,079	4,408,586	4,843,993
Commodities	1,791,639	2,041,985	2,014,327	2,135,503
Capital Outlay	364,243	1,571,500	1,523,849	448,554
Debt Retirement	2,621,886	3,091,478	3,109,478	2,777,348
Transfers Out	3,660,983	3,532,687	3,522,202	3,652,358
Contingency Reserve	-	5,201,016	-	3,435,371
Total:	21,063,734	28,871,376	23,758,155	27,031,353

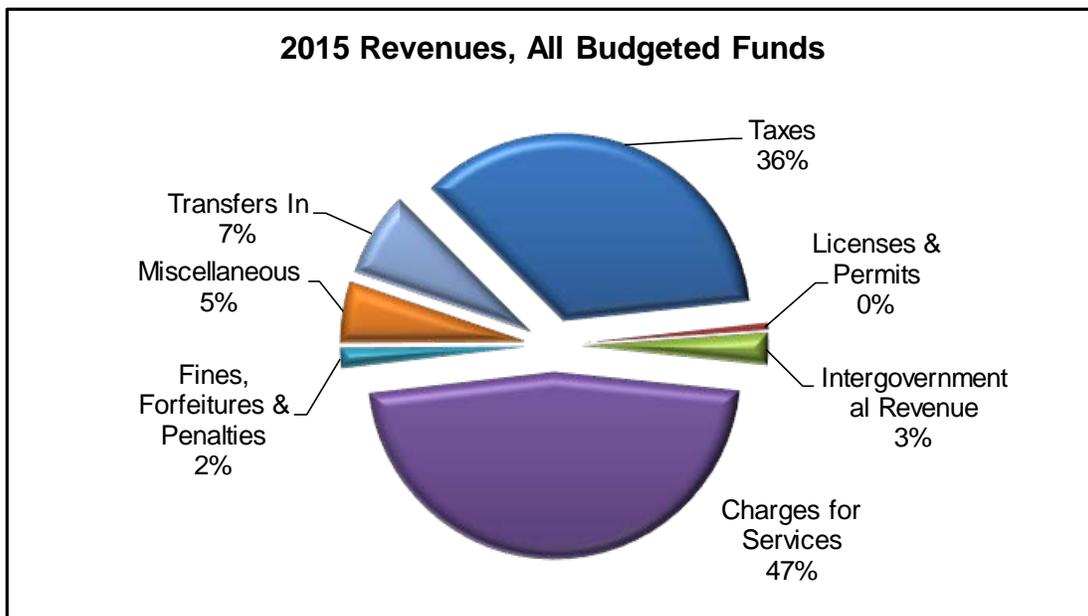
Major Revenues

As shown in the table above, the 2015 Budget anticipates collecting \$23,117,887 in revenues. This represents a decrease from the 2014 Budget by \$103,314, or .45%. The following highlights the major revenue sources and anticipated changes in 2015:

Summary of Tax Levies					
Fund	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Proposed
General	29.207	27.841	31.354	32.962	30.297
Airport	0.649	0.676	1.127	0.207	-
Library	4.322	4.613	4.724	4.960	4.991
Industrial Mill Levy	0.999	0.730	1.000	0.975	1.017
Bond & Interest	13.321	10.902	8.958	8.216	10.731
Total All Funds	48.990	44.762	47.163	47.320	47.036
Assessed Valuation	82,506,642	80,892,544	82,287,668	81,549,784	79,607,332

- The Property Tax (Ad Valorem) is the single largest source of revenue, as it accounts for nearly 16% of total revenues. Collections are projected to decrease from the 2014 Budget to \$3,744,477 in 2015. This decline is due to a .284 mill levy decrease and a 2.4% decrease in the assessed valuation.

- Sales Tax is the second largest revenue. It accounts for 10.13% of total revenue, with projected 2015 collections of \$2,341,000. This revenue is slowly recovering from the most recent recession, when it declined from an all-time high of \$2,516,578 (2008) to \$2,091,506 (2010).
- Domestic Water Sales represent the largest revenue source under the category Charges for Services. In 2015, collections are anticipated to increase by 1%, or \$24,700, over the 2014 Budget to \$3,100,000. This is due to a 4% rate increase for tier 1, a 6% rate increase for tier 2, and a 4% increase to the readiness to serve charge.
- Domestic Sewer Sales accounts for 8% of total revenue. The 2015 Budget projects receiving \$1,850,000 in revenue, the same as 2014.
- The 2015 Budget includes all Prairie Trails revenues, which excluding the operating transfer, totals \$559,608.
- The 2015 revenue projection for Special Assessments is \$706,608. This is derived from the Stormwater Fund and Bond & Interest Fund.



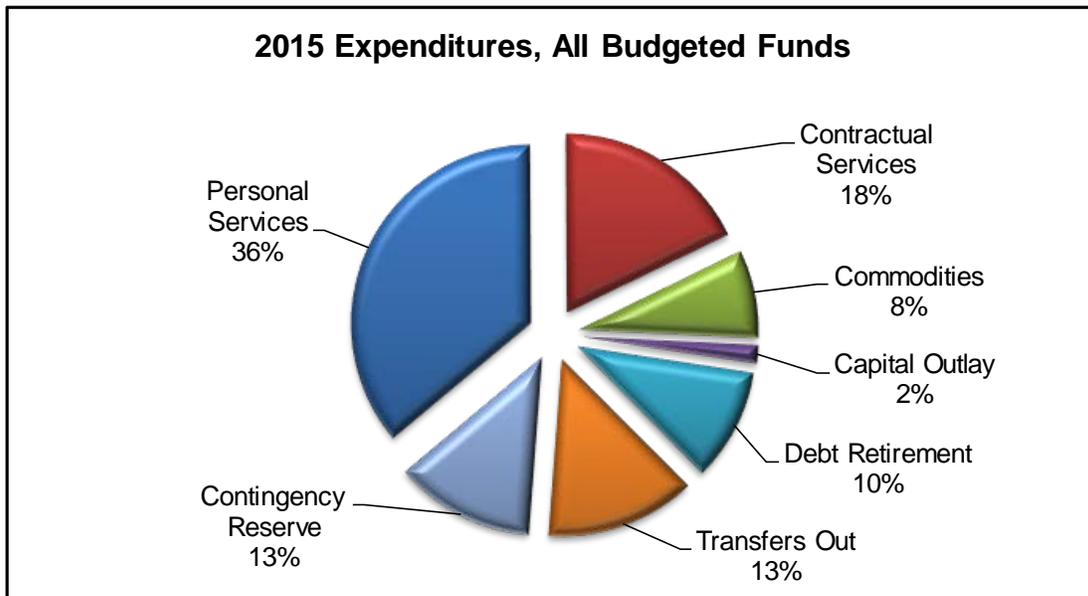
Major Expenditures

Total expenditures for 2015 are consistent with past budgets. Planned expenditures are budgeted at \$23,316,810, with an additional contingency reserve appropriation of \$3,435,371, for a 1.05% decrease over 2014 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 (\$452,550) at 4.991 mills with a maximum of 5 mills, El Dorado, Inc. (\$116,200) \$68,200 from the General Fund and \$48,200 matching funds from the Industrial Mill Levy Fund, El Dorado Main Street (\$30,000), The El Dorado Broncos (\$20,000) an increase of \$5,000, Municipal Band (\$7,000), Holiday Visions (\$5,000), and Crime Stoppers (\$3,000).
- Personal Services includes an increase over 2014 Budget to cover employee merit pay (0-6% per employee); employer rate increases in the state retirement plans (KPERs and KP&F); and employer rate increase in self –insurance premiums.

Actual and Budgeted Positions (FTEs), 2013-2015				
Department	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Administration	13.30	13.30	14.80	14.80
Engineering	6.50	6.50	6.50	6.50
Police	32.40	32.40	31.40	31.40
Fire	17.00	17.00	17.00	17.00
Public Works	37.65	37.65	38.65	38.65
Recreation	7.00	8.00	8.50	8.50
Public Utilities	23.15	23.15	23.15	23.15
Total:	137.00	138.00	140.00	140.00

- 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 starting in 2013 by a 20-year interfund loan 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: Fire Fighter Training Ground Facility (\$42,465), Community Market (\$50,000), ½ Summit Park Play Surface (\$30,000) and Additional Property Tax Relief (3.49 mills).



Capital Improvement Plan (CIP)

The CIP is a six-year plan designed to improve the City's physical infrastructure and heavy equipment. These items cost in excess of \$5,000 and have a useful life of at least 15 years. The implementation cost of the 2015-2020 Capital Improvement Plan is estimated at \$222,301,620, and includes \$190,537,736 for the 2015 fiscal year. There are several large water projects planned for 2015, which are contingent on a positive cost-benefit analysis and a dedicated revenue source.

2015 Capital Improvement Plan Expenditures		
Department	Description	Est. Cost
Administration	Community Market Facility	105,000
Engineering	NW Quadrant Mandatory Sidewalk Project	200,000
Engineering	Residential Street Program & KLINK	691,272
Engineering	12th Ave Drainage Improvements	66,000
Engineering	Central Ave (Emporia St to Denver St)	571,700
Engineering	Paving of Towanda Ave (BCC Property Line to Edgemoor)	2,060,000
Engineering	Pedestrian/Bicycle Path Phase III (Part 1)	410,027
Engineering	Paving Simpson, Hunton, and 5th Ave (School to Hunton)	1,102,849
Fire	Apparatus-Aerial Platform	1,150,000
Fire	El Dorado Fire Training Road Addition	42,465
Parks/Recreation	Summit Park Playground Pad Replacement	60,000
Police	Public Safety City-Managed Dispatch Center	832,048
Public Utilities	Zebra Mussel Infrastructure Protection	300,000
Public Utilities	Regional Water Improvements	148,796,000
Public Utilities	Water Treatment Plant Expansion	6,720,000
Public Utilities	Water Distribution Transmission System	22,265,375
Public Utilities	West Water Tower	4,000,000
Public Utilities	Sewer Improvements - Citywide	1,000,000
Public Utilities	Raw Water Supply Line Bore	165,000
Total:		\$ 190,537,736

Equipment Replacement Plan (ERP)

The ERP is a five-year plan that provides a framework to discuss future equipment needs and to stabilize the fluctuations in equipment expenditures. ERP items cost in excess of \$5,000; however, do not meet the 15 year useful life threshold of CIP projects. The 2015-2019 Equipment Replacement Plan includes \$138,000 for the 2015 fiscal year, with a total five-year budget of \$2,163,700.

2015 Equipment Replacement Plan Expenditures		
Department	Description	Est. Cost
Administration	IT Upgrades	25,000
Police	Replace (2) Patrol Cars	70,000
Public Works	Traffic Signal Monitoring Upgrade	35,000
Recreation	Mower Replacement	8,000
Total:		\$ 138,000

Debt Management

As in past years, the 2015 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 9.50%

Conclusion

Businesses often use recessions as an opportunity to rethink and restructure their operations. Likewise, we have made efforts since the onset of the recession to improve operations and better serve our customers, the citizens of El Dorado. The 2015 Budget reinforces a culture of innovation and public service. While always seeking to become more efficient, we have used this economic recession 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.
- The 2015 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. The department heads, including myself, 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 2015 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 12,478 according to the 2014 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.

City Commission Members		
Seat	Name	Term
Mayor	Michael Fagg	Apr-15
Commissioner 1	Chase Locke	Apr-17
Commissioner 2	Bill Young	Apr-15
Commissioner 3	Nick Badwey	Apr-17
Commissioner 4	Dave Chapin	Apr-15

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

- Administration
- Engineering
- Police
- Fire
- Public Works

- Public Works
- Recreation
- Public Utilities

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 five 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. Nine 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	12,478
Land Area (sq. mi.)	9.10
Number of Households	4,502
Per Capita Income	20,483
Household Income	42,787
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 and airport operations.

Educational Institutions

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

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, and 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 and the Natural Pet Care Center
- The Savage Service, Inc. rail port facility on the Burlington Northern Santa Fe main line

- Existing business expansions or improvements by John K. Fisher, Energy Services, SPS Pavement, OCI, Power Grid Engineering, South Central Kansas Mental Health and Demo Sales

Major Employers

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

Principal Employers	
Employer	Employees
USD #490	1,088
HollyFrontier Corporation	445
Butler Community College	417
El Dorado Correctional Facility	416
Butler County Government	370
Susan B. Allen Memorial Hospital	308
Wal-Mart	256
C-Tech	186
Pioneer Balloon	175
City of El Dorado	138

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	2,579,198
Kansas Gas & Electric	1,517,515
Kansas Gas Service	1,252,692
Barton Solvents	1,226,840
Vlomis Enterprises	982,845
Pioneer Balloon Co	558,125
Villas at BCC LLC	544,417
Butler Rural Electric Coop Assn.	523,414
El Dorado Group II LLC	473,826
Southwestern Bell Telephone	404,079

Transportation Systems

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

Parks and Recreation Facilities

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

- 12 neighborhood parks
- 12 playgrounds (two ADA accessible)
- 5 Soccer fields
- 4 baseball fields
- 4 softball fields
- 2 spray parks
- 2 pools
- 2 tennis courts
- 2 outdoor basketball courts
- Baseball stadium
- Football/soccer stadium and track
- 18 hole municipal golf course
- 6.3 mile bike path
- YMCA, with indoor track, weight room, basketball courts, squash/racquetball courts and indoor pool

- El Dorado State Park, which offers activities such as camping, hiking, fishing, boating and horseback riding



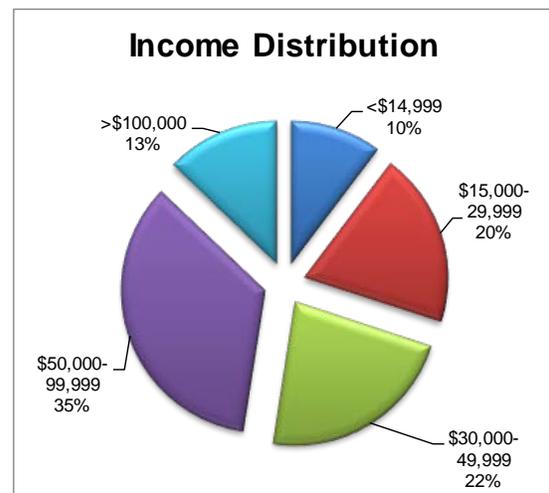
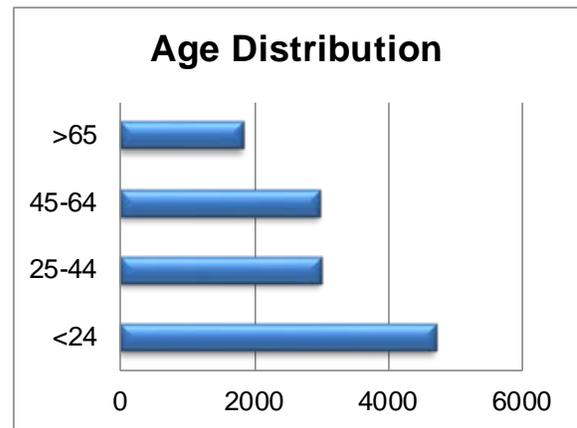
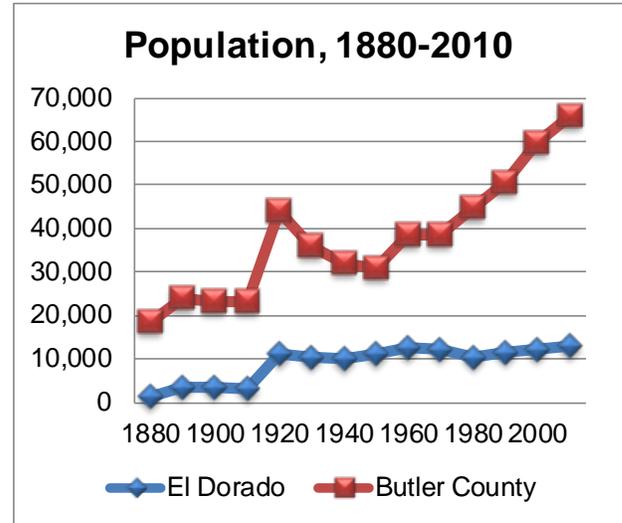
Walnut Ridge Trail, located within El Dorado State Park.

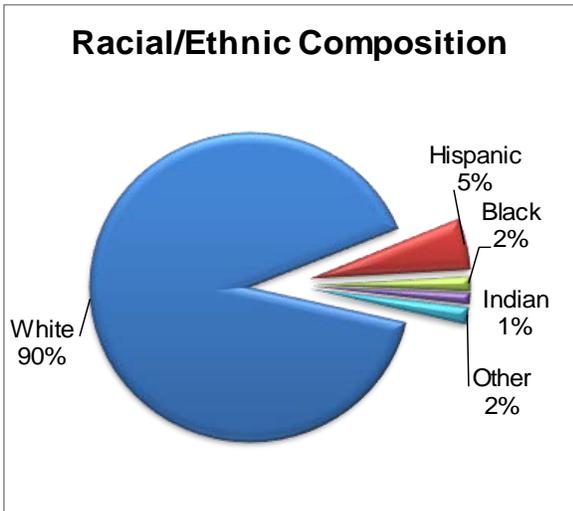
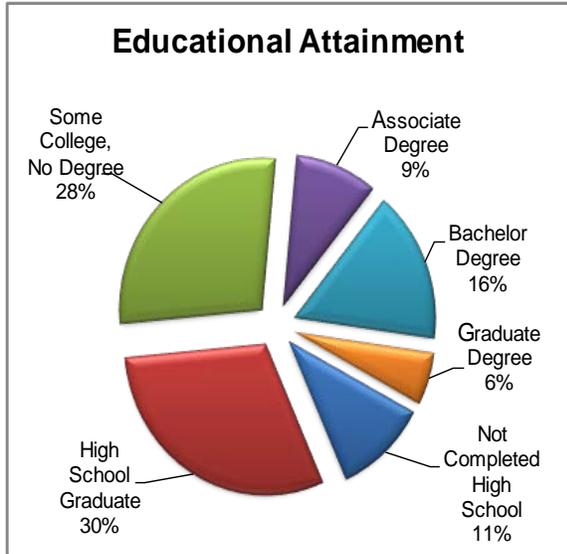
The Recreation Department provides a range of programs, camps and instructional activities to the public. These are scheduled seasonally and cover all age groups in:

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

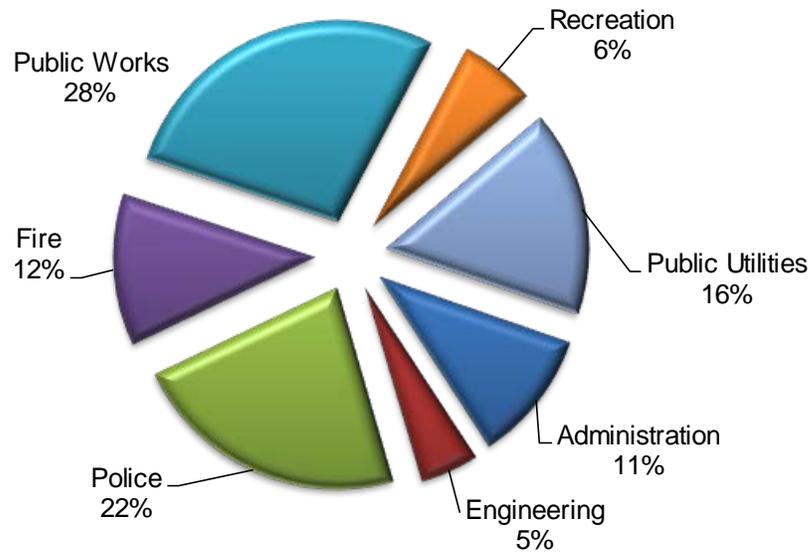
Demographics

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.





2015 Personal Services Summary



Actual and Budgeted Positions (FTEs), 2013-2015				
Department	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Administration	13.30	13.30	14.80	14.80
Engineering	6.50	6.50	6.50	6.50
Police	32.40	32.40	31.40	31.40
Fire	17.00	17.00	17.00	17.00
Public Works	37.65	37.65	38.65	38.65
Recreation	7.00	8.00	8.50	8.50
Public Utilities	23.15	23.15	23.15	23.15
Total:	137.00	138.00	140.00	140.00



CITIZENS OF EL DORADO

CITY COMMISSIONERS
 Mayor Michael Fagg,
 Nick Badwey, David Chapin,
 Bill Young & Chase Locke

CITY MANAGER

- CONVENTION & TOURISM COMMITTEE
- BOARD OF APPEALS/ CODE REVIEW
- LIBRARY BOARD
- AIRPORT ADVISORY BOARD
- RECYCLING & SOLID WASTE ADVISORY COMMITTEE
- RECREATION ADVISORY COMMITTEE

- SALES TAX ADVISORY COMMITTEE
- PRAIRIE TRAILS ADVISORY BOARD
- BOARD OF ZONING APPEALS
- PLANNING COMMISSION
- TREE BOARD
- YOUTH COMMISSION

- MUNICIPAL COURT CITY ATTORNEY
- HUMAN RESOURCE DIRECTOR PAYROLL & BENEFITS
- ACTIVITIES, SALES, AND SERVICES MANAGER

- ADMINISTRATIVE INTERN
- ASSISTANT TO THE CITY MGR
- ADMINISTRATIVE ASSISTANT TO THE CITY MGR

- PARKS & RECREATION**
- RECREATION PROGRAMMING & MARKETING
 - PRAIRIE TRAILS GOLF
 - POOLS & GROUNDS
 - FORESTRY
 - CEMETERIES

- FINANCE**
- CITY CLERK
 - RECORDS
 - PURCHASING

- POLICE**
- LAW ENFORCEMENT
 - RECORDS
 - COURT

- FIRE**
- RESPONSE
 - INSPECTIONS
 - HAZMAT
 - EMERGENCY MANAGEMENT

- PUBLIC WORKS**
- STREET REPAIR
 - REFUSE/RECYCLE
 - STORMWATER
 - ANIMAL CONTROL
 - AIRPORT
 - IT

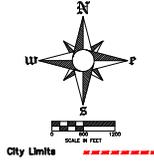
- PUBLIC UTILITIES**
- WATER TREATMENT
 - WATER DISTRIBUTION
 - WASTEWATER

- ENGINEERING**
- STREET LIGHTS & DESIGN
 - CONSTRUCTION PROJECTS INSPECTION
 - BUILDING PLAN REVIEW & INSPECTION
 - NUISANCE/CODE ENFORCEMENT
 - GPS/MAPPING PLANNING & ZONING

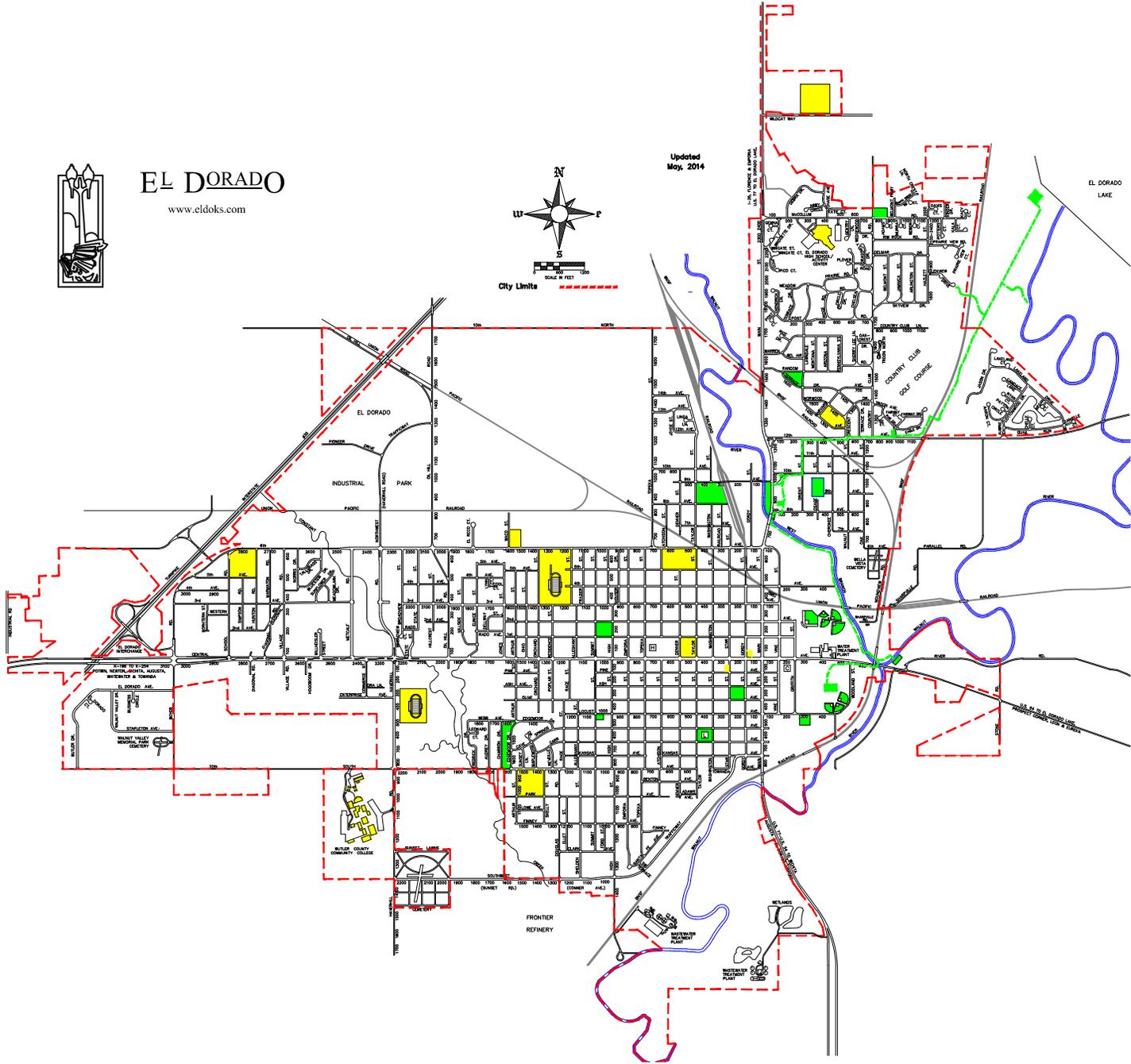


EL DORADO

www.eldoks.com



Updated
May, 2014





EL DORADO

THE FINE ART OF LIVING WELL

Financial
Structure,
Policyž and
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.

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 below. Generally speaking, these funds do not require a budget because they are custodial in nature or utilized as reserve funds.

Unbudgeted Funds

- | | |
|---|--------------------------------------|
| Equipment Reserve Fund (002) | Sales Tax Agency Fund (020) |
| Family Life Center Grant Fund (004) | Customer Deposit Fund (21) |
| El Dorado Senior Center Fund (005) | Law Enforcement Trust Fund (022) |
| Library Fund (011) | Revolving Loan Fund (025) |
| Lake Debt Reserve Fund (012) | Expendable Trust Fund (027) |
| Library Special Revenue Fund (015) | Construction Fund (030) |
| Self-Insurance Reserve (018) | Payroll Withholding Fund (070) |
| Neighborhood Revitalization Rebate Fund (019) | 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) <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.
February	<ul style="list-style-type: none"> • Revenue estimates are developed by the department managers. • Department managers present CIP and ERP requests to the City Manager. • Sales Tax Committee receives department funding requests.
March	<ul style="list-style-type: none"> • Sales Tax Committee public hearing to receive additional funding requests. • Departments present CIP requests to the Planning Commission.
April	<ul style="list-style-type: none"> • City Commission public hearing to consider proposal from Sales Tax Committee. • Departments/outside agency budget requests are due to the Finance Director. • Departments/outside agencies present operating budget requests to the City Manager. • City Commission workshop to receive CIP and ERP requests from department managers.
May	<ul style="list-style-type: none"> • CIP public administrative hearing with the City Manager. • City Commission workshop for outside agencies to present budget requests. • City Commission public hearing to discuss and adopt the CIP. • City Commission workshop for departments to present operating budgets.
June	<ul style="list-style-type: none"> • City Commission workshop to determine outside agency allocations.
July	<ul style="list-style-type: none"> • City Commission workshop(s) to review budget draft(s).
August	<ul style="list-style-type: none"> • City Commission public hearing on the operating budget.
November	<ul style="list-style-type: none"> • Budget document completed and distributed to department managers and GFOA.
December	<ul style="list-style-type: none"> • Detailed budget calendar and instructions distributed to department managers.

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

Financial Summaries

Revenues and Expenditures, All Budgeted Funds				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Revenues				
General	8,436,699	8,835,285	8,801,527	8,595,824
Airport	292,772	225,740	236,740	236,401
Library	425,241	457,060	446,575	452,550
Major Street	985,500	903,857	903,857	995,520
Cemetery	196,360	219,302	219,302	186,206
Stormwater	320,821	255,908	255,908	259,500
Economic Development	50,000	50,000	50,000	50,000
Prairie Trails	528,082	689,470	689,470	559,608
Industrial Mill	95,965	88,567	87,583	91,838
Special Parks & Recreation	37,059	36,930	36,930	37,740
Tourism Tax	161,593	155,714	164,151	171,289
Bond & Interest	1,470,671	1,413,164	1,482,403	1,370,527
Water	3,675,658	4,331,372	4,317,872	4,323,500
Sewer	1,828,713	2,264,300	2,388,277	2,275,500
Refuse	1,300,313	1,537,650	1,466,650	1,411,700
External Stores	-	80,000	80,000	80,000
Data Processing	718,485	766,200	766,200	981,200
Construction	1,359,890	910,682	910,682	1,038,984
Total:	21,883,823	23,221,201	23,304,127	23,117,887
Expenditures				
General	8,432,581	12,135,532	8,950,813	10,804,200
Airport	266,797	279,935	225,740	330,042
Library	425,196	457,060	446,575	452,550
Major Street	890,749	1,032,866	887,560	1,133,985
Cemetery	184,904	226,559	219,154	210,575
Stormwater	306,549	539,983	446,332	469,503
Economic Development	14,133	345,000	-	380,867
Prairie Trails	580,409	841,372	685,335	675,408
Industrial Mill	52,853	673,988	106,751	649,945
Special Parks & Recreation	91,880	127,245	21,500	73,683
Tourism Tax	135,259	445,153	195,166	373,169
Bond & Interest	1,643,851	2,004,389	1,878,119	1,559,829
Water	3,612,894	4,353,706	4,317,784	4,574,821
Sewer	2,164,234	2,671,148	2,653,182	2,541,336
Refuse	1,291,178	1,557,734	1,544,438	1,396,642
External Stores	10,139	80,000	80,000	80,000
Data Processing	760,092	818,922	818,922	1,045,626
Construction	295,916	280,784	280,784	279,172
Total:	21,159,613	28,871,376	23,758,155	27,031,353

Revenues by Category, All Budgeted Funds				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Revenues				
Taxes	7,879,689	8,111,991	8,144,440	7,907,564
Licenses & Permits	106,643	136,245	136,245	130,049
Intergovernmental Revenue	574,095	599,807	598,307	592,121
Charges for Services	8,599,668	10,127,343	10,153,343	10,290,688
Fines, Forfeitures & Penalties	312,345	294,391	294,391	377,300
Miscellaneous	1,422,435	1,331,109	1,357,086	1,156,990
Transfers In	2,989,037	2,620,315	2,620,315	2,663,175
Total:	21,883,912	23,221,201	23,304,127	23,117,887

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.

Taxes

The City collects ten different taxes: property tax (ad valorem), motor vehicle tax, recreational vehicle tax, sales tax, telephone franchise, gas service franchise, electric franchise, cable franchise, utility franchise, and bed tax. Taxes comprise about 34% of total revenue. In total, tax collections are anticipated to decrease from the 2014 Budget by 2.6%.

Property tax is budgeted in 2015 to account for approximately 35.8% of all taxes, for a total of \$2,411,903. This is a decrease of 12.8% from the prior budget year which is due to a decrease in the City’s assessed valuation. The City has 5 funds that receive property taxes: General, Airport, Library, Bond & Interest, and Industrial Mill Levy.

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

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 47 mills.

The mill levy is not anticipated to change in 2015.

How are my property taxes calculated?

Appraised Value of Home: \$100,000

Mill Rate (estimated): 47.151

Assessed Valuation: \$11,500

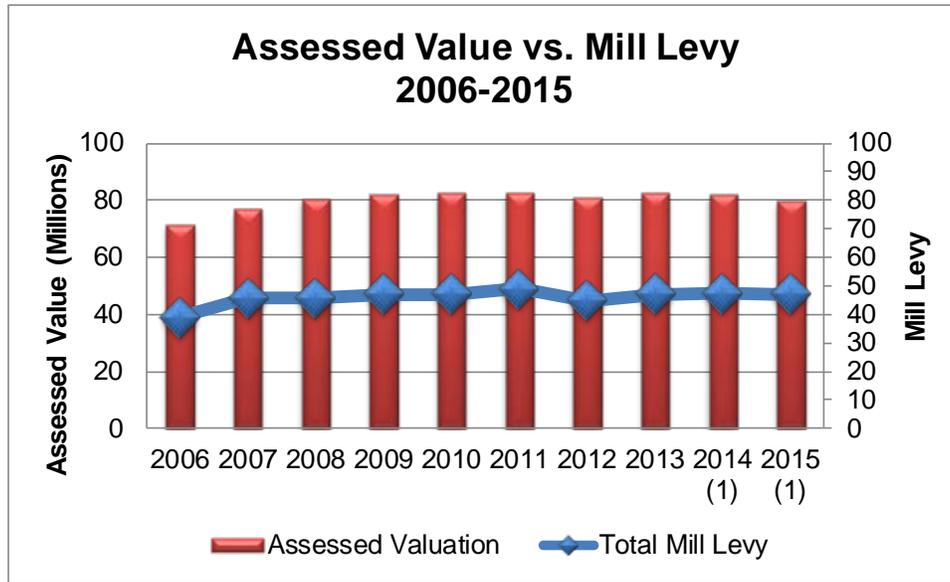
To determine the assessed valuation multiply the appraised value of your home by 11.5%.

Annual Tax Liability: \$542.24

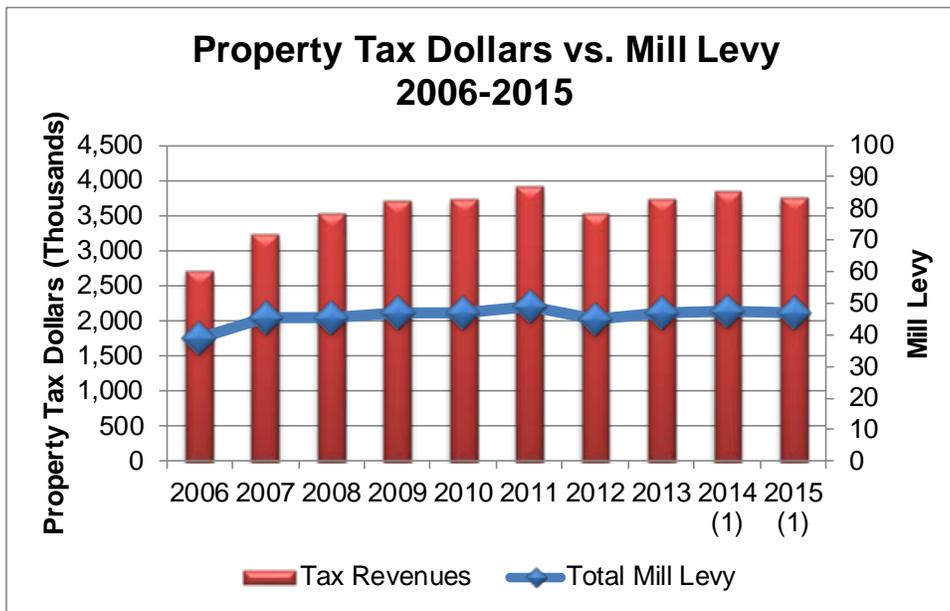
To calculate the annual tax bill, multiply your assessed valuation by the estimated mill rate and divide the result by \$1,000.

Monthly Expense for Services: \$45.18

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

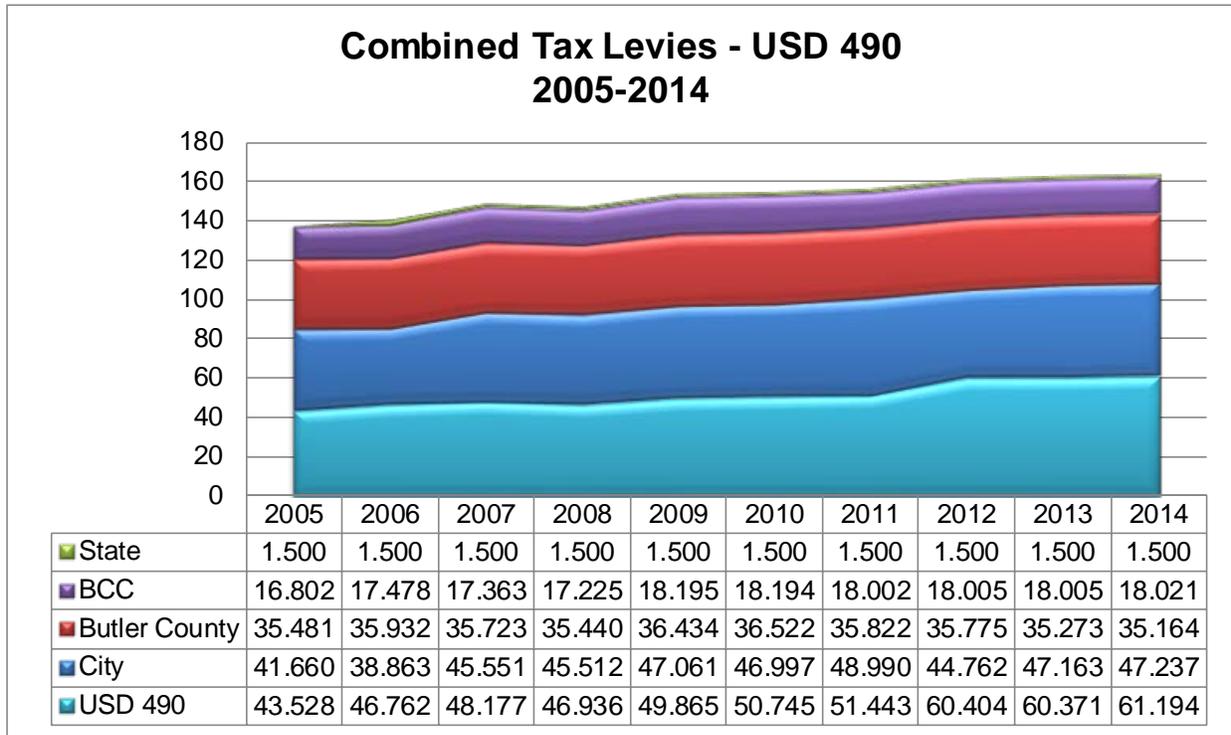


Analysis: From 2006 through 2009 property values were increasing due to a generally healthy real estate market and an increase in building permits. The following years of 2010-2012 were impacted largely from the economic downturn and falling real estate prices. In 2013, the assessed value improved due to the expiration of a tax exemption for the Walnut River Apartments. The assessed valuation is estimated to decrease approximately 2.5% in 2015 from the prior year.

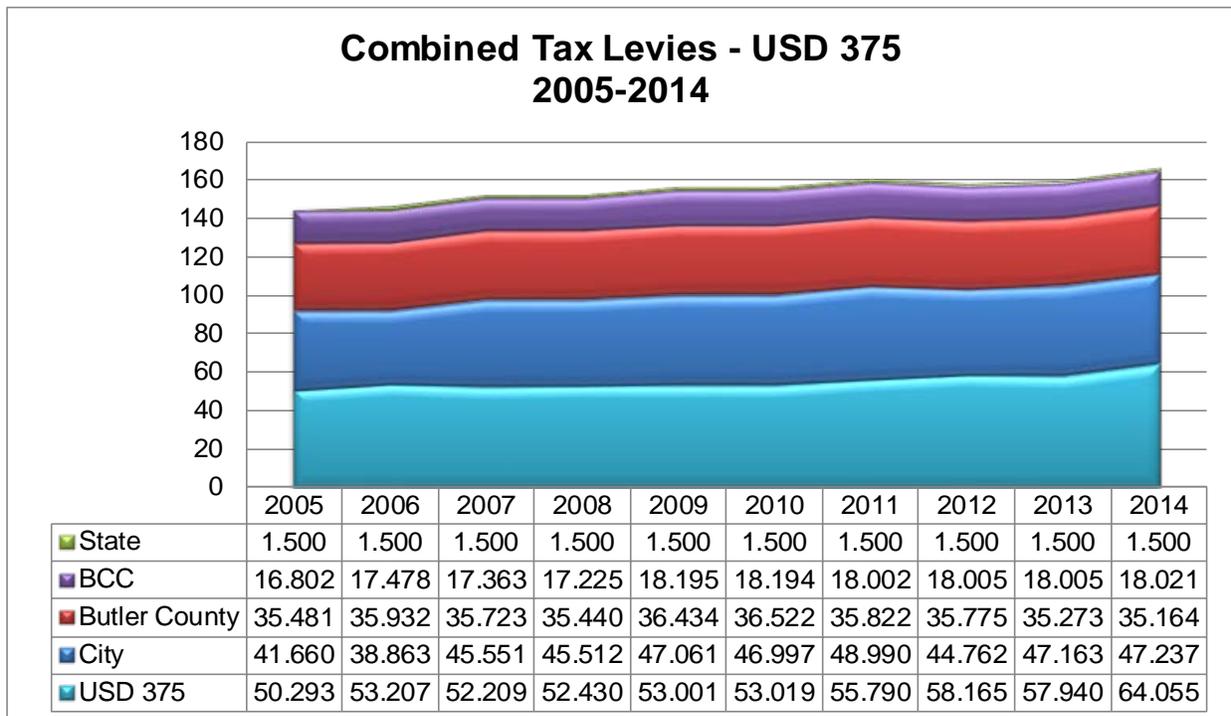


Analysis: The growth in the assessed value increased revenues from 2006-2010. The 2007 budget included a 6.688 mill levy increase to replenish reserves in the Bond & Interest Fund, offset a loss in revenue from gas taxes, and to pay for increases in the cost of insurance, fuel, and utilities. As described earlier, 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.

Notes: (1) 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 2014, the share for residents living in the USD 490 district was approximately 29%. The mill levy for residents within the USD 375 district is 2.861 mills higher, which decreases the City's share by 1%.

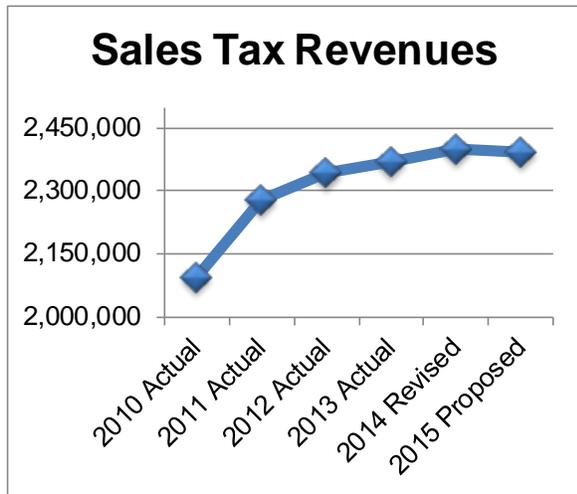


Local sales tax is the second largest tax revenue. Currently, the rate is 1%. Every five years city residents vote on a local sales tax program, with the last one approved in 2013 for the 2014-2019 calendar years. The referendum stipulates the following allocation for sales tax revenue:

- 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 2015 Budget projects sales tax revenue at \$2,391,000, which is a decrease of .38% from 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 seventeen 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 License & Permits revenue projected for the 2015 Budget is \$130,049.

Intergovernmental Revenue

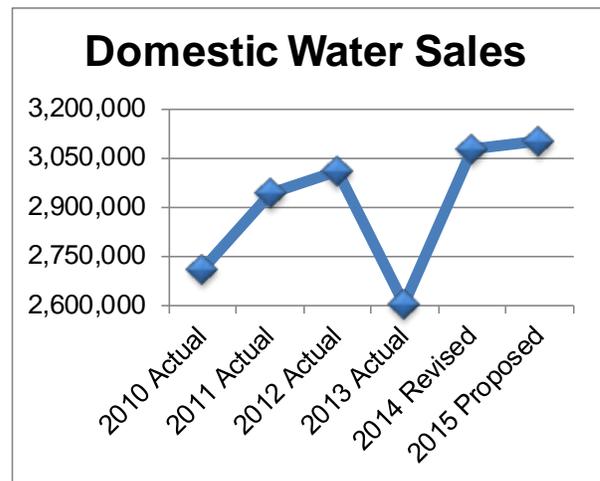
This category of revenues is used to account for grants, reimbursements and transfers from the state, federal government and other non-profit organizations. Projections are largely based on the number of grants and contracts received or anticipated for the budget year.

