



EL DORADO
KANSAS

THE FINE ART OF LIVING WELL

ANNUAL
OPERATING BUDGET
& CAPITAL
IMPROVEMENT PLAN

2016



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EL DORADO
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INTRODUCTION &
OVERVIEW

2016



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of El Dorado
Kansas**

For the Fiscal Year Beginning

January 1, 2015

Executive Director

Dear Mayor, Commissioners and Citizens of El Dorado:

I am pleased to present the 2016 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 2016 is \$26,628,292.

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

Economic Conditions

The national economy has been sending mixed signals. September 2015 unemployment was the lowest in more than six years at 5.1 percent. At the same time, the US only added 142,000 jobs in September and previous months were revised downward. Declines in oil prices have put additional downward pressure on inflation leaving the US Federal Reserve with little choice but to maintain low interest rates. Local economic indicators are similar to national indicators. The unemployment rate in Kansas was 4.6 percent in August, up from 4.3 percent in August 2014. The Butler County unemployment rate was 4.5 percent in August, down from 4.9 percent in August 2014. The State of Kansas continues to struggle with lower than expected tax revenue – revenues are currently \$61 million below expectations for the fiscal year which began in July 2015. Bearing this in mind, the 2016 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 2016 Budget. These were developed in an effort to take a broader look at the implications of the funding for the proposed and subsequent budget years. The following points summarize these issues:

- **Maintaining a General Fund reserve of at least 15%.** Our debt management policy establishes a minimum fund balance of 15% of planned expenditures, in addition to the \$1,350,000 in property tax reduction. To achieve this outcome, staff will aggressively manage expenses.
- **Competitive and fair compensation.** It is important that the City offers competitive wages and benefits. Such fairness ensures management can retain good employees and reap the rewards of investments in staff development and training. To this end, every 3-5 years the Human Resources Department conducts a salary survey to compare our compensation package with other Kansas cities. This budget includes a merit increase of zero to six percent per employee.
- **Emphasizing training and innovation.** A common theme that has emerged in recent years is that governments are going to have to find a way “to do more with less”. Unlike past economic recoveries, this one has been slow and weak. Therefore, special attention must be paid to developing a more efficient and innovative government. The City is committed to training employees to provide excellent services in order to improve the quality of life for our citizens. Training, innovation, and high performing teams allow the City of El Dorado to retain quality employees and provide exceptional service even in challenging economic climates.
- **Workers' Compensation.** The City of El Dorado utilizes the Kansas Municipal Insurance Trust (KMIT) to administer its workers' compensation insurance. Over the past several years the City has experienced one of the lowest experience modifiers in the pool. Effective safety management practices and positive safety culture on worksites has kept claims costs low and pride in safety standards high. In 2015, the City negotiated with KMIT to reclassify several employees in order to more appropriately account for their daily practices. These modifications, which go into effect in 2016, are estimated to save the City nearly \$20,000 in premium costs.

- **Increasing the reserves in the Water and Sewer funds.** While inflation has remained consistent at 1-4% per year, water and sewer rates were held constant for 8 years, from 2006 to 2014. This 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. On January 1, 2014, the following rate increases went into effect: 2% for tier 1, 6% for tier 2, and 4% for the readiness to serve charge. An increase of 8% in sewer rates was also adopted. During these rate increase discussions, it was suggested that smaller, but more frequent rate increases are preferable to larger, more infrequent increases.
- **Increasing the rate of the electric franchise fee.** The franchise fee was raised from 5% to 6%. This helped offset the General Fund Expenses by providing an estimated \$152,332 in new revenue. To help fill the revenue gap, the City will explore opportunities to increase other franchise fees in 2016.
- **Stabilizing capital outlay expenditures.** An Equipment Replacement Plan (ERP) is utilized in the 2016 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

The City navigated the recession without increasing taxes, cutting services and/or reducing investment in capital improvements. Healthy reserves placed the City in a favorable position to handle the negative effects of the recession. This allowed for opportunities to invest in programs and capital improvements to grow the local economy. Despite improvements in the overall economy and favorable positioning during the recession, some level of economic uncertainty still exists. There are concerns due to uncertainty in property tax valuations. Property valuations have remained relatively flat from 2013 to 2015, although the amount of taxable property within Butler County increased considerably during this same timeframe. To combat such concerns, the City is looking for other opportunities to increase revenue. The following are several examples of opportunities and challenges that we are experiencing:

- **Sales tax collections on the rise.** Sales tax collections increased over 2013 by 0.5% in 2014. Currently, the collections for 2015 are on track to exceed the projected amount of \$2,400,000. The upward trend anticipates 2015 to be \$2,550,000 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, Potwin, Whitewater, HollyFrontier Refinery, and eight water districts. With extreme drought affecting many parts of the country, staff is looking at short-term and long-term opportunities to quench the needs of those who desperately need water, while continuing to work with cities in the region to increase water sales and fully realize the potential of El Dorado Lake.
- **New & updated public facilities.** The community is continuing to improve public facilities. Notable projects completed in 2015 include the Home Lumber building, where the Community Market Facility will be located and the old Commerce building, Jewelry Building, and Library Renovations. Next years updates will include the reconstruction of the front nine greens at Prairie Trails. Through these projects El Dorado has demonstrated a strong commitment to improving the quality of life for our residents and created a positive environment for future growth.
- **Updated public infrastructure.** The City of El Dorado worked together with Butler County and the neighboring El Dorado Township to complete the renovation of Towanda Street from Edgemoor to Haverhill. The completion of a Towanda is major undertaking and the realization of over a decade of planning. In addition to the work on Towanda, the City completed several other smaller street projects.

- **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 2014 the City used 93,556 gallons of gasoline and diesel fuel. This amounted to a total cost of \$438,691. To lower fuel costs, staff is converting 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 since it is a readily available alternative to gasoline. CNG costs up to 50% less than gasoline or diesel, emits 90% fewer emissions than gasoline, and there are abundant supplies right here in America. The City currently has 15 CNG vehicles in their fleet and has future plans to convert more. With these savings it not only saves the City in fuel cost but most importantly the taxpayer's money.

Revenues and Expenditures, All Budgeted Funds				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Revenues				
Taxes	8,475,939	7,907,564	8,010,075	8,685,452
Licenses & Permits	120,613	130,049	132,499	121,157
Intergovernmental Revenue	660,296	592,121	670,881	815,822
Charges for Services	9,765,728	10,290,688	10,237,429	10,246,076
Fines, Forfeitures & Penalties	332,806	377,300	362,300	346,000
Miscellaneous	1,384,949	1,156,990	1,221,402	1,237,544
Transfers In	1,809,266	1,624,191	1,727,318	1,651,259
Total:	22,549,597	22,078,903	22,361,904	23,103,310
Expenditures				
Personal Services	8,742,586	9,738,226	9,789,766	10,183,158
Contractual Services	4,173,820	4,843,993	4,754,358	4,972,977
Commodities	2,314,022	2,135,503	2,216,845	2,105,851
Capital Outlay	782,725	448,554	443,804	331,000
Debt Retirement	2,301,026	2,777,348	2,777,348	2,708,084
Transfers Out	4,170,775	3,373,186	3,431,580	3,452,222
Contingency Reserve	-	3,435,371	-	2,596,411
Total:	22,484,953	26,752,181	23,413,701	26,349,703

Major Revenues

As shown in the table above, the 2016 Budget anticipates collecting \$23,103,310 in revenues. This represents an increase from the prior budget year of \$1,024,407, or 4.64%. The following highlights the major revenue sources and anticipated changes in 2016:

Summary of Tax Levies, 2012-2016					
Fund	2012 Actual	2013 Actual	2014 Actual	2015 Revised	2016 Proposed
General	27.841	31.354	32.905	30.306	30.692
Airport	0.676	1.127	0.206	0.000	0.847
Library	4.613	4.724	4.951	4.992	4.890
Industrial Mill Levy	0.730	1.000	0.973	1.018	0.978
Bond & Interest	10.902	8.958	8.202	10.734	9.593
Total Mill Levy	44.762	47.163	47.237	47.050	47.000
Assessed Valuation	80,892,544	82,287,668	81,690,778	79,584,768	81,628,667

- The Property Tax (Ad Valorem) is the single largest source of revenue, as it accounts for approximately 16% of total revenues. Collections are projected to increase \$777,888 over the prior budget year.
- Sales Tax accounts for approximately 10% of total revenue, with projected collections of \$2,400,000. 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 is the second largest revenue, as it accounts for approximately 13% of total revenues. It represents the largest revenue source under the Charges for Services category. Current collections are anticipated to remain consistent with the current budget year, at \$3,100,000.
- Domestic Sewer Sales accounts for 8% of total revenue. The current budget projects collections of \$1,800,000 in revenue, a decrease of \$50,000 from the prior budget year.
- The current revenue projection for Special Assessments is \$614,540. This is derived from the Stormwater Fund and Bond & Interest Fund.

Major Expenditures

Total expenditures for 2016 are budgeted at \$23,753,292, with an additional contingency reserve appropriation of \$2,596,411, for a 1.87% increase over prior year budgeted expenditures. The following presents a summary of major changes in expenditures:

- The City Commission continues to support the following outside agencies: Bradford Memorial Library (\$399,125) at 4.891 mills with a maximum of 5 mills, El Dorado, Inc. (\$116,200) \$68,200 from the General Fund and \$48,000 matching funds from the Industrial Mill Levy Fund, El Dorado Main Street (\$30,000), the El Dorado Broncos (\$20,000), the El Dorado Municipal Band (\$7,000), Holiday Visions (\$5,000), and Crime Stoppers (\$3,000). The 2016 Budget also includes funds to help support the El Dorado Senior Center in the amount of \$18,000.

- Personal Services includes an increase over the prior budget year due to employee merit pay increases (0-6% per employee); employer rate increases in self-insurance premiums; and in the case the Fire Department qualifies for a SAFER Grant and employs three additional firefighters.

Actual and Budgeted Positions (FTEs), 2014-2016				
Department	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Administration	15.80	14.80	17.80	18.30
Engineering	6.50	6.50	6.50	5.50
Police	31.40	31.40	30.40	31.40
Fire	17.00	17.00	17.00	20.00
Public Works	38.65	38.65	38.15	38.15
Recreation	7.50	8.50	8.00	8.50
Public Utilities	26.15	26.15	26.15	26.15
Total:	143.00	143.00	144.00	148.00

- In 2011, the City Commission borrowed \$3,130,000 from the Lake Debt Reserve Fund for the BG Products Veterans Memorial Stadium project. This contribution is scheduled to be repaid annually by a 20-year inter-fund loan that began in 2013, through the following funds: Water (\$65,086), Sewer (\$65,086), Tourism Tax (\$40,051), Refuse (\$20,037), and Industrial Mill Levy (\$40,051).
- The Sales Tax Advisory Committee met during the budget process to receive and review requests for the use of uncommitted sales tax revenue. The Committee recommended the following projects, which were subsequently approved by the City Commission: Bleachers (\$12,800), Scoreboards (\$13,000), Temporary Fencing (\$6,000) for the Walnut River Sports Complex; Pool Furniture (\$6,000) for the El Dorado Municipal Pool; Gym Floor #3 (\$18,500) at the Activity Center; Central Park Field Lighting (\$85,000); Main Street, Inc. (\$3,000); Bradford Memorial Library (\$70,000) toward the building renovation; Elks Lodge (\$25,000) for the construction of a new building; 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 2016-2021 Capital Improvement Plan is estimated at \$220,278,819, and includes \$12,754,623 for the 2016 fiscal year. All projects are contingent on a positive cost-benefit analysis and a dedicated revenue source.

2016 Capital Improvement Plan Expenditures		
Department	Description	Est. Cost
Administration	Major Channel 7 Upgrade	55,000
Administration	Construction of Front 9 Greens at Prairie Trails	200,000
Administration	Prairie Trails Basement Flooring	10,000
Administration	Install New Bridge on Hole #5	50,000
Engineering	Pedestrian/Bicycle Path Phase III (Part 1)	410,027
Engineering	Downtown Drainage Improvements	1,708,806
Engineering	Residential Street Program & KLINK	650,000
Engineering	NE Quadrant Mandatory Sidewalk Project	300,000
Engineering	Paving 9th Ave (Gordy St to Taylor St.)	1,262,000
Engineering	Paving of Marmaton Rd	1,298,000
Fire	Apparatus-Command Vehicle (Chief's)	25,000
Fire	Hydraulic Rescue Tools	20,000
Public Utilities	Water Treatment Improvements Frontier	4,872,000
Public Utilities	Sewer Improvements - Citywide	1,073,790
Public Works	Parking Lot and Driveway Replacement	400,000
Public Works	Runway 15-33 Rehabilitation	420,000
Total:		\$ 12,754,623

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 2016-2020 Equipment Replacement Plan includes \$171,000 for the 2016 fiscal year, with a total five-year budget of \$2,477,497.

2016 Equipment Replacement Plan Expenditures		
Department	Description	Est. Cost
Police	Replace 2 Patrol Cars	70,000
Public Utilities	1 Ton Utility Truck (CNG)	32,000
Public Works	Front End Loader (LEASE)	30,000
Public Works	1 Ton Truck Replacement	30,000
Recreation	Mower Replacement	9,000
Total:		\$ 171,000

Debt Management

As in past years, the 2016 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 9.16% as of December 31, 2014.

Conclusion

While the recession may be over, economic uncertainty continues. Ongoing challenges exist on both the state and national level, reinforcing the need to improve operations and better serve our customers, the citizens of El Dorado. The 2016 Budget reinforces a culture of innovation and public service. While always seeking to become more efficient, we are using this period of economic uncertainty as an opportunity to become more proactive and to evaluate alternative management practices and methods of service delivery. The following actions have supported this strategic direction:

- In late 2011 the City became a member of the Alliance for Innovation. The Alliance is an international network of progressive governments and partners committed to transforming local government by accelerating the development and dissemination of innovations. They seek out innovative practices, challenge existing business models, exchange knowledge, and provide products and services to member organizations. This new partner has exposed department heads to many opportunities, including incorporating natural gas into our operations.
- In mid-2015 the City began the process of implementing the *El Dorado Service Culture Project*, the mission of which is to make organization improvements to be more "future ready". Specific improvements include employee engagement and empowerment, relationship and trust building, and establishing a culture of service excellence. The project embodies the belief that the best work is accomplished when everyone is able to provide input and to contribute at the highest level; this is realized when employees closest to day-to-day challenges are empowered to provide solutions.
- The 2016 Budget marks another step toward building a more efficient government. The budget document offers information about the City of El Dorado and establishes a link between government services and their associated cost. This is achieved by presenting budgetary information at the department level with appropriate service descriptions, accomplishments, and goals for the upcoming budget year. Charts and graphs are also used, where appropriate, to highlight financial and statistical information.

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

Acknowledgements

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

Respectfully submitted,



Herbert E. Llewellyn, Jr.
City Manager

Size and Location

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

City Government

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

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

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

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

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

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

City Services and Utilities

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

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

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

Additional services offered by the City include: administration, streets, parks, recreation, animal control, municipal court, building and zoning, stormwater, cemetery 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, Natural Pet Care Center, and Days Inn & Suites.
- The Savage Service, Inc. rail port facility on the Burlington Northern Santa Fe main line.