Charges for Services

Projected at \$10,290,688, an approximate increase of 1.3% 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, water, sewer and refuse. Penalties on late payments are also included as a charge for service.

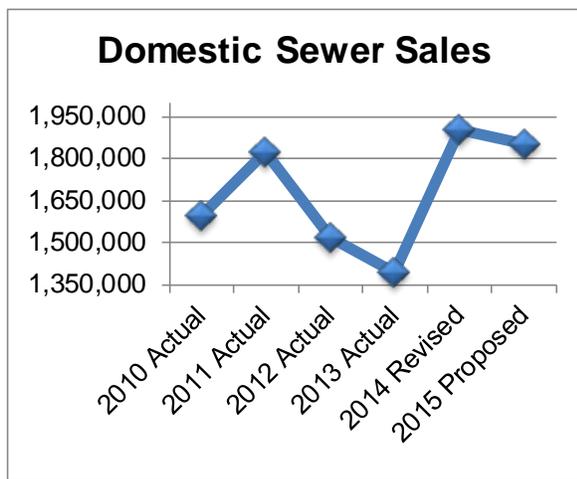
In 2013, Domestic Water, Domestic Sewer, Domestic Refuse, and Commercial Refuse Sales were largely affected by a change in accounting process. The City previously posted the accrual of 100% of the first and 50% of the second billings for January of the next year in December, but will no longer post this accrual. The change will only effect the one budget year.

Domestic Water Sales represent the largest revenue source under this category. In 2015, collections are anticipated to increase slightly to \$3,100,000 over the prior budget year. Annually, this revenue is projected by using time series trend analysis with adjustments made for any expected rate increases.



Domestic Sewer Sales are based on water usage from the months of December, January and February. This revenue projection also utilizes time series trend analysis. In 2015 collections are anticipated to be slightly lower than the prior revised budget year, at \$1,850,000. There was a billing error that occurred in 2011, that spiked revenues, and was then corrected and refunded back to the customer in 2012, which resulted in a drastic decrease in revenue (reference graph below).

In 2014 there was an 8% rate increase passed by the City Commission. This is reflected in the \$1,900,000 budgeted amount in 2014.



Raw Water Sales is revenue used to account for charges to the HollyFrontier Refinery, City of Augusta and other rural water district customers. Annually, this revenue is projected using time series trend analysis; however, this service rate had an 8% increase for 2014 approved by the City Commission. For 2015 Budget, Raw Water Sales are projected to be at \$1,100,000

Data Processing Fees are budgeted at \$890,000. These are charged to the General, Water, Sewer and Refuse funds to recover the administrative costs for providing internal services: processing utility bills, financial management, human resources and information technology. An allocation formula is used to determine the charges for each fund.

Domestic Refuse Sales represent a significant revenue source in this category. It is projected the Sanitation Division will receive \$771,000 in domestic sales for 2015.

Commercial Refuse Charges are projected to bring in \$400,000. Commercial refuse charges are projected using time series trend analysis and growth expectations; however, this revenue was approved by the City Commission for a rate increase of 10% in 2014.

Sales of Materials – New Services is used to account for sewer and water charges outside the city, including the El Dorado Correctional Facility, Butler County Prospect Sewer District, Kansas Turnpike Association, and the Honor Camp. The 2015 budget anticipates collecting \$347,800 in revenue. This revenue is also estimated using time series trend analysis; however, this revenue was approved by the City Commission for a rate increase of 8% in 2014.

Golf Fees consists of charges to patrons of Prairie Trails Golf Course for annual golf memberships, daily golf rounds, and carts. The year 2012 was the first full year of City operation and revenue has steadily increased. The estimated revenue for 2015 is increased to \$331,345.

Fire Protection services are provided under contract to residents of El Dorado and Prospect townships. The charge is based on 4 mills and the assessed valuation of each township. For 2015 this amounts to \$591,737, for a decrease of 1.7% from the prior budget year.

Fines, Forfeitures & Penalties

The General Fund is credited with all fines, forfeitures and penalties. This revenue category includes: fines and forfeitures, court costs, diversion fees, and Photostats. For 2015 total revenues are projected at \$377,300, an increase of over 22% over the prior budget year. This is primarily due to the court cost rate increase approved by the City Commission in 2014. There have also been some systemic changes to the court collection system resulting in greater future revenue projections. Fines and forfeitures received by the Police Department make up 80% of these revenues.

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 2015 Budget projects Miscellaneous revenues at \$1,156,990. Previously, this category included revenue for

Reimbursements (4694); 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 in most funds.

Special Assessments are charges levied on property that is improved by the City. Typical improvements include new streets, sanitary sewer, storm sewer and sidewalks. Budget estimates are produced using an internal report which shows the amount of existing special assessments due in the budget year, along with an estimate from ongoing projects that will include special assessments. The 2015 revenue projection is \$553,908. This is a decrease from the prior budget year of \$152,700.

Concessions and Leases represent another important revenue item under Miscellaneous. It includes rent payments on the Army Reserve building, daily rental of the train depot, farm land rent, cell phone tower rent, and oil leases. The 2015 projection is \$137,306, for an increase of \$2,719 over the prior 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 is derived from sales of recyclable material. Prices for these materials are highly volatile, and therefore large swings from year to year are common. The 2015 year anticipates revenue to be \$50,000. The

Recycling Center has made significant changes to the operation over the last year. The City no longer sorts the recyclables into separate bales. As a result, the budget expects a decrease of \$50,000 from prior budgeted year.

Transfers In

This heading does not have its own category in the budget detail sheets. However, Transfers In is included within the Miscellaneous revenues category on the budget detail sheets. Total transfers for 2015 amount to \$2,744,497. This is an increase of \$124,182 from the prior budget year.

Transfers In	
General	\$ 816,172
Major Street	495,000
Cemetery	124,756
Prairie Trails	98,263
Data Processing	90,000
Construction	1,120,306
Total:	\$ 2,744,497

Additionally, the Transfers In total above does not equal the total on the state budget form entitled "Schedule of Transfers" because \$455,311 of the total is received by the non-budgeted Lake Debt Reserve Fund.

Expenditures by Category, All Budgeted Funds				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Expenditures				
Personal Services	8,577,443	9,046,631	9,179,713	9,738,226
Contractual Services	4,047,540	4,386,079	4,408,586	4,843,993
Commodities	1,791,639	2,041,985	2,014,327	2,135,503
Capital Outlay	364,243	1,571,500	1,523,849	448,554
Debt Retirement	2,621,886	3,091,478	3,109,478	2,777,348
Transfers Out	3,660,983	3,532,687	3,522,202	3,652,358
Contingency Reserve	-	5,201,016	-	3,435,371
Total:	21,063,734	28,871,376	23,758,155	27,031,353

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 \$9,738,226 and represents 36% of budgeted expenditures. An overall 7.1% increase over the prior budget year is projected. The budget does include employee merit increases (0-6% per employee, for a budgeted average of 3%). KPERS and KP&F employer rates are increased .79% and 1.44%, respectively.

Contractual Services

This category is for costs related to legal agreements. Examples include contracts for professional services, insurance, utilities and maintenance. The 2015 Budget is \$4,843,993, which is \$457,914, or 9.05%, higher than the prior budget year.

Commodities

The Commodities category is used to account for the purchase of items such as general supplies, clothing, materials used in the maintenance and repair of buildings and equipment, motor fuels and lubricants, and other miscellaneous tools. In 2015, the City budgeted \$2,135,503.

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. For the 2015 Budget there is a decrease in capital outlay spending of \$1,122,946 over the prior budget year. Budget cuts were the cause of the decrease to stay within the expected mill of the City Commission. Each Capital Outlay purchase item is listed on the following pages within their responsible funds.

Debt Retirement

All City debt is paid with an amortization schedule. The only material change occurs when new debt is issued or paid off, which is planned for using the Capital Improvement Plan and Equipment Replacement Plan. A decrease of \$314,130 is budgeted for 2015. Debt payments are typically consistent from year to year. The exception this year is due to the payoff of the 2004 Series G.O. Bond.

Transfers Out

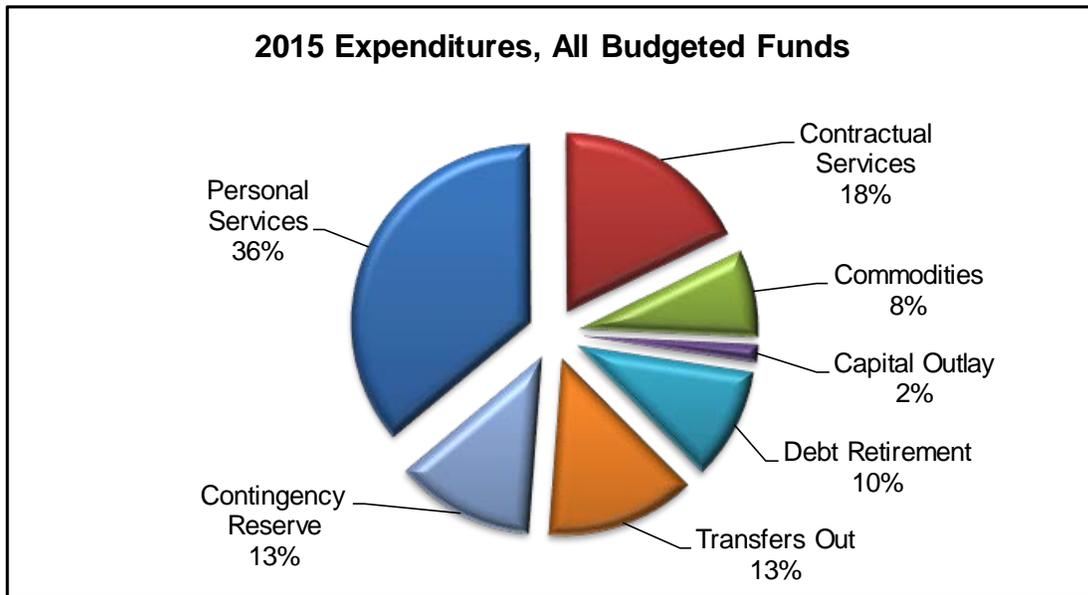
This heading does not have its own category in the budget detail sheets. However, Transfers Out is included with the Contractual Services categories as account (5224). The 2015 budget has an increase of \$119,671 over the prior budget year.

Contingency Reserve

This heading does not have its own category in the budget detail sheets. However, Contingency Reserve is included with the Contractual

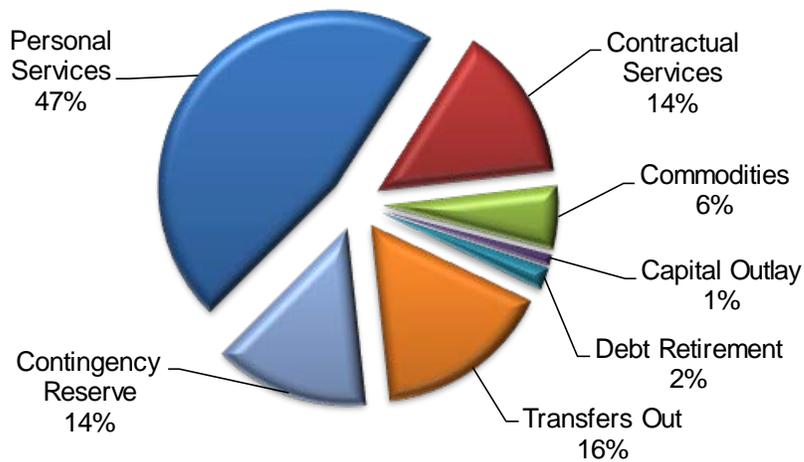
Services categories as account (5218). Contingency Reserve is budgeted in select funds to finance the unforeseen expenditures or an unanticipated decline in revenues.

Contingency reserve for 2015 is budgeted at \$3,435,371, which is \$1,765,645 less than the prior budget year. This decrease is a result of the expectation of the City Commission maintaining the services provided by City Staff without an increase in mills.



General Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	2,353,544	3,300,247	2,357,662	2,208,376
Revenues				
Taxes	6,217,690	6,585,238	6,551,480	6,194,016
Licenses & Permits	103,162	130,815	130,815	127,309
Intergovernmental Revenue	51,961	58,800	58,800	53,451
Charges for Services	762,269	765,548	765,548	820,543
Fines, Forfeitures & Penalties	312,345	294,391	294,391	377,300
Miscellaneous	181,088	184,709	184,709	207,033
Transfers In	808,185	815,784	815,784	816,172
Total:	8,436,699	8,835,285	8,801,527	8,595,824
Expenditures				
Personal Services	4,399,821	4,583,855	4,663,670	5,032,576
Contractual Services	1,363,638	1,432,495	1,438,058	1,524,056
Commodities	489,704	593,610	580,760	624,145
Capital Outlay	89,880	418,000	411,000	110,554
Debt Retirement	-	72,794	72,794	223,909
Transfers Out	2,089,538	1,784,531	1,784,531	1,757,003
Contingency Reserve	-	3,250,247	-	1,531,957
Total:	8,432,581	12,135,532	8,950,813	10,804,200
Surplus (Deficit)	4,118	(3,300,247)	(149,286)	(2,208,376)
Ending Fund Balance	2,357,662	-	2,208,376	-
Contingency Reserve	2,357,662	3,250,247	2,208,376	1,531,957
Reserve % of Expenditures	28%	37%	25%	17%

2015 Budgeted Expenditures



General Fund Summary

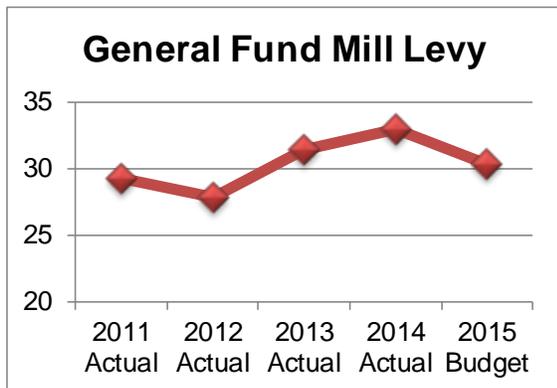
The General Fund (001) is the general operating fund of the City and provides resources to the following departments: Administration, Engineering, Police, Fire, and Public Works. It is the largest fund and is supported primarily by taxes, franchise fees and charges for service. All revenues and expenditures 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 2015 by \$239,461 from the prior budget year.

Taxes

The budget has estimated total tax collections of \$6,194,016. Taxes comprise nearly 75% of revenues in this fund. The largest revenues in this category are Ad Valorem Tax (4111) at \$2,411,903 and Local Sales Tax (4132) at \$2,341,000.



The downturn in the housing market has had a significant impact on the assessed valuation of the City of El Dorado. Since 2009 the value of one mill has increased by a mere \$366, or 0.45%. Consequently, the General Fund mill levy has increased by 6.570 mills to raise sufficient revenue and keep pace with inflation. To curb future growth, staff is working to evaluate cost reduction measures and alternative revenue sources.

Licenses & Permits

A slight decrease in Licenses & Permits is projected in 2015 for a total of \$127,309. This category of revenues includes cereal malt beverage and liquor licenses; building, plumbing, electrical and mechanical permits; merchants transit licenses; and animal licenses. Approximately 40% 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 stay consistent, with no significant movement in building permit sales. The most significant increase is anticipated to come from animal licenses.

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 \$53,451.

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 \$591,737, or 72% of revenues in this category. Engineering 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.

Fines, Forfeitures & Penalties

Fines and forfeitures derived from traffic stops and police seizures comprise nearly 80% of revenues under this category at \$300,000. The 2015 Budget also utilized time series trend analysis to improve the revenue projections.

Miscellaneous

All revenues excluded from the other categories are placed under miscellaneous. The top revenues are Concessions and Leases (4622) at \$84,306, Reimbursements (4694) at \$38,317, and Civic Center Rentals (4643) at 50,000.

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 \$816,172 for the 2015 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 2015 Budget for the General Fund is \$9,272,243 after deducting the budgeted Contingency Reserve. The budget represents an increase of \$386,958, or 4.36%, over the prior budget year.

Personal Services

An increase of \$448,721, or 9.79%, is budgeted for a total of \$5,032,576. This is result of a combination of the new 2015 Salary Schedule, the .79% KPERs and 1.44% KP&F employer rate increases, and an average 3% merit increase for the department. 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 increased by \$91,561 for 2015. The most significant single increase is \$58,224 in the Data Processing Services fee (001-011-5217) that is paid to Data Processing for its administrative functions. The remainder is spread broadly across all departments in the General Fund.

Commodities

Expenditures under this category have increased by \$30,535 over the prior budget year. The Legal/Judicial Department is the main factor for this increase. It has budgeted \$30,000 for its new E-Citation program.

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 has decreased significantly to a total of \$110,554. There are three budgeted items for 2015: \$70,000 for two police cars (001-021-7401); \$8,000 for a lawn mower replacement; and \$30,000 for the Summit Park Playground.

Debt Retirement

The General Fund has budgeted Lease Purchase (7503) payments for a Class A Pumper Apparatus in the Fire Department for \$97,059 and a CNG Dump Truck in the Public Works Department for \$126,850 in 2015.

Transfers Out

This category is not included in the expenditure detail sheets. However, Transfers Out is listed under Contractual Services as account 5224.

Transfers for 2015 are as follows:

- Major Street Fund - \$495,000
- Cemetery Fund - \$124,756
- Prairie Trail Funds - \$98,263
- Construction Fund - \$1,038,984

Contingency Reserve

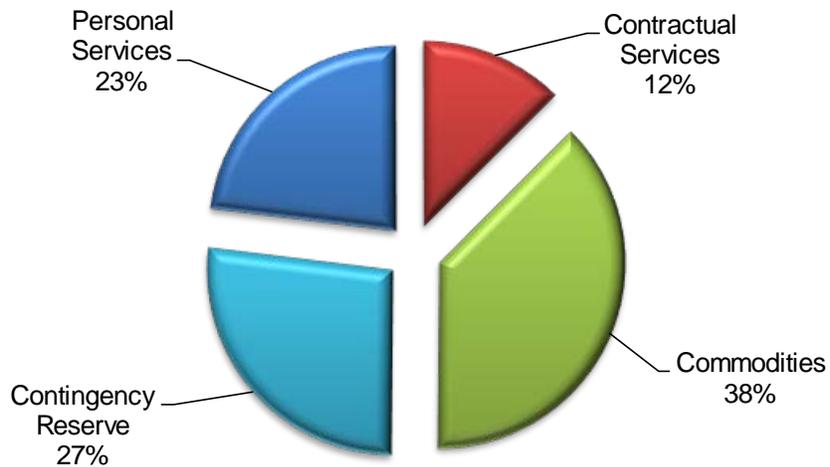
These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2015 Budget has appropriated \$1,531,957 in Contingency Reserve.

Fund Balance

The General Fund budgets the projected fund balance as Contingency Reserve. The ending fund balance for 2015 remains healthy, however, at a projected 16.5% of planned expenditures. City policy stipulates a minimum fund balance of 15% for the General Fund.

Airport Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	56,666	54,195	82,641	93,641
Revenues				
Taxes	95,272	24,240	24,240	2,301
Charges for Services	194,237	196,000	207,000	232,000
Miscellaneous	3,263	5,500	5,500	2,100
Total:	292,772	225,740	236,740	236,401
Expenditures				
Personal Services	72,023	74,634	74,634	75,972
Contractual Services	35,237	37,206	37,206	41,318
Commodities	119,537	113,900	113,900	124,300
Transfers Out	40,000	-	-	-
Contingency Reserve	-	54,195	-	88,452
Total:	266,797	279,935	225,740	330,042
Surplus (Deficit)	25,975	(54,195)	11,000	(93,641)
Ending Fund Balance	82,641	-	93,641	-
Contingency Reserve	82,641	54,195	93,641	88,452
Reserve % of Expenditures	31%	24%	41%	37%

2015 Budgeted Expenditures



Airport Fund Summary

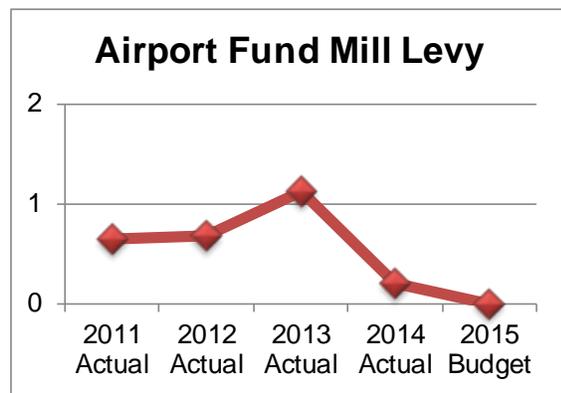
The Airport Fund (003) is used to account for the operations of the Captain Jack Thomas El Dorado Municipal Airport. It funds the Airport Division of the Public Works Department.

Revenues

Airport Fund revenues are divided into three categories: Taxes, Charges for Services, and Miscellaneous. Total revenues are anticipated to increase by \$10,661.

Taxes

The 2015 Budget has estimated tax collections of \$2,301, for a decrease of \$21,939 from the prior budget year. The airport is not projected to receive any Ad Valorem Taxes in 2015 as it is now running self-sufficiently with the additional hangar space.



Charges for Services

This category includes Hangar Rentals (4475) and Fuel (4476). These revenues are projected to increase by \$36,000 over the prior budget year to \$232,000, primarily due to the additional rental income from the new hangar.

Miscellaneous

The miscellaneous category does not include any significant revenue sources, as the largest revenue is Concessions and Leases (4622), with budgeted revenue of \$2,000.

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 2015 is expected to increase \$15,850 to \$241,590.

Personal Services

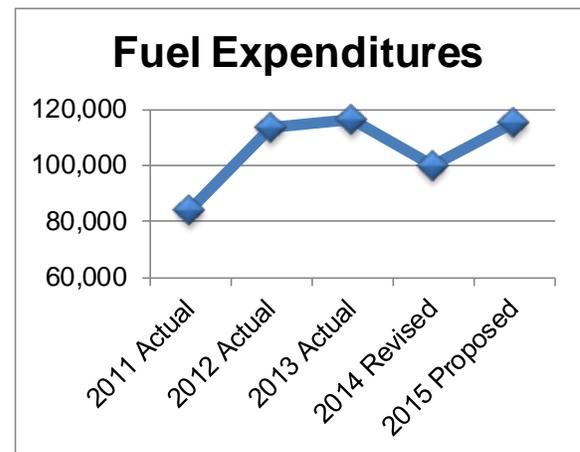
There is only one full-time employee at the Airport. Merit increases are budgeted at 3% annually. Total Personal Services expenses for 2015 are budgeted for \$75,972.

Contractual Services

Contractual Services are budgeted at \$41,318, an 11.05% increase from the prior budget year. This is due to a budgeted increase of \$4,480 in Insurance & Bonds (5204) and \$3,500 in Utilities (5205). These increases were partially offset by a \$2,000 decrease in Maintenance & Repair-Equipment (5207).

Commodities

The budget for Commodities is \$124,300, a 9.13% increase over the prior budget year. An increase in the cost and quantity of fuel sales (in anticipation from the additional hangar space) led to the increase.



Capital Outlay

The budget does not include any capital outlay expenditures.

Transfers Out

The Airport Fund utilizes this account to transfer cash for capital projects to the Construction Fund. There isn't any capital projects budgeted for 2015.

Contingency Reserve

The 2015 Budget has appropriated \$88,452 in Contingency Reserve.

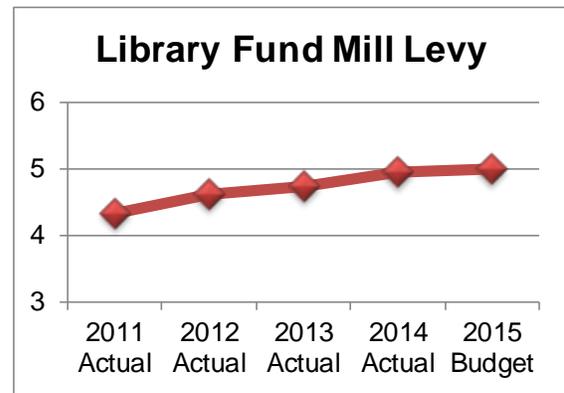
Fund Balance

Projected fund balance is budgeted in the Airport Fund as Contingency Reserve. The fund balance is projected to increase from \$82,641 in 2013 to \$88,452 by the end of 2015.

Library Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Revenues				
Taxes	425,241	457,060	446,575	452,550
Total:	425,241	457,060	446,575	452,550
Expenditures				
Transfers Out	425,196	457,060	446,575	452,550
Total:	425,196	457,060	446,575	452,550

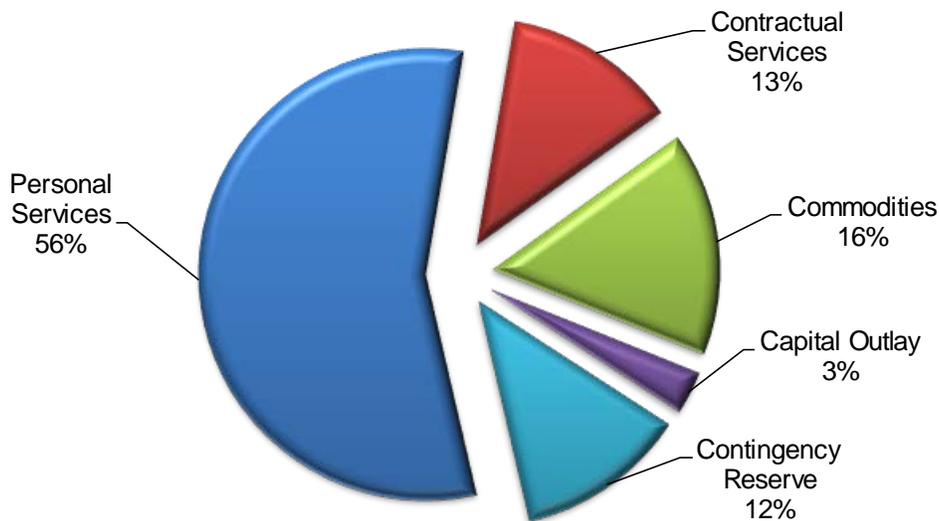
Library Fund Summary

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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	27,417	129,009	122,168	138,465
Revenues				
Licenses & Permits	1,741	4,500	4,500	1,000
Intergovernmental Revenue	484,224	499,357	499,357	499,520
Miscellaneous	4,534	-	-	-
Transfers In	495,000	400,000	400,000	495,000
Total:	985,500	903,857	903,857	995,520
Expenditures				
Personal Services	554,882	576,910	576,910	638,241
Contractual Services	134,310	124,060	124,750	140,821
Commodities	175,558	195,900	185,900	181,458
Capital Outlay	26,000	-	-	35,000
Contingency Reserve	-	135,996	-	138,465
Total:	890,749	1,032,866	887,560	1,133,985
Surplus (Deficit)	94,751	(129,009)	16,297	(138,465)
Ending Fund Balance	122,168	-	138,465	-
Contingency Reserve	122,168	135,996	138,465	138,465
Reserve % of Expenditures	14%	15%	16%	14%

2015 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 \$995,520, an increase of \$91,663 over the prior budget year.

Licenses and Permits

The only revenue account under this category is Paving Cuts (4225). This revenue is projected to collect \$1,000 for the 2015 budget year.

Intergovernmental Revenue

Three revenues fall under this category: Special City/County Highway Tax (4351), Gas Tax Refund (4354) and State Highway Maintenance (4359). Total collections are projected to remain relatively flat at \$499,520.

Miscellaneous

There are no Miscellaneous revenues budgeted for 2015.



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 2015 Budget includes a transfer of \$495,000.

Expenditures

Major Street 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 \$98,650 to \$995,520.

Personal Services

The budget has increased by 10.63% to \$638,241. In recent years, this fund was not budgeted to fill each position. The 2015 budget includes 11.6 FTE's with a 4% average merit increase.

Contractual Services

Expenditures are budgeted to increase by \$16,761 to \$140,821. Maintenance & Repair-Equipment (5207) and Maintenance & Repair-Other Improvements (5208) have a combined projected increase of \$15,000.

Commodities

The budget for Commodities is expected to be \$181,458, a decrease of \$14,442 from the prior budget year. The most significant change for this budget year is a \$10,000 budget decrease in Motor Fuels and Lubricants (5303).

Capital Outlay

The 2015 Budget includes Capital Outlay expenditures of \$35,000 for Traffic Signal Monitoring Upgrades.

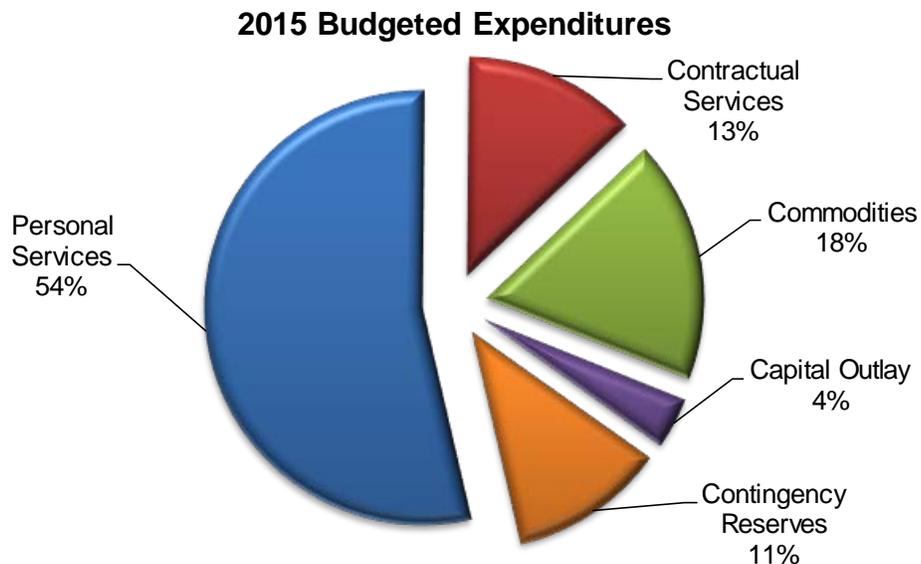
Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2015 Budget has appropriated \$138,465 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 \$122,168 in 2013 to \$138,465 by the end of 2015.

Cemetery Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	12,765	7,257	24,221	24,369
Revenues				
Intergovernmental Revenue	580	650	650	650
Charges for Services	63,735	63,000	63,000	60,800
Miscellaneous	691	-	-	-
Transfers In	131,354	155,652	155,652	124,756
Total:	196,360	219,302	219,302	186,206
Expenditures				
Personal Services	117,832	137,702	137,702	113,189
Contractual Services	23,365	19,702	19,702	26,967
Commodities	34,707	28,250	28,250	38,050
Capital Outlay	-	33,500	33,500	8,000
Transfers Out	9,000	-	-	-
Contingency Reserves	-	7,405	-	24,369
Total:	184,904	226,559	219,154	210,575
Surplus (Deficit)	11,456	(7,257)	148	(24,369)
Ending Fund Balance	24,221	-	24,369	-
Contingency Reserve	24,221	7,405	24,369	24,369
Reserve % of Expenditures	14%	3%	11%	13%



Cemetery Fund Summary

The Cemetery Fund (008) provides financial resources to the Cemetery Division which was moved to the Recreation Department in 2013.

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 decrease by \$33,096 to \$186,206.

Intergovernmental Revenue

The Gas Tax Refund (Non-Highway, 4354) is the only budgeted revenue in 2015. 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), Tent Settings (4463), and Vault Sales (4464). Over the last couple years it has been determined that past estimates have been overestimated. The 2015 Budget reflects the most recent trend and decreased these estimates by another \$2,200 from the prior budget year to a total of \$60,800.

Miscellaneous

There isn't any Miscellaneous revenue budgeted for 2015.

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 2015 Budget includes a transfer of \$124,756, which is the single major factor of the total revenue decrease of this fund.

Expenditures

Cemetery Fund expenditures are divided into five categories: Personal Services, Contractual Services, Commodities, Capital Outlay, and Contingency Reserve. Appropriations for this fund have decreased to \$186,206 after deducting Contingency Reserve. This is a \$32,948, or 15%, decrease from the prior budget year.

Personal Services

The budget for Personal Services has decreased by 17.8% from the prior budget year. The majority of which is attributed to a \$15,148 cut in Salaries (5101). Merit increases (3% budgeted) are included. There are no changes in full-time personnel and a COLA is not budgeted.

Contractual Services

These expenditures are anticipated to increase by \$7,265 for 2015. The majority of this increase is a result of a \$5,500 incline in Utilities (5205).

Commodities

The projection for Commodities was increased by \$9,800 over the prior budget year. Motor Fuels and Lubricants (5303) have been consistently coming in over budget in recent years. This line was increased by \$10,000 for the 2015 Budget year.

Capital Outlay

The budget includes Capital Outlay expenditures of \$8,000 to replace a lawn mower.

Contingency Reserve

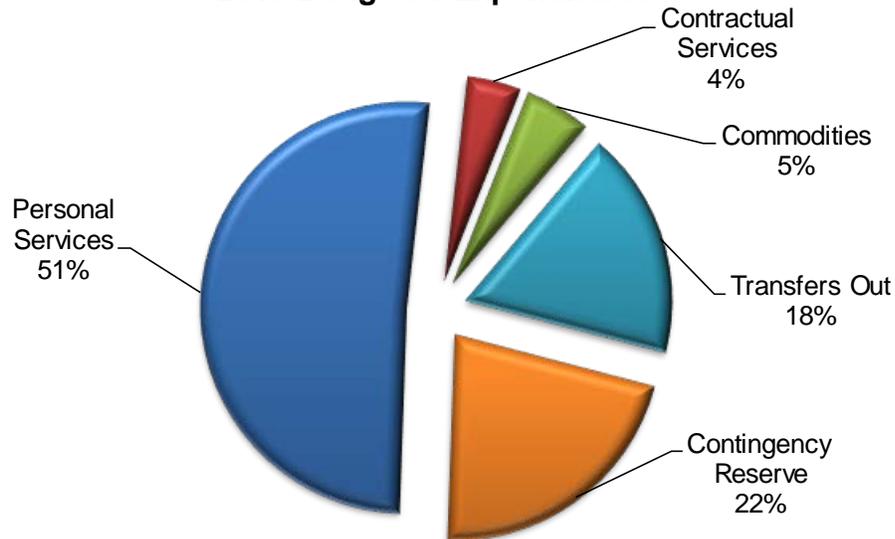
This fund doesn't typically hold any significant amount of reserve because it is primarily funded by the General Fund. The 2015 Budget has appropriated \$24,369 in Contingency Reserve.

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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	386,155	284,075	400,427	210,003
Revenues				
Intergovernmental Revenue	89	-	-	-
Miscellaneous	320,732	255,908	255,908	259,500
Total:	320,821	255,908	255,908	259,500
Expenditures				
Personal Services	196,848	264,791	263,793	240,463
Contractual Services	21,382	18,910	19,039	19,700
Commodities	15,289	30,500	30,500	24,450
Capital Outlay	55,030	115,000	115,000	-
Transfers Out	18,000	18,000	18,000	84,000
Contingency Reserve	-	92,782	-	100,890
Total:	306,549	539,983	446,332	469,503
Surplus (Deficit)	14,272	(284,075)	(190,424)	(210,003)
Ending Fund Balance	400,427	-	210,003	-
Contingency Reserve	400,427	92,782	210,003	100,890
Reserve % of Expenditures	131%	21%	47%	27%

2015 Budgeted Expenditures



Stormwater Fund Summary

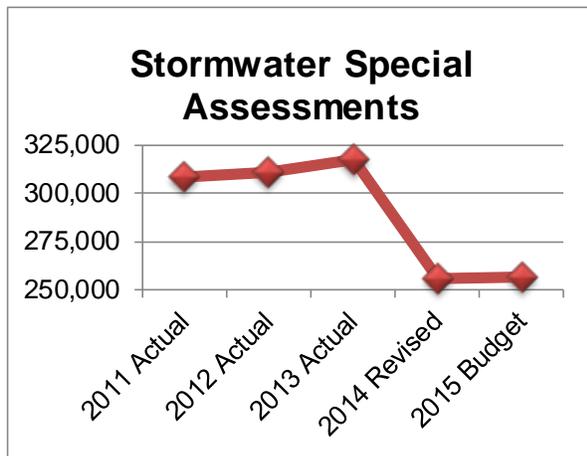
The Stormwater Fund (009) provides financial support to the Stormwater Division of the Public Works Department. It was established in 2009 to comply with federal and state mandates.

Revenues

Miscellaneous is the only revenue category used by the Stormwater Fund. Revenues are anticipated to increase slightly in 2015 to \$259,500.

Miscellaneous

Special Assessments (4631) and Delinquent Special Assessments (4632) currently comprise nearly 100% of revenues. In the past a \$3/month, or \$36 annual, charge was levied on each property within the City of El Dorado. This was agreed upon by the Commission to lower the rate to \$2.25/month, or \$27 annually. Special Assessments are now projected at \$257,000.



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 2015 Budget represents a decrease of \$78,588, for a total of 368,613, from the prior budget year.

Personal Services

A decrease of \$24,328 is budgeted for 2015 from the prior budget year. This is due to some personnel changes that have occurred.

Contractual Services

The 2015 Budget is \$19,700, which is slightly higher than the prior budget year.

Commodities

These expenditures have decreased \$6,050. This change is primarily due to a \$3,500 decrease in Motor Fuels and Lubricants (5303), a \$6,500 decrease in Maintenance & Repair-Other Improvements (5308), and a \$7,200 increase in Non-Capitalized Assets (5315).

Capital Outlay

The 2015 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 and \$66,000 to the Construction Fund (030) for a project scheduled for 2015.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2015 Budget has appropriated \$100,890 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Stormwater Fund as Contingency Reserve. Fund balance is anticipated to decline from a 2012 high of \$325,368 (102% of expenditures), to \$100,890 (27% of expenditures) by the end of the 2015 Budget year. The decline is due to the Commission agreeing to decrease the Special Assessment revenues.

Economic Development Sales Tax Fund Summary				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	245,000	295,000	280,867	330,867
Revenues				
Taxes	50,000	50,000	50,000	50,000
Total:	50,000	50,000	50,000	50,000
Expenditures				
Contractual Services	14,133	-	-	-
Contingency Reserve	-	345,000	-	380,867
Total:	14,133	345,000	-	380,867
Surplus (Deficit)	35,867	(295,000)	50,000	(330,867)
Ending Fund Balance	280,867	-	330,867	-
Contingency Reserve	280,867	345,000	330,867	380,867
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 now receipted directly into this fund. These sales tax monies are earmarked for economic development and job creation activities.

Expenditures

The only category budgeted in the Economic Development Fund is Contingency Reserve.

Contingency Reserve

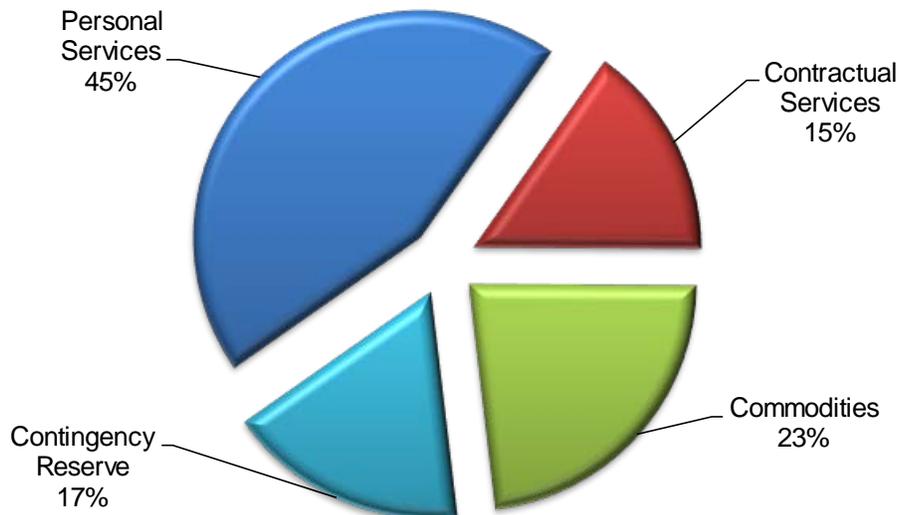
These funds are used to finance economic development incentives and/or projects that arise throughout the year. In 2011, a pilot project was implemented using these funds. Eligible management staff from the HollyFrontier refinery in Cheyenne, Wyoming was provided an incentive for relocating and purchasing a home in El Dorado. In 2013, funds were used for sales tax relief for the City's local car dealership, John K. Fisher.

Fund Balance

Projected fund balance is budgeted in the Economic Development Fund as Contingency Reserve. Fund balance is anticipated to reach 380,867 by the end of 2015.

Prairie Trails Restaurant/Golf Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	163,993	151,902	111,665	115,800
Revenues				
Charges for Services	409,135	446,273	446,273	461,345
Miscellaneous	14,338	-	-	-
Transfers In	104,608	243,197	243,197	98,263
Total:	528,082	689,470	689,470	559,608
Expenditures				
Personal Services	277,146	291,955	291,955	300,494
Contractual Services	116,850	125,680	125,680	103,514
Commodities	153,929	167,700	167,700	155,600
Capital Outlay	32,485	100,000	100,000	-
Contingency Reserve	-	156,037	-	115,800
Total:	580,409	841,372	685,335	675,408
Surplus (Deficit)	(52,328)	(151,902)	4,135	(115,800)
Ending Fund Balance	111,665	-	115,800	-
Contingency Reserve	111,665	156,037	115,800	115,800
Reserve % of Expenditures	19%	23%	17%	21%

2015 Budgeted Expenditures



Prairie Trails Restaurant/Golf Fund Summary

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

Revenues

Revenues in the Prairie Trails Restaurant/Golf Fund are divided into three categories: Charges for Services, Miscellaneous, and Transfers In. Overall, revenues are anticipated to decrease in 2015 by \$129,862 from 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 incline in 2015 by \$15,072. Revenues of \$110,000 are budgeted for Concession, Food, & Beverage Sales for 2015. Installation of the concrete cart paths should continue to improve course access during rainy weather and thereby increase total golf fees. The budget estimates growth in fees of \$4,896.

Miscellaneous

There are no Miscellaneous revenues budgeted for 2015.

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 2015 Budget provides an appropriation of \$98,263. This will be a \$144,934 decrease from the prior budget year.

Expenditures

Prairie Trails Fund expenditures are divided into five categories: Personal Services, Contractual Services, Commodities, Capital Outlay, and Contingency Reserve.

Personal Services

An overall increase of \$8,539 is expected for the Prairie Trails Division. An average merit raise of 3% is budgeted, along with a 0.79% KPERs employer rate increase.

Contractual Services

A \$22,166 decrease is budgeted for 2015. The largest decrease is attributed to Rentals (5210) in which a mower lease ended in 2014. Additional targeted budget cuts make up the remainder of the decrease.

Commodities

For the 2015 Budget a decrease of \$12,100 is projected. The majority of this decrease is in Non-Capitalized Assets (5315).

Capital Outlay

There are no Capital Outlay purchases scheduled for 2015.

Contingency Reserve

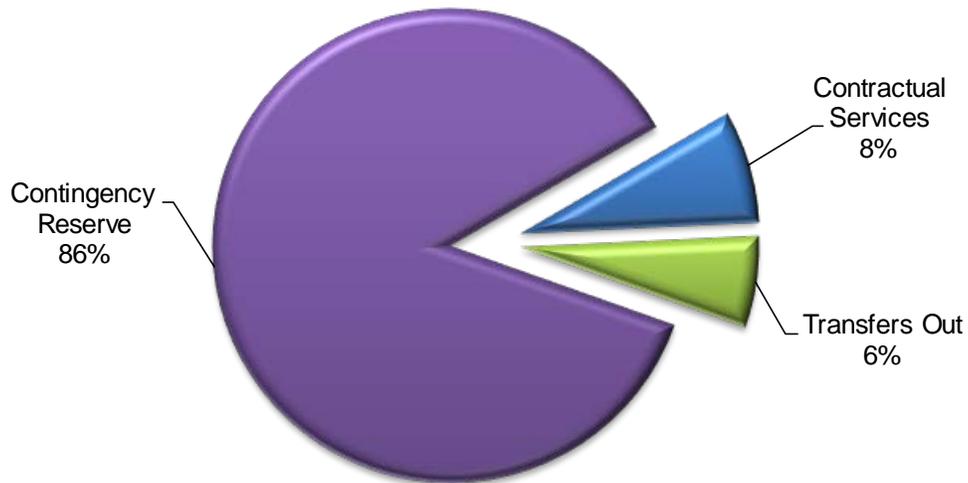
These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2015 Budget has appropriated \$115,800 in Contingency Reserve.