- Existing business expansions or improvements in 2015 by Walnut River Brewing, Brewski Barn, three projects by Bryan Patten, Quiktrip Corporation, Becker Tire and Sonny Stop.

Major Employers

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

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

Health and Wellness Services

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

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

Transportation Systems

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

Parks and Recreation Facilities

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

- 12 neighborhood parks
- 12 playgrounds (one ADA accessible)
- 5 Soccer fields
- 4 baseball fields
- 7 softball fields
- 2 spray parks
- 2 pools
- 1 tennis court
- 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



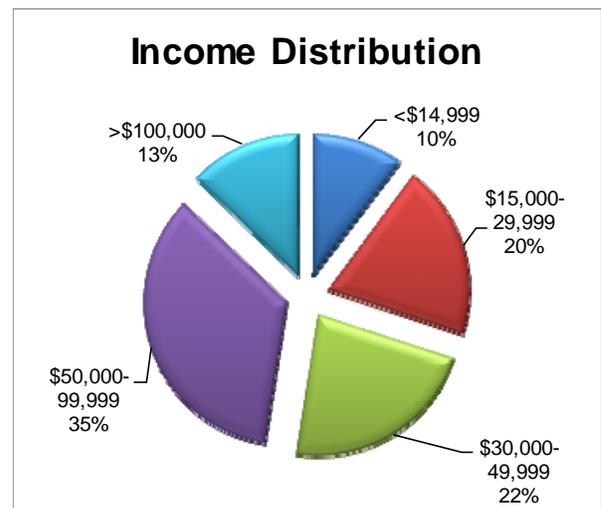
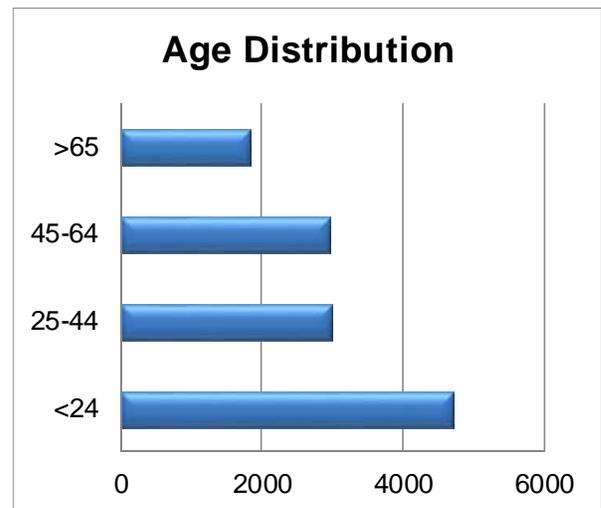
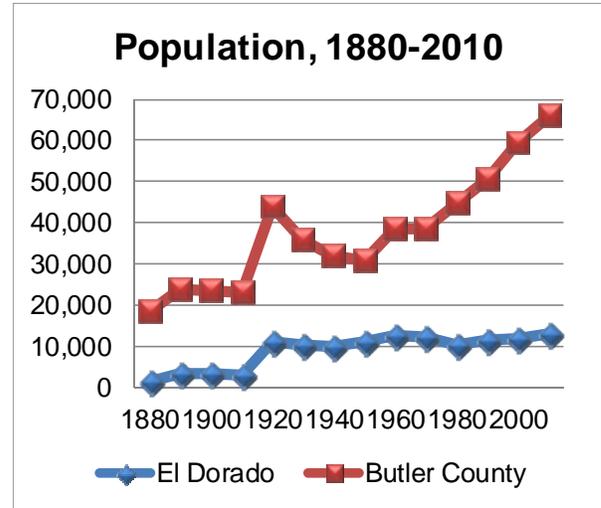
Walnut Ridge Trail, located within El Dorado State Park.

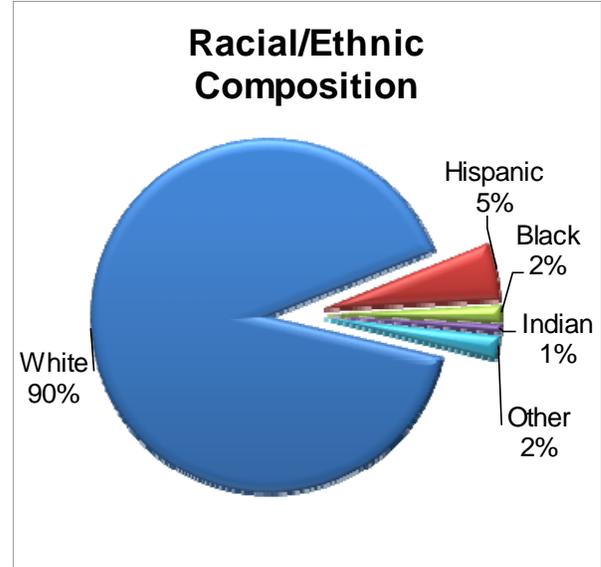
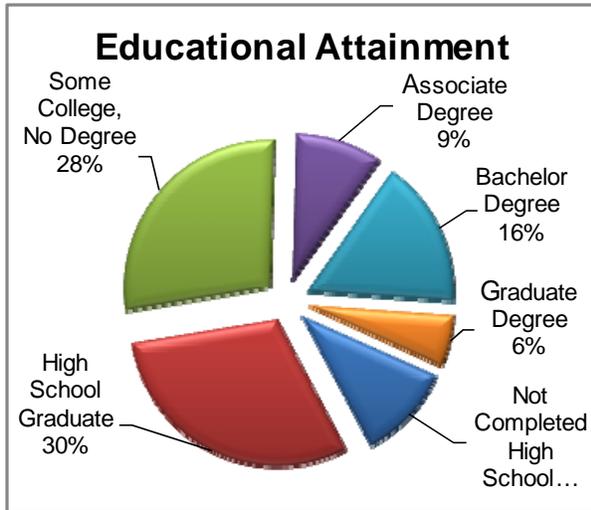
The Recreation Department provides a range of programs, camps, and instructional activities to the public. These are scheduled seasonally and cover all age groups in:

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

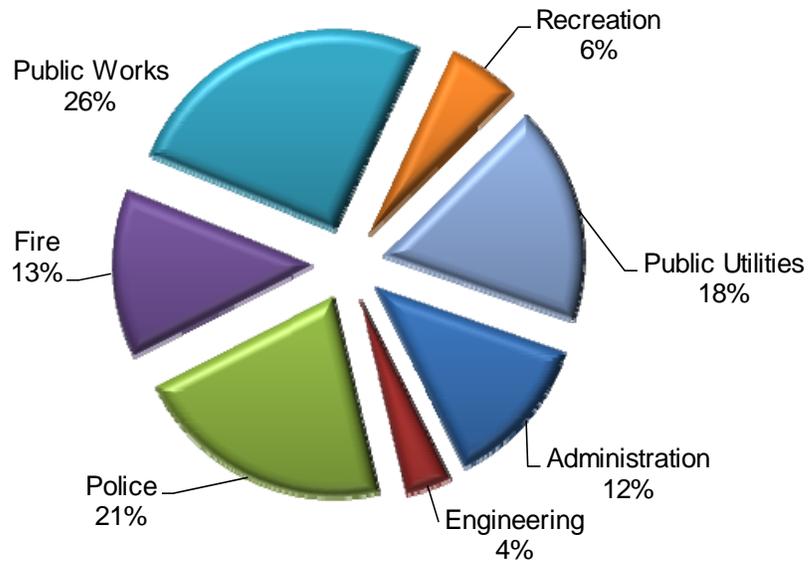
Demographics

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.





2016 Personal Services Summary



Actual and Budgeted Positions (FTEs), 2014-2016				
Department	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Administration	15.80	14.80	17.80	18.30
Engineering	6.50	6.50	6.50	5.50
Police	31.40	31.40	30.40	31.40
Fire	17.00	17.00	17.00	20.00
Public Works	38.65	38.65	38.15	38.15
Recreation	7.50	8.50	8.00	8.50
Public Utilities	26.15	26.15	26.15	26.15
Total:	143.00	143.00	144.00	148.00



CITIZENS OF EL DORADO

CITY COMMISSIONERS
 Mayor Vince Haines,
 Nick Badwey, Gregg Lewis,
 Kendra Wilkinson & Chase Locke

CITY MANAGER

CONVENTION & TOURISM COMMITTEE

BOARD OF APPEALS/ CODE REVIEW

LIBRARY BOARD

AIRPORT ADVISORY BOARD

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

NUISANCE/CODE ENFORCEMENT

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

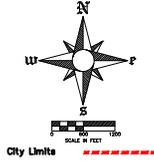
BUILDING PLAN REVIEW & INSPECTION

GPS/MAPPING PLANNING & ZONING

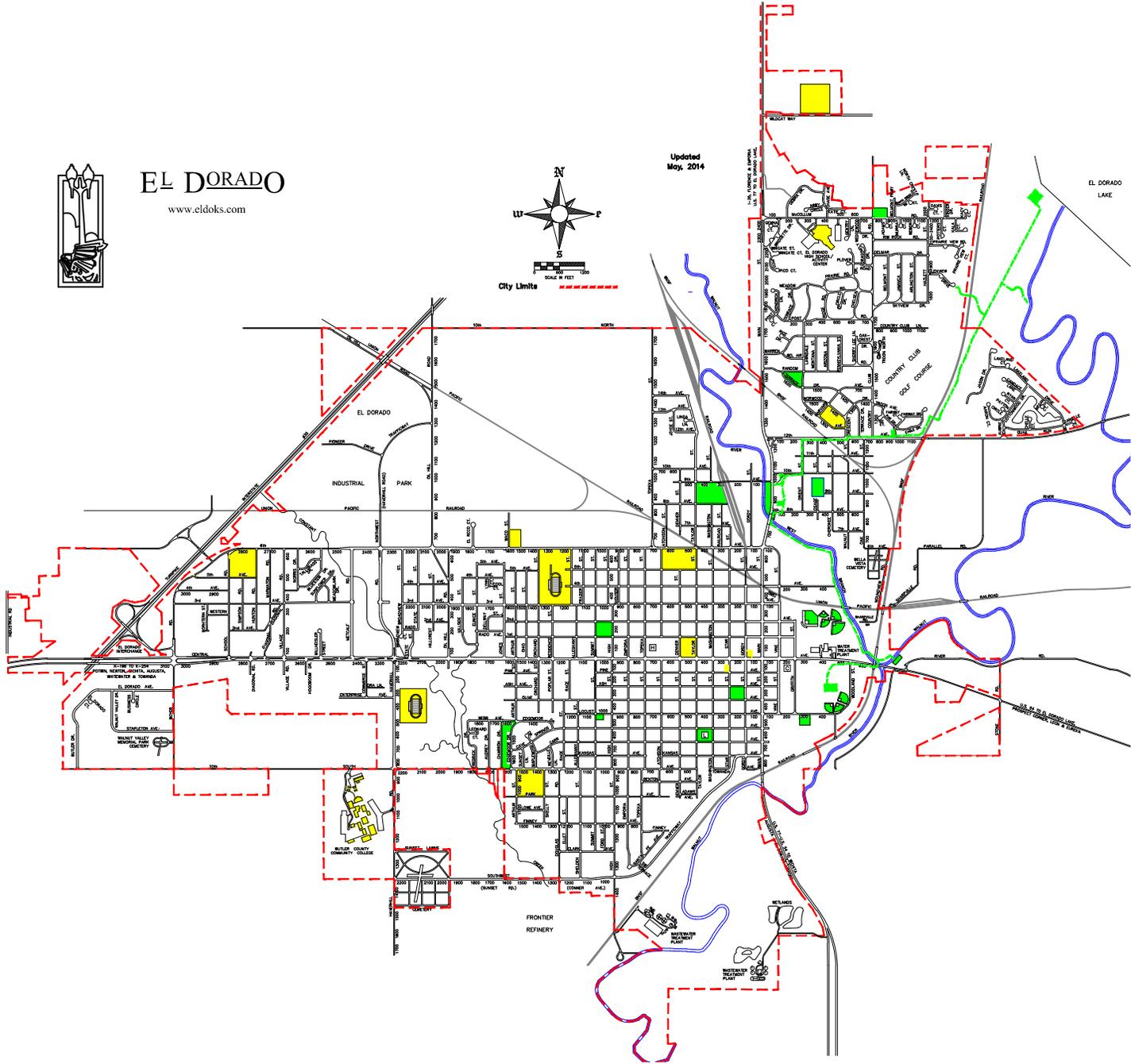


EL DORADO

www.eldoks.com



Updated
May, 2014





EL DORADO
KANSAS

THE FINE ART OF LIVING WELL

FINANCIAL
STRUCTURE, POLICY,
& PROCESS

2016

The City of El Dorado uses funds to report its financial position and results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to specific government functions or activities.

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

Governmental Funds

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

Major Governmental Funds:

General Fund

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

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

Debt Service Funds

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

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

Non-Major Governmental Funds:

Special Revenue Funds

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

- Airport Fund (003) – The Airport Fund is used to account for the activity of the municipal airport. Primary revenues include property taxes, fuel sales and hangar rentals.

- Major Street Fund (007) – The Major Street Fund accounts for the cost of maintaining the City's street system. This includes work such as street surface sealing, crack filling, pavement marking and traffic control devices. Significant revenues include a general fund transfer, special city/county highway taxes and state highway maintenance.
- Stormwater Fund (009) – The Stormwater Fund was established to account for the costs of the stormwater utility. These improvement projects are funded through special assessments.
- Economic Development Sales Tax Fund (010) – The Economic Development Sales Tax Fund receives an annual amount of \$50,000 in sales tax revenue. These funds are dedicated for economic development projects, programs and incentives (contracted through El Dorado, Inc.).
- Industrial Mill Levy Fund (014) – The Industrial Mill Levy Fund levies one mill of ad valorem tax and motor vehicle property tax. These funds are dedicated for industrial development projects, programs and incentives (contracted through El Dorado, Inc.).
- Special Parks & Recreation Fund (016) – The Special Parks & Recreation Fund receives half of the State-shared liquor tax revenue, and parkland development fees. Both revenue sources are utilized to fund park improvements. In addition, one third of the liquor tax revenue allocated to this fund is used to support local domestic violence programs.
- Tourism Tax Fund (024) – The Tourism Tax Fund is used to promote tourism. Most of these funds are dedicated to the El Dorado Convention and Visitors Bureau which operates marketing programs and events. These expenses are funded by a five percent tax on motel rooms.

Proprietary Funds

Major Proprietary Funds:

Enterprise Funds

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

- Water Fund (060) – The Water Fund accounts for the operation of the municipal water utility, including administration, water treatment, maintenance and distribution. Additionally, the fund covers the current and future water storage liabilities (cost of raw water supply) with the U.S. Army Corps of Engineers. Revenues include water sales, connection fees and penalties.
- Sewer Fund (063) – The Sewer Fund accounts for the operation of the sewer utility, including administration, sewer treatment, maintenance and distribution. Revenues include sewer sales, connection fees and penalties.
- Refuse Fund (066) – The Refuse Fund accounts for the refuse and recycling collection services. Primary revenue sources include refuse sales, bag sales, service connection fees and penalties.
- Compressed Natural Gas Station (069) – The CNG Fund accounts for the operations of the compressed natural gas station. The primary revenue sources are internal and external fuel sales.