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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	534,162	585,421	577,275	558,107
Revenues				
Taxes	86,931	88,567	87,583	91,838
Miscellaneous	9,034	-	-	-
Total:	95,965	88,567	87,583	91,838
Expenditures				
Contractual Services	48,853	66,525	66,525	49,316
Commodities	-	175	175	-
Transfers Out	4,000	40,051	40,051	40,051
Contingency Reserve	-	567,237	-	560,578
Total:	52,853	673,988	106,751	649,945
Surplus (Deficit)	43,113	(585,421)	(19,168)	(558,107)
Ending Fund Balance	577,275	-	558,107	-
Contingency Reserve	577,275	567,237	558,107	560,578
Reserve % of Expenditures	1092%	531%	523%	627%

2015 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

The Industrial Mill Levy Fund budgets for only one revenue type, Taxes. Overall revenues are anticipated to increase to \$91,838.

Taxes

The budget has estimated tax collections to increase by \$3,271. Taxes comprise 100% of budgeted revenues, with the largest being the property tax. 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.



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, Commodities, Transfers Out, and Contingency Reserve. After deducting the budgeted contingency reserve, expenditures are anticipated to decrease \$89,367 from the prior budget 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 2015 is \$48,000, which is \$7,500 less than the prior budget year.

Commodities

Commodities are budgeted for miscellaneous maintenance and repair costs to properties in the industrial park. The 2015 Budget does not include a budget for Commodities.

Transfers Out

The 2015 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.

Contingency Reserve

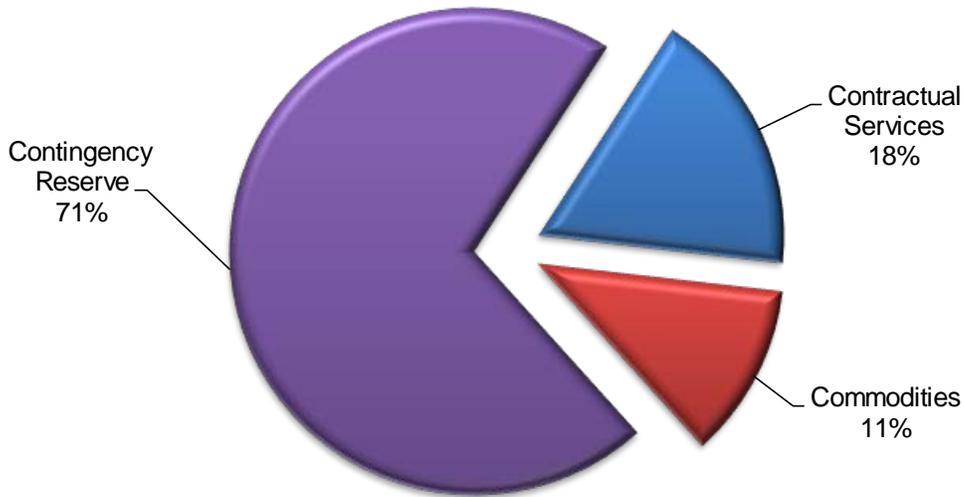
These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2015 Budget has appropriated \$560,578 in Contingency Reserve.

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 627% of projected operating expenditures.

Special Parks & Recreation Fund Summary				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	75,334	90,315	20,513	35,943
Revenues				
Licenses & Permits	1,740	930	930	1,740
Intergovernmental Revenue	35,319	36,000	36,000	36,000
Total:	37,059	36,930	36,930	37,740
Expenditures				
Contractual Services	6,500	13,000	13,000	13,000
Commodities	(1,500)	8,500	8,500	8,500
Transfers Out	86,880	-	-	-
Contingency Reserve	-	105,745	-	52,183
Total:	91,880	127,245	21,500	73,683
Surplus (Deficit)	(54,821)	(90,315)	15,430	(35,943)
Ending Fund Balance	20,513	-	35,943	-
Contingency Reserve	20,513	105,745	35,943	52,183
Reserve % of Expenditures	410%	492%	167%	243%

2015 Budgeted Expenditures



Special Parks & Recreation Fund Summary

The Special Parks & Recreation Fund (016) supports the Parks Division which was moved to the Recreation Department in 2013. 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

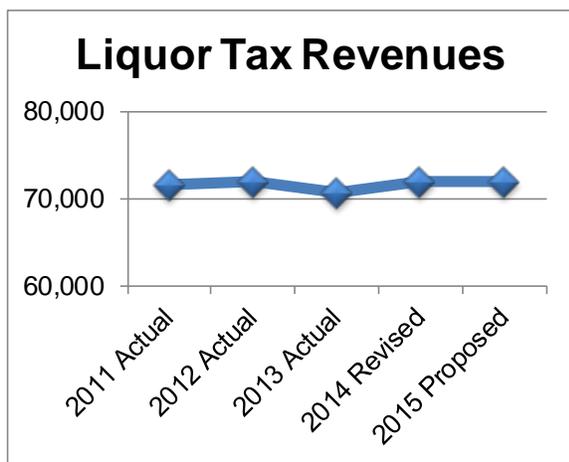
Fund revenues are divided into two categories: Licenses & Permits and Intergovernmental Revenue. Total revenues are projected to increase by \$810 over the prior budget year to \$37,740.

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 2015 are projected at \$1,740.

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 \$36,000 in 2015.



Expenditures

Special Parks & Recreation Fund expenditures are divided into four categories: Contractual Services, Commodities, Transfers Out, and Contingency Reserve. After deducting the budgeted contingency reserve, the budget projects total expenditures to be \$21,500.

Contractual Services

Professional Services (5201) is the only budgeted account. These funds represent one third of allocated liquor tax revenues received by this fund, and are distributed to eligible not-for-profit domestic violence organizations. The 2015 estimated domestic violence program is \$13,000.

Commodities

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

Transfers Out

In 2013 there was a transfer made to the McDonald Stadium Project for a total of \$86,880. The 2015 Budget does not include a Transfer Out.

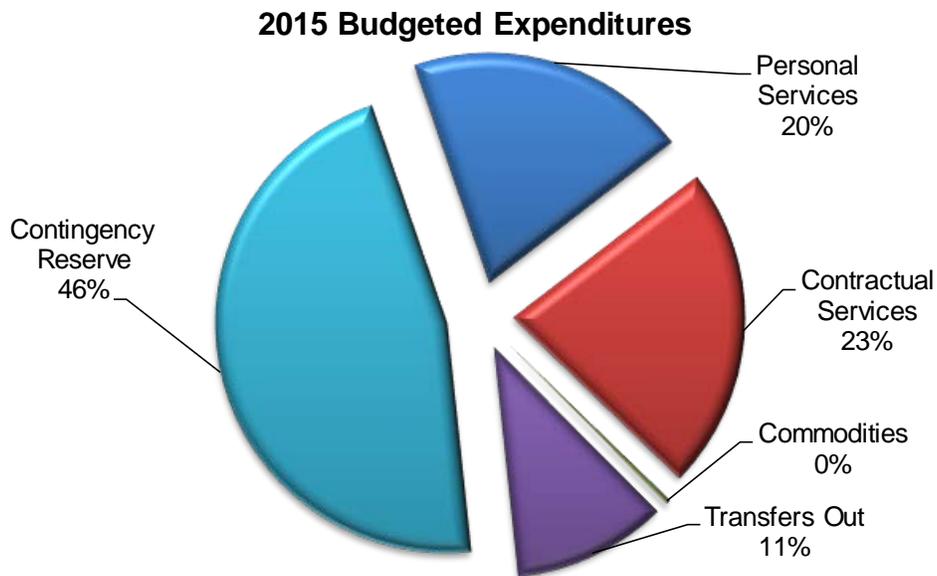
Contingency Reserve

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 2015 Budget has appropriated \$52,183 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 \$52,183. The Fund Balance decreased in 2013 when funds were used toward the McDonald Stadium.

Tourism Tax Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	206,561	289,439	232,895	201,880
Revenues				
Taxes	162,594	155,535	163,972	171,110
Miscellaneous	(1,001)	179	179	179
Total:	161,593	155,714	164,151	171,289
Expenditures				
Personal Services	26,283	-	93,696	73,935
Contractual Services	105,351	31,500	60,219	84,865
Commodities	3,625	13,500	1,200	1,200
Transfers Out	-	40,051	40,051	40,051
Contingency Reserve	-	360,102	-	173,118
Total:	135,259	445,153	195,166	373,169
Surplus (Deficit)	26,334	(289,439)	(31,015)	(201,880)
Ending Fund Balance	232,895	-	201,880	-
Contingency Reserve	232,895	360,102	201,880	173,118
Reserve % of Expenditures	214%	423%	199%	137%



Tourism Tax Fund Summary

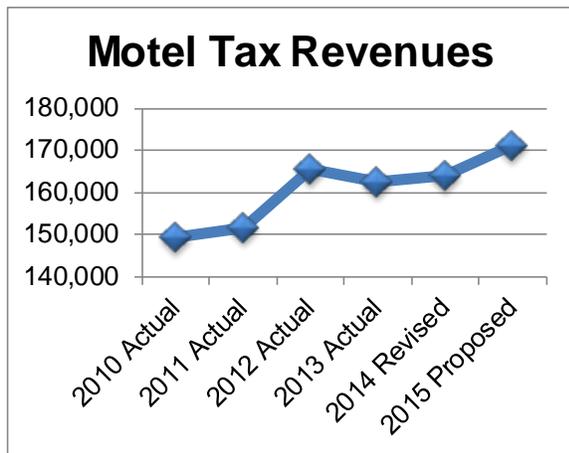
The Tourism Tax Fund (024) supports the Marketing Program of the Administration Department. Funds are used to provide a Convention and Visitors Bureau (CVB), which promotes the development and marketing of the City, focusing on convention sales, tourism marketing, and services.

Revenues

Tourism Tax Fund revenues are divided into two categories, Taxes and Miscellaneous. Revenues are projected to increase \$15,575 over the prior budget year estimate at \$171,289.

Taxes

A 5% transient guest tax is assessed on hotel and motel rooms to promote tourism in El Dorado. The actual 2012 Motel Tax revenue was \$14,053 over 2011. The trend seems as if it will remain steady with another increase in 2015 to \$171,110. This is a positive result of the effort that has been put into marketing El Dorado.



Miscellaneous

Interest Income (4611) is budgeted under Miscellaneous. As a share of total fund revenue, this revenue has been relatively insignificant. The 2015 Budget estimates revenue of \$179.

Expenditures

Expenditures for the Tourism Tax Fund are divided into five categories: Personal Services, Contractual Services, Commodities, Transfers Out and Contingency Reserve. After deducting the budgeted Contingency Reserve, the 2015 Budget projects \$200,051 in expenditures.

Personal Services

Personal Services expenditures were created in 2013 for this fund when the City created a marketing position and brought the Convention and Visitors Bureau responsibilities in-house. The 2015 Budget is projected to be \$73,935.

Contractual Services

The 2015 Budget increase to \$84,865. Prior to 2014, this section of the budget comprised of an appropriation paid to El Dorado, Inc. with whom the City had contracted for traditional CVB marketing. This budget currently includes \$15,000 to support the El Dorado Broncos, a local non-profit summer league baseball program.

Commodities

The 2015 Budget has appropriated \$1,200 for internal Commodities expenditures.

Transfers Out

A Transfer of \$40,051 is scheduled for the repayment of an interfund loan to the Lake Debt Reserve Fund. The loan was used to finance the City's contribution to BG Veterans Memorial Stadium.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2015 Budget has appropriated \$173,118 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 137% of projected operating expenditures by the end of 2015.

Bond & Interest Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	758,198	591,225	585,018	189,302
Revenues				
Taxes	841,960	751,351	820,590	945,749
Miscellaneous	553,711	586,813	586,813	424,778
Transfers In	75,000	75,000	75,000	-
Total:	1,470,671	1,413,164	1,482,403	1,370,527
Expenditures				
Contractual Services	2,396	-	-	-
Debt Retirement	1,641,455	1,878,119	1,878,119	1,370,527
Contingency Reserve	-	126,270	-	189,302
Total:	1,643,851	2,004,389	1,878,119	1,559,829
Surplus (Deficit)	(173,180)	(591,225)	(395,716)	(189,302)
Ending Fund Balance	585,018	-	189,302	-
Contingency Reserve	585,018	126,270	189,302	189,302
Reserve % of Expenditures	36%	7%	10%	14%

2015 Budgeted Expenditures



Bond & Interest Fund Summary

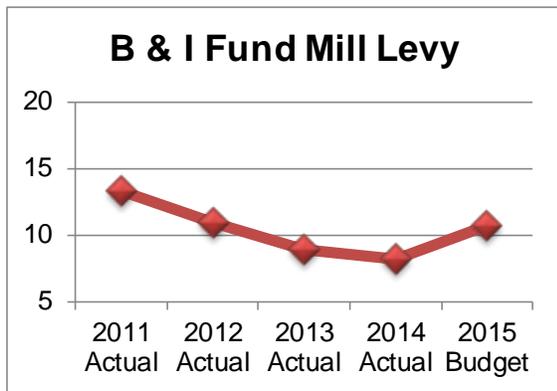
The Bond & Interest Fund (040) is used to service the debt of the City's governmental funds. Debt accumulated by the enterprise funds (water, sewer and refuse) is paid directly from the appropriate fund. All debt scheduled to be repaid with special assessments is also accounted for in the Bond & Interest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

Revenues

Bond & Interest Fund revenues are divided into three categories: Taxes, Miscellaneous, and Transfers In. For the 2015 Budget revenues are anticipated to decrease by \$42,637 from the prior budget year.

Taxes

The 2015 Budget projects tax revenues of \$945,749, an increase of 25.9%. Taxes count for over half of total revenues in this fund, with the largest being the property tax. For the first time in seven years the fund mill levy is projected to increase. This is primarily due to the significant decline of Special Assessments in recent years. 2015 property tax collections are projected to increase by \$253,498.



Miscellaneous

The 2015 Budget includes a total of \$424,778 in miscellaneous revenues. The primary revenue is Special Assessments (4631) and is projected at \$310,908. These are charges levied on properties that are improved by the City. Typical improvements include new streets, sanitary sewer, storm sewer, and sidewalks.

This revenue is projected to be \$154,042 lower than the prior budget year estimate. The reduction in revenue is due to; first, some Specials around the city are scheduled to end in

2014. Second, for various reasons, some projects were cancelled in 2013. Therefore, Special Assessments (4631) have declined significantly. Rentals (4621), receives the payments from Butler Community College for the fire science facility rent and is projected at \$112,900.

Transfers In

The Bond & Interest Fund received an annual \$75,000 transfer from the General Fund through the end of 2014. This transfer was used to repay the General Fund's portion of the 2004 G.O. Bond Issue for the City Hall Remodel project. There is not a scheduled transfer for this fund in 2015.

Expenditures

Bond & Interest Fund expenditures are divided into three categories: Contractual Services, Debt Retirement, and Contingency Reserve. Total expenditures, less Contingency Reserve, are budgeted at \$1,370,527.

Contractual Services

This category is no longer used in the same fashion it was in prior years. There are no services budgeted for 2015.

Debt Retirement

The Bond & Interest Fund is currently making annual payments on four series of general obligation bonds: 2008, 2010, 2011, and 2013. Series 2006 was refunded (refinanced for a lower interest rate) and added into Series 2013. The City will make its first payment toward the refunded portion in 2015. Bond issues are typically used to help keep the mill levy from increasing, which in-turn allows the City to keep property taxes down. The next general obligation bond issue is scheduled for 2015.

Contingency Reserve

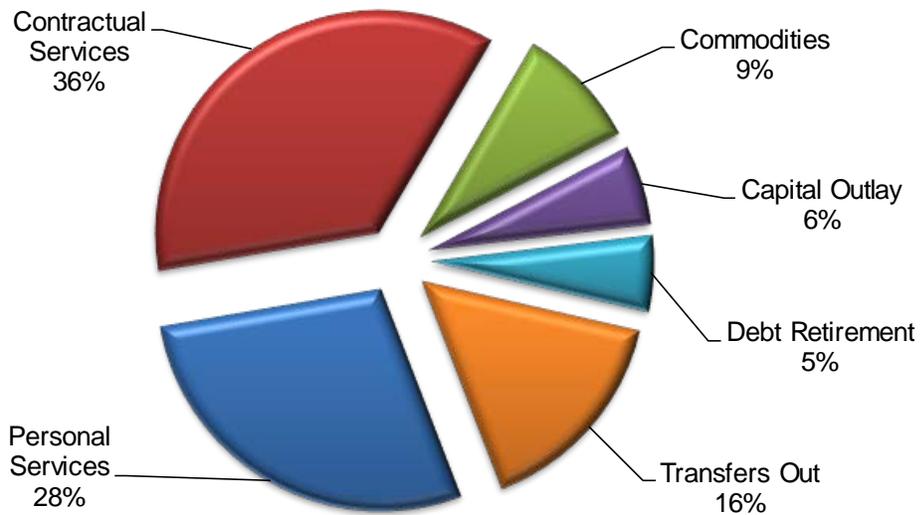
These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2015 Budget has appropriated \$189,302 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Bond & Interest Fund as Contingency Reserve. The balance is projected to increase \$63,032 by the end of 2015.

Water Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	710,074	1,060,549	772,838	772,926
Revenues				
Intergovernmental Revenue	845	2,500	1,000	1,500
Charges for Services	3,566,170	4,253,872	4,251,872	4,257,000
Miscellaneous	108,643	75,000	65,000	65,000
Total:	3,675,658	4,331,372	4,317,872	4,323,500
Expenditures				
Personal Services	1,187,225	1,251,490	1,216,071	1,285,976
Contractual Services	1,110,478	1,558,629	1,534,231	1,653,180
Commodities	411,994	465,875	480,921	409,075
Capital Outlay	118,302	186,500	189,349	265,000
Debt Retirement	111,215	221,126	227,126	248,843
Transfers Out	673,681	670,086	670,086	712,747
Total:	3,612,894	4,353,706	4,317,784	4,574,821
Surplus (Deficit)	62,764	(22,334)	88	(251,321)
Ending Fund Balance	772,838	1,038,215	772,926	521,605
Contingency Reserve	772,838	1,038,215	772,926	521,605
Reserve % of Expenditures	21%	24%	18%	11%

2015 Budgeted Expenditures



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 2015 at a total of \$4,323,500.

Intergovernmental Revenue

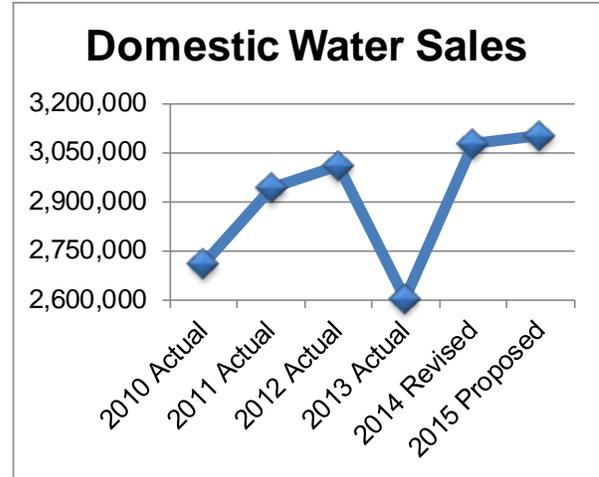
The 2015 Budget for intergovernmental revenue is \$1,500. This revenue category consists entirely of Gas Tax Refunds (4354) for sales tax payments on off-road fuel.

Charges for Services

Domestic Water Sales (4441) represents almost 72% of total revenues in the Water Fund. In 2015, collections are anticipated to increase slightly, to \$3,100,000. In 2014, an 8% increase was budgeted to account for the water rate increase that was passed by the City Commission during the 2014 budget process.

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 projected at \$1,100,000.

In 2013, there was a change in accounting that created the drop in revenue that is illustrated in the Domestic Water Sales graph. Previously, 100% of the first and 50% of the second billings in January were accrued and posted in December to show the revenue in the month it actually occurred. This only effects the one fiscal year the change was made. In the future, the billings processed in January will post in January.



Miscellaneous

The largest revenues are Reimbursements (4694) at \$30,000, Concessions and Leases (4622) at \$11,000, and Miscellaneous (4691) at \$12,000. The budget for Miscellaneous revenues in 2015 is down \$10,000, at \$65,000, from the prior budget year.

Expenditures

Water Fund expenditures are divided into seven categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, Transfers Out, and Contingency Reserve. Total expenditures are budgeted to increase by 5% over the prior budget year to \$4,574,821.

Personal Services

Personal Services are budgeted to increase by \$34,486 in 2015. This is result of a combination of the .79% KPERS employer rate increase and an average 3% merit increase for the department.

Contractual Services

This category has a budgeted increase of \$94,551, or 6%, totaling \$1,653,180. The most significant increase, \$52,170, is in the Data Processing Services fee (060-001-5217).

Commodities

The three largest expenditures are for Maintenance and Repair – Other Improvements (all divisions 5308, \$142,500), Chemicals/Lab Supplies (all divisions 5304, \$91,500), and Motors Fuel and Lubricants (all divisions 5303, \$48,500). Total expenditures under this category are projected to decrease by \$56,800 from the prior budget year.

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 2015: funds for an annual water pipe replacement program, at \$100,000, and a Raw Water Supply Line Bore, at \$165,000, both of which are budgeted in Other Improvements (060-003-7404-0000).

Debt Retirement

In 2014, the Water Fund began making payments on the 2013 series general obligation bond. Total principle and interest payments for 2015 are \$153,712. There is also \$95,131 budgeted as Lease Purchase (7503) payments for the Water Fund's portion of a John Deere Wheel Loader and a Directional Drill.

Transfers Out

This is not a separate category in the expenditure detail sheets. However, Transfers Out is listed under Contractual Services as account 5224.

Transfers for 2015 are as follows:

- General Fund - \$370,000 for internal franchise fees
- Data Processing Fund - \$10,000 to fund the citywide computer replacement program

- Data Processing Fund - \$35,000 for upgrades to the SCADA software
- 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
- Construction Fund - \$7,661 to the Compressed Natural Gas Station project

Contingency Reserve

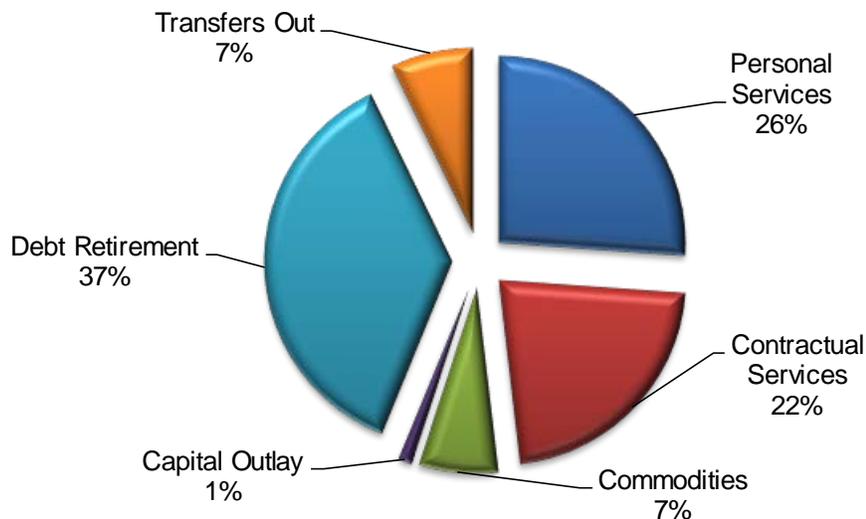
The Water Fund does not budget Contingency Reserve. Expenditures are monitored closely throughout the year and a determination is made in the last quarter on whether to amend the budget and authorize the use of fund balance.

Fund Balance

The City's debt management policy requires enterprise funds to maintain a 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 40% of the debt management policy.

Sewer Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	1,547,570	1,595,934	1,212,049	947,144
Revenues				
Intergovernmental Revenue	200	-	-	-
Charges for Services	1,725,255	2,223,300	2,266,300	2,217,300
Miscellaneous	103,257	41,000	121,977	58,200
Total:	1,828,713	2,264,300	2,388,277	2,275,500
Expenditures				
Personal Services	567,519	590,756	586,744	663,716
Contractual Services	507,856	388,842	399,942	560,390
Commodities	144,971	171,525	163,971	172,075
Capital Outlay	34,022	454,500	425,000	30,000
Debt Retirement	869,216	919,439	931,439	934,069
Transfers Out	40,651	146,086	146,086	181,086
Total:	2,164,234	2,671,148	2,653,182	2,541,336
Surplus (Deficit)	(335,521)	(406,848)	(264,905)	(265,836)
Ending Fund Balance	1,212,049	1,189,086	947,144	681,308
Contingency Reserve	1,212,049	1,189,086	947,144	681,308
Reserve % of Expenditures	56%	45%	36%	27%

2015 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 slightly to \$2,275,500 over the prior budget year.

Intergovernmental Revenue

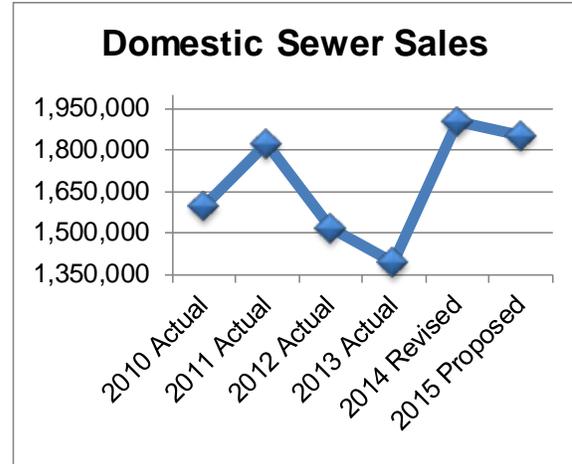
The 2015 Budget does not include any intergovernmental revenues. Historically, these revenues have been largely insignificant, at less than 1% of total revenue.

Charges for Services

In 2015 collections are anticipated to be slightly lower than what was originally predicted for the prior budget year, at \$2,217,300. In 2014, an 8% increase was budgeted to account for the sewer rate increase that was passed by the City Commission during the 2014 budget process.

Domestic Sewer Sales (4441) represents the largest revenue source in this fund, at \$1,850,000. The second largest revenue is Sales of Materials – New Services (4444), at \$334,800. This revenue accounts for sewer charges outside the city, including the El Dorado Correctional Facility, Butler County Prospect Sewer District, Kansas Turnpike Association, and the Honor Camp.

In 2013, there was a change in accounting that created the drop in revenue that is illustrated in the Domestic Sewer Sales graph. Previously, 100% of the first and 50% of the second billings in January were accrued and posted in December to show the revenue in the month it actually occurred. This only effects the one fiscal year the change was made. In the future, the billings processed in January will post in January.



Miscellaneous

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

Expenditures

Sewer Fund expenditures are divided into seven categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, Transfers Out, and Contingency Reserve. Total expenditures are budgeted to decrease by 4.86% to \$2,541,336.

Personal Services

An increase of \$72,960 (12.35%) is budgeted for 2015. This is result of a combination of the new 2015 Salary Schedule, the .79% KPERS employer rate increase, and an average 3% merit increase for the department.

Contractual Services

This category of expenditure has an overall budgeted increase of \$171,548. The most significant increases are \$17,303 in the Data Processing Services fee (063-001-5217), and \$74,600 in Utilities (5205).

Commodities

The budget for commodities has been reduced by \$32,400 from the prior budget year. The cuts were spread out with no particular reason between Sewer Treatment and Maintenance & Distribution divisions.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. There is only one budgeted item for 2015: Materials for Sewer Repairs totaling \$30,000.

Debt Retirement

The Sewer Fund is currently making payments for its share of the 2010 general obligation bond and two revolving loans. In 2014, this fund began making payments on the 2013 series general obligation bond. Total principal and interest payments for 2015 are \$883,870. There is also \$50,199 budgeted as Lease Purchase (7503) payments for the Sewer Fund's portion of a John Deere Wheel Loader and a Directional Drill.

Transfers Out

This category is not included in the expenditure detail sheets. However, Transfers Out is listed under Contractual Services as account 5224.

Transfers for 2015 are as follows:

- General Fund - \$71,000 for internal franchise fees
- Data Processing Fund - \$10,000 to fund the citywide computer replacement program
- Data Processing Fund - \$35,000 for upgrades to the SCADA software
- Lake Debt Reserve Fund - \$65,086 to repay the interfund loan for BG Products Veterans Stadium

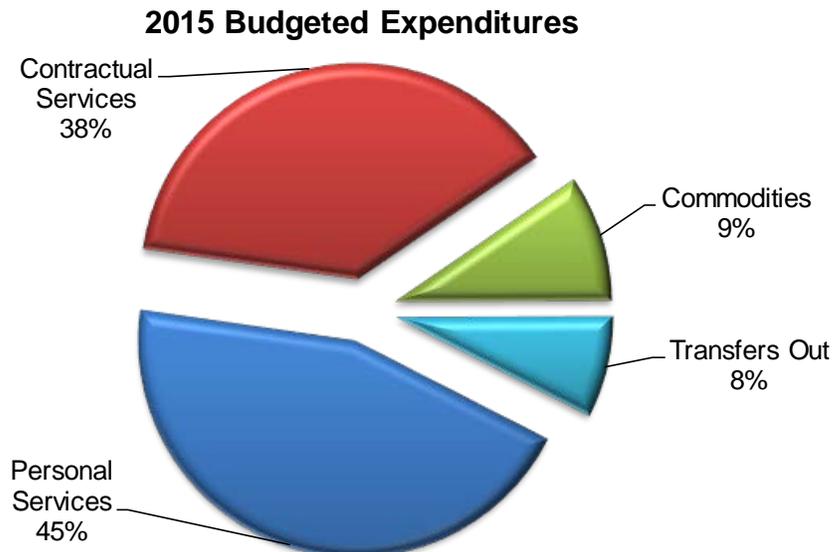
Contingency Reserve

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

Fund Balance

The City's debt management policy requires enterprise funds to maintain a 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 51% of the debt management policy.

Refuse Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	213,199	248,301	222,335	144,547
Revenues				
Intergovernmental Revenue	877	2,500	2,500	1,000
Charges for Services	1,179,227	1,433,150	1,407,150	1,350,500
Miscellaneous	120,209	102,000	57,000	60,200
Total:	1,300,313	1,537,650	1,466,650	1,411,700
Expenditures				
Personal Services	566,537	602,528	602,528	625,124
Contractual Services	483,691	480,618	481,322	533,420
Commodities	166,950	139,550	139,550	132,400
Capital Outlay	-	239,000	225,000	-
Transfers Out	74,000	96,038	96,038	105,698
Total:	1,291,178	1,557,734	1,544,438	1,396,642
Surplus (Deficit)	9,136	(20,084)	(77,788)	15,058
Ending Fund Balance	222,335	228,217	144,547	159,605
Contingency Reserve	222,335	228,217	144,547	159,605
Reserve % of Expenditures	17%	15%	9%	11%



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 \$125,950 from the prior budget year to \$1,411,700.

Intergovernmental Revenue

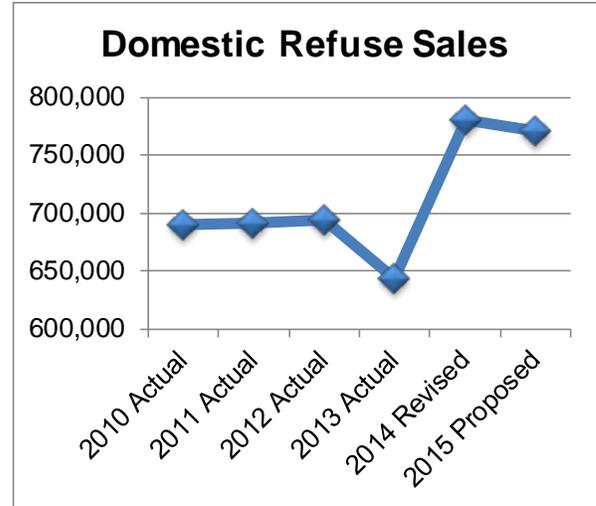
The 2015 Budget includes \$1,000 in Gas Tax Refunds (4354). These are received from taxes paid on off-road fuel.

Charges for Services

In 2015, collections are anticipated to decrease by \$82,650, to \$1,350,500 from the prior budget year. . In 2014, a 10% increase was budgeted to account for the refuse rate increase that was passed by the City Commission during the 2014 budget process.

Domestic Refuse Sales (4441) represents 57.09% of total revenues in the Refuse Fund. The 2015 projection decreased \$45,000 from the prior budget year to \$771,000. The second largest revenue is Commercial Service Charges (4445) at 29.62% of total revenue. These are anticipated to decrease by \$10,000 from the prior budget year.

In 2013, there was a change in accounting that created the drop in revenue that is illustrated in the Domestic Refuse Sales graph. Previously, 100% of the first and 50% of the second billings in January were accrued and posted in December to show the revenue in the month it actually occurred. This only effects the one fiscal year the change was made. In the future, the billings processed in January will post in January.



Miscellaneous

Recycling Center Income (4626) has been cut a total of \$50,000 from the original 2014 Budget. The Recycling Center made significant changes to the 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, Transfers Out, and Contingency Reserve. Total expenditures are budgeted to decrease by \$161,092 to \$1,396,642.

Personal Services

Personal Services are budgeted to increase by \$22,596 in 2015. This is result of a combination of the .79% KPERS employer rate increase and an average 3% merit increase for the department.

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 2015 Budget is projected to increase by \$52,802. The most significant increases are a \$40,500 in Professional Services (5201) and \$17,303 in the Data Processing Services fee (066-001-5217).

Commodities

This category is projected to see a slight decrease of \$7,150 overall from the prior budget year. Motor Fuels and Lubricants (5303) decreased by \$17,000 and General Supplies (5310) increased by \$11,000 from the prior budget year.

Capital Outlay

Capital Outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. The 2015 Budget does not include any Capital Outlay expenditures.

Transfers Out

This is not a separate category in the expenditure detail sheets. However, Transfers Out is listed under Contractual Services as account 5224.

Transfers for 2015 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.
- Construction Fund - \$7,661 to the Compressed Natural Gas Station project

Contingency Reserve

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

Fund Balance

The City's debt management policy requires enterprise funds to maintain a 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 46% of the debt management policy.

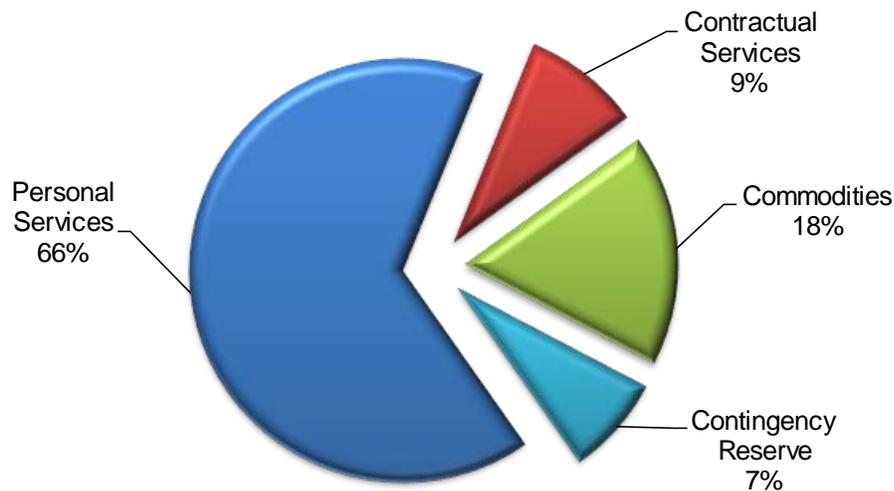
External Stores Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	29,265	20,848	19,126	19,126
Revenues				
Miscellaneous	-	80,000	80,000	80,000
Total:	-	80,000	80,000	80,000
Expenditures				
Contractual Services	(23,183)	-	-	-
Commodities	33,322	80,000	80,000	80,000
Total:	10,139	80,000	80,000	80,000
Surplus (Deficit)	(10,139)	-	-	-
Ending Fund Balance	19,126	20,848	19,126	19,126
Contingency Reserve	19,126	20,848	19,126	19,126
Reserve % of Expenditures	N/A	26%	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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Beginning Fund Balance	158,756	149,862	117,148	64,426
Revenues				
Charges for Services	699,639	746,200	746,200	891,200
Miscellaneous	3,845	-	-	-
Transfers In	15,000	20,000	20,000	90,000
Total:	718,485	766,200	766,200	981,200
Expenditures				
Personal Services	611,329	672,010	672,010	688,540
Contractual Services	96,685	88,912	88,912	93,446
Commodities	43,553	33,000	33,000	184,250
Capital Outlay	8,525	25,000	25,000	-
Contingency Reserve	-	-	-	79,390
Total:	760,092	818,922	818,922	1,045,626
Surplus (Deficit)	(41,608)	(52,722)	(52,722)	(64,426)
Ending Fund Balance	117,148	97,140	64,426	-
Contingency Reserve	117,148	97,140	64,426	79,390
Reserve % of Expenditures	15%	12%	8%	8%

2015 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 in 2015 by \$215,000, to \$981,200.

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. For 2015, total charges increased \$145,000.

Miscellaneous

There are no revenues budgeted for 2015.

Transfers In

The Water and Sewer Funds are scheduled to transfer \$45,000 each. The transfers include \$10,000 to fund the citywide computer and software replacement program and \$35,000 for upgrades to their SCADA software.

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 \$147,314 over the prior budget year.

Personal Services

Personal Services is budgeted to increase \$16,530 in 2015 over the prior budget year. This is result of a combination of the .79% KPERS employer rate increase and an average 3% merit increase for the department.

Contractual Services

A slight increase of \$4,534 over the prior budget year is projected. The Travel, Training, Membership, & Magazine (5212) budget was increased by \$6,035.

Commodities

This category of expenditures is projected to increase by \$151,250, to a total of \$184,250. There was a change in accounting and also some additional one time expenditures budgeted in Non-Capitalized Assets (5315) that increased this line item to \$180,000. The one time expenditures include \$40,000 for a new telephone system and \$70,000 for the SCADA software upgrades.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. The 2015 Budget does not include any Capital Outlay expenditures.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2015 Budget has appropriated \$79,390 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.

Construction Fund Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Transfers In	1,359,890	910,682	910,682	1,038,984
Transfers Out	295,916	280,784	280,784	279,172

The Construction Fund is a non-budgeted fund utilized primarily to account for the revenues and expenditures of capital projects. Various funds transfer money in to cover the costs of these projects. In addition, the fund is also used to manage the street and excess sales tax programs. The street program receives a \$600,000 transfer of sales tax funds from the General Fund to provide resources for street rehabilitation. Any excess sales tax funds after the deduction of property tax reduction (\$1,350,000), street program (\$600,000), and economic development (\$50,000), are also transferred from the General Fund to a project in the Construction Fund. These excess funds are allocated in the following year by the Sales Tax Committee, with the approval of the City Commission. The amount included for Transfers Out is to fund any additional property tax reduction approved by the Sales Tax Committee.



EL DORADO

THE FINE ART OF LIVING WELL

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.

Mission Statement: The mission of the Administration Department is to provide 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.

Department Budget Summary				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Division				
City Manager's Office	690,633	662,203	668,315	732,691
Industrial Development	52,853	673,988	106,751	649,945
Economic Development	14,133	345,000	-	380,867
Marketing	135,259	445,153	195,166	373,169
Data Processing	760,092	818,922	818,922	1,045,626
Prairie Trails	580,409	841,372	685,335	675,408
Total:	2,233,379	3,786,638	2,474,489	3,857,706
Category				
Personal Services	981,643	1,027,055	1,126,863	1,149,961
Contractual Services	856,161	816,630	845,349	882,440
Commodities	217,365	234,475	222,175	360,450
Capital Outlay	41,010	125,000	125,000	-
Transfers Out	137,200	155,102	155,102	155,102
Contingency Reserve	-	1,428,376	-	1,309,753
Total:	2,233,379	3,786,638	2,474,489	3,857,706

City Manager’s Office

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

Division Budget Summary				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Category				
Personal Services	66,886	63,090	69,202	86,992
Contractual Services	474,290	504,013	504,013	551,299
Commodities	16,258	20,100	20,100	19,400
Capital Outlay	-	-	-	-
Transfers Out	133,200	75,000	75,000	75,000
Total:	690,633	662,203	668,315	732,691

Budget Highlights

- During the budget process the City Commission hears requests to fund community organizations, events and initiatives. The following requests are funded for the 2015 budget year: Main Street (\$30,000), Youth Commission (\$10,000), July 4th Fireworks (\$8,000), Holiday Decorations (\$5,000), Crime Stoppers (\$3,000), and the July 4th Community Event (\$5,000).
- No change in staffing levels.

2013 Accomplishments

- Submitted the 2014 Budget on time for approval by the City Commission.
- Received the Government Finance Officers Association’s Distinguished Budget Presentation Award for the budget year 2014

2014 - 2015 Goals

- Continue to investigate opportunities for the regional sale of water.
- Continue to look for grant opportunities to help offset City expenses.

Personal Services					
Position	Grade	2013	2014	2014	2015
		Actual	Budget	Revised	Proposed
<u>001-011</u>					
City Manager	N/A	0.15	0.15	0.15	0.15
Finance Director	88	0.15	0.15	0.15	0.15
City Clerk	70	0.10	0.10	0.10	0.10
Total:		0.40	0.40	0.40	0.40

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.

This program is funded primarily by a one mill property tax. In 2015 the program is estimated to receive \$80,984. As noted below, these funds are often supplemented by El Dorado Inc., as they contribute additional funds received from membership dues.

Program Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Contractual Services	48,853	66,525	66,525	49,316
Commodities	-	175	175	-
Capital Outlay	-	-	-	-
Transfers Out	4,000	40,051	40,051	40,051
Contingency Reserve	-	567,237	-	560,578
Total:	52,853	673,988	106,751	649,945

Budget Highlights

- There are no planned activities, but it is budgeted to meet new economic opportunities.

2013 Accomplishments

- John K. Fisher completed a major remodel which created an entirely new image for the business.
- Power Grid Engineering established an office in downtown El Dorado.
- Hope VI Main Street Grant projects in the Gish Building and Ellet Opera House neared completion.
- BG Products, Inc. began manufacturing in their new facility.

2014-2015 Goals

- Market the more than 200 acres of property owned by the City of El Dorado.
- Continue to market the City of El Dorado using the 360 marketing program.
- Work as a liaison for developers and businesses interested in locating or expanding in El Dorado.

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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Contractual Services	14,133	-	-	-
Contingency Reserve	-	345,000	-	380,867
Total:	14,133	345,000	-	380,867

Budget Highlights

- No significant changes from the prior budget year.

2013 Accomplishments

- Paid installment three of the five year commitment of \$10,000 per year (2011-2015) to the BG Products Veterans Sports Complex.
- Worked with the John K. Fisher imaging project, Power Grid Engineering and Energy Services.
- USD 490 completed construction of their new middle school.

2014-2015 Goals

- Continue to assist BG Products manufacturing facility employees as their jobs move to the El Dorado facility and provide additional support to the company as needed.
- Continuation of an Ad Hoc Committee made up of representatives from the City, El Dorado, Inc., major employers and design professionals task with implementation of housing recommendations made by El Dorado Inc., in 2012 to the City Commission.
- Continuation of a spec housing incentive program to stimulate the construction of new residential housing starts and work toward the renewal of the City Neighborhood Revitalization Program (NRP).
- Continue to identify target industries that would complement the current petroleum related businesses in our community and create a program to recruit identified industries.
- Work with developers interested in housing and business development in the El Dorado community.
- Increase the one-on-one contacts made with existing El Dorado businesses.