Non-Major Proprietary Funds:*Internal Service Funds*

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

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

Basis of Accounting

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

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

Governmental Funds

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

Proprietary Funds

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

Basis of Budgeting

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

Non-budgeted Funds

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

Customer Deposit Fund (21)
 Law Enforcement Trust Fund (022)
 Revolving Loan Fund (025)
 Expendable Trust Fund (027)
 Construction Fund (030)
 Payroll Withholding Fund (070)
 Other Post-Employment Benefits (075)

Governmental Funds

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

Proprietary Funds

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

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

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

Policies and Practices

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

Overall fiscal stability is evaluated using the following criteria:

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

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

Policies

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

Operating Budget

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

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

Capital Improvement Plan

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

- The City Commission shall adopt by resolution a Capital Improvement Plan within 30 days of the transmittal of the proposed Plan by the city manager.
- The Capital Improvement Plan shall be in substantial conformance to the Comprehensive Plan.
- The first year of the Capital Improvement Plan should be considered in the development of the annual operating budget.
- The City Commission shall conduct a public hearing for the purpose of soliciting community comments on the proposed Capital Improvement Plan as a part of their review and prior to the adoption of the Plan.

Budget Control

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

Debt Management

The City issues debt in accordance with the debt management policy. Debt financing, which includes general obligation bonds, special assessment bonds, revenue bonds, temporary notes, lease/purchase agreements, and other

City obligations permitted to be issued or incurred under Kansas law, may be used to purchase capital assets.

The policy stipulates the following:

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

The policy also establishes a minimum reserve for the General Fund of 15%; a Bond & Interest Fund reserve of 1/12 of the prior year debt

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

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

Investment

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

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

Practices

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

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

Government Finance Officers
Association (GFOA).

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

Budget Process

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

Operating Budget

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

Preparation

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

Adoption

Public workshops are held by the City Commission to review the proposed budget. The City Manager and department managers review their budget proposals and answer questions from the Commission. Subsequently, public hearings are conducted by the Commission to solicit input from stakeholders. Changes to the budget proposal are made, if necessary, and the final budget is approved prior to the state deadline of August 25.

Execution

The budget is adopted by ordinance at the fund level using the line-item budget format. Throughout the year revenues and expenditures are monitored to insure the funds are balanced (actual revenues higher than expenditures) and expenditures do not exceed their budgeted authority.

Amendments

In early November the Finance Director completes a thorough review of all funds to determine if any will exceed their budget authority. The City Manager is authorized to approve transfers within the same fund, and with certain limitations, between funds, however is not authorized to increase their budget authority (total spending for the fund). If potential exists, a budget amendment is prepared for the City Commission to review, hold a public hearing, and adopt.

Review (Audit)

Under Kansas law budget authority lapses at year end (December 31). Unfinished projects or activities in budgeted funds require an encumbrance to roll over funding, or must be included in the succeeding budget. At this time the Finance Director completes an additional review of all funds to ensure compliance with generally accepted account principles (GAAP). The Finance Director also briefs the City Manager on the revenues, expenditures and fund balances.

In late winter of the following year, typically February or March, a financial audit is conducted by an independent accounting firm approved by the City Commission. The principal goal of the audit is to insure the City expended funds within its budget authority and in accordance with GAAP. The auditors and Finance Director prepare and publish the results of the audit in the Comprehensive Annual Financial Report.

Capital Budget

The capital budget is prepared separately and, after adoption, incorporated into the operating budget. It is comprised of two plans, the six-year Capital Improvement Plan (CIP) and five-year Equipment Replacement Plan (ERP).

Capital Improvement Plan

The CIP is a six-year plan designed to improve and enhance the City's physical infrastructure or heavy equipment, which includes buildings, land, equipment, as well as any services related to such public improvements.

Early on in the budget process department managers submit their requests to the Finance Director. Requests are then reviewed for compliance with the financial and accounting system, and forwarded to the City Manager.

Shortly thereafter, the City Manager, Finance Director and department managers meet to discuss the projects and how they conform to the Comprehensive Plan and City Commission priorities. Adjustments are made and the proposed CIP is forwarded to the Planning Commission, which scores the document. The City Manager also holds an administrative hearing to receive comments and request from the public. Finally, the City Commission holds a public hearing and adopts the CIP.

Equipment Replacement Plan

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

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

Statutory Requirements

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

Budget Law (K.S.A. 79-2925 – 79-2937)

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

Additional requirements are as follows:

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

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

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

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

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

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

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

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

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

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Budget may only be increased with revenues other than ad valorem taxes. The amendment process follows similar steps as the budget adoption.

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

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

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

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

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

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

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

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

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

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

including changes from current and previous fiscal years.

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

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

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

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

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

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

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

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

Disbursement – The actual payout of funds; expenditure.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue – A source of income which finances governmental operations.

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

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

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

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

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

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

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



EL DORADO
KANSAS

THE FINE ART OF LIVING WELL

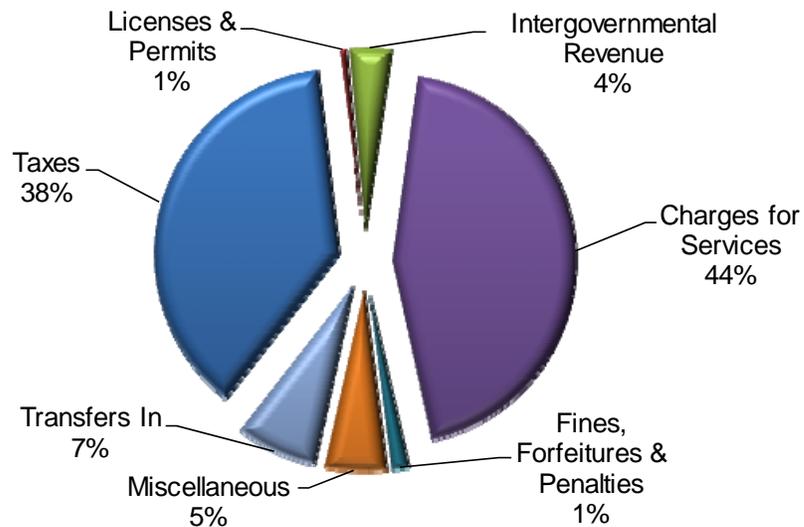
FINANCIAL SUMMARIES

2016

Revenues and Expenditures, All Budgeted Funds				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Revenues				
General	9,116,513	8,595,824	8,670,363	9,269,828
Airport	245,963	236,401	240,152	295,906
Library	444,695	452,550	452,550	456,241
Major Street	936,805	995,520	1,079,080	1,089,205
Cemetery	239,926	186,206	186,206	192,214
Stormwater	249,358	259,500	259,500	266,608
Economic Development	50,000	50,000	50,000	50,000
Prairie Trails	754,056	559,608	579,211	621,306
Industrial Mill	89,050	91,838	91,838	95,367
Special Parks & Recreation	34,140	37,740	37,740	36,346
Tourism Tax	250,082	171,289	171,110	214,000
Bond & Interest	1,399,604	1,370,527	1,407,268	1,421,900
Water	4,220,095	4,323,500	4,318,000	4,316,000
Sewer	2,227,709	2,275,500	2,209,200	2,207,300
Refuse	1,532,630	1,411,700	1,535,400	1,552,500
Compressed Natural Gas Stn	57	-	13,086	25,000
External Stores	-	80,000	80,000	80,000
Data Processing	758,913	981,200	981,200	913,589
Total:	22,549,597	22,078,903	22,361,904	23,103,310
Expenditures				
General	9,026,117	10,804,200	9,391,889	10,649,197
Airport	271,291	330,042	254,655	335,514
Library	444,740	452,550	452,550	456,241
Major Street	884,234	1,133,985	1,000,770	1,261,214
Cemetery	225,632	210,575	186,206	228,967
Stormwater	420,778	469,503	308,190	391,817
Economic Development	154,837	380,867	-	276,031
Prairie Trails	789,425	675,408	579,211	705,444
Industrial Mill	65,267	649,945	88,051	677,502
Special Parks & Recreation	12,049	73,683	21,500	95,190
Tourism Tax	135,947	373,169	201,705	453,576
Bond & Interest	1,897,006	1,559,829	1,370,527	1,547,476
Water	3,698,694	4,574,821	4,564,746	4,315,427
Sewer	2,139,335	2,541,336	2,541,336	2,506,087
Refuse	1,537,741	1,396,642	1,395,797	1,301,612
Compressed Natural Gas Stn	-	-	10,661	15,000
External Stores	29,155	80,000	80,000	80,000
Data Processing	752,704	1,045,626	965,907	1,053,408
Total:	22,484,953	26,752,181	23,413,701	26,349,703