Marketing Program

The Activities, Sales, and Services Manager position with the City of El Dorado is charged with developing and implementing a program to market the community; disseminating marketing materials; coordinating communications related to tourism development; serving as the El Dorado representative on local, regional and national boards; coordinating trade show activities; and providing the City Commission with an annual progress report. The role of the manager will involve all aforementioned duties but will also reflect a vision for tourism and event promotion in El Dorado. The Activities, Sales, and Services Manager will serve as the primary contact and marketing director for all small meeting and sports association activities, soliciting new events and facilitating 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 \$171,110 for 2015. These funds are expended through programming in consultation with the Convention and Tourism Committee.

Program Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	26,283	-	93,696	73,935
Contractual Services	105,351	31,500	60,219	84,865
Commodities	3,625	13,500	1,200	1,200
Transfers Out	-	40,051	40,051	40,051
Contingency Reserve	-	360,102	-	173,118
Total:	135,259	445,153	195,166	373,169

Budget Highlights

- In anticipation of winning the bid for the Kansas Sampler Festival, the manager put aside \$15,000 for expected expenses
- Hiring a shared position for CVB and the Recreational department. The Marketing and Recreational Assistant’s salary will be split between CVB and Recreational Department funds.

2013 Accomplishments

- Weekly ‘Weekend Updates’ via email
- Transition in August from contract with EL Dorado Inc. to full time City employee located at City Hall
- Development of regular partnership meetings and Community Spotlight with El Dorado Inc., Main Street and The Chamber of Commerce.
- Full time management of Civic Center and El Dorado Recreation facilities for use by outside entities

2014 - 2015 Goals

- Continue to increase the number of youth and recreational sporting events traveling to El Dorado to use our facilities such as BG Products Veterans Sports Complex, McDonald Stadium, the Walnut River Sports Complex and the El Dorado Civic Center.
- Work with El Dorado, INC, Main Street and The Chamber of Commerce on collaborative marketing to promote local businesses and events within the community.
- Foster partnerships within local community and travel collations to attract events and visitors to our city and region.
- Establish and promote a local community farmer’s market.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
<u>024-011</u>					
Community Marketing Mgr	76	0.00	0.00	1.00	1.00
Recreation & Marketing Asst	25	0.00	0.00	0.50	0.50
Total:		0.00	0.00	1.50	1.50

Data Processing Division

The Data Processing Division is comprised of the finance, utility billing, human resources, information technology, and customer service functions. 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; assists the Sales Tax Committee with annual allocation recommendations; prepares the comprehensive annual financial report; monthly reconciliation of all bank accounts; processes accounts payable; and processes bi-weekly payroll.

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

Utility Billing – Produces monthly utility bills for residential and commercial accounts; reconciles accounts receivable; and procures office supplies for all departments.

Customer Service – Manages the switchboard and directs calls to appropriate departments; processes utility bill payments over the phone, utility window, and in-person; and disseminates general information to the public.

Human Resources – Assists departments with recruitment and selection of new employees; and manages the City’s benefit plans.

Information Technology – Procures computer equipment and software for all departments; administers the telecommunications system; and maintains servers and citywide networks.

Division Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	611,329	672,010	672,010	688,540
Contractual Services	96,685	88,912	88,912	93,446
Commodities	43,553	33,000	33,000	184,250
Capital Outlay	8,525	25,000	25,000	-
Contingency Reserve	-	-	-	79,390
Total:	760,092	818,922	818,922	1,045,626

Budget Highlights

- Capital Outlay includes \$40,000 for telecommunications system upgrades.
- All department Computer Supply budgets have been combined into Data Processing to better monitor technology purchases.

2013 Accomplishments

- Awarded the Distinguished Budget Presentation Award for the 2014 budget from the Government Finance Officers Association for the first time.
- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.

- Received an A+ bond rating from Standard and Poor's.
- Corrected two of the three audit findings from the 2012 audit.
- Installed a new software system to enhance our data processing abilities.

2014 - 2015 Goals

- Accomplish the Distinguished Budget Presentation Award AND the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
- Continue to cross-train employees on the various functions in data processing.
- Complete the audit correction from the 2013 audit.
- Utilize the new website; implement a new online utility bill payment feature.
- Implement and encourage our customers to go paperless with their Utility Bills.
- Continue the development of the wellness and safety committees.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
<u>072-001</u>					
City Manager	N/A	0.10	0.10	0.10	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
IT Manager	79	1.00	1.00	1.00	1.00
Human Resources Director	76	1.00	1.00	1.00	1.00
City Clerk	70	0.50	0.50	0.50	0.50
Assistant to the City Manager	52	0.00	0.00	1.00	1.00
Senior Accountant	43	1.00	1.00	1.00	1.00
Admin. Asst. to the CM	37	1.00	1.00	0.00	0.00
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	2.00	2.00	2.00	2.00
Total:		9.90	9.90	9.90	9.90

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 provides enjoyment for players of all ages and golfing abilities.

Division Budget Summary				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Category				
Personal Services	277,146	291,955	291,955	300,494
Contractual Services	116,850	125,680	125,680	103,514
Commodities	153,929	167,700	167,700	155,600
Capital Outlay	32,485	100,000	100,000	-
Contingency Reserve	-	156,037	-	115,800
Total:	580,409	841,372	685,335	675,408

Budget Highlights

- No Capital Outlay scheduled for 2015.

2013 Accomplishments

- Increased Green Fees revenue from \$ 77,124 in 2012 to \$95,553 in 2013
- Increased merchandise sales from \$20,000 in 2012 to \$25,000 in 2013
- Completed cart paths on the back 9
- Finished and seeded the old pond area on #17
- Doubled the size of the nursery green area
- Began constructing material bins
- Finished and opened the grass portion of the driving range
- Developed a Junior golf program that is held each summer
- Increased tournament play

2013 - 2014 Goals

- Purchase a new fleet of golf carts
- Install cart paths on the front 9 portion of the course
- Increase memberships, play and revenue
- Keep promoting and advertising what Prairie Trails has to offer
- Increase number of tournaments
- Install new tee boxes on back 9 #11, #12, #13
- Continue to make improvements to the greens.
- Increase participation in the Junior Golf program

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Golf Course Superintendent	73	1.00	1.00	1.00	1.00
Golf Operations Director	61	1.00	1.00	1.00	0.00
General Manager	61	0.00	0.00	0.00	1.00
Greens Keeper	31	1.00	1.00	1.00	1.00
Total:		3.00	3.00	3.00	3.00

Engineering Department

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

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

Mission Statement: 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.

Department Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Division				
Engineering	278,832	281,221	296,405	295,468
Building & Zoning	176,944	235,843	245,326	224,897
Building Demolition	15,999	16,000	16,000	16,000
Street Lights	175,042	180,000	180,000	180,000
Total:	646,817	713,064	737,731	716,365
Category				
Personal Services	374,913	436,564	454,231	438,014
Contractual Services	247,022	253,400	259,400	255,097
Commodities	11,088	23,100	24,100	20,700
Transfers Out	13,794	-	-	2,554
Total:	646,817	713,064	737,731	716,365

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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	212,653	229,847	241,531	241,626
Contractual Services	59,367	39,474	42,974	42,165
Commodities	6,812	11,900	11,900	10,400
Tranfers Out	-	-	-	1,277
Total:	278,832	281,221	296,405	295,468

Budget Highlights

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

2013 Accomplishments

- Completed Projects with El Dorado Inc. and Housing Initiative
- Completed Infrastructure Extensions to the El Dorado Middle School
- Completed Improvements to School Rd and Third Ave.
- Water Line Extension to College Acres
- Wrapped up GIS
- Sales Tax Mill and Overlay Projects
- Completed Phase I on the Stormwater Permit
- Closed out CDBG and EDA grants on El Dorado Industrial Park

2014 - 2015 Goals

- Complete Mandatory Sidewalk Improvements
- Complete sidewalks on 6th Ave
- Paving of 4th and 5th Ave.
- Traffic Signal Installation at Haverhill and 6th Ave
- Install New Development Infrastructure
- Downtown Sewer Rehabilitation
- Storm water drainage First and Main
- Paving of Towanda Ave.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
<u>001-012</u>					
Assistant City Engineer	82	0.75	0.75	0.75	0.75
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	3.26

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				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Category				
Personal Services	162,260	206,717	212,700	196,388
Contractual Services	10,408	17,926	20,426	16,932
Commodities	4,277	11,200	12,200	10,300
Transfers Out	-	-	-	1,277
Total:	176,944	235,843	245,326	224,897

Budget Highlights

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

2013 Accomplishments

- Served the City of El Dorado by enforcing the adopted building codes
- Approved 8 properties for the HOME grant program.
- Purchased 4 properties as part of the Building Demolition Program.

2014 - 2015 Goals

- Assist developers with the process of platting additional single-family lots.
- Review and possibly implement changes to the sign regulations
- Facilitate the development of a low-income housing project
- Renewal of the NRP
- Review the currently adopted building codes and consider updating them.

Personal Services					
Position	Grade	2013	2014	2014	2015
		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
Code Enforcement Officer	40	1.00	1.00	1.00	1.00
Secretary	25	0.24	0.24	0.24	0.24
Total:		3.24	3.24	3.24	3.24

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.

Program Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Contractual Services	2,205	16,000	16,000	16,000
Transfers	13,794	-	-	-
Total:	15,999	16,000	16,000	16,000

Budget Highlights

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

2013 Accomplishments

- Two properties were acquired and scheduled for demolition.
- Removed current developments from a designated flood plain.

2014 - 2015 Goals

- Continue to seek properties that are in need of demolition.
- Open up lots for redevelopment.
- Creation of a Land Bank

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				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	175,042	180,000	180,000	180,000
Total:	175,042	180,000	180,000	180,000

Budget Highlights

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

2013 Accomplishments

- Audit of Street Lights completed in cooperation with Westar

Police Department

The Police Department provides services through two divisions: Police and Legal/Judicial. The Police Division is responsible for active patrols and investigations, while the Legal/Judicial Division is responsible for the fair and just disposition of municipal court cases.

Mission Statement: 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.

Department Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Division				
Police	2,048,557	2,137,823	2,177,066	2,306,823
Legal/Judicial	186,087	161,992	165,077	210,248
Total:	2,234,644	2,299,815	2,342,143	2,517,071
Category				
Personal Services	1,880,254	1,902,255	1,936,160	2,052,712
Contractual Services	188,008	201,160	211,583	222,198
Commodities	118,403	126,400	124,400	164,500
Capital Outlay	1,457	70,000	70,000	70,000
Transfers Out	46,521	-	-	7,661
Total:	2,234,644	2,299,815	2,342,143	2,517,071

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				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Category				
Personal Services	1,748,583	1,806,418	1,841,238	1,951,774
Contractual Services	156,066	155,605	162,028	163,988
Commodities	95,931	105,800	103,800	113,400
Capital Outlay	1,457	70,000	70,000	70,000
Transfers Out	46,521	-	-	7,661
Total:	2,048,557	2,137,823	2,177,066	2,306,823

Budget Highlights

- No change in staffing levels.
- Capital Outlay includes the replacement of two fully equipped patrol vehicles (\$70,000).

2013 Accomplishments

- Training remains a top priority for all officers. Training highlights include sending a Detective to Practical Homicide Investigation Course. Another detective received a grant and attended the Serchi Crime Scene Technology week long course in North Carolina. Chief completed MiniMPA Executive Development in Public Administration program at Wichita State University.
- Received \$4,500 patrol equipment incentive for our efforts in Special Traffic Enforcement Program (STEP) during “Click It or Ticket” campaign. Also received nearly \$4,000 in overtime reimbursement for the yearly STEP campaigns through a grant from Kansas Department of Transportation.
- Continued to conduct Motor Carrier Inspections to assure semi-trailer trucks passing through the city are safe and are being driven by qualified drivers.
- Investigated several high profile cases to include one homicide, several sexual assault cases, stalking and exploitation cases all for which were cleared by this department.

2014 - 2015 Goals

- Develop a 5-year Strategic Plan for the El Dorado Police Department.
- Continue to interdict illicit drug activities by assigning one detective to drug investigations and utilizing patrol officers to supplement and help facilitate these investigations.
- Increase public confidence in local law enforcement through proactive delivery of police services and reestablishing community oriented policing concepts. Initiate a bicycle patrol program.
- Increase clearance rates for anticipatory crimes through effective use of patrol resources and technology.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 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	4.00	4.00	5.00
Detective III	64	2.00	2.00	2.00	1.00
Master Patrol Officer	64	3.00	1.00	1.00	2.00
Detective I	43	2.00	2.00	2.00	2.00
Patrol Officer	43	9.00	11.00	11.00	10.00
Assistant Court Clerk	31	0.50	0.50	0.50	0.50
Police Records Clerk	25	2.00	2.00	2.00	2.00
Total:		29.50	29.50	29.50	29.50

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				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Category				
Personal Services	131,671	95,837	94,922	100,938
Contractual Services	31,943	45,555	49,555	58,210
Commodities	22,473	20,600	20,600	51,100
Total:	186,087	161,992	165,077	210,248

Budget Highlights

- In 2014 the City contracted out its new Municipal Court Judge instead of keeping the position as a City employee. As a result, the expense shifted from Personal Services to Contractual Services.

2013 Accomplishments

- Contract was obtained from a collection company in October of 2012 to recover delinquent fines and fees. In 2013 we have received approximately \$11,485.00 in payments as a result.
- Continued to levy domestic violence fees to assist local safe house.
- Continued to receive revenue from fines as a result of implementing Federal Truck Safety Enforcement Initiative from motor carrier inspections.

2014 - 2015 Goals

- Implement an electronic citation program.
- Further investigate the program offered by INCODE which allows automated reminder calls for our customers.
- Research possibility for citizens to pay fines and fees online.
- Continue to reduce carbon footprint of the Division by eliminating paper-based reports and records management.

Personal Services					
Position	Grade	2013	2014	2014	2015
		Actual	Budget	Revised	Proposed
<u>001-013</u>					
Municipal Judge	N/A	1.00	1.00	0.00	0.00
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:		2.90	2.90	1.90	1.90



Fire Department

The El Dorado Fire Department provides fire protection to the City of El Dorado, as well as by contract the El Dorado Township at a mill levy fee. That fee in 2014 was \$549,445 for El Dorado Township and \$42,560 for a large portion of Prospect Township.

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.

Mission Statement: The mission of the El Dorado Fire Department is to protect 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.

We are committed to utilizing, and maximizing the efficiency and effectiveness, the resources provided by the citizens of El Dorado and all the applicable innovations at our disposal.

Department Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	1,124,171	1,192,019	1,214,150	1,317,232
Contractual Services	124,248	123,594	113,854	126,613
Commodities	100,539	138,760	126,360	129,110
Capital Outlay	9,014	60,000	60,000	-
Transfers Out	56,951	-	-	2,554
Debt Retirement	-	72,794	72,794	97,059
Total:	1,414,924	1,587,167	1,587,158	1,672,568

Budget Highlights

- Capital Outlay includes \$1,150,000 for the replacement of Quint 1.
- Debt Retirement includes Lease Purchase payments for a Class A Pumper Apparatus.
- Operating budget for Station 2 increased to \$36,312.
- No change in staffing levels.

2013 Accomplishments

- Updated apparatus by receiving a new Engine 10.
- Met goal of testing all fire hydrants in the City of El Dorado.
- Met goal of inspecting all businesses in the City of El Dorado.
- Obtained an Emergency Power Generator for Station 2.
- Revised medical evaluations of personnel saving \$12,000
- Better utilized Volunteer manpower.
- Reorganized Volunteer program with new and revised SOGs
- Reorganized and updated many Standard Operating Guidelines – placing them online
- Inspected all businesses in the City of El Dorado.
- Increased maintenance on fire trucks
- Instituted monthly officer meetings

2014 - 2015 Goals

- Continue the self-contained breathing apparatus replacement program
- Increase training quality.
- Continue to update Standard Operating Guidelines
- Update the City Emergency Operations Plan
- Increase volunteer numbers
- Better utilize Volunteer manpower.
- Inspect all businesses in the City of El Dorado.
- Properly maintain all equipment and apparatus to ensure constant readiness.
- Acquire a new Aerial Truck
- Seek a Certificate of Authorization to operate Unmanned Aircraft

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 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	2.00	3.00	3.00
Firefighter	46	6.00	7.00	6.00	6.00
Total:		17.00	17.00	17.00	17.00

Public Works Department

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

Mission Statement: The mission of the Public Works Department is to provide the highest quality public works services to the public and other City departments, balanced through efforts to maintain a cost effective operation and to provide these services in a responsible and efficient manner.

Public Works Department Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Division				
Public Works	978,937	1,046,339	1,046,338	1,121,746
Civic Center	105,319	97,241	97,241	107,218
Animal Control	127,422	128,136	127,686	136,216
Airport	266,797	279,935	225,740	330,042
Stormwater	306,549	539,983	446,332	469,503
Sanitation	1,291,178	1,543,734	1,544,438	1,396,642
Major Street	890,749	1,032,866	887,560	1,133,985
Central Maintenance Garage	10,139	80,000	80,000	80,000
Total:	3,977,089	4,748,234	4,455,335	4,775,352
Category				
Personal Services	1,754,946	1,906,214	1,905,216	2,016,806
Contractual Services	839,557	859,509	860,031	941,522
Commodities	595,148	654,500	645,050	635,008
Capital Outlay	160,438	531,000	531,000	35,000
Debt Retirement	-	-	-	126,850
Transfers Out	627,000	514,038	514,038	692,359
Contingency Reserve	-	282,973	-	327,807
Total:	3,977,089	4,748,234	4,455,335	4,775,352

Public Works Division

The Public Works Division is responsible for the oversight and administration of all divisions under the Public Works Department. These include: Civic Center, Forestry, Animal Control, Airport, Streets, Stormwater, Sanitation, 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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	275,502	300,025	300,025	345,090
Contractual Services	67,991	75,614	75,613	74,395
Commodities	67,699	79,700	79,700	72,750
Capital Outlay	72,745	191,000	191,000	-
Transfers Out	495,000	400,000	400,000	502,661
Debt Retirement	-	-	-	126,850
Total:	978,937	1,046,339	1,046,338	1,121,746

Budget Highlights

- No Capital Outlay purchases scheduled for 2015
- Transfers Out category includes \$495,000 to Major Street (Fund 007) and \$7,661 to the CNG Station Project.
- Debt Retirement includes Lease Purchase payments for a 2012 CNG Peterbilt Dump Truck.

2013 Accomplishments

- Completed several construction projects; including the dugouts at East Park and several large stormwater projects. Completed the construction and concrete work at the lake softball diamonds.
- Street sweeper made 6 passes across the entire city and 27 through the downtown district.
- Painted the downtown curbs, center lines and hash marks on Haverhill Road, Central Avenue, Southwest Traffic Way and Sixth Street.
- Construction of the Emergency Operation Center (EOC) at City Hall

2014 - 2015 Goals

- Continue to educate the public about municipal codes, and storm water ordinances.
- Continue to work with other agencies to develop long term relationships with them.
- Continue the Implementation of a city wide wireless network.
- Continue working on traffic signal integration and upgrades at all of the city's signalized intersections.
- Continue working on different energy efficiency projects like downtown lighting improvements and LED installation of traffic signals.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 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



Civic Center Division

The El Dorado Civic Center is operated by the City of El Dorado. The Public Works Department makes an annual request for resources to fund the operation, maintenance, and capital improvements. The Activities, Sales, and Service Manager serves as the liaison to the Public Works Department on matters relating to the Civic Center.

Division Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Contractual Services	89,170	90,241	90,241	96,718
Commodities	9,485	7,000	7,000	10,500
Capital Outlay	6,664	-	-	-
Total:	105,319	97,241	97,241	107,218

Budget Highlights

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

2013 Accomplishments

- Completed 126 reservations for events and meetings.
- Minor remodeling and upgrades were completed throughout the building and done by Public Works staff.

2014 - 2015 Goals

- Identify and implement new marketing opportunities to increase reservations.
- Paint the exterior of the building
- Replace a few of the dated AC units on the building
- Update the projector in the main room
- Add new lighting

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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	89,155	87,326	87,326	91,916
Contractual Services	30,960	32,860	31,860	35,150
Commodities	7,308	7,950	8,500	9,150
Total:	127,422	128,136	127,686	136,216

Budget Highlights

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

2013 Accomplishments

- Our ACO was able to once again increase Animal License sales to 1606 due to an increased saturation of License checks and constant contact with the public.
- Through social networking we were able to return many animals to their owners and find more animal rescues to help with other animals.

2014 - 2015 Goals

- Find ways to educate the public on proper animal care and population control.
- Continue to increase License checks to insure city animals are properly licensed and vaccinated.
- Increase Live Trap program in an effort to decrease the feral cat/skunk/opossum population.

Personal Services					
Position	Grade	2012 Actual	2013 Budget	2013 Revised	2014 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

Airport Division

The Airport Division operates Captain Jack Thomas/El Dorado Municipal Airport. Classified as a general aviation airport by the Nation 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 unleaded and jet fuel, hangar rental, plane rental, flight instruction, and mechanic services.

El Dorado Municipal 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 over 40 single engine airplanes based at this airport on average.



Division Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	72,023	74,634	74,634	75,972
Contractual Services	35,237	37,206	37,206	41,318
Commodities	119,537	113,900	113,900	124,300
Transfers Out	40,000	-	-	-
Contingency Reserve	-	54,195	-	88,452
Total:	266,797	279,935	225,740	330,042

Budget Highlights

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

2013 Accomplishments

- Constructed 10 additional “T” Hangers and filled with customers within 1 month of availability.
- Designed Taxiway C then the construction was postponed until Spring of 2014.
- Held customer appreciation fly in
- Had 3 aerial application companies utilize the airport for their temporary base of operations.

2014 – 2015 Goals

- Get the AWOS information available online to the National Weather Service to benefit the area pilots and community.
- Complete Taxiway C Construction
- Hold Customer Appreciation Fly-In
- Recruit more businesses to utilize the airport, specifically a maintenance shop if possible.
- Reconstruct entry road and terminal parking lot utilizing grant funding

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 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

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				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Category				
Personal Services	196,848	264,791	263,793	240,463
Contractual Services	21,382	18,910	19,039	19,700
Commodities	15,289	30,500	30,500	24,450
Capital Outlay	55,030	115,000	115,000	-
Transfers Out	18,000	18,000	18,000	84,000
Contingency Reserve	-	92,782	-	100,890
Total:	306,549	539,983	446,332	469,503

Budget Highlights

- This budget reflects the reduction in the original stormwater fee charged to the users.

2013 Accomplishments

- Replaced and repaired several curb inlets.
- Replaced several damaged pipes and stormwater structures.
- A complete evaluation of the 100 block of North Main to the river was completed.
- Cleaned out several unmaintained ditches

2014 - 2015 Goals

- Continue operation and maintenance (O&M) projects throughout the city.
- Continue to work on improving drainage infrastructure throughout the city.
- Continue to document the storm drain infrastructure in various areas of the city.
- Continued use and updating of GIS system for managing stormwater.

Personal Services					
Position	Grade	2013	2014	2014	2015
		Actual	Budget	Revised	Proposed
009-011					
City Manager	N/A	0.05	0.05	0.05	0.05
Public Works Director	88	0.15	0.15	0.15	0.15
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	4.70

Sanitation Division

The Sanitation Division of the Public Works Department is charged with providing comprehensive trash and recycling services:

Residential – Curbside trash and recycling services are available to residents for \$12.60 per month. Service includes a 64 gallon trash cart and recycling bags. 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 for residents to dispose of yard waste, as well as pick up compost and mulch.

Division Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	566,537	602,528	602,528	625,124
Contractual Services	483,691	480,618	481,322	533,420
Commodities	166,950	139,550	139,550	132,400
Capital Outlay	-	225,000	225,000	-
Transfers Out	74,000	96,038	96,038	105,698
Total:	1,291,178	1,543,734	1,544,438	1,396,642

Budget Highlights

- There are no Capital Outlay expenditures included in this year’s budget.

2013 Accomplishments

- Commercial collection remains constant at 500+ stops per week.
- Roll-off service remains steady at approximately 65+ pulls per week.

2014 - 2015 Goals

- Increase the number of roll off sets.
- Continuing to streamline all aspects of our operation.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
066-001					
City Manager	N/A	0.10	0.10	0.10	0.10
Finance Director	88	0.10	0.10	0.10	0.10
Public Works Director	88	0.10	0.10	0.10	0.10
City Clerk	70	0.10	0.10	0.10	0.10
Mechanic	64	0.20	0.20	0.20	0.20
Solid Waste Coordinator	61	0.50	0.50	0.50	0.50
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	6.60
066-020					
Solid Waste Coordinator	61	0.50	0.50	0.50	0.50
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	2.00	2.00	3.00	3.00
	Subtotal:	6.50	6.50	7.50	7.50
	Total:	13.10	13.10	14.10	14.10

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.

Recently, 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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	554,882	576,910	576,910	638,241
Contractual Services	134,310	124,060	124,750	140,821
Commodities	175,558	195,900	185,900	181,458
Capital Outlay	26,000	-	-	35,000
Contingency Reserve	-	135,996	-	138,465
Total:	890,749	1,032,866	887,560	1,133,985

Budget Highlights

- Capital Outlay includes \$35,000 for Traffic Signal Monitoring Upgrades.
- Personal Services is projected to increase by over 10% with the majority being in Benefit Insurance (5110).

2013 Accomplishments

- Used approximately 51,000 pounds, or 16 pallets, of rubber in crack-filling streets.
- Continued full depth patching projects throughout the city.
- Completed concrete curb and sidewalk repairs in the downtown area.

2014 - 2015 Goals

- Continue to make repairs to the concrete infrastructure throughout the city.
- Continue to improve the communication with the signalized intersections.
- Complete two concrete street rebuilds.
- Continue implementation of CNG operations
- Continue tree trimming program for residential areas in the city.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 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

Central Maintenance Garage

The Central Maintenance Garage operates through an internal service fund to provide fuel, management, and repair services for the city's fleet of vehicles and equipment. Regular services provided at the facility include oil changes, car washes and brake repair. The facility is located at the Public Works building.

Division Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Contractual Services	(23,183)	-	-	-
Commodities	33,322	80,000	80,000	80,000
Total:	10,139	80,000	80,000	80,000

Budget Highlights

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



Recreation Department

The El Dorado Recreation Department oversees the Recreation, Swimming Pool and Recreation Concessions divisions. This includes managing the following facilities: nine baseball/softball fields, two swimming pools, five soccer fields, three concession stands, three gymnasiums, and the El Dorado Senior Center. The Department relies on the talents of three full-time staff members and over 85 part-time and seasonal workers. These individuals perform tasks that range from lifeguarding to mowing.

Mission Statement: The mission of the El Dorado Recreation Department is 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.

Department Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Division				
Recreation	588,206	713,352	713,352	606,805
Swimming Pool	132,699	144,249	144,249	154,133
Recreation Concessions	46,053	59,322	59,203	73,099
Forestry	12,946	67,416	67,416	75,670
Parks	326,898	413,892	308,147	359,588
Cemetery	184,904	226,559	219,154	210,575
Total:	1,291,705	1,624,790	1,511,521	1,479,870
Category				
Personal Services	706,772	740,278	740,278	813,809
Contractual Services	164,814	177,315	177,196	195,553
Commodities	192,131	227,350	227,350	244,585
Capital Outlay	-	123,500	123,500	48,554
Transfers Out	227,988	243,197	243,197	100,817
Contingency Reserve	-	113,150	-	76,552
Total:	1,291,705	1,624,790	1,511,521	1,479,870

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				
	2013	2014	2014	2015
	Actual	Budget	Revised	Proposed
Category				
Personal Services	322,986	274,649	274,649	354,869
Contractual Services	85,998	87,356	87,356	92,075
Commodities	56,114	63,150	63,150	56,490
Capital Outlay	-	45,000	45,000	2,554
Transfers Out	123,108	243,197	243,197	100,817
Total:	588,206	713,352	713,352	606,805

Budget Highlights

- Personal Services have increased slightly with the addition of a shared assistant and an increase in seasonal staff.
- Transfers Out provides supplemental funding to Prairie Trails Golf Course. This budget continues to move operations toward self-sufficiency.

2013 Accomplishments

- Expanded youth programs.
- Continued improvements to the baseball and softball facilities.
- Increased program registration.
- Completed renovation of visitors' dugout at McDonald Stadium

2014 – 2015 Goals

- Add irrigation to two baseball fields at Central Park.
- Renovate dugouts at North Field at East Park
- Renovate backstops at East Park

Personal Services					
Position	Grade	2013	2014	2014	2015
		Actual	Budget	Revised	Proposed
<u>001-051</u>					
Recreation Superintendent	64	0.75	0.75	0.75	0.75
Recreation Leader	25	1.00	1.00	1.00	1.00
Recreation & Marketing Asst	25	0.00	0.00	0.50	0.50
Recreation Secretary	25	1.00	1.00	1.00	1.00
Total:		2.75	2.75	3.25	3.25



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 in 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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	150,374	163,109	163,109	167,316
Contractual Services	38,690	44,388	44,388	48,739
Commodities	41,954	55,650	55,650	53,350
Capital Outlay	-	45,000	45,000	38,000
Transfers Out	95,880	-	-	-
Contingency Reserve	-	105,745	-	52,183
Total:	326,898	413,892	308,147	359,588

Budget Highlights

- Capital Outlay includes \$8,000 for a hydrostatic mower and \$30,000 for play surface replacement at Summit Park.

2013 Accomplishments

- Planted over 50 trees in the City's parks and roadsides. This was part of the City's ongoing reforestation and landscaping efforts to improve our parks and open space throughout the City.
- Refurbished and repaired playground equipment at Gordy Park.

2014 – 2015 Goals

- Continue improvements to make the park system more user-friendly.
- Explore new opportunities for the acquisition and development of park features.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 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
Total:		2.00	2.00	2.00	2.00



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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	117,832	137,702	137,702	113,189
Contractual Services	23,365	19,702	19,702	26,967
Commodities	34,707	28,250	28,250	38,050
Capital Outlay	-	33,500	33,500	8,000
Transfers Out	9,000	-	-	-
Contingency Reserve	-	7,405	-	24,369
Total:	184,904	226,559	219,154	210,575

Budget Highlights

- Capital Outlay includes \$8,000 for the purchase of a hydrostatic mower.

2013 Accomplishments

- Repaired and replaced several water lines in the Sunset Lawns Cemetery.
- Repaired damaged headstones at Belle Vista Cemetery

2014 – 2015 Goals

- Continue to maintain activities at the cemeteries, including leveling, seeding and planting trees to continue to improve their overall appearance.
- Repair and rebuild roads throughout the cemeteries.
- Continue to replace water lines throughout the cemeteries.
- Continue to add trees at each cemetery.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 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
Total:		2.00	2.00	2.00	2.00

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.

Division Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	88,142	85,881	85,881	95,363
Contractual Services	9,745	12,768	12,768	13,325
Commodities	34,812	45,600	45,600	45,445
Total:	132,699	144,249	144,249	154,133

Budget Highlights

- The budget increased slightly due to an anticipated increase in the number of lifeguards returning and the amount of hours that the facility will operate.

2013 Accomplishments

- Increased the number of swim lesson participants
- Increased pool attendance

2014 – 2015 Goals

- Increase pool attendance by 5%
- Increase swim lesson participation by 5%
- Complete repainting of pool floors, walls and lane lines

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
<u>001-052</u>					
Recreation Superintendent	64	0.25	0.25	0.25	0.25
Total:		0.25	0.25	0.25	0.25

Forestry Division

The Forestry Division provides for the 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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	306	48,318	48,318	52,093
Contractual Services	3,494	7,698	7,698	8,077
Commodities	9,146	11,400	11,400	15,500
Total:	12,946	67,416	67,416	75,670

Budget Highlights

- A slight increase is projected to allow for an additional seasonal staff member and to prepare for the anticipated cost increase in necessary supplies.

2013 Accomplishments

- Planted over 100 trees in the parks and along various streets.
- Over 20 homeowners participated in the tree planting program.

2014 – 2015 Goals

- Plant more trees at recreation facilities and in the parks.
- Continue to promote the tree removal and tree planting programs

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
<u>001-032</u>					
Maintenance Worker I	10	0.00	1.00	1.00	1.00
Total:		0.00	1.00	1.00	1.00

Recreation Concessions Division

As a service to the community, the Recreation Concessions Division operates concession stands at Central Park and East Park ball diamonds, the Walnut River Complex, and the Municipal Pool.

Division Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	27,133	30,619	30,619	30,979
Contractual Services	3,522	5,403	5,284	6,370
Commodities	15,398	23,300	23,300	35,750
Total:	46,053	59,322	59,203	73,099

Budget Highlights

- Increased costs for concession equipment and supplies has resulted in a slight increase in the budget for 2015.

2013 Accomplishments

- Increased concession revenue
- Improved staff training.

2014 - 2015 Goals

- Increase concession revenues by 10%.
- Replace beverage coolers and ice machines

Public Utilities Department

The Public Utilities Department is responsible for providing 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/Sewer Maintenance and Distribution. It is staffed by 30 full-time employees and hires additional summer help to assist with special projects.



El Dorado receives the Plant Award for the best Sewer Treatment plant in the State for the fourth year in a row.

Mission Statement: 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 system and sewer collection system; 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.

Department Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Division				
Administration	2,712,283	2,982,789	2,959,316	3,063,267
Water Treatment	1,238,014	1,732,802	1,731,887	1,770,720
Sewer Treatment	742,990	608,510	614,510	765,619
Maintenance & Distribution	1,083,842	1,653,253	1,665,253	1,516,551
Total:	5,777,128	6,977,354	6,970,966	7,116,157
Category				
Personal Services	1,754,743	1,842,246	1,802,815	1,949,692
Contractual Services	1,618,334	1,947,471	1,934,173	2,213,570
Commodities	556,965	637,400	644,892	581,150
Capital Outlay	152,323	593,500	614,349	295,000
Debt Retirement	980,431	1,140,565	1,158,565	1,182,912
Transfers Out	714,332	816,172	816,172	893,833
Total:	5,777,128	6,977,354	6,970,966	7,116,157

Administration Division

The Administration Division provides general management of the Water Treatment, Sewer Treatment and Water/Sewer Maintenance and Distribution divisions. This division also handles meter reading for over 6,000 inside and outside the City customers.

Division Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	519,735	536,710	542,062	582,474
Contractual Services	696,432	733,178	709,828	820,314
Commodities	16,684	28,250	22,775	19,150
Capital Outlay	-	18,000	18,000	-
Debt Retirement	975,431	1,140,565	1,140,565	1,037,582
Transfers Out	504,000	526,086	526,086	603,747
Total:	2,712,283	2,982,789	2,959,316	3,063,267

Budget Highlights

- Purchased new truck for meter readers in 2014. No capital Outlay scheduled for 2015.

2013 Accomplishments

- A grant was awarded by the Kansas Water Office to conduct a study in 2014-15 for water quality monitoring in the five tributaries feeding El Dorado Lake. Monitoring will allow assessment of both nutrient and sediment inflow into El Dorado Lake.
- Continued focus in the REAP Organization to look at regional water solutions, including the utilization of El Dorado Lake’s excess yield.
- Through participation in the Kansas Water Authority’s Walnut Basin Advisory Committee, El Dorado Lake has been placed as a high priority for funding for issues related to sedimentation and eutrophication.



El Dorado Lake offers 8,400 acres of recreation and a 50 billion gallon water supply.

2014 - 2015 Goals

- Continue to investigate opportunities for the regional sale of water.
- Continue to look for opportunities to protect and preserve the water and water quality in El Dorado Lake.
- Monitor the condition of zebra mussels in the raw water transmission line to insure reliable flow from the intake structure.
- Look at project to provide redundancy in the transmission of raw water to the treatment plant. This project would involve installing a new, separate line under the Walnut River channel below the dam to provide two completely redundant transmission lines.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
<u>060-001</u>					
City Manager	N/A	0.50	0.50	0.50	0.50
City Attorney	N/A	0.50	0.50	0.50	0.50
Finance Director	88	0.35	0.35	0.35	0.35
Public Utilities Director	85	0.67	0.67	0.67	0.67
City Clerk	70	0.20	0.20	0.20	0.20
Mechanic	64	0.10	0.10	0.10	0.10
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	4.82
<u>063-001</u>					
City Manager	N/A	0.10	0.10	0.10	0.10
City Attorney	N/A	0.10	0.10	0.10	0.10
Finance Director	88	0.10	0.10	0.10	0.10
Public Utilities Director	88	0.33	0.33	0.33	0.33
City Clerk	70	0.10	0.10	0.10	0.10
Mechanic	64	0.10	0.10	0.10	0.10
Secretary	25	0.50	0.50	0.50	0.50
	Subtotal:	1.33	1.33	1.33	1.33
	Total:	6.15	6.15	6.15	6.15

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, 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. 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.



Sixth Street Water Tower at sunset

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

Division Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	349,718	367,320	357,307	384,278
Contractual Services	448,828	872,396	858,948	902,356
Commodities	193,287	194,500	217,046	194,000
Capital Outlay	-	8,500	8,500	-
Transfers Out	246,181	290,086	290,086	290,086
Total:	1,238,014	1,732,802	1,731,887	1,770,720

Budget Highlights

- No Capital Outlay for 2015.

2013 Accomplishments

- In the process of planning the El Dorado Lake Tributary Water Quality Assessment. This is a grant funded study to assess water quality and rate of sedimentation in El Dorado Lake.
- Implemented feeding of Sodium Permanganate (NAMnO4) in response to the taste and odor problems that occurred after the extreme rain events in August 2013. It has proven to be a more effective alternative to powdered activated carbon (PAC). Cost analysis shows we will save money in the long-term. This chemical is a strong oxidant for taste and odor, which should allow us to all but eliminate feeding PAC, except on an as needed basis.
- Updated Public Utilities section of Emergency Operations Plan.
- Completed 5-year audit and review of Chlorine Risk Management Program.
- Completed update of Water Treatment Plant Emergency Operations Plan
- Renovated the River Pump Station (backup water supply), including replacement of two 16-inch valves, repainting inside and outside, reinsulated and installed new membrane roof. Installed “Air-o-lators” in final basin to address taste and odor issues and improve water quality by reducing disinfection by-products.

2014 - 2015 Goals

- Update Public Utilities section of Emergency Operations Plan.
- Complete 5-year audit and review of Chlorine Risk Management Program.
- Update the Water Treatment Plant Emergency Operations Plan.
- Conduct El Dorado Lake Tributary Water Quality Assessment to assist in the development of a Study Report containing water supply availability information.
- Monitor the condition of zebra mussels in the raw water transmission lines at Reservoir wet well to insure reliable flow from the intake structure.
- Build and replace remaining two drives and gear boxes on east flocculation basin.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
<u>060-002</u>					
Water Treatment Superintendent	76	1.00	1.00	1.00	1.00
Plant Operator I-IV	28-43	4.00	4.00	4.00	4.00
Total:		5.00	5.00	5.00	5.00



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.

The facility also features the only wind turbine in Kansas at a wastewater treatment facility. When the wind is blowing and the turbine is generating power, it can produce 100% of the power needed to run the facility. The turbine should furnish about 50% of the facility’s power on an annual basis.

We experience average daily flows of 2 MGD. Upon entering the headworks 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 and 2013 Plant of the year awards, and 2011 Bio-solids award.

Division Budget Summary				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	346,665	335,362	335,362	360,219
Contractual Services	297,356	173,498	179,498	299,900
Commodities	84,588	99,650	93,650	99,500
Debt Retirement	-	-	6,000	6,000
Transfers Out	14,382	-	-	-
Total:	742,990	608,510	614,510	765,619

Budget Highlights

- No capital outlay scheduled for the current budget year
- Debt Retirement includes a Lease Purchase payment for a Wheel Loader

- The Utilities budget was increased in the event there are periods of time when the wind turbine may be out of service. When the turbine is in operation it saves the facility \$8 to \$10 thousand on energy each month.

2013 Accomplishments

- Met or exceeded all federal and state regulations.
- Added automated cleaning cycle to reuse water system.
- KDHE Inspection found no Issues or Deficiencies
- 1st Place Gimmicks and Gadgets competition.
- KWEA Plant of the Year

2014 - 2015 Goals

- Continue to meet or exceed all federal and state regulations.
- Continue the no-till farming program in cooperation with McClure Brothers Farms.
- Involve the surrounding community in learning about wastewater treatment, and green energy.
- Implement environmental education programs to teach the importance of a wetlands ecosystem in treating pollution and waste.
- Install a new roof on influent pump station.
- Finish Entrance Landscaping

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
<u>063-002</u>					
Wastewater Superintendent	76	1.00	1.00	1.00	1.00
Wastewater Chief Operator	52	0.00	0.00	1.00	1.00
Plant Operator I-IV	28-43	4.00	4.00	3.00	3.00
Total:		5.00	5.00	5.00	5.00

Water Distribution and Sewer Maintenance Division

The Maintenance and 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 Maintenance and Distribution Superintendent, which oversees the water distribution and sewer maintenance crews.



Water distribution staff maintains over 648,072 feet of water mains, including 8,115 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 is 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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Category				
Personal Services	538,625	602,854	568,084	622,721
Contractual Services	175,717	168,399	185,899	191,000
Commodities	262,406	315,000	311,421	268,500
Capital Outlay	152,323	567,000	587,849	295,000
Debt Retirement	5,000	-	12,000	139,330
Transfers Out	(50,230)	-	-	-
Total:	1,083,842	1,653,253	1,665,253	1,516,551

Budget Highlights

- Capital Outlay includes the CIP project of the Raw Water Supply Line Bore
- Debt Retirement includes Lease Purchase payments for a Wheel Loader and a Directional Drill
- No change in staffing levels.

2013 Accomplishments

- Eliminated many low flow fire hydrants by replacing undersized water mains and looping lines in the system. This concentrated effort was part of the success of lowering the City's ISO rating by two points, from a 5 to a 3.
- Replaced many old leaking fire hydrants, broken valves and old water meters.
- Replaced old 2-inch water lines and in some areas abandoned these lines by directional drilling under streets and running new service lines across to a larger water main.

- Continued vapor rooting in sewer lines and completed this project in the north half of town. This treatment is effective against tree roots for 4-6 years.
- Ongoing – Updating the Integrity GIS data. The GIS data of water and sewer lines, fire hydrants, water meters, valves and manholes will give all employees easier and more accurate access to critical infrastructure locations. Crews now have the ability to access and update this data in the field using an iPad.

2014 - 2015 Goals

- Reapply for grant to complete sewer replacement project in the southwest quadrant of El Dorado utilizing CDBG grant funds.
- Televise additional sewer lines to evaluate root treatment and pipe condition.
- Rehabilitate manholes based on the priority rating system.
- Continue the process of eliminating low flow fire hydrants by replacing undersized water mains and looping lines in the system. Approximately 75% of the low flow hydrants have been eliminated in the last few years.

Personal Services					
Position	Grade	2013 Actual	2014 Budget	2014 Revised	2015 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	0.00	0.00	0.00	1.00
Maintenance Worker I-III	10-22	2.00	2.00	2.00	1.00
Subtotal:		2.40	2.40	2.40	2.40
Total:		10.00	10.00	10.00	10.00

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.
- Equipment Reserve Fund – This fund is used for future large purchases of equipment.
- 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				
	2013 Actual	2014 Budget	2014 Revised	2015 Proposed
Program				
Debt Service	1,643,851	2,004,389	1,878,119	1,559,829
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	111,294	-	-	-
Excess Sales Tax	369,316	310,682	310,682	341,000
Gen Fd Cemetery Transfer	131,354	155,652	155,652	124,756
Equipment Reserve Fund	12,899	-	-	-
Contingency Reserve	-	3,250,247	-	1,531,957
Total:	2,875,714	6,327,970	2,951,453	4,164,542
Category				
Contractual Services	7,000	7,000	7,000	7,000
Commodities	12,899	-	-	-
Transfers Out	1,214,360	1,066,334	1,066,334	1,065,756
Debt Retirement	1,641,455	1,878,119	1,878,119	1,370,527
Contingency Reserve	-	3,376,517	-	1,721,259
Total:	2,875,714	6,327,970	2,951,453	4,164,542



EL DORADO

THE FINE ART OF LIVING WELL

Capital
and 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
- Financially feasible

Capital Budget Funding Sources, 2015-2019						
Source	2015	2016	2017	2018	2019	Total
General	840,048	227,300	228,500	169,200	188,400	1,653,448
Airport	-	70,000	30,000	-	46,000	146,000
Major Street	35,000	130,000	-	-	-	165,000
Stormwater	66,000	-	-	-	-	66,000
Prairie Trails	-	210,000	150,000	205,000	100,000	665,000
Tourism	45,000	-	-	-	-	45,000
Water	165,000	119,629	35,000	144,500	-	464,129
Sewer	30,000	149,628	-	97,500	-	277,128
Data Processing	25,000	25,000	45,000	25,000	45,000	165,000
Sales Tax	663,737	450,000	626,164	500,000	500,000	2,739,901
Exc.Sales Tax	-	-	55,000	-	-	55,000
G.O. Bonds	72,031,546	7,465,281	2,031,148	1,225,000	-	82,752,975
Spec. Assess.	2,132,279	1,498,000	3,237,232	684,000	-	7,551,511
Grants	1,276,751	2,907,898	764,944	-	135,000	5,084,593
Loans/Bonds	113,285,375	1,835,000	-	-	-	115,120,375
Other	110,000	25,000	-	975,000	-	1,110,000
Total	190,705,736	15,112,736	7,202,988	4,025,200	1,014,400	218,061,060



Capital Improvement Plan

The 2015-2020 Capital Improvement Plan totals \$222,301,620, in its entirety. The majority of which is planned for the 2015 fiscal year, at \$190,567,736. The Regional Water Improvement project makes up 78% of the total in 2015. This plan consists of improvements made to treat and pump up to 40 MGD of potable water to populations west of El Dorado.

Other projects included in the 2015 fiscal year total include, the Water Treatment Plant Expansion (\$6,720,000), Waster Distribution Transmission System to the South and West (\$22,265,375), and a Water Tower for the west part of town (\$4,000,000). These are contingent on a positive cost-benefit analysis and a dedicated revenue source. If full cost recovery is unlikely, the projects will not move forward.

Source/Fund	2015	2016	2017	2018	2019	2020	Total
General	762,048	73,500	92,500	-	75,000	-	1,003,048
Airport	-	70,000	30,000	-	15,000	-	115,000
Stormwater	66,000	-	-	-	-	-	66,000
Prairie Trails	-	110,000	-	-	-	-	110,000
Tourism	45,000	-	-	-	-	-	45,000
Water	165,000	74,629	-	-	-	-	239,629
Sewer	30,000	104,628	-	-	-	-	134,628
Sales Tax	663,737	450,000	626,164	500,000	500,000	500,000	3,239,901
Exc.Sales Tax	-	-	55,000	-	-	-	55,000
G.O. Bonds	72,031,546	7,465,281	2,031,148	1,225,000	-	1,673,960	84,426,935
Spec. Assess.	2,132,279	1,498,000	3,237,232	684,000	-	2,000,000	9,551,511
Grants	1,276,751	2,907,898	764,944	-	135,000	2,000,000	7,084,593
Loans/Bonds	113,285,375	1,835,000	-	-	-	-	115,120,375
Other	110,000	25,000	-	975,000	-	-	1,110,000
Total	190,567,736	14,613,936	6,836,988	3,384,000	725,000	6,173,960	222,301,620

Capital Improvement Plan, 2015-2020				
Department	Division	Title	Year	Project Cost
Administration	Tourism	Community Market Facility	2015	105,000
Administration	Prairie Trails	Prairie Trails Basement Flooring	2016	10,000
Administration	Prairie Trails	Prairie Trails Basement Remodel	2016	100,000
Engineering	Engineering	NW Quadrant Mandatory Sidewalk Project	2015	200,000
Engineering	Engineering	Residential Street Program & KLINK	2015	691,272
Engineering	Engineering	12th Ave Drainage Improvements	2015	66,000
Engineering	Engineering	Central Ave (Emporia St to Denver St)	2015	571,700
Engineering	Engineering	Paving Towanda Ave (BCC Property Line to Edgmoor)	2015	2,060,000
Engineering	Engineering	Pedestrian/Bicycle Path Phase III (Part 1)	2015	410,027
Engineering	Engineering	Paving Simpson, Hunton, 5th Ave (School to Hunton)	2015	1,102,849
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	Pedestrian/Bicycle Path Phase III (Part 2)	2016	1,972,373
Engineering	Engineering	Paving 9th Ave (Gordy to Taylor)	2016	1,262,000
Engineering	Engineering	Paving of Marmaton Rd	2016	1,298,000
Engineering	Engineering	Pedestrian/Bicycle Path Phase III (Part 3)	2017	618,680
Engineering	Engineering	Residential Street Program & KLINK	2017	543,664
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	500,000
Engineering	Engineering	Residential Street Program & KLINK	2019	500,000
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
Fire	Fire	Apparatus-Aerial Platform	2015	1,150,000
Fire	Fire	El Dorado Fire Training Road Addition	2015	42,465
Fire	Fire	Apparatus-Command Vehicle (Chief's)	2016	30,000
Fire	Fire	Apparatus-Squad #3 Replacement	2019	75,000
Recreation	Parks	Summit Park Playground Pad Replacement	2015	60,000
Recreation	Recreation	Sam Binter Tennis Court Reconditioning	2016	50,000
Recreation	Parks	Park Improvements-Graham Park	2016	18,500
Recreation	Parks	Park Improvements-Riverview Park	2017	10,000
Recreation	Parks & Rec	Restroom Facility at Graham Park	2017	55,000
Recreation	Recreation	Central Park Field Lighting	2017	165,000
Recreation	Parks & Rec	Activity Center Expansion	2018	1,950,000
Police	Police	Public Safety City-Managed Dispatch Center	2015	832,048
Public Utilities	Water Trtmt	Zebra Mussel Infrastructure Protection	2015	300,000
Public Utilities	Water Trtmt	Regional Water Improvements	2015	148,796,000
Public Utilities	Water Trtmt	Water Treatment Plant Expansion	2015	6,720,000
Public Utilities	Water Trtmt	Water Distribution Transmission System	2015	22,265,375
Public Utilities	Water Trtmt	West Water Tower	2015	4,000,000
Public Utilities	Sewer Maint	6th Street Lift Station	2015	30,000

Capital Improvement Plan, 2015-2020				
Department	Division	Title	Year	Project Cost
Public Utilities	Sewer Maint	Sewer Improvements - Citywide	2015	1,000,000
Public Utilities	Water Trtmt	Raw Water Supply Line Bore	2015	165,000
Public Utilities	Water Distr	Water Distribution Building Expansion	2016	149,257
Public Utilities	Water Trtmt	Water Treatment Improvements Frontier	2016	3,500,000
Public Utilities	Sewer Maint	North Country Club Lift Station	2016	30,000
Public Utilities	Water Admin	Fixed Base Meter Reading System	2016	1,835,000
Public Utilities	Sewer Maint	Sewer Improvements - Citywide	2016	1,000,000
Public Works	Airport	Parking Lot and Driveway Replacement	2016	400,000
Public Works	Airport	Runway 15-33 Rehabilitation	2016	300,000
Public Works	Airport	Runway 4-22 Seal Coat	2017	300,000
Public Works	Airport	Runway 4-22 PAPI Lighting	2019	150,000

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>1.2, 1.3.1, 2.1, 2.2, 2.3, 4.1, 5.1</u>	Original CIP Year	<u>2017</u>
Description:			
<div style="border: 1px solid black; min-height: 100px; 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; min-height: 100px; 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>	Other (specify)	<u> </u>
Total:	<u>\$ 854,000</u>	Total:	<u>\$ 854,000</u>
City Manager Comments:			
<div style="border: 1px solid black; min-height: 50px; width: 100%;"></div>			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form			2017
Title: <u>Paving of Towanda Ave BCC Property Line to Boyer</u>			
Details:			
Department	<u>Engineering</u>	Companion Project	<u></u>
Division	<u>Streets</u>	Contact Person	<u>Scott Rickard</u>
Comp Plan Objective	<u>1.1, 1.3, 1.5, 2.1, 2.2, 2.3, 3.1, 3.2, 3.3, 4.3, 4.4, 5.1, 6.2, 8.1, 8.2</u>	Original CIP Year	<u>2017</u>
Description:			
<p>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.</p>			
Justification:			
<p>The existing pavement has failed and the vertical and horizontal geometrics are deficient for the volume of vehicles the roadway handles.</p>			
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>1,500,000</u>	Refuse Fund	<u></u>
Site Development	<u></u>	Sales Tax	<u></u>
Design/Engineering	\$ <u>120,000</u>	Excess Sales Tax	<u></u>
Utility Relocation	<u></u>	G.O. Bonds	\$ <u>708,000</u>
Equipment	<u></u>	Special Assessments	\$ <u>1,062,000</u>
Contingencies	\$ <u>150,000</u>	Federal/State Grants	<u></u>
Other (specify)	<u></u>	Other (specify)	<u></u>
Total:	\$ <u>1,770,000</u>	Total:	\$ <u>1,770,000</u>
City Manager Comments:			
Approved by CM <input type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form			2015
Title: <u>Zebra Mussel Infrastructure Protection</u>			
Details:			
Department	<u>Public Utilities</u>	Companion Project	<u>Regional Water Imprv.</u>
Division	<u>Water Treatment</u>	Contact Person	<u>Kurt Bookout</u>
Comp Plan Objective	<u>1.3, 1.4, 5.1</u>	Original CIP Year	<u>2010</u>
Description:			
<p>Disinfectant or other chemical for the prevention of zebra mussel infestation of the raw water transmission lines. Project may consist of a small building housing bulk tanks and LMI type chemical dosing pumps. Consistent dosing kills zebra mussel veligers, preventing development of colonies. If ZM populations in the lake remain low, it would be advisable to delay this project until such time as improvements are planned to treat and sell additional water from El Dorado Lake. At this time chemical treatment can be planned to treat both raw water streams.</p>			
Justification:			
<p>Zebra Mussels were discovered in El Dorado Lake in 2003, populations peaked early in 2007 and a significant die-off occurred in July 2007. Zebra Mussel populations over time can inhabit raw water transmission lines causing a host of problems from decreased flow to debris problems with sloughing shells. This project is predicated on need.</p>			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	\$ 200,000	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	\$ 50,000	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	_____
Equipment	\$ 50,000	Special Assessments	_____
Contingencies	_____	Federal/State Grants	_____
Other (specify)	_____	Other <u>Revolving Loan</u>	\$ 300,000
Total:	\$ 300,000	Total:	\$ 300,000
City Manager Comments:			
<div style="border: 1px solid black; height: 40px; width: 100%; padding: 5px;"> If needed </div>			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form			2015
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, 1.4, 3.1</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.			
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	\$ <u>4,000,000</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>Revolving Loan</u>	\$ <u>4,000,000</u>
Total:	\$ <u>4,000,000</u>	Total:	\$ <u>4,000,000</u>
City Manager Comments:			
If needed			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form		2016	
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>1.3, 2.1</u>	Original CIP Year	
		<u>None</u>	
		<u>Brad Meyer</u>	
		<u>2015</u>	
Description:			
Parking lot and driveway replacment			
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	\$ 400,000	Refuse Fund	_____
Site Development	_____	Sales Tax	_____
Design/Engineering	_____	Excess Sales Tax	_____
Utility Relocation	_____	G.O. Bonds	_____
Equipment	_____	Special Assessments	_____
Contingencies	_____	Federal/State Grants	\$ 360,000
Other (specify)	_____	Other <u>Airport Fund</u>	\$ 40,000
Total:	\$ 400,000	Total:	\$ 400,000
City Manager Comments:			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form		2016	
Title: <u>Runway 15-33 Rehabilitation</u>			
Details:			
Department	<u>Public Works</u>	Companion Project <u>Taxiways C, D, E</u>	
Division	<u>Airport</u>	Contact Person <u>Brad Meyer</u>	
Comp Plan Objective	<u>1.3.1, 2.1</u>	Original CIP Year <u>2012</u>	
Description:			
Rehabilitation of Runway 15-33 is needed to repair failing joint and sections.			
Justification:			
The existing concrete joints on Runway 15-33 continue to deteriorate to the point that repairs are necessary to preserve its usefulness. In addition to the concrete joints, portions of the runway will require full depth pavement repair. This rehabilitation will extend the life of the existing pavement without incurring exorbitant costs or reconstruction. Additionally, the improvements shall provide an improved surface that will increase safety for aircraft utilizing the airport. This project is identified in the Airport Master Layout Plan. Project completion will be based on available 90% - 10% funding from the FAA. this project rates a 62 out of 100 but does not need to be done until 2016 or 2017.			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	\$ <u>300,000</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>270,000</u>
Other (specify) _____	_____	Other <u>Airport Fund</u>	\$ <u>30,000</u>
Total:	\$ <u>300,000</u>	Total:	\$ <u>300,000</u>
City Manager Comments:			
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>	

CIP Project Request Form		2017	
Title: <u>Runway 4-22 Seal Coat</u>			
Details:			
Department	<u>Public Works</u>	Companion Project	
Division	<u>Airport</u>	Contact Person	
Comp Plan Objective	<u>1.3, 2.1</u>	Original CIP Year	
		<u>None</u>	
		<u>Brad Meyer</u>	
		<u>2012</u>	
Description:			
Seal Coat of runway 4-22			
Justification:			
The project is needed to preserve the asphalt pavement and repair cracks I the pavement. A seal coat or surface treatment will extend the life of the pavement.			
Project Cost Breakdown:		Funding Sources:	
Administration	_____	General Fund	_____
Legal	_____	Water Fund	_____
Right-of-Way	_____	Sewer Fund	_____
Construction	\$ <u>300,000</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>270,000</u>
Other (specify) _____	_____	Other <u>Airport Fund</u>	\$ <u>30,000</u>
Total:	\$ <u>300,000</u>	Total:	\$ <u>300,000</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	<u>None</u>
Division	<u>Airport</u>	Contact Person	<u>Brad Meyer</u>
Comp Plan Objective	<u>1.3, 2.1</u>	Original CIP Year	<u>2014</u>
Description:			
<u>Runway 4-22 PAPI</u>			
Justification:			
<u>New PAPI's on 4-22 will provide guidance to pilots on the final approach and improve overall safety at the airport.</u>			
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>\$ 150,000</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>\$ 135,000</u>
Other (specify)	<u> </u>	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"/>	

Equipment Replacement Plan

The 2015-2019 Equipment Replacement Plan includes \$138,000 for the 2015 fiscal year, with a total budget of \$1,933,400.

One major component of the ERP is the police car replacement program. In 2008, the Police Department began to replace its fleet of patrol cars due to costly maintenance and repair expenses, as well as unreliable vehicles. Two vehicles were budgeted in 2008, two in 2009, and in 2010 the program reached its preferred level of three vehicles per year. The 2015 budget provides funds for two unequipped vehicles.

Other purchases on schedule for 2014 include a Traffic Signal Monitoring Upgrade (\$35,000), a Lawn Mower (\$8,000), and IT Upgrades (\$25,000)..

Equipment Replacement Plan Funding Sources, 2015-2019						
Source/Fund	2015	2016	2017	2018	2019	Total
General	78,000	153,800	136,000	169,200	113,400	650,400
Airport	-	-	-	-	31,000	31,000
Major Street	35,000	130,000	-	-	-	165,000
Prairie Trails	-	100,000	150,000	205,000	100,000	555,000
Water	-	45,000	35,000	144,500	-	224,500
Sewer	-	45,000	-	97,500	-	142,500
Data Processing	25,000	25,000	45,000	25,000	45,000	165,000
Total	138,000	498,800	366,000	641,200	289,400	1,933,400

Equipment Replacement Plan, 2015-2019									
Department	Division	Description	15	16	17	18	19	Est. Cost	Account #
Administration	Data Processing	IT Upgrades	X					25,000	072-001-5315
Administration	Data Processing	IT Upgrades		X				25,000	072-001-5315
Administration	Data Processing	IT Upgrades			X			25,000	072-001-5315
Administration	Data Processing	Wireless Technology Infrastructure				X		20,000	072-001-7402
Administration	Data Processing	IT Upgrades					X	25,000	072-001-5315
Administration	Data Processing	IT Upgrades					X	25,000	072-001-5315
Administration	Data Processing	Wireless Technology Infrastructure					X	20,000	072-001-7402
Administration	Prairie Trails	Dedicated Spray Unit		X				50,000	013-056-7401
Administration	Prairie Trails	Tractor with Backhoe		X				50,000	013-056-7401
Administration	Prairie Trails	Greens Mower (2)			X			100,000	013-056-7401
Administration	Prairie Trails	Fairway Mower			X			50,000	013-056-7401
Administration	Prairie Trails	Intermediate Cut Mower				X		50,000	013-056-7401
Administration	Prairie Trails	New Golf Carts				X		155,000	013-056-7401
Administration	Prairie Trails	Wide Area Rough Mower					X	100,000	013-056-7401
Engineering	Engineering	Pickup		X				24,000	001-012-7401
Engineering	Engineering	Code Enforcement Vehicle				X		22,000	001-026-7401
Engineering	Engineering	GPS Base/Receiver & Data Collector				X		35,000	001-012-7401
Police	Police	Replace 2 Patrol Cars	X					70,000	001-021-7401
Police	Police	Replace 3 Patrol Cars		X				109,800	001-021-7401
Police	Police	Replace 3 Patrol Cars			X			111,000	001-021-7401
Police	Police	Replace 3 Patrol Cars				X		112,200	001-021-7401
Police	Police	Replace 3 Patrol Cars					X	113,400	001-021-7401
Public Utilities	Water Distribution	1/2 Backhoe		X				45,000	060-003-7401
Public Utilities	Sewer Distribution	1/2 Backhoe		X				45,000	063-003-7401
Public Utilities	Water Distribution	Air compressor (1992)			X			35,000	060-003-7401
Public Utilities	Water Treatment	Half Ton Truck (2009)				X		25,000	060-002-7401
Public Utilities	Water Distribution	1/2 Trencher				X		20,000	060-003-7401
Public Utilities	Sewer Distribution	1/2 Trencher				X		20,000	063-003-7401
Public Utilities	Water Distribution	1/2 Bobcat Mini-Excavator				X		30,000	060-003-7401
Public Utilities	Sewer Distribution	1/2 Bobcat Mini-Excavator				X		30,000	063-003-7401
Public Utilities	Water Admin.	Mid-Size Truck (Meter Reader, 2007)				X		22,000	060-001-7401
Public Utilities	Water Distribution	1/2 Backhoe (2011)				X		47,500	060-003-7401
Public Utilities	Sewer Distribution	1/2 Backhoe (2011)				X		47,500	063-003-7401
Public Works	Major Street	Traffic Signal Monitoring Upgrade	X					35,000	007-034-7401
Public Works	Major Street	Pull Behind Air Compressor		X				5,000	007-034-7401
Public Works	Major Street	Front End Loader		X				125,000	007-034-7401
Public Works	Airport	REIL System					X	31,000	003-011-7401
Recreation	Parks	Mower Replacement	X					8,000	001-033-7401
Recreation	Parks	Park Maintenance Vehicle		X				20,000	001-033-7401
Recreation	Parks	Park Superintendent Vehicle			X			25,000	001-033-7401

Debt Management Overview

The City of El Dorado issues debt in accordance with its debt management policy (for a full copy, see the Appendix). The policy was designed to enhance creditworthiness and prudent financial management by requiring systematic capital planning through the adoption of the six-year capital improvement plan. Implementation of this document is used as the core assumption in developing revenue, expenditure and fund balance projections for the funds used to finance capital improvements.

There are three funds that are used to finance capital improvements: Bond & Interest, Water, and Sewer. Due to its primary revenue source of property taxes, the Bond & Interest Fund is tracked more closely than the others. When the debt service in the Bond & Interest Fund increases the only real option is to levy a commensurate mill increase. On the other hand, new debt in the water and sewer funds is generally repaid through user fees, special assessments and other dedicated revenues.

According to Kansas law, cities of the second class may not issue long-term debt in excess of 30% of the total assessed valuation. This requirement does not apply, however, to projects such as water lines, intersection improvements, and sanitary sewer. These are exempted from the debt capacity requirement because they are often repaid with dedicated revenues such as special assessments, water and sewer charges. The most recent legal debt limit calculation available from December 31, 2012 is shown below:

Legal Debt Limit	
Property Assessed Valuation	81,690,778
Motor Vehicle Assessed Valuation	12,132,153
Total Assessed Valuation	\$ 93,822,931
Bonded Indebtedness	16,755,000
Temporary Notes	-
Total Debt	\$ 16,755,000
Less:	
Assets in Debt Service Fund	585,018
Exempt G.O. Bonds	7,256,969
Exempt Temporary Notes	-
Total Deductions	\$ 7,841,987
Statutory Debt (\$)	\$ 8,913,013
Legal Debt Limit (\$)	\$ 28,146,879
Statutory Debt (%)	9.50%
Legal Debt Limit (%)	30.00%
Notes:	
(1) Statutory debt is calculated by subtracting total deductions from total debt.	
(2) The legal debt limit is equal to 30% of the total assessed valuation.	



EL DORADO

THE FINE ART OF LIVING WELL

Appendix



	2013	2014	2014	2015
u	Activity	Budget	Revised	Proposed
Fund: 001 - GENERAL FUND				
Revenue				
Department: 000 - REVENUES				
41 - TAXES				
4111 - AD VALOREM TAX	2,355,807.75	2,688,074.00	2,688,074.00	2,411,903.00
4112 - DELINQUENT AD VALOREM	111,136.15	0.00	0.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	311,910.99	295,957.00	295,957.00	359,754.00
4114 - RECREATIONAL VEHICLE TAX	3,302.28	3,518.00	3,518.00	6,483.00
4132 - LOCAL SALES TAX	2,319,316.03	2,350,000.00	2,350,000.00	2,341,000.00
4161 - TELEPHONE FRANCHISE	32,968.68	36,000.00	36,000.00	30,000.00
4162 - GAS SERVICE FRANCHISE	268,828.71	323,128.00	323,128.00	240,992.00
4163 - WESTAR FRANCHISE	665,106.06	709,483.00	709,483.00	661,378.00
4164 - CATV FRANCHISE	149,313.31	145,320.00	145,320.00	142,506.00
4165 - UTILITY FRANCHISE	521,000.00	535,000.00	535,000.00	537,000.00
Object 41 - TAXES Total:	6,738,689.96	7,086,480.00	7,086,480.00	6,731,016.00
42 - LINCENSES & PERMITS				
4211 - CEREAL MALT BEVERAGE	2,450.00	2,000.00	2,000.00	2,000.00
4212 - LIQUOR OCCUPATION (LIQUOR STORE)	900.00	1,500.00	1,500.00	1,500.00
4214 - CLASS "A" AND "B" CLUBS	2,500.00	2,250.00	2,250.00	2,250.00
4215 - ANIMAL LICENSE	14,665.00	17,000.00	17,000.00	15,000.00
4217 - MERCHANTS TRANSIT LICENSE	24,025.00	34,225.00	34,225.00	30,000.00
4219 - TAXI CAB LICENSE	0.00	50.00	50.00	50.00
4221 - BUILDING	40,080.47	51,000.00	51,000.00	52,869.00
4222 - PLUMBING	4,301.94	6,100.00	6,100.00	6,900.00
4223 - ELECTRICAL	7,311.71	7,900.00	7,900.00	7,950.00
4224 - MECHANICAL	5,742.61	6,900.00	6,900.00	6,900.00
4226 - PLANNING BOARD & ZONING APPEALS	890.00	790.00	790.00	790.00
4228 - SIGN PERMITS	295.00	1,100.00	1,100.00	1,100.00
Object 42 - LINCENSES & PERMITS Total:	103,161.73	130,815.00	130,815.00	127,309.00
43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	0.00	4,500.00	4,500.00	0.00
4353 - LIQUOR TAX	35,318.59	36,000.00	36,000.00	36,000.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	641.92	2,300.00	2,300.00	1,451.00
4382 - COUNTY SHARE - HAZMAT	16,000.00	16,000.00	16,000.00	16,000.00
Object 43 - INTERGOVERNMENTAL REVENUE Total:	51,960.51	58,800.00	58,800.00	53,451.00
44 - CHARGES FOR SERVICES				
4412 - ENGINEERING REFUNDS & ADMIN FEES	54,026.18	37,500.00	37,500.00	110,000.00
4422 - FIRE PROTECTION (EL DORADO TWSP)	549,445.06	560,000.00	560,000.00	549,445.00
4423 - FIRE PROTECTION (PROSPECT TWSP)	42,560.31	42,000.00	42,000.00	42,292.00
4431 - TREE SPRAYING, REMOVAL, & TRIMMING	150.00	1,500.00	1,500.00	1,000.00
4451 - ANIMAL CONTROL AND SHELTER	6,699.00	8,000.00	8,000.00	6,699.00
4469 - RECREATION CONCESSIONS	24,915.03	30,000.00	30,000.00	25,000.00
4470 - RECREATION FEES	50,726.79	47,500.00	47,500.00	50,000.00
4471 - SWIMMING POOL ADMISSIONS	19,470.00	25,300.00	25,300.00	22,000.00
4474 - RECREATION RENTALS	1,550.00	1,595.00	1,595.00	1,573.00
4477 - SWIMMING POOL RENTALS	4,260.00	4,700.00	4,700.00	4,000.00
4478 - ACTIVITY CENTER RENTALS	5,190.00	3,753.00	3,753.00	5,045.00
4479 - SWIMMING LESSONS	3,276.25	3,700.00	3,700.00	3,489.00
Object 44 - CHARGES FOR SERVICES Total:	762,268.62	765,548.00	765,548.00	820,543.00
45 - FINES, FORFEITURES, & PENALTIES				
4511 - FINES & FORFEITURES	265,317.32	250,000.00	250,000.00	300,000.00
4513 - COURT COSTS	17,412.00	15,988.00	15,988.00	45,000.00
4514 - DIVERSIONS FEES	27,528.00	24,603.00	24,603.00	30,000.00
4516 - CMNTY CORRECTIONS SUPVSN FUND	0.00	0.00	0.00	0.00
4517 - JUDICIAL EDUCATION FEE	140.00	0.00	0.00	0.00

ANNUAL BUDGET

For Fiscal: 2015 Period Ending: 12/31/2015

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
	4518 - LAW ENFORCEMENT TRAINING FEE	-422.00	0.00	0.00
	4519 - DRUG EVALUATION FEE	0.00	0.00	0.00
	4520 - PHOTOSTATS	2,182.00	3,800.00	2,300.00
	4521 - REINSTATEMENT FEES	188.00	0.00	0.00
	Object 45 - FINES, FORFEITURES, & PENALTIES Total:	312,345.32	294,391.00	377,300.00
46 - MISCELLANEOUS				
	4611 - INTEREST EARNINGS	2,816.50	3,356.00	2,800.00
	4620 - PARK RENTAL FEES	0.00	0.00	0.00
	4621 - RENTALS	4,560.00	4,110.00	4,610.00
	4622 - CONCESSIONS AND LEASES	84,305.69	87,087.00	84,306.00
	4627 - CIVIC CENTER RENTALS	45,495.36	28,275.00	50,000.00
	4643 - SALE OF REAL ESTATE	0.00	0.00	0.00
	4651 - FROM CONSTRUCTION FUND	287,185.12	280,784.00	279,172.00
	4671 - OTHER CONTRIBUTIONS	277.56	1,800.00	2,000.00
	4690 - BAD DEBT COLLECTION	4,183.15	0.00	4,000.00
	4691 - MISCELLANEOUS	21,453.34	33,474.00	21,000.00
	4694 - REIMBURSEMENTS	17,996.51	26,607.00	38,317.00
	Object 46 - MISCELLANEOUS Total:	468,273.23	465,493.00	486,205.00
	Department 000 - REVENUES Total:	8,436,699.37	8,801,527.00	8,595,824.00
	Revenue Total:	8,436,699.37	8,801,527.00	8,595,824.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Expense				
Department: 011 - ADMINISTRATION				
51 - PERSONAL SERVICES				
5101 - SALARIES	33,333.54	34,500.00	34,500.00	55,257.00
5102 - LONGEVITY	92.40	107.00	107.00	393.00
5103 - OVERTIME	6.26	503.00	503.00	500.00
5104 - TEMPORARY & PART-TIME SALARIES	1,333.34	0.00	0.00	0.00
5105 - SOCIAL SECURITY	2,638.30	2,608.00	2,608.00	4,675.00
5106 - RETIREMENT	3,250.46	3,720.00	3,720.00	1,730.00
5107 - 457(b) PLAN FRINGE	2,687.26	2,894.00	2,894.00	3,497.00
5108 - WORKERS COMPENSATION	36.61	46.00	46.00	40.00
5109 - UNEMPLOYMENT INSURANCE	153.86	159.00	159.00	170.00
5110 - BENEFIT INSURANCE	22,883.42	24,500.00	24,500.00	20,373.00
5112 - SICK LEAVE	238.17	0.00	0.00	0.00
5113 - YMCA	69.22	45.00	45.00	117.00
5114 - SAFETY INCENTIVES	163.14	120.00	120.00	240.00
Object 51 - PERSONAL SERVICES Total:	66,885.98	69,202.00	69,202.00	86,992.00
52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	27,763.14	30,000.00	30,000.00	28,000.00
5203 - BANK SERVICE CHARGES	900.48	1,500.00	1,500.00	2,000.00
5204 - INSURANCE & BONDS	7,603.55	6,907.00	6,907.00	7,322.00
5205 - UTILITIES	29,450.51	36,880.00	36,880.00	30,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	2,300.00	2,300.00	2,300.00
5207 - MAINT & REPAIR - EQUIPMENT	1,994.12	2,500.00	2,500.00	2,500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	100.00	100.00	100.00
5210 - RENTALS	2,790.01	3,000.00	3,000.00	3,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	5,729.87	11,500.00	11,500.00	8,000.00
5212 - PUBLICATION AND PRINTING	3,426.59	4,650.00	4,650.00	4,650.00
5213 - OTHER CHARGES	150,598.33	156,000.00	156,000.00	156,000.00
5216 - JANITORIAL SERVICES	11,452.72	10,530.00	10,530.00	11,057.00
5217 - DATA PROCESSING SERVICES	232,580.33	238,146.00	238,146.00	296,370.00
5224 - TRANSFERS	133,200.00	75,000.00	75,000.00	75,000.00
Object 52 - CONTRACTUAL SERVICES Total:	607,489.65	579,013.00	579,013.00	626,299.00
53 - COMMODITIES				
5301 - OFFICE SUPPLIES	2,398.38	3,000.00	3,000.00	3,000.00
5302 - SMALL TOOLS	134.99	100.00	100.00	100.00
5305 - CLOTHING	490.12	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,878.98	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	743.70	1,500.00	1,500.00	1,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	102.36	150.00	150.00	150.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	150.00	150.00	150.00
5310 - GENERAL SUPPLIES	3,146.75	3,000.00	3,000.00	3,000.00
5315 - NON-CAPITALIZED ASSETS	5,173.67	10,000.00	10,000.00	10,000.00
5316 - COMPUTER SUPPLIES	1,188.76	700.00	700.00	0.00
Object 53 - COMMODITIES Total:	16,257.71	20,100.00	20,100.00	19,400.00
74 - CAPITAL OUTLAY				
7402 - OFFICE EQUIPMENT & FURNITURE	0.00	0.00	0.00	0.00
7403 - BUILDING	0.00	0.00	0.00	0.00
Object 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Department 011 - ADMINISTRATION Total:	690,633.34	668,315.00	668,315.00	732,691.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 012 - ENGINEERING				
51 - PERSONAL SERVICES				
	5101 - SALARIES	148,890.47	157,897.00	163,635.00
	5102 - LONGEVITY	1,965.00	2,121.00	2,281.00
	5103 - OVERTIME	2,113.76	2,505.00	4,000.00
	5104 - TEMPORARY & PART-TIME SALARIES	0.00	8,000.00	5,400.00
	5105 - SOCIAL SECURITY	11,976.12	14,136.00	12,000.00
	5106 - RETIREMENT	14,239.89	17,159.00	16,904.00
	5107 - 457(b) PLAN FRINGE	9,017.35	9,541.00	9,000.00
	5108 - WORKERS COMPENSATION	466.55	1,000.00	1,000.00
	5109 - UNEMPLOYMENT INSURANCE	707.61	814.00	300.00
	5110 - BENEFIT INSURANCE	19,195.77	26,643.00	24,928.00
	5112 - SICK LEAVE	2,304.28	0.00	0.00
	5113 - YMCA	606.40	587.00	900.00
	5114 - SAFETY INCENTIVES	1,170.11	1,128.00	1,278.00
	Object 51 - PERSONAL SERVICES Total:	212,653.31	241,531.00	241,626.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	7,875.89	8,500.00	8,500.00
	5204 - INSURANCE & BONDS	3,100.92	3,174.00	3,365.00
	5205 - UTILITIES	4,018.03	5,000.00	5,000.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	16,312.25	1,500.00	500.00
	5207 - MAINT & REPAIR - EQUIPMENT	264.71	2,500.00	2,500.00
	5210 - RENTALS	1,398.00	1,500.00	1,500.00
	5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	10,298.12	7,000.00	7,000.00
	5212 - PUBLICATION AND PRINTING	486.40	800.00	800.00
	5213 - OTHER CHARGES	2,570.01	3,000.00	3,000.00
	5216 - JANITORIAL SERVICES	13,042.92	10,000.00	10,000.00
	5224 - TRANSFERS	0.00	0.00	1,277.00
	Object 52 - CONTRACTUAL SERVICES Total:	59,367.25	42,974.00	43,442.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	559.76	2,000.00	700.00
	5302 - SMALL TOOLS	370.83	500.00	500.00
	5303 - MOTOR FUELS & LUBRICANTS	3,585.41	4,200.00	4,500.00
	5305 - CLOTHING	865.48	500.00	800.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,500.00	1,500.00
	5307 - MAINT & REPAIR - EQUIPMENT	54.28	1,000.00	1,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	200.00	200.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	200.00	200.00
	5310 - GENERAL SUPPLIES	239.76	800.00	1,000.00
	5315 - NON-CAPITALIZED ASSETS	763.48	0.00	0.00
	5316 - COMPUTER SUPPLIES	372.51	1,000.00	0.00
	Object 53 - COMMODITIES Total:	6,811.51	11,900.00	10,400.00
	Department 012 - ENGINEERING Total:	278,832.07	296,405.00	295,468.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 013 - LEGAL/JUDICIAL				
51 - PERSONAL SERVICES				
	5101 - SALARIES	90,957.51	70,148.00	74,038.00
	5102 - LONGEVITY	701.20	796.00	1,138.00
	5103 - OVERTIME	1,755.62	1,197.00	1,500.00
	5105 - SOCIAL SECURITY	6,913.68	5,370.00	5,910.00
	5106 - RETIREMENT	8,671.03	6,800.00	7,648.00
	5107 - 457(b) PLAN FRINGE	4,749.33	4,135.00	4,500.00
	5108 - WORKERS COMPENSATION	99.92	72.00	82.00
	5109 - UNEMPLOYMENT INSURANCE	430.89	325.00	386.00
	5110 - BENEFIT INSURANCE	15,150.63	5,329.00	4,986.00
	5112 - SICK LEAVE	1,415.44	0.00	0.00
	5113 - YMCA	287.58	180.00	180.00
	5114 - SAFETY INCENTIVES	538.39	570.00	570.00
	Object 51 - PERSONAL SERVICES Total:	131,671.22	94,922.00	100,938.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	23,890.26	40,000.00	48,000.00
	5204 - INSURANCE & BONDS	565.05	574.00	610.00
	5205 - UTILITIES	124.95	480.00	500.00
	5207 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	100.00
	5210 - RENTALS	1,650.00	1,650.00	2,000.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	469.36	2,000.00	2,000.00
	5212 - PUBLICATION AND PRINTING	2,264.44	2,000.00	2,000.00
	5213 - OTHER CHARGES	2,978.64	2,851.00	3,000.00
	Object 52 - CONTRACTUAL SERVICES Total:	31,942.70	49,555.00	58,210.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	915.15	1,600.00	1,600.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	47.54	0.00	0.00
	5310 - GENERAL SUPPLIES	96.00	0.00	0.00
	5311 - PRISONER CARE	20,489.62	18,500.00	19,500.00
	5315 - NON-CAPITALIZED ASSETS	395.20	0.00	30,000.00
	5316 - COMPUTER SUPPLIES	529.33	500.00	0.00
	Object 53 - COMMODITIES Total:	22,472.84	20,600.00	51,100.00
	Department 013 - LEGAL/JUDICIAL Total:	186,086.76	165,077.00	210,248.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 014 - CIVIC CENTER				
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	4,165.57	4,000.00	4,750.00
	5204 - INSURANCE & BONDS	4,307.92	4,241.00	4,538.00
	5205 - UTILITIES	17,410.03	13,500.00	17,935.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,052.73	2,500.00	2,500.00
	5207 - MAINT & REPAIR - EQUIPMENT	151.68	2,000.00	2,000.00
	5213 - OTHER CHARGES	22,497.81	23,000.00	23,000.00
	5216 - JANITORIAL SERVICES	39,584.04	41,000.00	41,995.00
	Object 52 - CONTRACTUAL SERVICES Total:	89,169.78	90,241.00	96,718.00
53 - COMMODITIES				
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,023.63	4,000.00	1,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	1,805.29	2,000.00	2,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	771.00	0.00	1,000.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	0.00	0.00
	5310 - GENERAL SUPPLIES	416.76	1,000.00	1,000.00
	5315 - NON-CAPITALIZED ASSETS	5,468.50	0.00	5,500.00
	Object 53 - COMMODITIES Total:	9,485.18	7,000.00	10,500.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	6,663.66	0.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	6,663.66	0.00	0.00
	Department 014 - CIVIC CENTER Total:	105,318.62	97,241.00	107,218.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Department: 021 - POLICE				
51 - PERSONAL SERVICES				
5101 - SALARIES	1,112,268.47	1,226,498.00	1,226,498.00	1,264,365.00
5102 - LONGEVITY	8,086.00	8,686.00	8,686.00	9,286.00
5103 - OVERTIME	85,205.55	40,000.00	40,000.00	80,000.00
5105 - SOCIAL SECURITY	87,575.17	94,331.00	94,331.00	96,724.00
5106 - RETIREMENT	206,395.88	226,903.00	226,903.00	260,225.00
5107 - 457(b) PLAN FRINGE	6,968.40	7,200.00	7,200.00	10,000.00
5108 - WORKERS COMPENSATION	18,382.37	20,238.00	20,238.00	18,171.00
5109 - UNEMPLOYMENT INSURANCE	5,618.44	6,132.00	6,132.00	6,554.00
5110 - BENEFIT INSURANCE	183,898.24	198,000.00	198,000.00	192,849.00
5112 - SICK LEAVE	20,645.43	0.00	0.00	0.00
5113 - YMCA	3,617.14	3,650.00	3,650.00	4,000.00
5114 - SAFETY INCENTIVES	9,921.80	9,600.00	9,600.00	9,600.00
Object 51 - PERSONAL SERVICES Total:	1,748,582.89	1,841,238.00	1,841,238.00	1,951,774.00
52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	25,693.91	26,250.00	26,250.00	26,000.00
5204 - INSURANCE & BONDS	37,846.65	40,120.00	40,120.00	42,530.00
5205 - UTILITIES	22,131.13	24,000.00	24,000.00	23,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	801.43	1,500.00	1,500.00	1,500.00
5207 - MAINT & REPAIR - EQUIPMENT	17,895.55	24,000.00	24,000.00	20,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	1,000.00	1,000.00
5210 - RENTALS	1,650.00	1,700.00	1,700.00	2,000.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	11,127.62	10,000.00	10,000.00	12,000.00
5212 - PUBLICATION AND PRINTING	2,171.14	1,500.00	1,500.00	2,000.00
5213 - OTHER CHARGES	17,371.80	12,000.00	12,000.00	14,000.00
5216 - JANITORIAL SERVICES	19,376.40	19,958.00	19,958.00	19,958.00
5224 - TRANSFERS	46,521.07	0.00	0.00	7,661.00
Object 52 - CONTRACTUAL SERVICES Total:	202,586.70	162,028.00	162,028.00	171,649.00
53 - COMMODITIES				
5301 - OFFICE SUPPLIES	2,368.43	3,000.00	3,000.00	2,500.00
5302 - SMALL TOOLS	13.99	300.00	300.00	300.00
5303 - MOTOR FUELS & LUBRICANTS	57,921.64	50,000.00	50,000.00	56,600.00
5304 - CHEMICALS / LAB SUPPLIES	1,945.67	0.00	0.00	2,000.00
5305 - CLOTHING	10,587.37	14,000.00	14,000.00	14,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,206.14	2,000.00	2,000.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	2,541.37	3,000.00	3,000.00	3,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	1,000.00	1,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	9,273.73	8,000.00	8,000.00	10,000.00
5312 - SAFETY MATERIALS & SUPPLIES	303.93	1,000.00	1,000.00	1,500.00
5315 - NON-CAPITALIZED ASSETS	5,209.93	19,000.00	19,000.00	20,000.00
5316 - COMPUTER SUPPLIES	4,558.31	2,000.00	2,000.00	0.00
Object 53 - COMMODITIES Total:	95,930.51	103,800.00	103,800.00	113,400.00
74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	1,456.75	70,000.00	70,000.00	70,000.00
Object 74 - CAPITAL OUTLAY Total:	1,456.75	70,000.00	70,000.00	70,000.00
Department 021 - POLICE Total:	2,048,556.85	2,177,066.00	2,177,066.00	2,306,823.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Department: 022 - HAZ MAT				
52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	9,520.00	4,000.00	4,000.00	4,000.00
5204 - INSURANCE & BONDS	72.33	73.00	73.00	742.00
5207 - MAINT & REPAIR - EQUIPMENT	310.64	1,000.00	1,000.00	1,200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	63.52	2,000.00	2,000.00	3,500.00
5213 - OTHER CHARGES	415.73	0.00	0.00	0.00
5224 - TRANSFERS	10,469.93	0.00	0.00	0.00
Object 52 - CONTRACTUAL SERVICES Total:	20,852.15	7,073.00	7,073.00	9,442.00
53 - COMMODITIES				
5302 - SMALL TOOLS	85.57	500.00	500.00	750.00
5303 - MOTOR FUELS & LUBRICANTS	1,288.52	1,400.00	1,400.00	2,750.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	500.00	500.00	300.00
5305 - CLOTHING	0.00	3,700.00	3,700.00	8,700.00
5307 - MAINT & REPAIR - EQUIPMENT	42.85	500.00	500.00	1,000.00
5310 - GENERAL SUPPLIES	1,472.41	500.00	500.00	1,000.00
5316 - COMPUTER SUPPLIES	28.50	0.00	0.00	0.00
Object 53 - COMMODITIES Total:	2,917.85	7,100.00	7,100.00	14,500.00
Department 022 - HAZ MAT Total:	23,770.00	14,173.00	14,173.00	23,942.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Department: 023 - FIRE				
51 - PERSONAL SERVICES				
5101 - SALARIES	637,298.50	706,001.00	706,001.00	737,318.00
5102 - LONGEVITY	5,344.00	6,076.00	6,076.00	6,728.00
5103 - OVERTIME	84,533.61	87,018.00	87,018.00	90,977.00
5105 - SOCIAL SECURITY	52,399.08	57,016.00	57,016.00	62,638.00
5106 - RETIREMENT	126,531.13	148,699.00	148,699.00	163,104.00
5107 - 457(b) PLAN FRINGE	147.55	300.00	300.00	300.00
5108 - WORKERS COMPENSATION	29,586.67	30,656.00	30,656.00	46,639.00
5109 - UNEMPLOYMENT INSURANCE	3,410.54	4,212.00	4,212.00	3,529.00
5110 - BENEFIT INSURANCE	157,153.25	157,192.00	157,192.00	164,989.00
5112 - SICK LEAVE	11,492.93	0.00	0.00	0.00
5113 - YMCA	2,816.79	2,880.00	2,880.00	3,060.00
5114 - SAFETY INCENTIVES	13,456.79	14,100.00	14,100.00	37,950.00
Object 51 - PERSONAL SERVICES Total:	1,124,170.84	1,214,150.00	1,214,150.00	1,317,232.00
52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	22,718.88	15,500.00	15,500.00	17,266.00
5204 - INSURANCE & BONDS	15,489.44	15,509.00	15,509.00	16,480.00
5205 - UTILITIES	11,121.74	11,300.00	11,300.00	11,300.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	280.67	1,500.00	1,500.00	2,500.00
5207 - MAINT & REPAIR - EQUIPMENT	11,964.89	8,500.00	8,500.00	10,000.00
5210 - RENTALS	784.75	1,515.00	1,515.00	1,600.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	9,175.80	10,000.00	10,000.00	10,000.00
5212 - PUBLICATION AND PRINTING	1,809.89	1,360.00	1,360.00	2,100.00
5213 - OTHER CHARGES	13,566.62	13,400.00	13,400.00	14,000.00
5216 - JANITORIAL SERVICES	4,654.20	4,860.00	4,860.00	5,005.00
5224 - TRANSFERS	46,481.38	0.00	0.00	2,554.00
Object 52 - CONTRACTUAL SERVICES Total:	138,048.26	83,444.00	83,444.00	92,805.00
53 - COMMODITIES				
5301 - OFFICE SUPPLIES	338.86	775.00	775.00	775.00
5302 - SMALL TOOLS	196.80	500.00	500.00	750.00
5303 - MOTOR FUELS & LUBRICANTS	18,811.30	20,200.00	20,200.00	20,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,996.95	1,800.00	1,800.00	1,800.00
5305 - CLOTHING	17,462.88	26,160.00	26,160.00	27,160.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	745.97	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	6,692.43	10,000.00	10,000.00	5,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,031.34	1,000.00	1,000.00	750.00
5310 - GENERAL SUPPLIES	5,676.72	5,850.00	5,850.00	6,050.00
5312 - SAFETY MATERIALS & SUPPLIES	400.21	1,500.00	1,500.00	1,500.00
5315 - NON-CAPITALIZED ASSETS	39,895.69	41,200.00	41,200.00	40,000.00
5316 - COMPUTER SUPPLIES	714.58	250.00	250.00	0.00
Object 53 - COMMODITIES Total:	93,963.73	110,735.00	110,735.00	105,285.00
74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	9,014.41	60,000.00	60,000.00	0.00
Object 74 - CAPITAL OUTLAY Total:	9,014.41	60,000.00	60,000.00	0.00
75 - DEBT RETIREMENT				
7503 - LEASE PURCHASES	0.00	72,794.00	72,794.00	97,059.00
Object 75 - DEBT RETIREMENT Total:	0.00	72,794.00	72,794.00	97,059.00
Department 023 - FIRE Total:	1,365,197.24	1,541,123.00	1,541,123.00	1,612,381.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 024 - FIRE SUB-STATION				
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	71.50	0.00	0.00
	5204 - INSURANCE & BONDS	1,617.20	87.00	2,120.00
	5205 - UTILITIES	19,046.50	20,000.00	21,300.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	196.00	1,250.00	1,500.00
	5207 - MAINT & REPAIR - EQUIPMENT	45.42	500.00	500.00
	5210 - RENTALS	360.00	0.00	0.00
	5213 - OTHER CHARGES	75.00	0.00	0.00
	5216 - JANITORIAL SERVICES	887.58	1,500.00	1,500.00
	Object 52 - CONTRACTUAL SERVICES Total:	22,299.20	23,337.00	26,920.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	466.09	775.00	775.00
	5302 - SMALL TOOLS	0.00	500.00	750.00
	5304 - CHEMICALS / LAB SUPPLIES	0.00	1,000.00	1,000.00
	5305 - CLOTHING	0.00	0.00	0.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	170.86	500.00	1,500.00
	5307 - MAINT & REPAIR - EQUIPMENT	61.94	0.00	0.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,072.64	1,000.00	1,200.00
	5310 - GENERAL SUPPLIES	1,666.73	3,000.00	2,600.00
	5312 - SAFETY MATERIALS & SUPPLIES	0.00	1,500.00	1,500.00
	5316 - COMPUTER SUPPLIES	219.30	250.00	0.00
	Object 53 - COMMODITIES Total:	3,657.56	8,525.00	9,325.00
	Department 024 - FIRE SUB-STATION Total:	25,956.76	31,862.00	36,245.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Department: 026 - BUILDING/ZONING				
51 - PERSONAL SERVICES				
5101 - SALARIES	116,086.92	147,502.00	147,502.00	136,281.00
5102 - LONGEVITY	600.00	996.00	996.00	1,874.00
5103 - OVERTIME	741.71	724.00	724.00	1,300.00
5105 - SOCIAL SECURITY	9,203.18	11,064.00	11,064.00	12,505.00
5106 - RETIREMENT	10,365.27	15,532.00	15,532.00	13,090.00
5107 - 457(b) PLAN FRINGE	6,080.06	7,107.00	7,107.00	11,394.00
5108 - WORKERS COMPENSATION	3,861.03	10,037.00	10,037.00	8,569.00
5109 - UNEMPLOYMENT INSURANCE	541.54	675.00	675.00	200.00
5110 - BENEFIT INSURANCE	11,974.55	17,508.00	17,508.00	9,630.00
5112 - SICK LEAVE	1,479.25	0.00	0.00	0.00
5113 - YMCA	434.51	583.00	583.00	720.00
5114 - SAFETY INCENTIVES	891.50	972.00	972.00	825.00
Object 51 - PERSONAL SERVICES Total:	162,259.52	212,700.00	212,700.00	196,388.00
52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	972.72	4,500.00	4,500.00	4,500.00
5204 - INSURANCE & BONDS	908.60	926.00	926.00	982.00
5205 - UTILITIES	3,664.66	3,000.00	3,000.00	3,200.00
5207 - MAINT & REPAIR - EQUIPMENT	221.79	1,000.00	1,000.00	1,000.00
5210 - RENTALS	1,398.00	500.00	500.00	750.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,154.22	4,500.00	4,500.00	4,500.00
5212 - PUBLICATION AND PRINTING	928.53	3,000.00	3,000.00	1,000.00
5213 - OTHER CHARGES	1,159.43	3,000.00	3,000.00	1,000.00
5224 - TRANSFERS	0.00	0.00	0.00	1,277.00
Object 52 - CONTRACTUAL SERVICES Total:	10,407.95	20,426.00	20,426.00	18,209.00
53 - COMMODITIES				
5301 - OFFICE SUPPLIES	40.48	500.00	500.00	500.00
5302 - SMALL TOOLS	0.00	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	1,206.35	5,500.00	5,500.00	5,500.00
5305 - CLOTHING	431.23	700.00	700.00	800.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	500.00	500.00	1,000.00
5310 - GENERAL SUPPLIES	0.00	1,500.00	1,500.00	1,000.00
5313 - BOOKS	0.00	1,500.00	1,500.00	0.00
5315 - NON-CAPITALIZED ASSETS	0.00	0.00	0.00	0.00
5316 - COMPUTER SUPPLIES	2,598.64	500.00	500.00	0.00
Object 53 - COMMODITIES Total:	4,276.70	12,200.00	12,200.00	10,300.00
Department 026 - BUILDING/ZONING Total:	176,944.17	245,326.00	245,326.00	224,897.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Department: 027 - BUILDING DEMOLITION				
52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	16,000.00	16,000.00	16,000.00
5213 - OTHER CHARGES	2,205.05	0.00	0.00	0.00
5224 - TRANSFERS	13,794.00	0.00	0.00	0.00
Object 52 - CONTRACTUAL SERVICES Total:	15,999.05	16,000.00	16,000.00	16,000.00
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:	15,999.05	16,000.00	16,000.00	16,000.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 031 - PUBLIC WORKS				
51 - PERSONAL SERVICES				
	5101 - SALARIES	158,545.17	188,249.00	226,561.00
	5102 - LONGEVITY	1,055.80	1,206.00	1,250.00
	5103 - OVERTIME	7,136.22	6,000.00	6,000.00
	5104 - TEMPORARY & PART-TIME SALARIES	27,427.49	12,005.00	12,000.00
	5105 - SOCIAL SECURITY	14,717.36	15,293.00	20,197.00
	5106 - RETIREMENT	13,965.36	19,824.00	18,113.00
	5107 - 457(b) PLAN FRINGE	6,925.58	9,334.00	7,750.00
	5108 - WORKERS COMPENSATION	6,266.97	6,581.00	7,655.00
	5109 - UNEMPLOYMENT INSURANCE	901.11	917.00	1,000.00
	5110 - BENEFIT INSURANCE	33,162.51	38,432.00	41,964.00
	5112 - SICK LEAVE	2,887.61	0.00	0.00
	5113 - YMCA	464.68	693.00	500.00
	5114 - SAFETY INCENTIVES	2,046.05	1,491.00	2,100.00
	Object 51 - PERSONAL SERVICES Total:	275,501.91	300,025.00	345,090.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	8,038.65	3,500.00	7,500.00
	5204 - INSURANCE & BONDS	10,018.50	10,542.00	12,495.00
	5205 - UTILITIES	18,911.10	12,000.00	15,000.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	157.82	1,500.00	4,400.00
	5207 - MAINT & REPAIR - EQUIPMENT	8,119.84	20,000.00	10,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	500.00
	5210 - RENTALS	301.70	500.00	500.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,709.81	3,500.00	3,500.00
	5212 - PUBLICATION AND PRINTING	163.92	1,000.00	1,000.00
	5213 - OTHER CHARGES	14,036.89	18,046.00	15,000.00
	5216 - JANITORIAL SERVICES	4,532.40	4,525.00	4,500.00
	5224 - TRANSFERS	495,000.00	400,000.00	502,661.00
	Object 52 - CONTRACTUAL SERVICES Total:	562,990.63	475,613.00	577,056.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	291.20	700.00	750.00
	5302 - SMALL TOOLS	2,325.77	3,000.00	3,000.00
	5303 - MOTOR FUELS & LUBRICANTS	23,672.23	33,000.00	25,000.00
	5304 - CHEMICALS / LAB SUPPLIES	6,761.68	5,000.00	7,500.00
	5305 - CLOTHING	1,370.99	3,000.00	2,000.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,390.72	2,500.00	2,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	2,413.93	6,500.00	5,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	292.50	1,000.00	1,000.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	7.96	500.00	1,000.00
	5310 - GENERAL SUPPLIES	9,514.39	15,000.00	10,000.00
	5312 - SAFETY MATERIALS & SUPPLIES	1,241.55	2,000.00	1,500.00
	5315 - NON-CAPITALIZED ASSETS	16,975.86	5,000.00	14,000.00
	5316 - COMPUTER SUPPLIES	1,433.97	2,500.00	0.00
	5325 - TRAFFIC SIGNS, SIGNALS, & MARKINGS	6.49	0.00	0.00
	Object 53 - COMMODITIES Total:	67,699.24	79,700.00	72,750.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	72,745.00	191,000.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	72,745.00	191,000.00	0.00
75 - DEBT RETIREMENT				
	7503 - LEASE PURCHASES	0.00	0.00	126,850.00
	Object 75 - DEBT RETIREMENT Total:	0.00	0.00	126,850.00
	Department 031 - PUBLIC WORKS Total:	978,936.78	1,046,338.00	1,121,746.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 032 - FORESTRY				
51 - PERSONAL SERVICES				
	5101 - SALARIES	0.00	22,339.00	22,360.00
	5103 - OVERTIME	0.00	0.00	1,806.00
	5104 - TEMPORARY & PART-TIME SALARIES	0.00	8,999.00	8,500.00
	5105 - SOCIAL SECURITY	0.00	2,306.00	2,361.00
	5106 - RETIREMENT	0.00	2,399.00	2,167.00
	5107 - 457(b) PLAN FRINGE	0.00	1,308.00	1,285.00
	5108 - WORKERS COMPENSATION	305.75	321.00	428.00
	5109 - UNEMPLOYMENT INSURANCE	0.00	144.00	152.00
	5110 - BENEFIT INSURANCE	0.00	9,878.00	12,389.00
	5113 - YMCA	0.00	180.00	195.00
	5114 - SAFETY INCENTIVES	0.00	444.00	450.00
	Object 51 - PERSONAL SERVICES Total:	305.75	48,318.00	52,093.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	1,948.00	5,000.00	5,000.00
	5204 - INSURANCE & BONDS	387.08	398.00	450.00
	5207 - MAINT & REPAIR - EQUIPMENT	286.24	500.00	500.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	250.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	280.00	1,000.00	750.00
	5212 - PUBLICATION AND PRINTING	161.38	500.00	500.00
	5213 - OTHER CHARGES	431.09	300.00	627.00
	Object 52 - CONTRACTUAL SERVICES Total:	3,493.79	7,698.00	8,077.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	0.00	0.00	100.00
	5302 - SMALL TOOLS	548.44	500.00	750.00
	5303 - MOTOR FUELS & LUBRICANTS	178.48	0.00	1,000.00
	5304 - CHEMICALS / LAB SUPPLIES	0.00	250.00	350.00
	5305 - CLOTHING	343.97	350.00	300.00
	5307 - MAINT & REPAIR - EQUIPMENT	173.23	300.00	500.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	500.00
	5310 - GENERAL SUPPLIES	7,901.93	10,000.00	11,500.00
	5315 - NON-CAPITALIZED ASSETS	0.00	0.00	500.00
	Object 53 - COMMODITIES Total:	9,146.05	11,400.00	15,500.00
	Department 032 - FORESTRY Total:	12,945.59	67,416.00	75,670.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 033 - PARK MAINTENANCE				
51 - PERSONAL SERVICES				
	5101 - SALARIES	86,007.65	90,181.00	94,898.00
	5102 - LONGEVITY	960.00	1,208.00	1,304.00
	5103 - OVERTIME	2,127.76	4,994.00	4,995.00
	5104 - TEMPORARY & PART-TIME SALARIES	23,365.28	27,800.00	24,000.00
	5105 - SOCIAL SECURITY	8,726.68	10,799.00	9,441.00
	5106 - RETIREMENT	8,151.21	9,980.00	10,665.00
	5107 - 457(b) PLAN FRINGE	3,628.23	3,804.00	5,447.00
	5108 - WORKERS COMPENSATION	1,903.79	1,999.00	1,664.00
	5109 - UNEMPLOYMENT INSURANCE	518.86	634.00	667.00
	5110 - BENEFIT INSURANCE	12,322.80	9,878.00	12,465.00
	5112 - SICK LEAVE	1,166.26	0.00	0.00
	5113 - YMCA	434.79	540.00	425.00
	5114 - SAFETY INCENTIVES	1,060.53	1,292.00	1,345.00
	Object 51 - PERSONAL SERVICES Total:	150,373.84	163,109.00	167,316.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	3,718.76	4,000.00	4,000.00
	5204 - INSURANCE & BONDS	9,258.35	8,274.00	9,500.00
	5205 - UTILITIES	12,790.21	8,000.00	11,250.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	105.13	1,500.00	1,000.00
	5207 - MAINT & REPAIR - EQUIPMENT	3,084.31	5,000.00	3,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	67.30	1,500.00	1,000.00
	5210 - RENTALS	789.00	250.00	800.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	244.20	250.00	500.00
	5212 - PUBLICATION AND PRINTING	0.00	250.00	250.00
	5213 - OTHER CHARGES	1,532.41	2,364.00	3,639.00
	5216 - JANITORIAL SERVICES	600.00	0.00	800.00
	5224 - TRANSFERS	9,000.00	0.00	0.00
	Object 52 - CONTRACTUAL SERVICES Total:	41,189.67	31,388.00	35,739.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	0.00	200.00	250.00
	5302 - SMALL TOOLS	1,123.76	1,800.00	1,000.00
	5303 - MOTOR FUELS & LUBRICANTS	15,746.64	17,000.00	16,000.00
	5304 - CHEMICALS / LAB SUPPLIES	537.50	2,000.00	2,000.00
	5305 - CLOTHING	659.96	800.00	600.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,527.75	3,000.00	2,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	9,890.60	7,000.00	9,300.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	3,062.77	4,500.00	3,000.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,900.03	1,750.00	1,850.00
	5310 - GENERAL SUPPLIES	4,184.74	4,500.00	4,500.00
	5312 - SAFETY MATERIALS & SUPPLIES	402.65	750.00	850.00
	5315 - NON-CAPITALIZED ASSETS	4,346.18	3,500.00	3,500.00
	5316 - COMPUTER SUPPLIES	71.60	350.00	0.00
	Object 53 - COMMODITIES Total:	43,454.18	47,150.00	44,850.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	8,000.00
	7404 - OTHER IMPROVEMENTS	0.00	45,000.00	30,000.00
	Object 74 - CAPITAL OUTLAY Total:	0.00	45,000.00	38,000.00
	Department 033 - PARK MAINTENANCE Total:	235,017.69	286,647.00	285,905.00