Revenues by Category, All Budgeted Funds				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Revenues				
Taxes	8,475,939	7,907,564	8,010,075	8,685,452
Licenses & Permits	120,613	130,049	132,499	121,157
Intergovernmental Revenue	660,296	592,121	670,881	815,822
Charges for Services	9,765,728	10,290,688	10,237,429	10,246,076
Fines, Forfeitures & Penalties	332,806	377,300	362,300	346,000
Miscellaneous	1,384,949	1,156,990	1,221,402	1,237,544
Transfers In	1,809,266	1,624,191	1,727,318	1,651,259
Total:	22,549,597	22,078,903	22,361,904	23,103,310

2016 Revenues, All Budgeted Funds



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: ad valorem (property tax), motor vehicle tax, recreational vehicle tax, sales tax, telephone franchise, gas service franchise, electric franchise, cable franchise, utility franchise, and bed tax. Taxes comprise about 38% of total revenue. In total, tax collections are anticipated to increase from the prior budget year by \$777,888, or 9.21%.

Ad Valorem tax

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

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

Dorado, City staff work to reduce expenditures, while maintaining core services.

Revenues collected from property taxes are projected by taking the estimated assessed valuation (see graphs on the following page) provided by Butler County as of July 1st, deducting known exemptions, and dividing the total by \$1,000. This calculation determines the value of one mill. The mill value is then multiplied by the total number of mills required to balance the mill levy funds. The goal, or assumption, is to maintain the levy at or near its current rate of 47 mills.

How are my property taxes calculated?

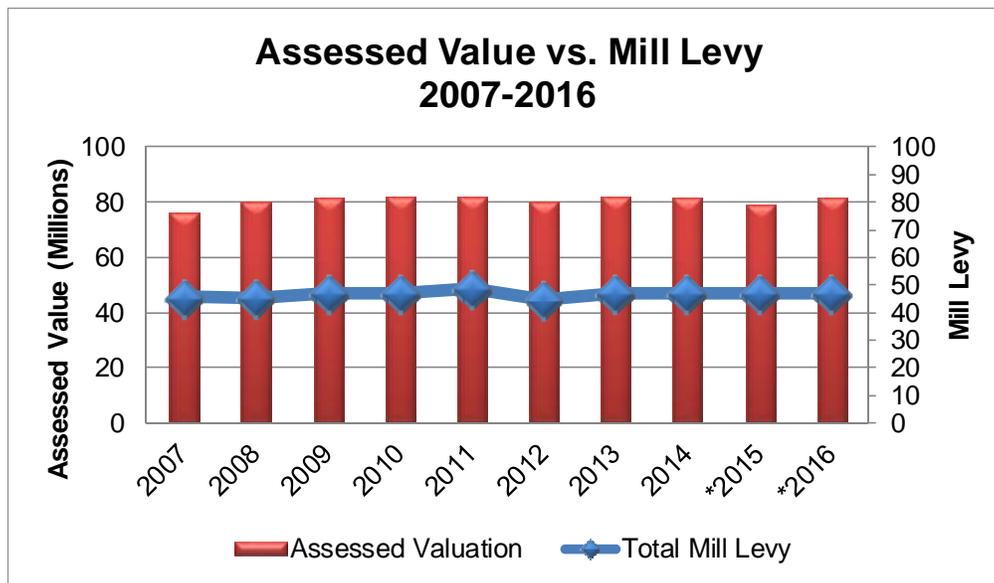
Appraised Value of Home: \$100,000

Mill Rate (estimated): 47.151

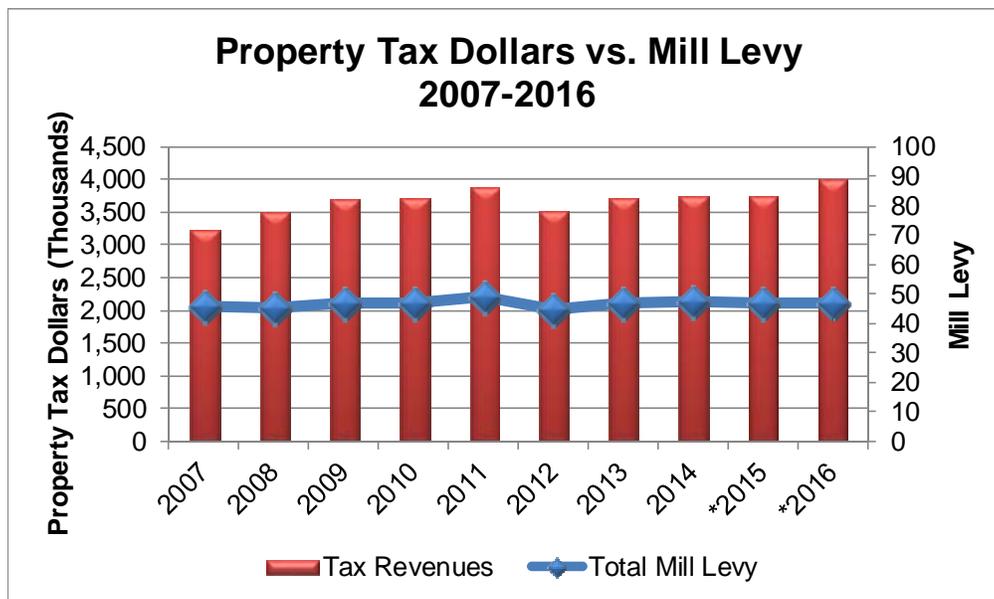
Assessed Valuation: \$11,500
To determine the assessed valuation multiply the appraised value of your home by 11.5%.

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.

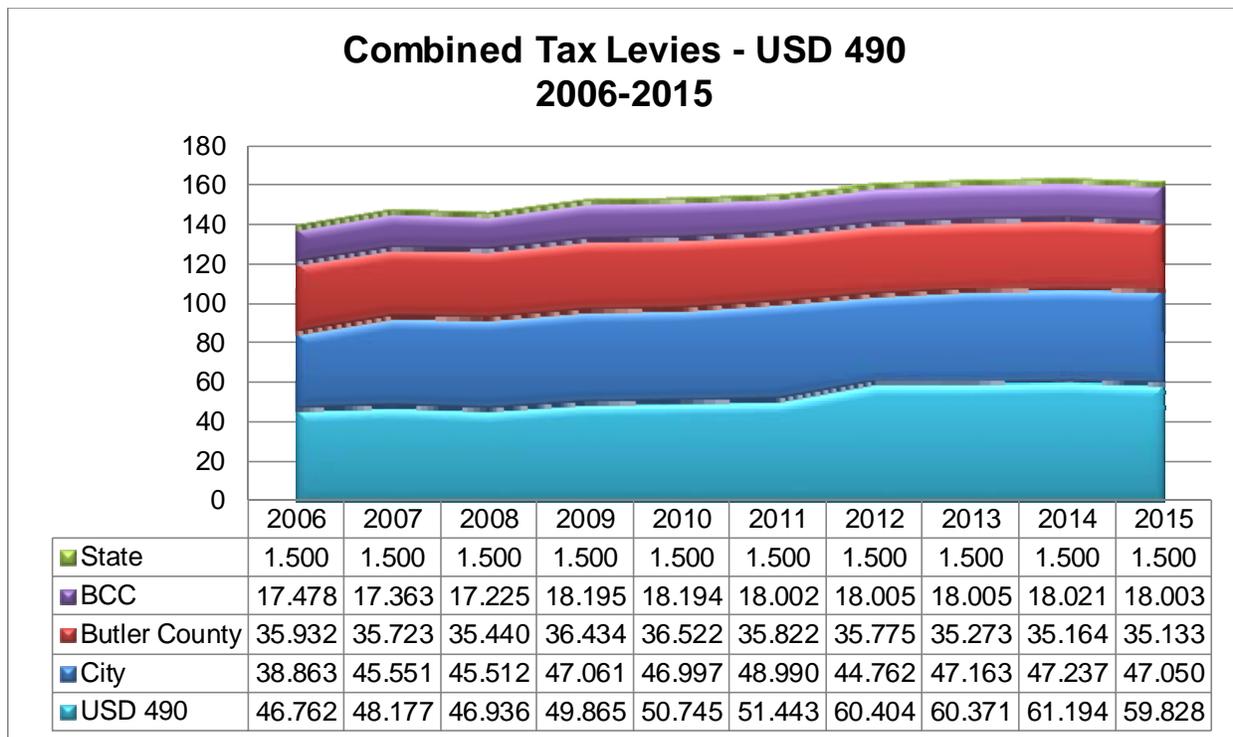


Analysis: From 2007 through 2009 property values were increasing due to a generally healthy real estate market and an increase in building permits. The following years of 2010-2012 were impacted largely from the economic downturn and falling real estate prices. In 2013, the assessed value improved due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

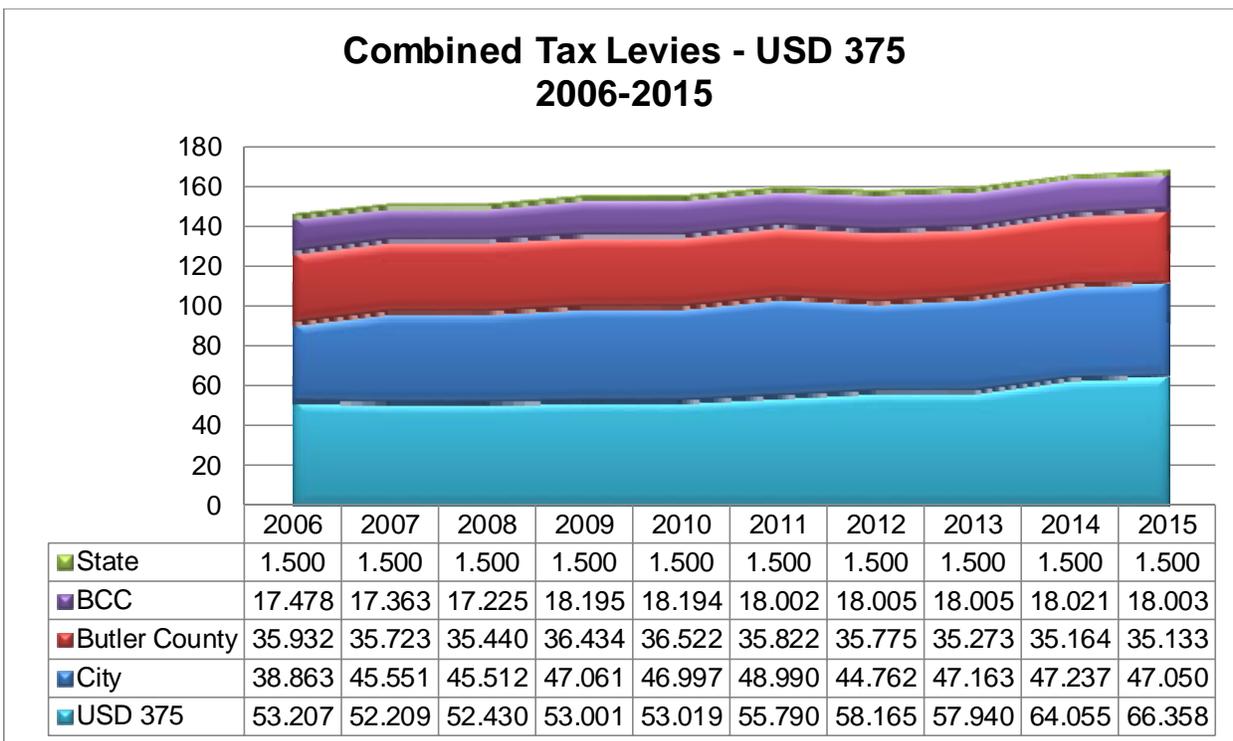


Analysis: The growth in the assessed value increased revenues from 2007-2010. The 2007 budget included a 6.688 mill levy increase to replenish reserves in the Bond & Interest Fund, offset a loss in revenue from gas taxes, and to pay for increases in the cost of insurance, fuel, and utilities. In 2011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

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



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



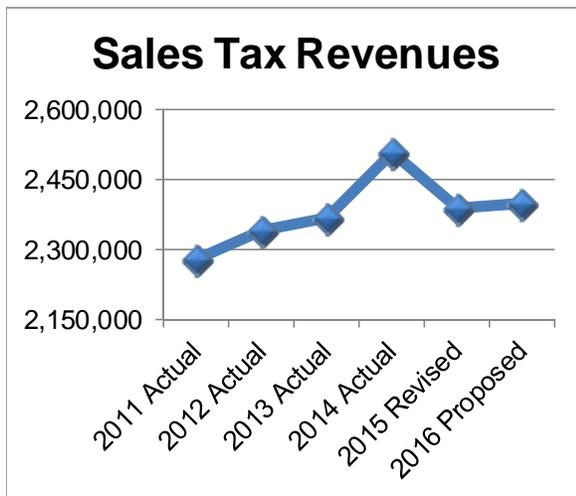
Local sales tax

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

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

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

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



Licenses & Permits

Licenses & Permits includes fourteen budgeted revenues in areas such as building improvements, planning and zoning, animal control and liquor. At less than 1%, these sources constitute a small fraction of total revenues. The total Licenses & Permits revenue projected for the current budget year is \$121,157.

Intergovernmental Revenue

This category of revenues is used to account for grants and transfers from the state government, federal government, and other non-profit organizations. Projections are largely based on the number of grants and contracts received or anticipated for the budget year. The primary reason for a \$223,701 increase is from a SAFER Grant in the amount of \$145,200 budgeted for the Fire Department.

Charges for Services

Projected at \$10,246,076, a slight decrease of .43% from the prior budget year, this is the City's largest category of revenue. Services credited under this category include: animal adoption, fire protection (townships), recreation and swimming pool fees, facility rentals, cemetery services, data processing, golf merchandise sales, airport hangar rentals, and domestic sales for the Water, Sewer, and Refuse Funds. Penalties on late payments are also included as a charge for service.

Domestic Sales (4441)

These charges represent the largest revenue source under this category. Collections are projected to be \$5,700,000 for the current budget. Annually, this revenue is projected by using time series trend analysis with adjustments made for any expected rate increases. This category includes sales of residential water, sewer, and refuse services.