ANNUAL BUDGET

For Fiscal: 2015 Period Ending: 12/31/2015

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 034 - SPECIAL STREET PROJECT				
52 - CONTRACTUAL SERVICES				
	5224 - TRANSFERS	600,000.00	600,000.00	600,000.00
	Object 52 - CONTRACTUAL SERVICES Total:	600,000.00	600,000.00	600,000.00
	Department 034 - SPECIAL STREET PROJECT Total:	600,000.00	600,000.00	600,000.00

ANNUAL BUDGET

For Fiscal: 2015 Period Ending: 12/31/2015

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 035 - STREET LIGHTS				
52 - CONTRACTUAL SERVICES				
	5205 - UTILITIES	175,042.16	180,000.00	180,000.00
	Object 52 - CONTRACTUAL SERVICES Total:	175,042.16	180,000.00	180,000.00
	Department 035 - STREET LIGHTS Total:	175,042.16	180,000.00	180,000.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 041 - ANIMAL CONTROL				
51 - PERSONAL SERVICES				
	5101 - SALARIES	51,347.01	56,118.00	58,035.00
	5102 - LONGEVITY	248.00	296.00	296.00
	5103 - OVERTIME	3,013.43	1,505.00	2,500.00
	5104 - TEMPORARY & PART-TIME SALARIES	6,478.07	6,498.00	7,000.00
	5105 - SOCIAL SECURITY	4,818.14	4,923.00	5,003.00
	5106 - RETIREMENT	5,798.87	6,019.00	6,523.00
	5107 - 457(b) PLAN FRINGE	2,420.96	2,337.00	910.00
	5108 - WORKERS COMPENSATION	791.89	832.00	795.00
	5109 - UNEMPLOYMENT INSURANCE	314.21	294.00	325.00
	5110 - BENEFIT INSURANCE	10,260.36	7,630.00	9,630.00
	5112 - SICK LEAVE	2,731.32	0.00	0.00
	5113 - YMCA	214.51	180.00	180.00
	5114 - SAFETY INCENTIVES	717.86	694.00	719.00
	Object 51 - PERSONAL SERVICES Total:	89,154.63	87,326.00	91,916.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	8,075.32	8,500.00	9,000.00
	5204 - INSURANCE & BONDS	1,262.27	1,263.00	1,650.00
	5205 - UTILITIES	18,692.53	15,000.00	19,000.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	250.00	250.00
	5207 - MAINT & REPAIR - EQUIPMENT	1,079.56	500.00	1,500.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	1,000.00	1,000.00
	5212 - PUBLICATION AND PRINTING	731.44	1,500.00	750.00
	5213 - OTHER CHARGES	1,118.60	3,847.00	2,000.00
	Object 52 - CONTRACTUAL SERVICES Total:	30,959.72	31,860.00	35,150.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	0.00	150.00	150.00
	5302 - SMALL TOOLS	385.45	100.00	250.00
	5303 - MOTOR FUELS & LUBRICANTS	2,679.00	3,000.00	3,000.00
	5304 - CHEMICALS / LAB SUPPLIES	0.00	500.00	500.00
	5305 - CLOTHING	215.94	750.00	750.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	170.16	500.00	500.00
	5307 - MAINT & REPAIR - EQUIPMENT	0.00	250.00	250.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	500.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	500.00	500.00
	5310 - GENERAL SUPPLIES	2,458.88	2,000.00	2,500.00
	5312 - SAFETY MATERIALS & SUPPLIES	0.00	250.00	250.00
	5315 - NON-CAPITALIZED ASSETS	1,220.00	0.00	0.00
	5316 - COMPUTER SUPPLIES	178.35	500.00	0.00
	Object 53 - COMMODITIES Total:	7,307.78	8,500.00	9,150.00
	Department 041 - ANIMAL CONTROL Total:	127,422.13	127,686.00	136,216.00

ANNUAL BUDGET

For Fiscal: 2015 Period Ending: 12/31/2015

	U	2013 Activity	2014 Budget	2014 Revised	2015 Proposed
Department: 042 - CEMETERY					
52 - CONTRACTUAL SERVICES					
5224 - TRANSFERS		131,354.00	155,652.00	155,652.00	124,756.00
Object 52 - CONTRACTUAL SERVICES Total:		131,354.00	155,652.00	155,652.00	124,756.00
Department 042 - CEMETERY Total:		131,354.00	155,652.00	155,652.00	124,756.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 051 - RECREATION				
51 - PERSONAL SERVICES				
	5101 - SALARIES	114,136.50	99,972.00	139,804.00
	5102 - LONGEVITY	975.00	1,062.00	1,158.00
	5103 - OVERTIME	8,806.23	5,993.00	8,900.00
	5104 - TEMPORARY & PART-TIME SALARIES	127,185.06	108,006.00	126,250.00
	5105 - SOCIAL SECURITY	19,178.97	16,464.00	20,394.00
	5106 - RETIREMENT	13,016.11	11,292.00	15,057.00
	5107 - 457(b) PLAN FRINGE	6,766.37	6,395.00	7,982.00
	5108 - WORKERS COMPENSATION	920.48	967.00	1,442.00
	5109 - UNEMPLOYMENT INSURANCE	1,151.30	978.00	1,087.00
	5110 - BENEFIT INSURANCE	26,260.89	21,101.00	29,745.00
	5112 - SICK LEAVE	1,566.42	0.00	0.00
	5113 - YMCA	30.13	36.00	195.00
	5114 - SAFETY INCENTIVES	2,992.18	2,383.00	2,855.00
	Object 51 - PERSONAL SERVICES Total:	322,985.64	274,649.00	354,869.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	7,175.69	8,000.00	12,406.00
	5204 - INSURANCE & BONDS	5,545.77	5,557.00	6,250.00
	5205 - UTILITIES	33,675.64	28,000.00	29,250.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	105.13	1,500.00	1,500.00
	5207 - MAINT & REPAIR - EQUIPMENT	3,967.53	5,000.00	5,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	40.00	2,000.00	2,000.00
	5210 - RENTALS	8,785.00	10,000.00	8,500.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	4,405.13	2,000.00	2,000.00
	5212 - PUBLICATION AND PRINTING	1,019.09	2,500.00	1,500.00
	5213 - OTHER CHARGES	16,747.05	17,999.00	18,869.00
	5216 - JANITORIAL SERVICES	4,532.40	4,800.00	4,800.00
	5224 - TRANSFERS	123,108.00	243,197.00	100,817.00
	Object 52 - CONTRACTUAL SERVICES Total:	209,106.43	330,553.00	192,892.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	908.81	1,250.00	1,000.00
	5302 - SMALL TOOLS	384.05	750.00	850.00
	5303 - MOTOR FUELS & LUBRICANTS	4,420.25	7,000.00	5,000.00
	5304 - CHEMICALS / LAB SUPPLIES	604.51	2,500.00	1,000.00
	5305 - CLOTHING	816.53	850.00	900.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	197.20	1,750.00	500.00
	5307 - MAINT & REPAIR - EQUIPMENT	2,261.76	4,500.00	3,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	9,043.53	3,750.00	5,500.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,565.68	1,800.00	1,800.00
	5310 - GENERAL SUPPLIES	9,301.29	9,000.00	9,500.00
	5312 - SAFETY MATERIALS & SUPPLIES	55.93	750.00	750.00
	5315 - NON-CAPITALIZED ASSETS	5,107.15	5,750.00	5,250.00
	5316 - COMPUTER SUPPLIES	818.52	1,500.00	0.00
	5330 - T-SHIRTS & AWARDS	13,563.85	15,000.00	14,440.00
	5331 - ATHLETIC SUPPLIES	7,065.00	7,000.00	7,000.00
	Object 53 - COMMODITIES Total:	56,114.06	63,150.00	56,490.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00
	7404 - OTHER IMPROVEMENTS	0.00	45,000.00	2,554.00
	Object 74 - CAPITAL OUTLAY Total:	0.00	45,000.00	2,554.00
	Department 051 - RECREATION Total:	588,206.13	713,352.00	606,805.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 052 - SWIMMING POOL				
51 - PERSONAL SERVICES				
	5101 - SALARIES	13,797.18	11,546.00	16,986.00
	5102 - LONGEVITY	105.00	118.00	172.00
	5103 - OVERTIME	1,466.24	1,497.00	1,535.00
	5104 - TEMPORARY & PART-TIME SALARIES	59,168.62	59,577.00	61,419.00
	5105 - SOCIAL SECURITY	5,724.39	5,645.00	5,968.00
	5106 - RETIREMENT	1,273.43	1,234.00	1,430.00
	5107 - 457(b) PLAN FRINGE	863.76	742.00	787.00
	5108 - WORKERS COMPENSATION	1,423.69	1,571.00	2,104.00
	5109 - UNEMPLOYMENT INSURANCE	339.12	333.00	349.00
	5110 - BENEFIT INSURANCE	3,144.05	2,469.00	3,678.00
	5112 - SICK LEAVE	51.92	0.00	0.00
	5114 - SAFETY INCENTIVES	784.47	1,149.00	935.00
	Object 51 - PERSONAL SERVICES Total:	88,141.87	85,881.00	95,363.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	638.19	300.00	400.00
	5204 - INSURANCE & BONDS	1,123.70	1,118.00	1,300.00
	5205 - UTILITIES	7,340.08	6,500.00	7,250.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	1,000.00
	5207 - MAINT & REPAIR - EQUIPMENT	18.00	2,000.00	1,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	1,000.00
	5210 - RENTALS	0.00	250.00	250.00
	5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	54.00	250.00	250.00
	5212 - PUBLICATION AND PRINTING	446.50	350.00	250.00
	5213 - OTHER CHARGES	124.78	0.00	625.00
	Object 52 - CONTRACTUAL SERVICES Total:	9,745.25	12,768.00	13,325.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	0.00	200.00	250.00
	5302 - SMALL TOOLS	20.98	350.00	300.00
	5303 - MOTOR FUELS & LUBRICANTS	0.00	0.00	0.00
	5304 - CHEMICALS / LAB SUPPLIES	28,024.06	28,500.00	29,245.00
	5305 - CLOTHING	297.10	1,200.00	1,400.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	161.71	6,000.00	2,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	1,581.13	1,500.00	1,250.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,818.54	1,500.00	1,250.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	366.41	950.00	1,000.00
	5310 - GENERAL SUPPLIES	1,313.80	1,750.00	1,600.00
	5312 - SAFETY MATERIALS & SUPPLIES	144.40	650.00	650.00
	5315 - NON-CAPITALIZED ASSETS	1,083.75	3,000.00	6,500.00
	Object 53 - COMMODITIES Total:	34,811.88	45,600.00	45,445.00
	Department 052 - SWIMMING POOL Total:	132,699.00	144,249.00	154,133.00

ANNUAL BUDGET

For Fiscal: 2015 Period Ending: 12/31/2015

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Department: 054 - BAND				
52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	7,000.00	7,000.00	7,000.00	7,000.00
Object 52 - CONTRACTUAL SERVICES Total:	7,000.00	7,000.00	7,000.00	7,000.00
Department 054 - BAND Total:	7,000.00	7,000.00	7,000.00	7,000.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 055 - RECREATION CONCESSIONS				
51 - PERSONAL SERVICES				
	5103 - OVERTIME	0.00	1,005.00	1,145.00
	5104 - TEMPORARY & PART-TIME SALARIES	24,608.76	26,484.00	27,013.00
	5105 - SOCIAL SECURITY	1,903.18	2,139.00	2,067.00
	5106 - RETIREMENT	0.00	99.00	0.00
	5108 - WORKERS COMPENSATION	238.69	251.00	267.00
	5109 - UNEMPLOYMENT INSURANCE	111.92	131.00	157.00
	5114 - SAFETY INCENTIVES	270.65	510.00	330.00
	Object 51 - PERSONAL SERVICES Total:	27,133.20	30,619.00	30,979.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	585.40	0.00	575.00
	5204 - INSURANCE & BONDS	588.11	584.00	675.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	900.00	1,000.00
	5207 - MAINT & REPAIR - EQUIPMENT	65.71	1,000.00	1,000.00
	5209 - TAX PAYMENTS	2,063.17	2,100.00	2,250.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	200.00	250.00
	5213 - OTHER CHARGES	219.69	500.00	620.00
	Object 52 - CONTRACTUAL SERVICES Total:	3,522.08	5,284.00	6,370.00
53 - COMMODITIES				
	5305 - CLOTHING	125.55	250.00	250.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	8.99	1,500.00	1,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	0.00	500.00	500.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	250.00	250.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	400.00	450.00
	5310 - GENERAL SUPPLIES	17.88	400.00	450.00
	5315 - NON-CAPITALIZED ASSETS	299.50	1,000.00	12,500.00
	5327 - CONCESSION SUPPLIES	14,945.69	19,000.00	20,350.00
	Object 53 - COMMODITIES Total:	15,397.61	23,300.00	35,750.00
	Department 055 - RECREATION CONCESSIONS Total:	46,052.89	59,203.00	73,099.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Department: 057 - EQUIPMENT RESERVE				
52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	111,294.00	0.00	0.00	0.00
Object 52 - CONTRACTUAL SERVICES Total:	111,294.00	0.00	0.00	0.00
Department 057 - EQUIPMENT RESERVE Total:	111,294.00	0.00	0.00	0.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 058 - SPECIAL PROJECT				
52 - CONTRACTUAL SERVICES				
	5218 - CONTINGENCY RESERVE	0.00	0.00	1,531,957.00
	5224 - TRANSFERS	369,316.03	310,682.00	341,000.00
	Object 52 - CONTRACTUAL SERVICES Total:	369,316.03	310,682.00	1,872,957.00
74 - CAPITAL OUTLAY				
	7404 - OTHER IMPROVEMENTS	0.00	0.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00
	Department 058 - SPECIAL PROJECT Total:	369,316.03	310,682.00	1,872,957.00
	Expense Total:	8,432,581.26	8,950,813.00	10,804,200.00
	Fund 001 Over / (Under):	4,118.11	-149,286.00	-2,208,376.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Fund: 002 - EQUIPMENT RESERVE FUND				
Revenue				
Department: 000 - REVENUES				
43 - INTERGOVERNMENTAL REVENUE				
	4311 - GENERAL GOVERNMENT (FEDERAL)	0.00	0.00	0.00
	Object 43 - INTERGOVERNMENTAL REVENUE Total:	0.00	0.00	0.00
46 - MISCELLANEOUS				
	4611 - INTEREST EARNINGS	351.51	0.00	0.00
	4644 - SALE OF EQUIPMENT	0.00	0.00	0.00
	4659 - TRANSFER FROM OPERATIONS	111,294.00	0.00	0.00
	Object 46 - MISCELLANEOUS Total:	111,645.51	0.00	0.00
	Department 000 - REVENUES Total:	111,645.51	0.00	0.00
	Revenue Total:	111,645.51	0.00	0.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 011 - ADMINISTRATION				
53 - COMMODITIES				
	5315 - NON-CAPITALIZED ASSETS	12,898.64	0.00	0.00
	Object 53 - COMMODITIES Total:	12,898.64	0.00	0.00
	Department 011 - ADMINISTRATION Total:	12,898.64	0.00	0.00
	Expense Total:	12,898.64	0.00	0.00
	Fund 002 Over / (Under):	98,746.87	0.00	0.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Fund: 003 - AIRPORT FUND				
Revenue				
Department: 000 - REVENUES				
41 - TAXES				
	4111 - AD VALOREM TAX	84,714.51	16,850.00	16,850.00
	4112 - DELINQUENT AD VALOREM	2,929.26	0.00	0.00
	4113 - MOTOR VEHICLE PROPERTY TAX	7,548.10	7,300.00	7,300.00
	4114 - RECREATIONAL VEHICLE TAX	80.13	90.00	90.00
	Object 41 - TAXES Total:	95,272.00	24,240.00	24,240.00
44 - CHARGES FOR SERVICES				
	4475 - HANGAR RENTALS	45,988.76	62,000.00	62,000.00
	4476 - FUEL SALES	148,248.46	145,000.00	145,000.00
	Object 44 - CHARGES FOR SERVICES Total:	194,237.22	207,000.00	207,000.00
46 - MISCELLANEOUS				
	4611 - INTEREST EARNINGS	58.83	0.00	0.00
	4621 - RENTALS	0.00	0.00	0.00
	4622 - CONCESSIONS AND LEASES	2,780.00	5,500.00	5,500.00
	4691 - MISCELLANEOUS	27.00	0.00	0.00
	4694 - REIMBURSEMENTS	396.94	0.00	0.00
	Object 46 - MISCELLANEOUS Total:	3,262.77	5,500.00	5,500.00
	Department 000 - REVENUES Total:	292,771.99	236,740.00	236,740.00
	Revenue Total:	292,771.99	236,740.00	236,740.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 011 - ADMINISTRATION				
51 - PERSONAL SERVICES				
	5101 - SALARIES	44,434.39	47,530.00	47,545.00
	5103 - OVERTIME	1,164.99	2,002.00	1,500.00
	5104 - TEMPORARY & PART-TIME SALARIES	440.92	0.00	0.00
	5105 - SOCIAL SECURITY	3,457.63	4,216.00	4,201.00
	5106 - RETIREMENT	4,232.90	5,200.00	4,730.00
	5107 - 457(b) PLAN FRINGE	2,650.45	2,833.00	2,700.00
	5108 - WORKERS COMPENSATION	2,018.28	2,120.00	2,100.00
	5109 - UNEMPLOYMENT INSURANCE	212.18	249.00	244.00
	5110 - BENEFIT INSURANCE	12,342.84	9,878.00	12,465.00
	5112 - SICK LEAVE	511.25	0.00	0.00
	5113 - YMCA	186.84	180.00	187.00
	5114 - SAFETY INCENTIVES	370.17	426.00	300.00
	Object 51 - PERSONAL SERVICES Total:	72,022.84	74,634.00	75,972.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	564.64	2,000.00	2,000.00
	5204 - INSURANCE & BONDS	7,759.09	3,520.00	8,000.00
	5205 - UTILITIES	12,857.66	9,500.00	13,000.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,500.00	1,000.00
	5207 - MAINT & REPAIR - EQUIPMENT	799.72	3,000.00	1,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	3,500.00	1,000.00
	5209 - TAX PAYMENTS	10,770.78	9,500.00	11,000.00
	5210 - RENTALS	0.00	250.00	250.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	881.34	1,500.00	1,500.00
	5212 - PUBLICATION AND PRINTING	0.00	500.00	200.00
	5213 - OTHER CHARGES	1,603.95	2,436.00	2,368.00
	5218 - CONTINGENCY RESERVE	0.00	0.00	88,452.00
	5224 - TRANSFERS	40,000.00	0.00	0.00
	Object 52 - CONTRACTUAL SERVICES Total:	75,237.18	37,206.00	129,770.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	0.00	250.00	500.00
	5302 - SMALL TOOLS	0.00	250.00	250.00
	5303 - MOTOR FUELS & LUBRICANTS	116,079.53	100,000.00	115,000.00
	5305 - CLOTHING	62.32	500.00	500.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	331.31	3,500.00	3,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	841.61	2,500.00	1,500.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	915.88	3,500.00	2,000.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	150.00	300.00
	5310 - GENERAL SUPPLIES	541.00	2,500.00	1,000.00
	5315 - NON-CAPITALIZED ASSETS	426.95	500.00	0.00
	5316 - COMPUTER SUPPLIES	338.38	250.00	250.00
	Object 53 - COMMODITIES Total:	119,536.98	113,900.00	124,300.00
	Department 011 - ADMINISTRATION Total:	266,797.00	225,740.00	330,042.00
	Expense Total:	266,797.00	225,740.00	330,042.00
	Fund 003 Over / (Under):	25,974.99	11,000.00	-93,641.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Fund: 006 - LIBRARY FUND				
Revenue				
Department: 000 - REVENUES				
41 - TAXES				
4111 - AD VALOREM TAX	354,891.26	404,460.00	404,460.00	397,325.00
4112 - DELINQUENT AD VALOREM	18,151.28	0.00	0.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	51,651.60	41,515.00	41,515.00	54,250.00
4114 - RECREATIONAL VEHICLE TAX	547.05	600.00	600.00	975.00
Object 41 - TAXES Total:	425,241.19	446,575.00	446,575.00	452,550.00
Department 000 - REVENUES Total:	425,241.19	446,575.00	446,575.00	452,550.00
Revenue Total:	425,241.19	446,575.00	446,575.00	452,550.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Expense				
Department: 011 - ADMINISTRATION				
52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	425,196.06	446,575.00	446,575.00	452,550.00
Object 52 - CONTRACTUAL SERVICES Total:	425,196.06	446,575.00	446,575.00	452,550.00
Department 011 - ADMINISTRATION Total:	425,196.06	446,575.00	446,575.00	452,550.00
Expense Total:	425,196.06	446,575.00	446,575.00	452,550.00
Fund 006 Over / (Under):	45.13	0.00	0.00	0.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Fund: 007 - MAJOR STREET FUND				
Revenue				
Department: 000 - REVENUES				
42 - LICENSES & PERMITS				
	4225 - PAVING CUTS	616.29	4,500.00	4,500.00
	4227 - SPECIAL EVENT FEES	1,125.00	0.00	0.00
	Object 42 - LICENSES & PERMITS Total:	1,741.29	4,500.00	4,500.00
43 - INTERGOVERNMENTAL REVENUE				
	4351 - GAS TAX - SPEC CITY/COUNTY HWY	390,464.98	403,940.00	403,940.00
	4354 - GAS TAX REFUND (NON-HIGHWAY)	1,179.19	2,837.00	2,837.00
	4359 - STATE HIGHWAY MAINTENANCE	92,580.02	92,580.00	92,580.00
	Object 43 - INTERGOVERNMENTAL REVENUE Total:	484,224.19	499,357.00	499,520.00
46 - MISCELLANEOUS				
	4659 - TRANSFER FROM OPERATIONS	495,000.00	400,000.00	400,000.00
	4691 - MISCELLANEOUS	835.23	0.00	0.00
	4694 - REIMBURSEMENTS	3,699.25	0.00	0.00
	Object 46 - MISCELLANEOUS Total:	499,534.48	400,000.00	400,000.00
	Department 000 - REVENUES Total:	985,499.96	903,857.00	903,857.00
	Revenue Total:	985,499.96	903,857.00	995,520.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 034 - SPECIAL STREET PROJECT				
51 - PERSONAL SERVICES				
	5101 - SALARIES	346,116.11	373,533.00	403,502.00
	5102 - LONGEVITY	2,690.60	4,308.00	4,212.00
	5103 - OVERTIME	9,934.74	4,990.00	6,000.00
	5104 - TEMPORARY & PART-TIME SALARIES	14,037.55	11,997.00	12,000.00
	5105 - SOCIAL SECURITY	28,498.45	31,804.00	34,312.00
	5106 - RETIREMENT	33,571.67	42,400.00	39,822.00
	5107 - 457(b) PLAN FRINGE	14,598.75	17,054.00	19,000.00
	5108 - WORKERS COMPENSATION	10,948.01	11,496.00	14,654.00
	5109 - UNEMPLOYMENT INSURANCE	1,750.67	1,911.00	2,165.00
	5110 - BENEFIT INSURANCE	76,737.65	73,001.00	98,074.00
	5112 - SICK LEAVE	11,652.58	0.00	0.00
	5113 - YMCA	606.96	720.00	750.00
	5114 - SAFETY INCENTIVES	3,737.86	3,696.00	3,750.00
	Object 51 - PERSONAL SERVICES Total:	554,881.60	576,910.00	638,241.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	4,001.57	4,500.00	4,500.00
	5204 - INSURANCE & BONDS	10,544.34	12,000.00	11,071.00
	5205 - UTILITIES	168.62	0.00	0.00
	5207 - MAINT & REPAIR - EQUIPMENT	35,530.71	25,000.00	35,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	75,000.00	75,000.00	80,000.00
	5210 - RENTALS	464.00	500.00	500.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	2,707.43	2,500.00	2,000.00
	5212 - PUBLICATION AND PRINTING	0.00	250.00	250.00
	5213 - OTHER CHARGES	5,892.96	5,000.00	7,500.00
	5218 - CONTINGENCY RESERVE	0.00	0.00	138,465.00
	Object 52 - CONTRACTUAL SERVICES Total:	134,309.63	124,750.00	279,286.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	19.79	150.00	250.00
	5302 - SMALL TOOLS	3,699.30	4,500.00	2,000.00
	5303 - MOTOR FUELS & LUBRICANTS	49,968.57	50,000.00	50,000.00
	5304 - CHEMICALS / LAB SUPPLIES	2,153.35	1,500.00	2,000.00
	5305 - CLOTHING	3,162.96	3,500.00	3,000.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	52.20	1,500.00	1,500.00
	5307 - MAINT & REPAIR - EQUIPMENT	11,146.02	18,000.00	16,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	52,928.28	50,000.00	50,000.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	250.00	800.00
	5310 - GENERAL SUPPLIES	10,962.70	15,000.00	9,500.00
	5312 - SAFETY MATERIALS & SUPPLIES	1,101.59	1,000.00	1,500.00
	5315 - NON-CAPITALIZED ASSETS	7,841.47	0.00	5,317.00
	5316 - COMPUTER SUPPLIES	57.59	500.00	0.00
	5325 - TRAFFIC SIGNS, SIGNALS, & MARKINGS	32,464.14	40,000.00	39,591.00
	Object 53 - COMMODITIES Total:	175,557.96	185,900.00	181,458.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	26,000.00	0.00	35,000.00
	Object 74 - CAPITAL OUTLAY Total:	26,000.00	0.00	35,000.00
	Department 034 - SPECIAL STREET PROJECT Total:	890,749.19	887,560.00	1,133,985.00
	Expense Total:	890,749.19	887,560.00	1,133,985.00
	Fund 007 Over / (Under):	94,750.77	16,297.00	-138,465.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Fund: 008 - CEMETERY FUND				
Revenue				
Department: 000 - REVENUES				
43 - INTERGOVERNMENTAL REVENUE				
	4354 - GAS TAX REFUND (NON-HIGHWAY)	580.39	650.00	650.00
	Object 43 - INTERGOVERNMENTAL REVENUE Total:	580.39	650.00	650.00
44 - CHARGES FOR SERVICES				
	4461 - INTERMENTS	34,704.50	35,000.00	35,000.00
	4462 - LOT SALES	17,083.95	15,000.00	15,000.00
	4463 - TENT SETTINGS	9,700.00	10,000.00	10,000.00
	4464 - VAULT SALES	625.00	3,000.00	800.00
	4465 - RECORDING DEED FEES	360.00	0.00	0.00
	4466 - FOUNDATION/MONUMENT PERMITS	1,261.58	0.00	0.00
	Object 44 - CHARGES FOR SERVICES Total:	63,735.03	63,000.00	60,800.00
46 - MISCELLANEOUS				
	4659 - TRANSFER FROM OPERATIONS	131,354.00	155,652.00	124,756.00
	4694 - REIMBURSEMENTS	690.87	0.00	0.00
	Object 46 - MISCELLANEOUS Total:	132,044.87	155,652.00	124,756.00
	Department 000 - REVENUES Total:	196,360.29	219,302.00	186,206.00
	Revenue Total:	196,360.29	219,302.00	186,206.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 042 - CEMETERY				
51 - PERSONAL SERVICES				
	5101 - SALARIES	64,108.84	76,612.00	61,464.00
	5102 - LONGEVITY	0.00	720.00	480.00
	5103 - OVERTIME	4,886.35	4,502.00	4,795.00
	5104 - TEMPORARY & PART-TIME SALARIES	20,478.59	20,000.00	22,000.00
	5105 - SOCIAL SECURITY	7,051.30	8,872.00	6,385.00
	5106 - RETIREMENT	5,891.30	8,646.00	6,047.00
	5107 - 457(b) PLAN FRINGE	4,233.79	5,004.00	3,528.00
	5108 - WORKERS COMPENSATION	1,551.35	1,629.00	1,784.00
	5109 - UNEMPLOYMENT INSURANCE	411.91	518.00	418.00
	5110 - BENEFIT INSURANCE	7,285.45	9,878.00	4,815.00
	5112 - SICK LEAVE	865.63	0.00	0.00
	5113 - YMCA	200.89	180.00	195.00
	5114 - SAFETY INCENTIVES	866.69	1,141.00	1,278.00
	Object 51 - PERSONAL SERVICES Total:	117,832.09	137,702.00	113,189.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	2,388.59	1,600.00	2,867.00
	5204 - INSURANCE & BONDS	1,654.86	1,752.00	1,850.00
	5205 - UTILITIES	10,997.28	6,000.00	11,500.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	500.00
	5207 - MAINT & REPAIR - EQUIPMENT	2,967.98	5,000.00	3,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	600.00	600.00
	5210 - RENTALS	60.00	300.00	450.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	72.42	250.00	350.00
	5212 - PUBLICATION AND PRINTING	277.00	200.00	350.00
	5213 - OTHER CHARGES	4,821.67	3,000.00	5,000.00
	5216 - JANITORIAL SERVICES	125.00	0.00	500.00
	5218 - CONTINGENCY RESERVE	0.00	0.00	24,369.00
	5224 - TRANSFERS	9,000.00	0.00	0.00
	Object 52 - CONTRACTUAL SERVICES Total:	32,364.80	19,702.00	51,336.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	283.18	250.00	300.00
	5302 - SMALL TOOLS	89.92	750.00	750.00
	5303 - MOTOR FUELS & LUBRICANTS	16,440.96	8,000.00	18,000.00
	5304 - CHEMICALS / LAB SUPPLIES	1.99	1,000.00	1,000.00
	5305 - CLOTHING	933.85	800.00	600.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	15.38	1,000.00	1,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	4,636.43	5,000.00	5,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	2,802.45	3,500.00	3,500.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	429.41	400.00	400.00
	5310 - GENERAL SUPPLIES	3,602.99	3,800.00	3,800.00
	5312 - SAFETY MATERIALS & SUPPLIES	266.53	600.00	700.00
	5315 - NON-CAPITALIZED ASSETS	4,892.36	3,000.00	3,000.00
	5316 - COMPUTER SUPPLIES	311.51	150.00	0.00
	Object 53 - COMMODITIES Total:	34,706.96	28,250.00	38,050.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	33,500.00	8,000.00
	Object 74 - CAPITAL OUTLAY Total:	0.00	33,500.00	8,000.00
	Department 042 - CEMETERY Total:	184,903.85	219,154.00	210,575.00
	Expense Total:	184,903.85	219,154.00	210,575.00
	Fund 008 Over / (Under):	11,456.44	148.00	-24,369.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Fund: 009 - STORMWATER FUND				
Revenue				
Department: 000 - REVENUES				
43 - INTERGOVERNMENTAL REVENUE				
	4354 - GAS TAX REFUND (NON-HIGHWAY)	89.31	0.00	0.00
	Object 43 - INTERGOVERNMENTAL REVENUE Total:	89.31	0.00	0.00
46 - MISCELLANEOUS				
	4611 - INTEREST EARNINGS	347.83	0.00	0.00
	4631 - SPECIAL ASSESSMENTS	296,138.78	241,658.00	243,000.00
	4632 - DELINQUENT SPECIAL ASSESMENTS	21,507.25	14,000.00	14,000.00
	4694 - REIMBURSEMENTS	2,737.80	250.00	2,500.00
	Object 46 - MISCELLANEOUS Total:	320,731.66	255,908.00	259,500.00
	Department 000 - REVENUES Total:	320,820.97	255,908.00	259,500.00
	Revenue Total:	320,820.97	255,908.00	259,500.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 011 - ADMINISTRATION				
51 - PERSONAL SERVICES				
	5101 - SALARIES	119,724.61	165,024.00	162,074.00
	5102 - LONGEVITY	2,000.40	2,083.00	1,445.00
	5103 - OVERTIME	4,746.78	6,991.00	2,500.00
	5104 - TEMPORARY & PART-TIME SALARIES	0.00	0.00	0.00
	5105 - SOCIAL SECURITY	9,659.01	13,132.00	11,913.00
	5106 - RETIREMENT	11,995.03	18,447.00	13,580.00
	5107 - 457(b) PLAN FRINGE	7,691.69	10,457.00	9,383.00
	5108 - WORKERS COMPENSATION	4,215.37	4,427.00	4,584.00
	5109 - UNEMPLOYMENT INSURANCE	591.71	793.00	699.00
	5110 - BENEFIT INSURANCE	31,406.66	40,363.00	32,209.00
	5112 - SICK LEAVE	3,207.42	0.00	0.00
	5113 - YMCA	440.79	666.00	666.00
	5114 - SAFETY INCENTIVES	1,168.84	1,410.00	1,410.00
	Object 51 - PERSONAL SERVICES Total:	196,848.31	263,793.00	240,463.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	1,987.87	3,000.00	2,000.00
	5204 - INSURANCE & BONDS	1,921.82	2,100.00	2,200.00
	5207 - MAINT & REPAIR - EQUIPMENT	14,575.93	7,500.00	10,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	1,000.00
	5210 - RENTALS	0.00	0.00	0.00
	5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	330.00	2,500.00	1,000.00
	5212 - PUBLICATION AND PRINTING	63.36	500.00	500.00
	5213 - OTHER CHARGES	2,503.01	3,439.00	3,000.00
	5218 - CONTINGENCY RESERVE	0.00	0.00	100,890.00
	5224 - TRANSFERS	18,000.00	18,000.00	84,000.00
	Object 52 - CONTRACTUAL SERVICES Total:	39,381.99	37,039.00	204,590.00
53 - COMMODITIES				
	5302 - SMALL TOOLS	669.91	1,500.00	750.00
	5303 - MOTOR FUELS & LUBRICANTS	5,638.68	10,000.00	6,500.00
	5305 - CLOTHING	996.28	2,000.00	2,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	3,720.17	2,500.00	3,500.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	967.49	7,500.00	1,000.00
	5310 - GENERAL SUPPLIES	1,860.11	4,500.00	2,000.00
	5312 - SAFETY MATERIALS & SUPPLIES	509.06	1,000.00	0.00
	5315 - NON-CAPITALIZED ASSETS	927.50	1,500.00	8,700.00
	5316 - COMPUTER SUPPLIES	0.00	0.00	0.00
	Object 53 - COMMODITIES Total:	15,289.20	30,500.00	24,450.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	55,029.57	115,000.00	0.00
	7404 - OTHER IMPROVEMENTS	0.00	0.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	55,029.57	115,000.00	0.00
	Department 011 - ADMINISTRATION Total:	306,549.07	446,332.00	469,503.00
	Expense Total:	306,549.07	446,332.00	469,503.00
	Fund 009 Over / (Under):	14,271.90	-190,424.00	-210,003.00

	U	2013 Activity	2014 Budget	2014 Revised	2015 Proposed
Fund: 010 - ECONOMIC DEV SALES TAX FUND					
Revenue					
Department: 000 - REVENUES					
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
46 - MISCELLANEOUS					
4659 - TRANSFER FROM OPERATIONS		0.00	0.00	0.00	0.00
	Object 46 - MISCELLANEOUS Total:	0.00	0.00	0.00	0.00
	Department 000 - REVENUES Total:	50,000.00	50,000.00	50,000.00	50,000.00
	Revenue Total:	50,000.00	50,000.00	50,000.00	50,000.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 011 - ADMINISTRATION				
52 - CONTRACTUAL SERVICES				
	5213 - OTHER CHARGES	14,132.54	0.00	0.00
	5218 - CONTINGENCY RESERVE	0.00	0.00	380,867.00
	Object 52 - CONTRACTUAL SERVICES Total:	14,132.54	0.00	380,867.00
	Department 011 - ADMINISTRATION Total:	14,132.54	0.00	380,867.00
	Expense Total:	14,132.54	0.00	380,867.00
	Fund 010 Over / (Under):	35,867.46	50,000.00	-330,867.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Fund: 012 - LAKE DEBT RESERVE FUND				
Revenue				
Department: 000 - REVENUES				
46 - MISCELLANEOUS				
	4611 - INTEREST EARNINGS	243.46	0.00	0.00
	4612 - INTEREST JOINT VENTURE	0.00	0.00	116,624.00
	4659 - TRANSFER FROM OPERATIONS	225,000.00	455,311.00	338,687.00
	Object 46 - MISCELLANEOUS Total:	225,243.46	455,311.00	455,551.00
48 - INVESTMENTS				
	4815 - UNREALIZED GAIN/LOSS ON INVESTMENTS	-247,943.01	0.00	0.00
	Object 48 - INVESTMENTS Total:	-247,943.01	0.00	0.00
	Department 000 - REVENUES Total:	-22,699.55	455,311.00	455,551.00
	Revenue Total:	-22,699.55	455,311.00	455,551.00
	Fund 012 Total:	-22,699.55	455,311.00	455,551.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Fund: 013 - PRAIRIE TRAILS RESTAURANT/GOLF				
Revenue				
Department: 000 - REVENUES				
44 - CHARGES FOR SERVICES				
4409 - GOLF MERCHANDISE SALES	23,836.61	14,000.00	14,000.00	15,000.00
4413 - GIFT CARDS	0.00	0.00	0.00	5,000.00
4468 - CONCESSION, FOOD, & BEVERAGE SALES	95,100.90	105,824.00	105,824.00	110,000.00
4472 - GOLF FEES	289,747.24	326,449.00	326,449.00	331,345.00
4473 - RENTALS	450.70	0.00	0.00	0.00
Object 44 - CHARGES FOR SERVICES Total:	409,135.45	446,273.00	446,273.00	461,345.00
46 - MISCELLANEOUS				
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
4658 - TRANSFERS	0.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	104,608.00	243,197.00	243,197.00	98,263.00
4691 - MISCELLANEOUS	3,620.50	0.00	0.00	0.00
4694 - REIMBURSEMENTS	10,717.89	0.00	0.00	0.00
Object 46 - MISCELLANEOUS Total:	118,946.39	243,197.00	243,197.00	98,263.00
Department 000 - REVENUES Total:	528,081.84	689,470.00	689,470.00	559,608.00
Revenue Total:	528,081.84	689,470.00	689,470.00	559,608.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 053 - PRAIRIE TRAILS, RESTAURANT				
51 - PERSONAL SERVICES				
	5103 - OVERTIME	157.15	0.00	0.00
	5104 - TEMPORARY & PART-TIME SALARIES	29,684.46	44,757.00	39,000.00
	5105 - SOCIAL SECURITY	2,315.85	4,675.00	4,792.00
	5109 - UNEMPLOYMENT INSURANCE	136.30	205.00	211.00
	5114 - SAFETY INCENTIVES	430.04	865.00	865.00
	Object 51 - PERSONAL SERVICES Total:	32,723.80	50,502.00	44,868.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	-590.01	2,000.00	1,000.00
	5204 - INSURANCE & BONDS	1,744.03	1,615.00	1,663.00
	5205 - UTILITIES	29,423.26	23,100.00	23,793.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	885.72	500.00	500.00
	5207 - MAINT & REPAIR - EQUIPMENT	1,706.09	6,000.00	2,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00
	5209 - TAX PAYMENTS	8,847.25	7,000.00	7,300.00
	5210 - RENTALS	2,165.79	2,000.00	2,000.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	318.33	0.00	0.00
	5212 - PUBLICATION AND PRINTING	205.00	0.00	0.00
	5213 - OTHER CHARGES	1,553.66	5,000.00	2,500.00
	Object 52 - CONTRACTUAL SERVICES Total:	46,259.12	47,215.00	40,756.00
53 - COMMODITIES				
	5304 - CHEMICALS / LAB SUPPLIES	0.00	0.00	500.00
	5305 - CLOTHING	0.00	1,000.00	500.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	697.24	1,500.00	1,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	155.48	1,000.00	1,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	462.56	1,000.00	1,000.00
	5310 - GENERAL SUPPLIES	3,979.35	3,000.00	3,000.00
	5312 - SAFETY MATERIALS & SUPPLIES	168.67	1,000.00	1,000.00
	5315 - NON-CAPITALIZED ASSETS	274.99	10,000.00	1,000.00
	5316 - COMPUTER SUPPLIES	217.98	500.00	0.00
	5328 - FOOD - PRAIRIE TRAILS	14,062.19	20,000.00	20,000.00
	5332 - BEVERAGE - PRAIRIE TRAILS	33,946.28	40,000.00	40,000.00
	Object 53 - COMMODITIES Total:	53,964.74	79,000.00	69,000.00
	Department 053 - PRAIRIE TRAILS, RESTAURANT Total:	132,947.66	176,717.00	154,624.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 056 - PRAIRIE TRAILS, GOLF COURSE				
51 - PERSONAL SERVICES				
	5101 - SALARIES	99,309.68	94,901.00	100,680.00
	5103 - OVERTIME	535.72	998.00	1,000.00
	5104 - TEMPORARY & PART-TIME SALARIES	32,196.53	31,954.00	32,593.00
	5105 - SOCIAL SECURITY	10,288.27	10,800.00	11,070.00
	5106 - RETIREMENT	10,183.12	10,108.00	11,152.00
	5107 - 457(b) PLAN FRINGE	6,115.28	6,055.00	6,055.00
	5108 - WORKERS COMPENSATION	1,845.08	1,938.00	2,000.00
	5109 - UNEMPLOYMENT INSURANCE	601.33	621.00	621.00
	5110 - BENEFIT INSURANCE	12,322.80	9,878.00	12,465.00
	5113 - YMCA	185.89	180.00	180.00
	5114 - SAFETY INCENTIVES	1,343.46	1,176.00	1,176.00
	Object 51 - PERSONAL SERVICES Total:	174,927.16	168,609.00	178,992.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	1,206.00	2,500.00	2,000.00
	5204 - INSURANCE & BONDS	3,727.99	4,067.00	4,000.00
	5205 - UTILITIES	20,377.89	22,000.00	22,660.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	3,500.00	2,000.00
	5207 - MAINT & REPAIR - EQUIPMENT	1,324.76	5,000.00	2,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	1,000.00
	5209 - TAX PAYMENTS	0.00	5,000.00	5,000.00
	5210 - RENTALS	17,896.00	12,000.00	1,000.00
	5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	1,863.92	2,000.00	2,000.00
	5212 - PUBLICATION AND PRINTING	115.00	0.00	0.00
	5213 - OTHER CHARGES	9,704.74	1,000.00	0.00
	5216 - JANITORIAL SERVICES	0.00	200.00	200.00
	Object 52 - CONTRACTUAL SERVICES Total:	56,216.30	58,267.00	41,860.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	4.47	100.00	100.00
	5302 - SMALL TOOLS	486.40	500.00	500.00
	5303 - MOTOR FUELS & LUBRICANTS	14,966.35	15,000.00	16,000.00
	5304 - CHEMICALS / LAB SUPPLIES	16,007.14	22,000.00	17,000.00
	5305 - CLOTHING	0.00	500.00	500.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	4.29	3,000.00	1,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	6,406.41	5,000.00	7,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	13,769.13	22,000.00	25,000.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	100.00	100.00
	5310 - GENERAL SUPPLIES	11,007.98	1,000.00	1,000.00
	5312 - SAFETY MATERIALS & SUPPLIES	0.00	500.00	500.00
	5315 - NON-CAPITALIZED ASSETS	2,091.47	1,000.00	2,500.00
	5316 - COMPUTER SUPPLIES	0.00	0.00	0.00
	5329 - GOLF AWARDS	4,300.00	0.00	0.00
	5333 - GOLF SUPPLIES/APPAREL	33.94	0.00	0.00
	Object 53 - COMMODITIES Total:	69,077.58	70,700.00	71,200.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	31,765.00	100,000.00	0.00
	7404 - OTHER IMPROVEMENTS	719.85	0.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	32,484.85	100,000.00	0.00
	Department 056 - PRAIRIE TRAILS, GOLF COURSE Total:	332,705.89	397,576.00	292,052.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 059 - PRAIRIE TRAILS, PRO SHOP				
51 - PERSONAL SERVICES				
	5101 - SALARIES	35,745.41	35,726.00	38,000.00
	5103 - OVERTIME	0.00	1,501.00	1,000.00
	5104 - TEMPORARY & PART-TIME SALARIES	19,984.06	20,000.00	20,000.00
	5105 - SOCIAL SECURITY	4,241.07	5,872.00	6,019.00
	5106 - RETIREMENT	3,166.38	3,601.00	3,972.00
	5107 - 457(b) PLAN FRINGE	564.17	567.00	576.00
	5108 - WORKERS COMPENSATION	65.27	69.00	72.00
	5109 - UNEMPLOYMENT INSURANCE	254.17	348.00	350.00
	5110 - BENEFIT INSURANCE	4,759.35	3,815.00	4,815.00
	5113 - YMCA	0.00	180.00	180.00
	5114 - SAFETY INCENTIVES	714.83	1,165.00	1,650.00
	Object 51 - PERSONAL SERVICES Total:	69,494.71	72,844.00	76,634.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	304.00	1,000.00	1,000.00
	5204 - INSURANCE & BONDS	1,712.39	1,698.00	1,698.00
	5205 - UTILITIES	53.98	4,000.00	4,000.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	200.00
	5207 - MAINT & REPAIR - EQUIPMENT	746.71	500.00	500.00
	5209 - TAX PAYMENTS	3,616.09	4,000.00	4,000.00
	5210 - RENTALS	4,263.00	3,000.00	4,500.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	228.34	1,000.00	1,000.00
	5212 - PUBLICATION AND PRINTING	2,923.00	2,000.00	3,000.00
	5213 - OTHER CHARGES	526.79	2,500.00	1,000.00
	5218 - CONTINGENCY RESERVE	0.00	0.00	115,800.00
	Object 52 - CONTRACTUAL SERVICES Total:	14,374.30	20,198.00	136,698.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	29.94	1,000.00	1,000.00
	5302 - SMALL TOOLS	179.97	100.00	100.00
	5305 - CLOTHING	0.00	500.00	1,000.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	170.56	1,000.00	500.00
	5307 - MAINT & REPAIR - EQUIPMENT	551.70	3,000.00	1,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	285.46	100.00	200.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	24.98	200.00	100.00
	5310 - GENERAL SUPPLIES	1,636.64	1,000.00	1,000.00
	5312 - SAFETY MATERIALS & SUPPLIES	0.00	100.00	500.00
	5315 - NON-CAPITALIZED ASSETS	132.00	0.00	0.00
	5316 - COMPUTER SUPPLIES	272.99	1,000.00	0.00
	5333 - GOLF SUPPLIES/APPAREL	27,602.59	10,000.00	10,000.00
	Object 53 - COMMODITIES Total:	30,886.83	18,000.00	15,400.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00
	Department 059 - PRAIRIE TRAILS, PRO SHOP Total:	114,755.84	111,042.00	228,732.00
	Expense Total:	580,409.39	685,335.00	675,408.00
	Fund 013 Over / (Under):	-52,327.55	4,135.00	-115,800.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Fund: 014 - INDUSTRIAL MILL LEVY FUND				
Revenue				
Department: 000 - REVENUES				
41 - TAXES				
4111 - AD VALOREM TAX	75,150.25	79,490.00	79,490.00	80,984.00
4112 - DELINQUENT AD VALOREM	3,397.83	0.00	0.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	8,296.23	7,963.00	7,963.00	10,662.00
4114 - RECREATIONAL VEHICLE TAX	87.11	130.00	130.00	192.00
Object 41 - TAXES Total:	86,931.42	87,583.00	87,583.00	91,838.00
46 - MISCELLANEOUS				
4622 - CONCESSIONS AND LEASES	2,400.00	0.00	0.00	0.00
4643 - SALE OF REAL ESTATE	6,634.00	0.00	0.00	0.00
Object 46 - MISCELLANEOUS Total:	9,034.00	0.00	0.00	0.00
Department 000 - REVENUES Total:	95,965.42	87,583.00	87,583.00	91,838.00
Revenue Total:	95,965.42	87,583.00	87,583.00	91,838.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 061 - INDUSTRIAL MILL LEVY				
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	43,485.00	55,500.00	48,000.00
	5204 - INSURANCE & BONDS	680.00	0.00	984.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	775.00	0.00
	5212 - PUBLICATION AND PRINTING	0.00	250.00	0.00
	5213 - OTHER CHARGES	4,687.50	10,000.00	332.00
	5218 - CONTINGENCY RESERVE	0.00	0.00	560,578.00
	5224 - TRANSFERS	4,000.00	40,051.00	40,051.00
	Object 52 - CONTRACTUAL SERVICES Total:	52,852.50	106,576.00	649,945.00
53 - COMMODITIES				
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	150.00	0.00
	5310 - GENERAL SUPPLIES	0.00	25.00	0.00
	Object 53 - COMMODITIES Total:	0.00	175.00	0.00
74 - CAPITAL OUTLAY				
	7404 - OTHER IMPROVEMENTS	0.00	0.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00
	Department 061 - INDUSTRIAL MILL LEVY Total:	52,852.50	106,751.00	649,945.00
	Expense Total:	52,852.50	106,751.00	649,945.00
	Fund 014 Over / (Under):	43,112.92	-19,168.00	-558,107.00

	U	2013 Activity	2014 Budget	2014 Revised	2015 Proposed
Fund: 016 - SPECIAL PARKS & RECREATION FUND					
Revenue					
Department: 000 - REVENUES					
42 - LINCENSES & PERMITS					
4230 - PARKLAND DEVELOPMENT FEE		1,740.00	930.00	930.00	1,740.00
Object 42 - LINCENSES & PERMITS Total:		1,740.00	930.00	930.00	1,740.00
43 - INTERGOVERNMENTAL REVENUE					
4353 - LIQUOR TAX		35,318.57	36,000.00	36,000.00	36,000.00
Object 43 - INTERGOVERNMENTAL REVENUE Total:		35,318.57	36,000.00	36,000.00	36,000.00
Department 000 - REVENUES Total:		37,058.57	36,930.00	36,930.00	37,740.00
Revenue Total:		37,058.57	36,930.00	36,930.00	37,740.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 051 - RECREATION				
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	6,500.00	13,000.00	13,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMENTS	0.00	0.00	0.00
	5218 - CONTINGENCY RESERVE	0.00	0.00	52,183.00
	5224 - TRANSFERS	86,879.83	0.00	0.00
	Object 52 - CONTRACTUAL SERVICES Total:	93,379.83	13,000.00	65,183.00
53 - COMMODITIES				
	5315 - NON-CAPITALIZED ASSETS	-1,500.00	8,500.00	8,500.00
	Object 53 - COMMODITIES Total:	-1,500.00	8,500.00	8,500.00
74 - CAPITAL OUTLAY				
	7404 - OTHER IMPROVEMENTS	0.00	0.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00
	Department 051 - RECREATION Total:	91,879.83	21,500.00	73,683.00
	Expense Total:	91,879.83	21,500.00	73,683.00
	Fund 016 Over / (Under):	-54,821.26	15,430.00	-35,943.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Fund: 024 - TOURISM TAX FUND				
Revenue				
Department: 000 - REVENUES				
41 - TAXES				
4141 - MOTEL TAX	162,593.77	163,972.00	163,972.00	171,110.00
Object 41 - TAXES Total:	162,593.77	163,972.00	163,972.00	171,110.00
46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	174.28	179.00	179.00	179.00
4694 - REIMBURSEMENTS	0.00	0.00	0.00	0.00
Object 46 - MISCELLANEOUS Total:	174.28	179.00	179.00	179.00
Department 000 - REVENUES Total:	162,768.05	164,151.00	164,151.00	171,289.00
Revenue Total:	162,768.05	164,151.00	164,151.00	171,289.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 011 - ADMINISTRATION				
51 - PERSONAL SERVICES				
	5101 - SALARIES	16,682.58	55,817.00	58,199.00
	5103 - OVERTIME	0.00	0.00	0.00
	5105 - SOCIAL SECURITY	1,231.60	4,208.00	4,452.00
	5106 - RETIREMENT	1,577.83	4,779.00	6,012.00
	5107 - 457(b) PLAN FRINGE	1,083.35	3,708.00	3,341.00
	5108 - WORKERS COMPENSATION	0.00	0.00	388.00
	5109 - UNEMPLOYMENT INSURANCE	75.82	913.00	913.00
	5110 - BENEFIT INSURANCE	5,431.76	23,590.00	0.00
	5113 - YMCA	65.89	268.00	180.00
	5114 - SAFETY INCENTIVES	133.93	413.00	450.00
	Object 51 - PERSONAL SERVICES Total:	26,282.76	93,696.00	73,935.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	101,995.37	33,946.00	58,865.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	655.85	7,787.00	10,000.00
	5212 - PUBLICATION AND PRINTING	2,175.03	16,486.00	14,000.00
	5213 - OTHER CHARGES	524.88	2,000.00	2,000.00
	5218 - CONTINGENCY RESERVE	0.00	0.00	173,118.00
	5224 - TRANSFERS	0.00	40,051.00	40,051.00
	Object 52 - CONTRACTUAL SERVICES Total:	105,351.13	100,270.00	298,034.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	6.56	500.00	500.00
	5305 - CLOTHING	110.13	200.00	200.00
	5310 - GENERAL SUPPLIES	0.00	0.00	0.00
	5315 - NON-CAPITALIZED ASSETS	3,508.08	500.00	500.00
	Object 53 - COMMODITIES Total:	3,624.77	1,200.00	1,200.00
	Department 011 - ADMINISTRATION Total:	135,258.66	195,166.00	373,169.00
	Expense Total:	135,258.66	195,166.00	373,169.00
	Fund 024 Over / (Under):	27,509.39	-31,015.00	-201,880.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Fund: 040 - BOND & INTEREST FUND				
Revenue				
Department: 000 - REVENUES				
41 - TAXES				
	4111 - AD VALOREM TAX	672,692.09	670,006.00	854,265.00
	4112 - DELINQUENT AD VALOREM	45,028.75	0.00	0.00
	4113 - MOTOR VEHICLE PROPERTY TAX	122,942.39	148,835.00	89,868.00
	4114 - RECREATIONAL VEHICLE TAX	1,297.14	1,749.00	1,616.00
	Object 41 - TAXES Total:	841,960.37	820,590.00	945,749.00
46 - MISCELLANEOUS				
	4611 - INTEREST EARNINGS	970.70	1,100.00	970.00
	4621 - RENTALS	112,932.88	120,763.00	112,900.00
	4622 - CONCESSIONS AND LEASES	419.12	0.00	0.00
	4631 - SPECIAL ASSESSMENTS	402,534.47	464,950.00	310,908.00
	4632 - DELINQUENT SPECIAL ASSESMENTS	28,122.44	0.00	0.00
	4651 - FROM CONSTRUCTION FUND	8,731.23	0.00	0.00
	4659 - TRANSFER FROM OPERATIONS	75,000.00	75,000.00	0.00
	4694 - REIMBURSEMENTS	0.00	0.00	0.00
	Object 46 - MISCELLANEOUS Total:	628,710.84	661,813.00	424,778.00
	Department 000 - REVENUES Total:	1,470,671.21	1,482,403.00	1,370,527.00
	Revenue Total:	1,470,671.21	1,482,403.00	1,370,527.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Expense				
Department: 071 - DEBT SERVICE				
52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	0.00	0.00	189,302.00
5224 - TRANSFERS	2,396.00	0.00	0.00	0.00
Object 52 - CONTRACTUAL SERVICES Total:	2,396.00	0.00	0.00	189,302.00
75 - DEBT RETIREMENT				
7501 - RETIREMENT OF BONDS	1,228,511.50	1,407,784.00	1,407,784.00	1,049,387.00
7505 - BOND INTEREST	412,943.58	470,335.00	470,335.00	321,140.00
Object 75 - DEBT RETIREMENT Total:	1,641,455.08	1,878,119.00	1,878,119.00	1,370,527.00
Department 071 - DEBT SERVICE Total:	1,643,851.08	1,878,119.00	1,878,119.00	1,559,829.00
Expense Total:	1,643,851.08	1,878,119.00	1,878,119.00	1,559,829.00
Fund 040 Over / (Under):	-173,179.87	-395,716.00	-395,716.00	-189,302.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Fund: 060 - WATER FUND				
Revenue				
Department: 000 - REVENUES				
43 - INTERGOVERNMENTAL REVENUE				
	4354 - GAS TAX REFUND (NON-HIGHWAY)	844.90	1,000.00	1,500.00
	Object 43 - INTERGOVERNMENTAL REVENUE Total:	844.90	1,000.00	1,500.00
44 - CHARGES FOR SERVICES				
	4411 - TURN-OFF FEES	9,520.00	15,000.00	12,000.00
	4439 - RAW WATER SALES	909,788.10	1,116,572.00	1,100,000.00
	4440 - BULK SALES	7,832.69	8,000.00	8,000.00
	4441 - DOMESTIC SALES	2,604,624.01	3,075,300.00	3,100,000.00
	4444 - SALES OF MATERIALS - NEW SVCS	12,474.70	13,000.00	13,000.00
	4446 - CONNECT FEE	9,830.71	11,000.00	11,000.00
	4447 - PENALTIES	12,099.97	13,000.00	13,000.00
	Object 44 - CHARGES FOR SERVICES Total:	3,566,170.18	4,251,872.00	4,257,000.00
46 - MISCELLANEOUS				
	4611 - INTEREST EARNINGS	967.76	1,000.00	1,000.00
	4622 - CONCESSIONS AND LEASES	10,315.56	11,000.00	11,000.00
	4642 - SALE OF SCRAP MATERIALS	7,090.80	8,000.00	8,000.00
	4671 - OTHER CONTRIBUTIONS	100.00	0.00	0.00
	4690 - BAD DEBT COLLECTION	1,208.96	3,000.00	3,000.00
	4691 - MISCELLANEOUS	60,926.36	12,000.00	12,000.00
	4694 - REIMBURSEMENTS	28,033.58	30,000.00	30,000.00
	Object 46 - MISCELLANEOUS Total:	108,643.02	65,000.00	65,000.00
	Department 000 - REVENUES Total:	3,675,658.10	4,317,872.00	4,323,500.00
	Revenue Total:	3,675,658.10	4,317,872.00	4,323,500.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 001 - ADMINISTRATION				
51 - PERSONAL SERVICES				
	5101 - SALARIES	258,646.40	263,906.00	277,101.00
	5102 - LONGEVITY	2,311.00	2,484.00	2,633.00
	5103 - OVERTIME	3,111.43	4,000.00	4,999.00
	5104 - TEMPORARY & PART-TIME SALARIES	11,949.08	12,000.00	15,000.00
	5105 - SOCIAL SECURITY	20,500.46	22,517.00	24,318.00
	5106 - RETIREMENT	24,603.38	26,000.00	31,189.00
	5107 - 457(b) PLAN FRINGE	17,533.34	18,768.00	19,331.00
	5108 - WORKERS COMPENSATION	5,927.87	6,225.00	6,723.00
	5109 - UNEMPLOYMENT INSURANCE	1,254.32	1,349.00	1,389.00
	5110 - BENEFIT INSURANCE	49,381.90	51,850.00	55,453.00
	5112 - SICK LEAVE	2,327.66	0.00	0.00
	5113 - YMCA	710.24	710.00	840.00
	5114 - SAFETY INCENTIVES	1,728.84	1,862.00	1,862.00
	Object 51 - PERSONAL SERVICES Total:	399,985.92	411,671.00	440,838.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	40,875.48	20,000.00	40,000.00
	5204 - INSURANCE & BONDS	7,366.00	7,429.00	8,394.00
	5205 - UTILITIES	10,286.81	12,500.00	11,000.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	200.00	400.00
	5207 - MAINT & REPAIR - EQUIPMENT	4,848.12	4,000.00	4,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	200.00	500.00
	5209 - TAX PAYMENTS	135,516.46	140,000.00	140,110.00
	5210 - RENTALS	2,059.41	2,000.00	2,000.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	31,107.00	16,000.00	26,000.00
	5212 - PUBLICATION AND PRINTING	2,175.07	3,000.00	5,000.00
	5213 - OTHER CHARGES	51,495.77	60,000.00	55,000.00
	5216 - JANITORIAL SERVICES	0.00	200.00	550.00
	5217 - DATA PROCESSING SERVICES	280,074.20	304,720.00	356,890.00
	5224 - TRANSFERS	427,500.00	380,000.00	422,661.00
	Object 52 - CONTRACTUAL SERVICES Total:	993,304.32	950,249.00	1,072,505.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	1,337.86	1,000.00	1,000.00
	5302 - SMALL TOOLS	0.00	100.00	200.00
	5303 - MOTOR FUELS & LUBRICANTS	8,448.65	9,500.00	9,500.00
	5304 - CHEMICALS / LAB SUPPLIES	9.91	0.00	0.00
	5305 - CLOTHING	600.81	975.00	975.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	100.00	200.00
	5307 - MAINT & REPAIR - EQUIPMENT	145.49	1,000.00	1,500.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	200.00	500.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	100.00	100.00
	5310 - GENERAL SUPPLIES	1,331.41	1,000.00	1,200.00
	5312 - SAFETY MATERIALS & SUPPLIES	848.25	200.00	200.00
	5315 - NON-CAPITALIZED ASSETS	2,460.05	6,000.00	2,000.00
	5316 - COMPUTER SUPPLIES	1,075.72	1,800.00	0.00
	Object 53 - COMMODITIES Total:	16,258.15	21,975.00	17,375.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	18,000.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	0.00	18,000.00	0.00
75 - DEBT RETIREMENT				
	7501 - RETIREMENT OF BONDS	82,524.00	170,112.00	124,472.00
	7505 - BOND INTEREST	13,359.48	51,014.00	29,240.00
	7506 - TEMPORARY NOTE INTEREST	10,332.00	0.00	0.00
	Object 75 - DEBT RETIREMENT Total:	106,215.48	221,126.00	153,712.00
	Department 001 - ADMINISTRATION Total:	1,515,763.87	1,623,021.00	1,684,430.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 002 - TREATMENT				
51 - PERSONAL SERVICES				
	5101 - SALARIES	186,242.02	195,554.00	218,000.00
	5102 - LONGEVITY	1,320.00	1,320.00	2,000.00
	5103 - OVERTIME	17,041.63	17,000.00	15,000.00
	5104 - TEMPORARY & PART-TIME SALARIES	49,624.84	49,000.00	41,000.00
	5105 - SOCIAL SECURITY	19,726.40	19,700.00	23,500.00
	5106 - RETIREMENT	22,227.88	22,227.00	26,500.00
	5107 - 457(b) PLAN FRINGE	12,106.10	12,100.00	14,500.00
	5108 - WORKERS COMPENSATION	4,735.97	4,700.00	5,500.00
	5109 - UNEMPLOYMENT INSURANCE	1,173.33	1,173.00	1,335.00
	5110 - BENEFIT INSURANCE	32,084.46	32,000.00	34,410.00
	5112 - SICK LEAVE	716.84	0.00	0.00
	5113 - YMCA	342.46	540.00	540.00
	5114 - SAFETY INCENTIVES	2,376.09	1,993.00	1,993.00
	Object 51 - PERSONAL SERVICES Total:	349,718.02	357,307.00	384,278.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	16,619.02	16,000.00	20,000.00
	5204 - INSURANCE & BONDS	23,029.90	23,000.00	24,000.00
	5205 - UTILITIES	169,186.75	169,000.00	172,000.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	3,234.50	3,000.00	5,000.00
	5207 - MAINT & REPAIR - EQUIPMENT	21,753.27	22,000.00	22,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	12,670.00	12,600.00	15,000.00
	5210 - RENTALS	342.00	342.00	500.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	2,292.49	2,300.00	2,000.00
	5212 - PUBLICATION AND PRINTING	1,764.10	1,900.00	2,000.00
	5213 - OTHER CHARGES	15,431.69	15,400.00	16,000.00
	5224 - TRANSFERS	21,180.79	0.00	0.00
	Object 52 - CONTRACTUAL SERVICES Total:	287,504.51	265,542.00	278,500.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	794.67	800.00	600.00
	5302 - SMALL TOOLS	2,133.52	2,200.00	3,000.00
	5303 - MOTOR FUELS & LUBRICANTS	6,351.07	7,000.00	7,000.00
	5304 - CHEMICALS / LAB SUPPLIES	85,654.13	85,000.00	90,000.00
	5305 - CLOTHING	1,470.30	1,500.00	1,700.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	10,974.39	11,000.00	7,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	40,644.50	41,000.00	45,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	12,659.13	35,446.00	12,000.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	4,500.78	4,500.00	3,500.00
	5310 - GENERAL SUPPLIES	6,307.69	6,300.00	5,500.00
	5312 - SAFETY MATERIALS & SUPPLIES	655.71	700.00	1,200.00
	5315 - NON-CAPITALIZED ASSETS	18,081.14	18,000.00	17,500.00
	5316 - COMPUTER SUPPLIES	3,612.81	3,600.00	0.00
	Object 53 - COMMODITIES Total:	193,839.84	217,046.00	194,000.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	8,500.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	0.00	8,500.00	0.00
	Department 002 - TREATMENT Total:	831,062.37	848,395.00	856,778.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Department: 003 - MAINTENANCE & DISTRIBUTION				
51 - PERSONAL SERVICES				
5101 - SALARIES	250,635.52	250,000.00	250,000.00	258,750.00
5102 - LONGEVITY	2,011.43	2,410.00	2,410.00	2,800.00
5103 - OVERTIME	27,168.54	30,000.00	30,000.00	32,000.00
5104 - TEMPORARY & PART-TIME SALARIES	13,658.10	15,000.00	15,000.00	17,000.00
5105 - SOCIAL SECURITY	21,688.42	24,000.00	24,000.00	25,500.00
5106 - RETIREMENT	25,797.60	28,000.00	28,000.00	29,500.00
5107 - 457(b) PLAN FRINGE	12,888.31	13,351.00	13,351.00	13,885.00
5108 - WORKERS COMPENSATION	6,688.04	7,023.00	7,023.00	8,076.00
5109 - UNEMPLOYMENT INSURANCE	1,345.37	1,501.00	1,501.00	1,651.00
5110 - BENEFIT INSURANCE	67,603.40	68,000.00	68,000.00	67,890.00
5112 - SICK LEAVE	4,512.87	4,000.00	4,000.00	0.00
5113 - YMCA	789.20	1,008.00	1,008.00	1,008.00
5114 - SAFETY INCENTIVES	2,734.02	2,800.00	2,800.00	2,800.00
Object 51 - PERSONAL SERVICES Total:	437,520.82	447,093.00	447,093.00	460,860.00
52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	12,832.26	13,000.00	13,000.00	13,000.00
5204 - INSURANCE & BONDS	17,270.05	17,534.00	17,534.00	17,980.00
5205 - UTILITIES	5,390.84	4,000.00	4,000.00	5,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	824.55	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	41,449.75	38,000.00	38,000.00	40,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	632.73	8,500.00	8,500.00	5,000.00
5210 - RENTALS	6,234.50	13,000.00	13,000.00	7,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	5,038.75	5,000.00	5,000.00	5,000.00
5212 - PUBLICATION AND PRINTING	120.80	1,000.00	1,000.00	2,000.00
5213 - OTHER CHARGES	4,992.28	4,000.00	4,000.00	5,000.00
5215 - UNIFORM RENTAL	20.00	0.00	0.00	0.00
5216 - JANITORIAL SERVICES	1,039.08	0.00	0.00	0.00
Object 52 - CONTRACTUAL SERVICES Total:	95,845.59	105,034.00	105,034.00	100,980.00
53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	500.00	500.00	0.00
5302 - SMALL TOOLS	7,404.22	6,000.00	6,000.00	6,500.00
5303 - MOTOR FUELS & LUBRICANTS	30,195.65	33,000.00	33,000.00	33,000.00
5304 - CHEMICALS / LAB SUPPLIES	2,511.68	1,500.00	1,500.00	1,500.00
5305 - CLOTHING	2,314.68	3,000.00	3,000.00	3,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	625.40	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	2,410.23	3,000.00	3,000.00	3,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	120,470.17	175,000.00	175,000.00	130,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	3,213.13	3,000.00	3,000.00	3,000.00
5310 - GENERAL SUPPLIES	5,507.79	6,000.00	6,000.00	6,500.00
5312 - SAFETY MATERIALS & SUPPLIES	2,875.74	2,700.00	2,700.00	2,700.00
5315 - NON-CAPITALIZED ASSETS	5,030.80	6,000.00	6,000.00	7,000.00
5316 - COMPUTER SUPPLIES	531.32	700.00	700.00	0.00
Object 53 - COMMODITIES Total:	183,090.81	241,900.00	241,900.00	197,700.00
74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	44,193.98	95,307.00	95,307.00	0.00
7404 - OTHER IMPROVEMENTS	74,107.65	67,542.00	67,542.00	265,000.00
Object 74 - CAPITAL OUTLAY Total:	118,301.63	162,849.00	162,849.00	265,000.00
75 - DEBT RETIREMENT				
7503 - LEASE PURCHASES	5,000.00	6,000.00	6,000.00	95,131.00
Object 75 - DEBT RETIREMENT Total:	5,000.00	6,000.00	6,000.00	95,131.00
Department 003 - MAINTENANCE & DISTRIBUTION Total:	839,758.85	962,876.00	962,876.00	1,119,671.00

ANNUAL BUDGET

For Fiscal: 2015 Period Ending: 12/31/2015

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Department: 004 - SUPPLY				
52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	182,504.08	593,406.00	593,406.00	623,856.00
5224 - TRANSFERS	225,000.00	290,086.00	290,086.00	290,086.00
Object 52 - CONTRACTUAL SERVICES Total:	407,504.08	883,492.00	883,492.00	913,942.00
75 - DEBT RETIREMENT				
7502 - RESERVE FOR LAKE DEBT	0.00	0.00	0.00	0.00
Object 75 - DEBT RETIREMENT Total:	0.00	0.00	0.00	0.00
Department 004 - SUPPLY Total:	407,504.08	883,492.00	883,492.00	913,942.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Department: 005 - STORES				
53 - COMMODITIES				
5304 - CHEMICALS / LAB SUPPLIES	-552.84	0.00	0.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	19,357.57	0.00	0.00	0.00
Object 53 - COMMODITIES Total:	18,804.73	0.00	0.00	0.00
Department 005 - STORES Total:	18,804.73	0.00	0.00	0.00
Expense Total:	3,612,893.90	4,317,784.00	4,317,784.00	4,574,821.00
Fund 060 Over / (Under):	62,764.20	88.00	88.00	-251,321.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Fund: 063 - SEWER FUND				
Revenue				
Department: 000 - REVENUES				
43 - INTERGOVERNMENTAL REVENUE				
	4354 - GAS TAX REFUND (NON-HIGHWAY)	200.43	0.00	0.00
	Object 43 - INTERGOVERNMENTAL REVENUE Total:	200.43	0.00	0.00
44 - CHARGES FOR SERVICES				
	4411 - TURN-OFF FEES	10,005.00	12,000.00	12,000.00
	4441 - DOMESTIC SALES	1,392,010.73	1,900,000.00	1,850,000.00
	4444 - SALES OF MATERIALS - NEW SVCS	304,254.06	334,800.00	334,800.00
	4446 - CONNECT FEE	2,960.26	3,500.00	3,500.00
	4447 - PENALTIES	16,025.16	16,000.00	17,000.00
	Object 44 - CHARGES FOR SERVICES Total:	1,725,255.21	2,266,300.00	2,217,300.00
46 - MISCELLANEOUS				
	4611 - INTEREST EARNINGS	1,006.73	1,200.00	1,200.00
	4621 - RENTALS	2,080.00	0.00	0.00
	4622 - CONCESSIONS AND LEASES	40,925.10	30,000.00	40,000.00
	4642 - SALE OF SCRAP MATERIALS	0.00	0.00	0.00
	4671 - OTHER CONTRIBUTIONS	0.00	0.00	0.00
	4691 - MISCELLANEOUS	10,919.86	500.00	10,000.00
	4694 - REIMBURSEMENTS	48,325.74	90,277.00	7,000.00
	Object 46 - MISCELLANEOUS Total:	103,257.43	121,977.00	58,200.00
	Department 000 - REVENUES Total:	1,828,713.07	2,388,277.00	2,275,500.00
	Revenue Total:	1,828,713.07	2,388,277.00	2,275,500.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 001 - ADMINISTRATION				
51 - PERSONAL SERVICES				
	5101 - SALARIES	76,188.10	79,997.00	83,997.00
	5102 - LONGEVITY	923.60	943.00	972.00
	5103 - OVERTIME	647.33	2,000.00	2,000.00
	5104 - TEMPORARY & PART-TIME SALARIES	5,454.53	7,000.00	12,500.00
	5105 - SOCIAL SECURITY	6,112.55	7,007.00	7,217.00
	5106 - RETIREMENT	7,320.93	7,759.00	8,479.00
	5107 - 457(b) PLAN FRINGE	4,989.98	5,174.00	5,329.00
	5108 - WORKERS COMPENSATION	1,147.19	1,205.00	1,319.00
	5109 - UNEMPLOYMENT INSURANCE	375.50	408.00	419.00
	5110 - BENEFIT INSURANCE	15,073.03	17,333.00	18,539.00
	5112 - SICK LEAVE	709.20	700.00	0.00
	5113 - YMCA	265.48	265.00	265.00
	5114 - SAFETY INCENTIVES	541.59	600.00	600.00
	Object 51 - PERSONAL SERVICES Total:	119,749.01	130,391.00	141,636.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	13,874.47	15,000.00	25,000.00
	5204 - INSURANCE & BONDS	3,853.55	3,912.00	4,000.00
	5205 - UTILITIES	4,645.69	3,000.00	5,500.00
	5207 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	200.00
	5210 - RENTALS	96.04	100.00	200.00
	5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	59.92	1,000.00	1,000.00
	5212 - PUBLICATION AND PRINTING	372.03	500.00	1,200.00
	5213 - OTHER CHARGES	14,833.99	15,000.00	15,000.00
	5217 - DATA PROCESSING SERVICES	92,892.44	101,067.00	118,370.00
	5224 - TRANSFERS	76,500.00	146,086.00	181,086.00
	Object 52 - CONTRACTUAL SERVICES Total:	207,128.13	285,665.00	351,556.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	233.98	300.00	450.00
	5305 - CLOTHING	0.00	100.00	275.00
	5307 - MAINT & REPAIR - EQUIPMENT	0.00	100.00	225.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	100.00	225.00
	5310 - GENERAL SUPPLIES	0.00	100.00	300.00
	5315 - NON-CAPITALIZED ASSETS	64.82	100.00	300.00
	5316 - COMPUTER SUPPLIES	127.35	0.00	0.00
	Object 53 - COMMODITIES Total:	426.15	800.00	1,775.00
75 - DEBT RETIREMENT				
	7501 - RETIREMENT OF BONDS	606,428.03	653,628.00	642,684.00
	7505 - BOND INTEREST	239,788.18	242,577.00	219,366.00
	7507 - COMMISSION & POSTAGE	22,999.33	23,234.00	21,820.00
	Object 75 - DEBT RETIREMENT Total:	869,215.54	919,439.00	883,870.00
	Department 001 - ADMINISTRATION Total:	1,196,518.83	1,336,295.00	1,378,837.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 002 - TREATMENT				
51 - PERSONAL SERVICES				
	5101 - SALARIES	204,618.31	208,754.00	215,754.00
	5102 - LONGEVITY	1,812.00	1,936.00	2,152.00
	5103 - OVERTIME	8,859.04	12,486.00	12,486.00
	5104 - TEMPORARY & PART-TIME SALARIES	23,051.36	7,999.00	12,000.00
	5105 - SOCIAL SECURITY	17,865.87	17,750.00	18,282.00
	5106 - RETIREMENT	19,935.50	23,625.00	24,400.00
	5107 - 457(b) PLAN FRINGE	13,180.51	13,850.00	14,265.00
	5108 - WORKERS COMPENSATION	2,456.32	2,580.00	3,000.00
	5109 - UNEMPLOYMENT INSURANCE	1,090.78	1,050.00	1,200.00
	5110 - BENEFIT INSURANCE	48,942.90	43,327.00	54,675.00
	5112 - SICK LEAVE	2,414.99	0.00	0.00
	5113 - YMCA	482.00	540.00	540.00
	5114 - SAFETY INCENTIVES	1,955.44	1,465.00	1,465.00
	Object 51 - PERSONAL SERVICES Total:	346,665.02	335,362.00	360,219.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	16,967.97	11,500.00	14,000.00
	5204 - INSURANCE & BONDS	26,825.75	14,498.00	26,900.00
	5205 - UTILITIES	192,907.92	91,000.00	150,000.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,720.75	1,000.00	17,500.00
	5207 - MAINT & REPAIR - EQUIPMENT	42,086.37	45,000.00	55,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	1,118.71	5,000.00	25,000.00
	5210 - RENTALS	30.00	500.00	500.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,513.92	3,500.00	3,500.00
	5212 - PUBLICATION AND PRINTING	373.08	500.00	500.00
	5213 - OTHER CHARGES	7,842.84	7,000.00	7,000.00
	5216 - JANITORIAL SERVICES	2,968.80	0.00	0.00
	5224 - TRANSFERS	14,381.50	0.00	0.00
	Object 52 - CONTRACTUAL SERVICES Total:	311,737.61	179,498.00	299,900.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	20.43	400.00	400.00
	5302 - SMALL TOOLS	439.21	1,000.00	1,000.00
	5303 - MOTOR FUELS & LUBRICANTS	14,769.15	15,000.00	16,000.00
	5304 - CHEMICALS / LAB SUPPLIES	36,963.88	40,000.00	40,000.00
	5305 - CLOTHING	1,552.83	1,400.00	1,500.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	3,581.12	3,000.00	6,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	16,422.70	12,000.00	15,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	6,934.95	6,000.00	10,000.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,782.82	1,600.00	1,600.00
	5310 - GENERAL SUPPLIES	2,129.19	4,000.00	4,000.00
	5312 - SAFETY MATERIALS & SUPPLIES	1,075.94	1,000.00	1,000.00
	5315 - NON-CAPITALIZED ASSETS	1,708.61	8,000.00	3,000.00
	5316 - COMPUTER SUPPLIES	1,535.69	250.00	0.00
	Object 53 - COMMODITIES Total:	88,916.52	93,650.00	99,500.00
75 - DEBT RETIREMENT				
	7503 - LEASE PURCHASES	0.00	6,000.00	6,000.00
	Object 75 - DEBT RETIREMENT Total:	0.00	6,000.00	6,000.00
	Department 002 - TREATMENT Total:	747,319.15	614,510.00	765,619.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 003 - MAINTENANCE & DISTRIBUTION				
51 - PERSONAL SERVICES				
	5101 - SALARIES	60,750.13	77,089.00	90,480.00
	5102 - LONGEVITY	1,276.00	1,300.00	1,500.00
	5103 - OVERTIME	4,696.93	5,000.00	7,000.00
	5104 - TEMPORARY & PART-TIME SALARIES	9,804.26	10,000.00	11,000.00
	5105 - SOCIAL SECURITY	6,453.48	7,000.00	8,500.00
	5106 - RETIREMENT	6,447.21	7,500.00	8,300.00
	5107 - 457(b) PLAN FRINGE	4,337.23	5,130.00	6,000.00
	5108 - WORKERS COMPENSATION	1,061.32	1,115.00	1,300.00
	5109 - UNEMPLOYMENT INSURANCE	368.10	484.00	550.00
	5110 - BENEFIT INSURANCE	3,894.72	4,072.00	24,930.00
	5112 - SICK LEAVE	1,023.64	1,000.00	1,000.00
	5113 - YMCA	119.37	252.00	252.00
	5114 - SAFETY INCENTIVES	872.25	1,049.00	1,049.00
	Object 51 - PERSONAL SERVICES Total:	101,104.64	120,991.00	161,861.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	7,114.88	8,000.00	8,000.00
	5204 - INSURANCE & BONDS	4,339.92	4,565.00	4,720.00
	5205 - UTILITIES	19,657.65	19,000.00	21,000.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	300.00	300.00
	5207 - MAINT & REPAIR - EQUIPMENT	29,856.61	20,000.00	20,000.00
	5208 - MAINT & REPAIR - OTHER IMPRVMTS	15,933.50	20,000.00	20,000.00
	5210 - RENTALS	0.00	2,000.00	8,000.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	200.00	500.00	500.00
	5212 - PUBLICATION AND PRINTING	753.25	1,500.00	2,500.00
	5213 - OTHER CHARGES	2,015.84	5,000.00	5,000.00
	5224 - TRANSFERS	-50,230.14	0.00	0.00
	Object 52 - CONTRACTUAL SERVICES Total:	29,641.51	80,865.00	90,020.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	11.54	500.00	500.00
	5302 - SMALL TOOLS	98.96	500.00	500.00
	5303 - MOTOR FUELS & LUBRICANTS	8,126.81	9,000.00	9,000.00
	5304 - CHEMICALS / LAB SUPPLIES	37,663.41	40,000.00	40,000.00
	5305 - CLOTHING	412.90	700.00	700.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	1,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	6,145.59	7,000.00	7,000.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	8,292.23	6,921.00	8,000.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	38.08	300.00	300.00
	5310 - GENERAL SUPPLIES	113.43	800.00	800.00
	5312 - SAFETY MATERIALS & SUPPLIES	510.42	1,000.00	1,000.00
	5315 - NON-CAPITALIZED ASSETS	1,596.25	2,000.00	2,000.00
	5316 - COMPUTER SUPPLIES	0.00	300.00	0.00
	Object 53 - COMMODITIES Total:	63,009.62	69,521.00	70,800.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	34,021.76	395,000.00	0.00
	7404 - OTHER IMPROVEMENTS	0.00	30,000.00	30,000.00
	Object 74 - CAPITAL OUTLAY Total:	34,021.76	425,000.00	30,000.00
75 - DEBT RETIREMENT				
	7503 - LEASE PURCHASES	0.00	6,000.00	44,199.00
	Object 75 - DEBT RETIREMENT Total:	0.00	6,000.00	44,199.00
	Department 003 - MAINTENANCE & DISTRIBUTION Total:	227,777.53	702,377.00	396,880.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 005 - STORES				
53 - COMMODITIES				
	5304 - CHEMICALS / LAB SUPPLIES	-4,329.00	0.00	0.00
	5308 - MAINT & REPAIR - OTHER IMPRVMTS	-3,052.06	0.00	0.00
	Object 53 - COMMODITIES Total:	-7,381.06	0.00	0.00
	Department 005 - STORES Total:	-7,381.06	0.00	0.00
	Expense Total:	2,164,234.45	2,653,182.00	2,541,336.00
	Fund 063 Over / (Under):	-335,521.38	-264,905.00	-265,836.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Fund: 066 - REFUSE FUND				
Revenue				
Department: 000 - REVENUES				
43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	876.91	2,500.00	2,500.00	1,000.00
Object 43 - INTERGOVERNMENTAL REVENUE Total:	876.91	2,500.00	2,500.00	1,000.00
44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	4,760.00	8,000.00	8,000.00	5,000.00
4441 - DOMESTIC SALES	643,060.96	780,000.00	780,000.00	771,000.00
4442 - RECYCLE BAG SALES	7,790.00	0.00	0.00	0.00
4443 - BLACK REFUSE BAG SALES	8,685.00	8,500.00	8,500.00	9,500.00
4445 - COMMERCIAL SERVICE CHARGES	342,905.71	420,000.00	420,000.00	400,000.00
4446 - CONNECT FEE	1,985.76	2,300.00	2,300.00	2,000.00
4447 - PENALTIES	10,016.86	13,000.00	13,000.00	10,000.00
4448 - VOLUME BAG SALES	2,880.00	350.00	350.00	3,000.00
4449 - INDUSTRIAL SALES	157,142.61	175,000.00	175,000.00	150,000.00
Object 44 - CHARGES FOR SERVICES Total:	1,179,226.90	1,407,150.00	1,407,150.00	1,350,500.00
46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	192.67	0.00	0.00	200.00
4626 - RECYCLING CENTER INCOME	109,837.50	50,000.00	50,000.00	50,000.00
4642 - SALE OF SCRAP MATERIALS	0.00	5,000.00	5,000.00	0.00
4691 - MISCELLANEOUS	5,856.90	2,000.00	2,000.00	6,000.00
4694 - REIMBURSEMENTS	4,322.31	0.00	0.00	4,000.00
Object 46 - MISCELLANEOUS Total:	120,209.38	57,000.00	57,000.00	60,200.00
Department 000 - REVENUES Total:	1,300,313.19	1,466,650.00	1,466,650.00	1,411,700.00
Revenue Total:	1,300,313.19	1,466,650.00	1,466,650.00	1,411,700.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 001 - ADMINISTRATION				
51 - PERSONAL SERVICES				
	5101 - SALARIES	188,753.40	217,057.00	226,921.00
	5102 - LONGEVITY	1,807.60	2,175.00	2,525.00
	5103 - OVERTIME	12,516.31	2,501.00	2,500.00
	5104 - TEMPORARY & PART-TIME SALARIES	6,391.81	0.00	0.00
	5105 - SOCIAL SECURITY	16,001.63	16,862.00	17,130.00
	5106 - RETIREMENT	19,151.28	23,368.00	22,822.00
	5107 - 457(b) PLAN FRINGE	10,596.07	12,184.00	12,000.00
	5108 - WORKERS COMPENSATION	9,595.25	10,076.00	10,000.00
	5109 - UNEMPLOYMENT INSURANCE	976.28	1,011.00	1,000.00
	5110 - BENEFIT INSURANCE	41,865.20	42,302.00	40,006.00
	5112 - SICK LEAVE	2,113.58	0.00	0.00
	5113 - YMCA	841.30	810.00	850.00
	5114 - SAFETY INCENTIVES	2,152.52	1,980.00	2,200.00
	Object 51 - PERSONAL SERVICES Total:	312,762.23	330,326.00	337,954.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	313,121.35	300,000.00	340,000.00
	5204 - INSURANCE & BONDS	7,888.09	8,500.00	8,000.00
	5205 - UTILITIES	8,129.55	7,500.00	8,200.00
	5207 - MAINT & REPAIR - EQUIPMENT	34,882.52	25,000.00	25,000.00
	5209 - TAX PAYMENTS	1,081.09	1,500.00	1,500.00
	5210 - RENTALS	5.00	0.00	0.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	135.00	2,500.00	2,500.00
	5212 - PUBLICATION AND PRINTING	85.00	500.00	1,000.00
	5213 - OTHER CHARGES	10,839.44	13,000.00	13,000.00
	5217 - DATA PROCESSING SERVICES	92,892.44	101,067.00	118,370.00
	5224 - TRANSFERS	74,000.00	96,038.00	105,698.00
	Object 52 - CONTRACTUAL SERVICES Total:	543,059.48	555,605.00	623,268.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	233.98	500.00	500.00
	5302 - SMALL TOOLS	0.00	500.00	0.00
	5303 - MOTOR FUELS & LUBRICANTS	54,607.57	72,000.00	55,000.00
	5304 - CHEMICALS / LAB SUPPLIES	1,971.95	500.00	1,000.00
	5305 - CLOTHING	1,351.96	1,500.00	1,500.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	17.69	0.00	0.00
	5307 - MAINT & REPAIR - EQUIPMENT	3,436.69	3,000.00	3,500.00
	5310 - GENERAL SUPPLIES	12,889.23	2,000.00	13,000.00
	5312 - SAFETY MATERIALS & SUPPLIES	225.49	500.00	500.00
	5315 - NON-CAPITALIZED ASSETS	1,932.31	30,000.00	30,000.00
	5316 - COMPUTER SUPPLIES	12.60	0.00	0.00
	Object 53 - COMMODITIES Total:	76,679.47	110,500.00	105,000.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00
	Department 001 - ADMINISTRATION Total:	932,501.18	996,431.00	1,066,222.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Department: 020 - RECYCLING				
51 - PERSONAL SERVICES				
	5101 - SALARIES	149,901.54	191,578.00	190,924.00
	5102 - LONGEVITY	1,444.00	2,204.00	1,525.00
	5103 - OVERTIME	11,008.70	1,000.00	3,000.00
	5104 - TEMPORARY & PART-TIME SALARIES	14,996.72	0.00	0.00
	5105 - SOCIAL SECURITY	13,890.96	16,499.00	21,000.00
	5106 - RETIREMENT	14,728.82	20,138.00	23,274.00
	5107 - 457(b) PLAN FRINGE	6,086.54	5,801.00	6,000.00
	5108 - WORKERS COMPENSATION	11,553.67	8,524.00	11,600.00
	5109 - UNEMPLOYMENT INSURANCE	844.40	939.00	1,000.00
	5110 - BENEFIT INSURANCE	24,326.12	22,936.00	25,697.00
	5112 - SICK LEAVE	2,147.43	0.00	0.00
	5113 - YMCA	622.72	633.00	650.00
	5114 - SAFETY INCENTIVES	2,223.00	1,950.00	2,500.00
	Object 51 - PERSONAL SERVICES Total:	253,774.62	272,202.00	287,170.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	2,186.03	1,000.00	1,500.00
	5204 - INSURANCE & BONDS	3,236.75	3,600.00	3,600.00
	5205 - UTILITIES	1,673.62	2,000.00	2,000.00
	5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	4,500.00
	5207 - MAINT & REPAIR - EQUIPMENT	5,193.95	11,000.00	1,000.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	478.64	500.00	1,000.00
	5212 - PUBLICATION AND PRINTING	0.00	250.00	250.00
	5213 - OTHER CHARGES	1,862.40	2,405.00	2,000.00
	Object 52 - CONTRACTUAL SERVICES Total:	14,631.39	21,755.00	15,850.00
53 - COMMODITIES				
	5302 - SMALL TOOLS	0.00	250.00	250.00
	5303 - MOTOR FUELS & LUBRICANTS	18,367.22	21,000.00	19,000.00
	5304 - CHEMICALS / LAB SUPPLIES	0.00	250.00	250.00
	5305 - CLOTHING	735.82	1,000.00	2,000.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	283.12	250.00	400.00
	5307 - MAINT & REPAIR - EQUIPMENT	4,743.21	3,000.00	2,000.00
	5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	300.00	250.00
	5310 - GENERAL SUPPLIES	65,713.00	2,000.00	2,500.00
	5312 - SAFETY MATERIALS & SUPPLIES	147.97	1,000.00	750.00
	5315 - NON-CAPITALIZED ASSETS	279.98	0.00	0.00
	Object 53 - COMMODITIES Total:	90,270.32	29,050.00	27,400.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	225,000.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	0.00	225,000.00	0.00
	Department 020 - RECYCLING Total:	358,676.33	548,007.00	330,420.00
	Expense Total:	1,291,177.51	1,544,438.00	1,396,642.00
	Fund 066 Over / (Under):	9,135.68	-77,788.00	15,058.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Fund: 071 - EXTERNAL STORES FUND				
Expense				
Department: 015 - EXTERNAL STORES				
52 - CONTRACTUAL SERVICES				
	5213 - OTHER CHARGES	-23,182.97	0.00	0.00
	Object 52 - CONTRACTUAL SERVICES Total:	-23,182.97	0.00	0.00
53 - COMMODITIES				
	5303 - MOTOR FUELS & LUBRICANTS	33,312.19	80,000.00	80,000.00
	5307 - MAINT & REPAIR - EQUIPMENT	9.56	0.00	0.00
	Object 53 - COMMODITIES Total:	33,321.75	80,000.00	80,000.00
	Department 015 - EXTERNAL STORES Total:	10,138.78	80,000.00	80,000.00
	Expense Total:	10,138.78	80,000.00	80,000.00
	Fund 071 Total:	10,138.78	80,000.00	80,000.00

	2013	2014	2014	2015
U Activity	Budget	Revised	Proposed	
Fund: 072 - DATA PROCESSING FUND				
Revenue				
Department: 000 - REVENUES				
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)	698,439.41	745,000.00	745,000.00	890,000.00
Object 44 - CHARGES FOR SERVICES Total:	699,639.41	746,200.00	746,200.00	891,200.00
46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	15,000.00	20,000.00	20,000.00	90,000.00
4694 - REIMBURSEMENTS	3,845.21	0.00	0.00	0.00
Object 46 - MISCELLANEOUS Total:	18,845.21	20,000.00	20,000.00	90,000.00
Department 000 - REVENUES Total:	718,484.62	766,200.00	766,200.00	981,200.00
Revenue Total:	718,484.62	766,200.00	766,200.00	981,200.00

	2013	2014	2014	2015
U	Activity	Budget	Revised	Proposed
Expense				
Department: 001 - ADMINISTRATION				
51 - PERSONAL SERVICES				
	5101 - SALARIES	402,626.06	426,484.00	428,559.00
	5102 - LONGEVITY	1,210.40	1,590.00	1,145.00
	5103 - OVERTIME	7,781.68	6,000.00	10,000.00
	5104 - TEMPORARY & PART-TIME SALARIES	18,279.43	48,079.00	49,036.00
	5105 - SOCIAL SECURITY	32,412.12	39,096.00	42,243.00
	5106 - RETIREMENT	39,073.08	43,136.00	44,270.00
	5107 - 457(b) PLAN FRINGE	25,285.39	26,095.00	26,215.00
	5108 - WORKERS COMPENSATION	480.24	750.00	873.00
	5109 - UNEMPLOYMENT INSURANCE	1,982.24	2,212.00	2,081.00
	5110 - BENEFIT INSURANCE	70,447.20	73,348.00	79,348.00
	5112 - SICK LEAVE	6,865.33	0.00	0.00
	5113 - YMCA	1,065.83	1,620.00	1,800.00
	5114 - SAFETY INCENTIVES	3,819.81	3,600.00	2,970.00
	Object 51 - PERSONAL SERVICES Total:	611,328.81	672,010.00	688,540.00
52 - CONTRACTUAL SERVICES				
	5201 - PROFESSIONAL SERVICES	72,514.80	55,701.00	55,700.00
	5204 - INSURANCE & BONDS	5,603.50	5,940.00	6,296.00
	5205 - UTILITIES	2,162.80	2,271.00	2,415.00
	5207 - MAINT & REPAIR - EQUIPMENT	59.25	1,350.00	1,350.00
	5210 - RENTALS	140.72	150.00	150.00
	5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	8,878.16	14,500.00	16,535.00
	5212 - PUBLICATION AND PRINTING	913.99	1,000.00	1,000.00
	5213 - OTHER CHARGES	6,412.03	8,000.00	10,000.00
	5218 - CONTINGENCY RESERVE	0.00	0.00	79,390.00
	Object 52 - CONTRACTUAL SERVICES Total:	96,685.25	88,912.00	172,836.00
53 - COMMODITIES				
	5301 - OFFICE SUPPLIES	2,082.87	2,000.00	2,100.00
	5305 - CLOTHING	684.49	500.00	500.00
	5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	500.00
	5307 - MAINT & REPAIR - EQUIPMENT	296.89	150.00	150.00
	5310 - GENERAL SUPPLIES	2,997.30	1,000.00	1,000.00
	5315 - NON-CAPITALIZED ASSETS	31,597.09	25,000.00	180,000.00
	5316 - COMPUTER SUPPLIES	5,894.72	3,850.00	0.00
	Object 53 - COMMODITIES Total:	43,553.36	33,000.00	184,250.00
74 - CAPITAL OUTLAY				
	7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00
	7402 - OFFICE EQUIPMENT & FURNITURE	8,525.00	25,000.00	0.00
	Object 74 - CAPITAL OUTLAY Total:	8,525.00	25,000.00	0.00
	Department 001 - ADMINISTRATION Total:	760,092.42	818,922.00	1,045,626.00
	Expense Total:	760,092.42	818,922.00	1,045,626.00
	Fund 072 Over / (Under):	-41,607.80	-52,722.00	-64,426.00
	Report Over / (Under):	-262,542.33	-708,615.00	-4,297,727.00

Fund	U	2013 Activity	2014 Budget	2014 Revised	2015 Proposed
001 - GENERAL FUND		4,118.11	-149,286.00	-149,286.00	-2,208,376.00
002 - EQUIPMENT RESERVE FUND		98,746.87	0.00	0.00	0.00
003 - AIRPORT FUND		25,974.99	11,000.00	11,000.00	-93,641.00
006 - LIBRARY FUND		45.13	0.00	0.00	0.00
007 - MAJOR STREET FUND		94,750.77	16,297.00	16,297.00	-138,465.00
008 - CEMETERY FUND		11,456.44	148.00	148.00	-24,369.00
009 - STORMWATER FUND		14,271.90	-190,424.00	-190,424.00	-210,003.00
010 - ECONOMIC DEV SALES TAX FUND		35,867.46	50,000.00	50,000.00	-330,867.00
012 - LAKE DEBT RESERVE FUND		-22,699.55	455,311.00	455,311.00	455,551.00
013 - PRAIRIE TRAILS RESTAURANT/GOLF		-52,327.55	4,135.00	4,135.00	-115,800.00
014 - INDUSTRIAL MILL LEVY FUND		43,112.92	-19,168.00	-19,168.00	-558,107.00
016 - SPECIAL PARKS & RECREATION FUND		-54,821.26	15,430.00	15,430.00	-35,943.00
024 - TOURISM TAX FUND		27,509.39	-31,015.00	-31,015.00	-201,880.00
040 - BOND & INTEREST FUND		-173,179.87	-395,716.00	-395,716.00	-189,302.00
060 - WATER FUND		62,764.20	88.00	88.00	-251,321.00
063 - SEWER FUND		-335,521.38	-264,905.00	-264,905.00	-265,836.00
066 - REFUSE FUND		9,135.68	-77,788.00	-77,788.00	15,058.00
071 - EXTERNAL STORES FUND		-10,138.78	-80,000.00	-80,000.00	-80,000.00
072 - DATA PROCESSING FUND		-41,607.80	-52,722.00	-52,722.00	-64,426.00
Report Over / (Under):		-262,542.33	-708,615.00	-708,615.00	-4,297,727.00

El Dorado Inc.
2014 Amended Budget
2015 Budget Request

	<u>2013 Budget</u>	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
INCOME		Actual	Original	Amended	
Private Contributions	\$55,500.00	\$43,241.70	\$55,500.00	\$46,000.00	\$48,000.00
City of El Dorado Matching Funds	\$55,500.00	\$43,250.00	\$55,500.00	\$46,000.00	\$48,000.00
City General Fund Income	\$68,200.00	\$68,200.00	\$68,200.00	\$68,200.00	\$68,200.00
CVB non-program income	\$60,915.00	\$48,811.25	\$60,915.00	\$0.00	\$0.00
Interest Income	\$5,000.00	\$1,319.68	\$2,000.00	\$1,400.00	\$1,400.00
TOTAL INCOME	\$245,115.00	\$204,822.63	\$242,115.00	\$161,600.00	\$165,600.00
EXPENSES					
<u>Administrative</u>					
Salaries	\$160,000.00	\$123,386.87	\$160,000.00	\$124,000.00	\$124,000.00
Insurance-Building	\$2,700.00	\$2,126.00	\$2,600.00	\$2,900.00	\$2,900.00
Educational	\$800.00	\$0.00	\$800.00	\$400.00	\$400.00
Dues/Subscriptions	\$300.00	\$125.00	\$300.00	\$300.00	\$300.00
Postage & Office Expense	\$4,500.00	\$2,604.62	\$3,500.00	\$3,000.00	\$3,000.00
Equipment Purchase	\$6,000.00	\$3,808.46	\$5,000.00	\$5,000.00	\$5,000.00
Accounting	\$10,900.00	\$10,915.00	\$10,900.00	\$5,915.00	\$5,915.00
Website/Telephone	\$275.00	\$323.89	\$275.00	\$275.00	\$275.00
Overhead to Chamber	\$15,000.00	\$15,000.00	\$15,000.00	\$7,500.00	\$7,500.00
Other		\$993.43			
Total Administration	\$200,475.00	\$159,283.27	\$198,375.00	\$149,290.00	\$149,290.00
<u>Recruitment Expenses</u>					
Mileage-Travel-Lodging	\$2,000.00	\$898.47	\$2,000.00	\$1,000.00	\$1,000.00
Business Expenses-Meals	\$3,500.00	\$4,067.80	\$3,500.00	\$4,000.00	\$4,000.00
Business Recruitment-Other		\$10,250.62			
Recruitment Expenses	\$7,140.00	\$0.00	\$6,240.00	\$0.00	\$0.00
Contribution Stadium	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00
Conference/Banquet Fees	\$3,500.00	\$0.00	\$3,500.00	\$2,000.00	\$2,000.00
Total Recruitment	\$26,140.00	\$25,216.89	\$25,240.00	\$7,000.00	\$7,000.00
<u>Marketing</u>					
Recruitment Materials	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00
City of El Dorado	\$17,000.00	\$10,774.00	\$17,000.00	\$5,310.00	\$9,310.00
El Dorado Lake					
Total Marketing	\$18,500.00	\$10,774.00	\$18,500.00	\$5,310.00	\$9,310.00
TOTAL EXPENSES	\$245,115.00	\$195,274.16	\$242,115.00	\$161,600.00	\$165,600.00
NET INCOME	\$0.00	\$9,548.47	\$0.00	\$0.00	\$0.00
2014 Amended/2015 Budget assume \$10,000 stadium donation and all recruitment expense paid from reserve.					

EXPENDITURE SUMMARY

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

DESCRIPTION	ACCT	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 PROPOSED
Personal Services	5100	332,759.00	325,138.75	340,175.00	306,803.34	335,210.00	327,950.00
Contractual Services	5200	59,800.00	71,412.96	67,727.00	121,448.72	118,100.00	125,700.00
Commodities	5300	91,750.00	100,146.45	98,350.00	87,127.38	82,400.00	81,250.00
Capital Outlay	7400	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total		484,309.00	496,698.16	506,252.00	515,379.44	535,710.00	534,900.00
Less Employee Benefits		0.00	0.00	0.00		0.00	
TOTAL		484,309.00	496,698.16	506,252.00	515,379.44	535,710.00	534,900.00

EXPENDITURE DETAIL

DESCRIPTION	ACCT	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 PROPOSED
Personal Services:							
Salaries	5101	74,795.00	90,844.75	77,273.00	83,402.09	79,086.00	82,000.00
Overtime	5103	0.00	135.76	0.00	56.48	0.00	0.00
Temporary & Part Time	5104	208,037.00	174,366.24	210,000.00	170,599.73	204,546.00	197,000.00
Social Security	5105	22,273.00	21,111.08	21,977.00	19,734.86	21,708.00	21,300.00
Retirement	5106	17,760.00	21,144.61	21,037.00	20,924.13	20,657.00	19,000.00
Workers Compensation	5108	364.00	309.71	600.00	277.36	936.00	600.00
Unemployment Service	5109	1,200.00	1,213.73	1,264.00	1,172.64	1,277.00	1,200.00
Benefit Insurance	5110	8,330.00	3,346.56	8,024.00	4,300.04	7,000.00	6,850.00
Sick Leave	5112	0.00	12,666.31	0.00	6,336.01	0.00	0.00
OBJECT TOTAL		332,759.00	325,138.75	340,175.00	306,803.34	335,210.00	327,950.00
Contractual Services:							
Professional Services	5201	15,000.00	17,792.55	20,000.00	22,105.06	20,000.00	25,000.00
Insurance & Bonds	5204	6,000.00	6,880.71	7,427.00	5,754.64	7,800.00	6,500.00
Utilities	5205	20,000.00	20,195.30	20,000.00	23,222.89	20,000.00	25,000.00
Buildings Maintenance & Repair	5206	1,000.00	1,038.96	3,500.00	285.00	2,000.00	1,000.00
Equipment Maintenance & Repair	5207	1,000.00	893.04	2,000.00	0.00	1,000.00	1,000.00
Other Maintenance & Repair	5208	200.00	0.00	1,000.00	0.00	500.00	500.00
Rentals	5210	2,400.00	1,788.00	2,100.00	1,788.00	2,100.00	2,000.00
Travel, Training, Etc.	5211	3,500.00	4,102.63	3,500.00	1,793.23	3,500.00	2,500.00
Publications & Printing	5212	3,000.00	362.40	3,000.00	1,570.00	1,000.00	2,000.00
Other Charges (postage)	5213	6,500.00	2,858.29	4,000.00	2,909.23	3,000.00	3,000.00
Data Processing Services	5217	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Transfers (Cap. Improvement)	5224	0.00	14,301.08	0.00	60,820.67	56,000.00	56,000.00
OBJECT TOTAL		59,800.00	71,412.96	67,727.00	121,448.72	118,100.00	125,700.00
Commodities:							
Office Supplies	5301	5,000.00	6,268.30	5,000.00	5,263.68	5,000.00	5,000.00
Buildings Maintenance & Repair	5306	900.00	693.11	3,000.00	843.62	1,500.00	1,500.00
Equipment Maintenance & Repair	5307	750.00	615.08	3,000.00	466.08	1,000.00	1,000.00
Other Maintenance & Repair	5308	250.00	48.48	1,000.00	0.00	500.00	500.00
Janitorial & Household Supplies	5309	350.00	148.19	350.00	0.00	350.00	350.00
General Supplies	5310	2,000.00	2,298.29	2,000.00	2,108.86	2,000.00	2,200.00
Books	5313	45,000.00	47,517.26	45,000.00	44,604.18	40,000.00	41,000.00
Periodicals	5314	3,500.00	3,446.53	3,500.00	3,698.17	3,000.00	3,000.00

EXPENDITURE DETAIL - continued

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

DESCRIPTION	ACCT	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 PROPOSED
Commodities (cont'd):							
Non-Capitalized Assets	5315	8,500.00	8,473.53	10,000.00	1,473.41	8,000.00	7,000.00
Computer Supplies	5316	500.00	69.79	500.00	77.97	200.00	200.00
Audiovisual Materials	5318	16,000.00	17,683.85	16,000.00	16,016.20	12,000.00	12,000.00
Outreach Supplies	5320	0.00	0.00	0.00	0.00	0.00	0.00
Memorials - Books, Etc.	5321	0.00	4,781.89	0.00	6,020.96	0.00	0.00
Outreach Mileage	5322	500.00	271.98	500.00	428.16	350.00	500.00
Adult Programming	5323	2,500.00	1,885.66	2,500.00	1,513.80	2,500.00	2,000.00
Children's Programming	5324	2,000.00	1,143.60	2,000.00	1,566.72	2,000.00	2,000.00
Materials Processing	5326	4,000.00	4,800.91	4,000.00	3,045.57	4,000.00	3,000.00
OBJECT TOTAL		91,750.00	100,146.45	98,350.00	87,127.38	82,400.00	81,250.00
Capital Outlay:							
Office Equipment & Furniture	7402	0.00	0.00	0.00	0.00	0.00	0.00
Buildings	7403	0.00	0.00	0.00	0.00	0.00	0.00
OBJECT TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
ACTIVITY TOTAL		484,309.00	496,698.16	506,252.00	515,379.44	535,710.00	534,900.00

REVENUE DETAIL

DESCRIPTION	ACCT.	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 PROPOSED
Ad Valorem Tax	4111	365,745.00	344,231.27	378,552.00	354,891.26	404,460.00	400,000.00
Delinquent Ad Valorem	4112	0.00	17,373.85	0.00	18,151.28	0.00	0.00
Motor Vehicle Tax	4113	52,000.00	52,510.67	52,000.00	51,606.47	52,000.00	52,000.00
Recreational Vehicle Tax	4114	700.00	594.85	700.00	547.05	600.00	550.00
County Aging Mill Levy	4181	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00
OBJECT TOTAL		429,945.00	426,210.64	442,752.00	436,696.06	468,560.00	464,050.00
Categorical Grants (SCKLS)	4313	22,000.00	21,955.00	25,000.00	31,207.00	25,000.00	30,000.00
I L L Network Grant	4344	0.00	0.00	0.00	0.00	0.00	0.00
OBJECT TOTAL		22,000.00	21,955.00	25,000.00	31,207.00	25,000.00	30,000.00
State Aid	4481	6,500.00	5,545.00	5,500.00	5,233.00	5,500.00	4,200.00
Copier Fees	4482	3,500.00	3,253.66	3,500.00	3,957.41	3,500.00	3,500.00
OBJECT TOTAL		10,000.00	8,798.66	9,000.00	9,190.41	9,000.00	7,700.00
Fines & Forfeitures	4511	10,000.00	16,472.09	11,500.00	12,865.92	12,000.00	12,000.00
OBJECT TOTAL		10,000.00	16,472.09	11,500.00	12,865.92	12,000.00	12,000.00
Interest	4611	600.00	139.43	500.00	155.16	150.00	150.00
Other Contributions	4671	0.00	11,199.93	4,500.00	11,402.64	8,000.00	8,000.00
United Way Contribution	4672	8,000.00	8,000.00	8,000.00	9,000.00	9,000.00	9,000.00
Employee Contributions	4673	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	4691	4,000.00	3,740.16	4,000.00	4,431.77	4,000.00	4,000.00
Cancel Prior Year Encumbrance	4692	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	4693	0.00	0.00	0.00	0.00	0.00	0.00
Reimbursements	4694	0.00	182.25	1,000.00	430.48	0.00	0.00
OBJECT TOTAL		12,600.00	23,261.77	18,000.00	25,420.05	21,150.00	21,150.00
FUND TOTAL		484,545.00	496,698.16	506,252.00	515,379.44	535,710.00	534,900.00

El Dorado Main Street

Revenue Detail				
Description	2013 Budget	2013 Actual	2014 Budget	2015 Proposed
City of El Dorado	30,000	30,000	30,000	30,000
Butler County	2,500	0	0	0
Grants	0	0	1,000	1,000
Start Up KS Income	600	375	375	600
Interest Income	100	42	42	42
Totals	33,200	30,417	31,417	31,642.00
Organization Committee				
Membership Drive	10,000	10,460	10,000	11,000
Fundraisers	4,500	0	5,000	5,000
Totals	14,500	10,460	15,000	16,000
Design				
Façade Grant Fundraiser	6,000	89	500	1,000
Totals	6,000	89	500	1,000
Promotion Committee				
Holiday Promotions	600	600	500	500
Festival	100,000	118,085	100,000	110,000
ACES	0	0	1,000	1,000
First Fridays	500	0	500	500
Other Promotions	0	0	3,000	3,000
Totals	101,100	118,685	105,000	115,000
Total Income	154,800	159,651	151,917	163,642

Expense Detail				
Description	2013 Budget	2013 Actual	2014 Budget	2015 Proposed
Main Street Director	30,100	29,400	30,100	30,100
Benefits-Car Allowance	3,574	3,037	3,574	3,574
FICA/medicare	2,906	2,427	2,906	2,906
Totals	36,580	34,864	36,580	36,580
Operating Expenses				
Rent	1,800	1,800	1,800	1,950
Telephone and DSL	1,000	1,500	1,500	1,500
Equipment	200	237	1,000	1,000
Consumable Supplies	200	75	200	200
Printing/Copies/Postage	500	872	1,200	1,200
Misc	100	261	100	262

El Dorado Main Street

Expense Detail - continued				
Description	2013 Budget	2013 Actual	2014 Budget	2015 Proposed
Tax Preperation/Audit	800	865	800	865
Director Education	500	470	1,000	1,500
Insurance	2,500	2,081	2,500	2,500
Bank Charges	0	12	0	0
Book keeping	5,000	5,000	5,000	5,000
Totals	12,600	13,173	15,100	15,977
Other Expenses				
Volunteer Travel	2,000	0	0	2,000
Director Travel	1,500	2,271	2,000	2,000
Kansas Main Street Dues	0	0	0	1,000
Memberships/Subscriptions	500	0	500	500
Other Expenses	0	0	1,000	1,000
Totals	4,000	2,271	3,500	6,500
Organization Committee				
Membership Drive	500	722	1,000	1,000
Annual Meeting	500	46	500	500
Newsletter	1,500	1,834	1,500	1,900
Website	200	1,350	120	120
Volunteer Recognition	300	0	300	300
Fundraisers	3,000	0	3,000	3,000
Totals	6,000	1,917	6,420	6,820
Design Committee				
Sculpture Maintenance	300	0	300	1,000
Façade Grants	6,000	0	6,000	1,000
Historic District Application	20	0	0	0
Bike Racks	196	0	0	0
Totals	6,516	0	6,300	2,000
Promotion Committee				
Festival	80,000	80,620	80,000	90,000
Brown Bag Luncheons	1,458	0	1,458	1,458
Holiday Promotions	500	0	500	500
ACES	0	9	500	500
Shop Local	404	0	0	0
First Fridays	1,000	0	1,000	1,000
Other	0	69	0	0
Totals	83,362	80,698	83,458	93,458
Total Expenses	149,058	132,923	151,358	161,335
Net	5,742	26,728	559	2,307

**El Dorado Municipal Band
Proposed 2015 Budget**

	2015
Music	\$700.00
Insurance (Bond)	\$0.00
Director's Fees	\$2000.00
Maintenance and Upkeep (Instruments)	\$3300.00
Permanent Equipment	\$200.00
Equipment Manager's Fees	\$200.00
Equipment Supplies	\$135.00
Shirts	\$300.00
Office Supplies	\$100.00
Miscellaneous	\$65.00
Total	\$7000.00

We are NOT requesting any increase from the 2014 Budget.

The following explains each line item:

Music covers one new set of music per concert. We do 130 to 150 musical selections each season. Cost for each piece of music ranges from \$60 - \$75.

Insurance is for bond insurance for the treasurer. The \$185 two year policy is with the same company as the City of El Dorado. It was paid during FY 2014 and won't be due until FY 2016.

Director's fee is for the directors for ten concerts and the rehearsals.

Maintenance and upkeep is the reimbursement for the use of instruments by members. We must call it this to keep within the guidelines of the Kansas State High School Activities Association.

Permanent Equipment refers to lights, sound systems and percussion equipment owned and maintained by the Band for rehearsals and performances.

Equipment Manager's fee is to cover the band member who sets up and takes down the lights and maintains them throughout the band season.

Equipment Supplies cover the replacement of light bulbs, power cords, repairs, etc.

Shirts are supplied to all new band members and to replace any worn ones. As we maintain the same style/design each year, any surplus shirts from previous years can be used this season.

Office supplies covers envelopes, paper, stamps, etc. needed by the officers.

Miscellaneous covers items for the ice cream social when we collect donations for a music scholarship at BCC.

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(ies) 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-advalorem 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
Finance Assistant	79
Fire Marshal	79
Human Resources Director	79
Information Technology Manager	79
Activities, Sales, & Services Manager	76
Detective Lieutenant	76
Engineering Technician	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
City Clerk	70
Planning & Zoning Coordinator	70
Fire Lieutenant	67
Patrol / Detective Sergeant	67
Cemetery Superintendent	64
Library Director	64
Master Patrol Officer / Detective III	64
Mechanic	64
Parks Superintendent	64
Recreation Superintendent	64
Airport Manager	61
Engineering Aide III	61
Equipment Operator III	61
Golf Operations Director	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
Electrician	43
Patrol Officer	43

Senior Accountant	43
Wastewater Treatment Plant Operator IV	43
Water Treatment Plant Operator IV	43
Code Enforcement Officer	40
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
Engineering Aide II	37
Equipment Operator II	37
Payroll & Benefits Clerk	37
Wastewater Treatment Plant Operator II **	34**
Water Treatment Plant Operator II **	34**
Assistant Court/Records Clerk	31
Golf Course Technician	31
Greens Keeper	31
Municipal Court Clerk	31
Park Technician	31
Recycle Leadman	31
Refuse Leadman	31
Wastewater Treatment Plant Operator I **	28**
Water Treatment Plant Operator I **	28**
Electrician Assistant	25
Engineering Aide I	25
Engineering Secretary	25
Equipment Operator I	25
Police Records Clerk	25
Public Utilities Secretary	25
Public Works Secretary	25
Recreation Leader	25
Recreation Secretary	25
Recreation and Marketing Assistant	25
Utility Billing Clerk	25
Maintenance Worker III	22
Meter Reader	22
Animal Shelter Attendant	19
Receptionist	19
Utility Cashier	19
Librarian	16
Maintenance Worker II	16
Animal Control Officer	13
Recycle Collector	13
Recycle Laborer	13
Refuse Collector	13
Senior Center Director	13
Maintenance Worker I	10

*24/48 Hour Rate

**Denotes Training Scale - ends at mid-point of grade - not a full scale

"EXHIBIT B"
CITY OF EL DORADO, KANSAS
2015 SALARY SCHEDULE
EFFECTIVE: 01/01/2015

		START	MIDPOINT	END
10	A	21,673.60	25,625.60	29,785.60
	M	1,806.13	2,135.47	2,482.13
	B	833.60	985.60	1,145.60
	H	10.42	12.32	14.32
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
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
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
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
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
28**	A	25,147.20	28,828.80	32,510.40
	M	2,095.60	2,402.40	2,709.20
	B	967.20	1,108.80	1,250.40
	H	12.09	13.86	15.63
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
34**	A	25,001.60	28,620.80	32,260.80
	M	2,083.47	2,385.07	2,688.40
	B	961.60	1,100.80	1,240.80
	H	12.02	13.76	15.51
		START	MIDPOINT	END

* 24/48 Rate, ** Training Scale - Ends at mid-point

A=Annual; M=Monthly; B=Bi-weekly; H=Hourly

2015 SALARY SCHEDULE

		START	MIDPOINT	END
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
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
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
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
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
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
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
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
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

* 24/48 Rate, ** Training Scale - Ends at mid-point

A=Annual; M=Monthly; B=Bi-weekly; H=Hourly

2015 SALARY SCHEDULE

		START	MIDPOINT	END
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
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
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
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
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
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
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

* 24/48 Rate, ** Training Scale - Ends at mid-point

A=Annual; M=Monthly; B=Bi-weekly; H=Hourly