Raw Water Sales (4439)

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

Data Processing Fees

These fees are charged to the General, Water, Sewer and Refuse funds to recover the administrative costs for providing internal services: processing utility bills, financial management, human resources and information technology. An allocation formula is used to determine the charges for each fund. The current budget includes a total of \$892,389 for the Data Processing Fund (072).

Fire Protection

The City is under contract provide fire protection services to residents of the El Dorado and Prospect townships. The charge is based on 4 mills and the assessed valuation of each township. This amounts to \$588,739, for another decrease of .5% from the prior budget year.

Commercial Refuse Charges

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

Fines, Forfeitures & Penalties

The General Fund is credited with all fines, forfeitures and penalties. This revenue category includes: fines and forfeitures, law enforcement costs, court costs, diversion fees, and Photostats. Total revenues are projected at \$346,000, a decrease of 8% from the prior budget year. In 2014, City Commission approved to increase court costs. Fines and forfeitures received by the Police Department make up 78% of revenues in this category.

Miscellaneous

All revenues excluded from the other categories are placed under miscellaneous. The top three revenues are: special assessments, concessions and leases, and recycling center income. The current budget projects Miscellaneous revenues at \$1,156,990. Previously, reimbursements was one of the top three revenues in this category. However, these receipts are now credited back to their original expenditure and not counted as revenue. This change has drastically reduced projected revenues under this category.

Special Assessments

These are charges levied on properties that are improved by the City. Typical improvements include new streets, sanitary sewer, storm sewer, and sidewalks. Budget estimates are

produced using an internal report which shows the amount of existing special assessments due in the budget year, along with an estimate from ongoing projects that will include special assessments. The current revenue projection is \$614,540. This is an increase of \$46,632 over the prior budget year.

Concessions and Leases

This account represents another important revenue under Miscellaneous. It includes lease payments on the Army Reserve building, daily rental of the train depot, farm land rent, cell phone tower rent, and oil leases. The current projection is \$140,172, for an increase of \$2,866 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

This account is for sales of recyclable materials. Prices for these materials are highly volatile, and therefore large swings from year to year are common. The projection for the current budget year is \$80,000

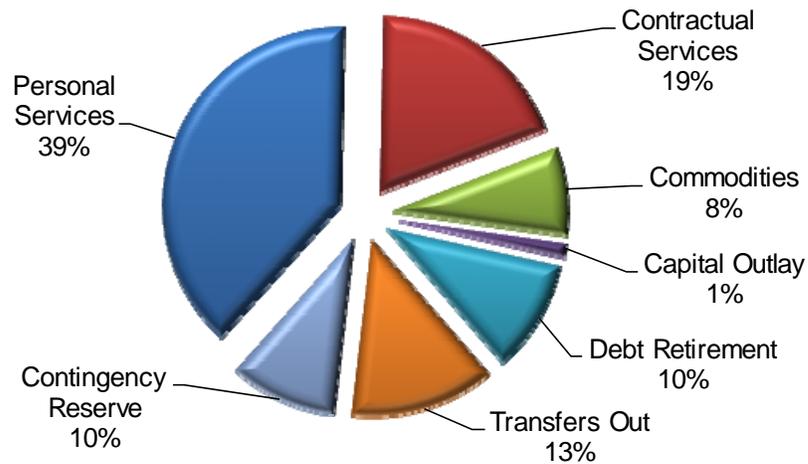
Transfers In

This heading does not have its own category in the budget detail sheets. However, Transfers In are included within the Miscellaneous revenues category on the budget detail sheets. Total transfers for 2016 amount to \$1,651,259. This is an increase of \$27,068 over the prior budget year.

Transfers In	
General	\$ 815,589
Major Street	500,000
Cemetery	133,364
Prairie Trails	182,306
Data Processing	20,000
Total:	\$ 1,651,259

Expenditures by Category, All Budgeted Funds				
	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Expenditures				
Personal Services	8,742,586	9,738,226	9,789,766	10,183,158
Contractual Services	4,173,820	4,843,993	4,754,358	4,972,977
Commodities	2,314,022	2,135,503	2,216,845	2,105,851
Capital Outlay	782,725	448,554	443,804	331,000
Debt Retirement	2,301,026	2,777,348	2,777,348	2,708,084
Transfers Out	4,170,775	3,373,186	3,431,580	3,452,222
Contingency Reserve	-	3,435,371	-	2,596,411
Total:	22,484,953	26,752,181	23,413,701	26,349,703

2016 Expenditures, All Budgeted Funds



Expenditure Sources by Category

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

Personal Services

The Personal Services category is used to account for all personnel costs, including salaries, overtime, social security, worker's compensation, unemployment insurance and other benefits. This category of expenditure totals \$10,183,158 with an overall increase of 4.57% over the prior budget year. This category represents over 38% of all budgeted expenditures. The budget does include employee merit increases (0-6% per employee, for a budgeted average of 3%).

Contractual Services

This category is for costs related to legal agreements. Examples include contracts for professional services, insurance, utilities and maintenance. The current budget projects a total of \$4,972,977. This is an increase of \$128,984, or 2.66%, over the prior budget year.

Commodities

This category is used to account for the purchase of items such as general supplies, clothing, materials used in the maintenance and repair of buildings and equipment, motor fuels and lubricants, and other miscellaneous tools. The current budget projects a total of \$2,105,851. This is a decrease of \$29,652 from the prior budget year.

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. There is a decrease of \$117,554 in projected capital outlay spending from 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 from an amortization schedule. The only material change occurs when new debt is issued or paid off, which is planned for using the Capital Improvement Plan and Equipment Replacement Plan. A decrease of \$69,264 is projected for the current budget year. Debt payments are typically consistent from year to year.

Transfers Out

This heading does not have its own category in the budget detail sheets. However, Transfers Out are included with the Contractual Services categories as account (5224). The budget has an increase of \$79,036 over the prior budget year.

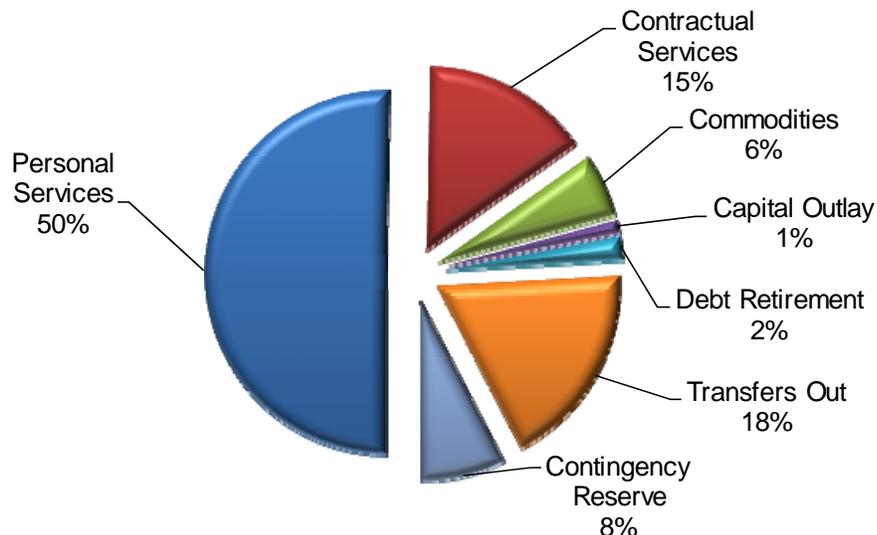
Contingency Reserve

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 2016 is budgeted at \$2,596,411, which is \$838,960 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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	2,010,499	2,208,376	2,100,895	1,379,369
Revenues				
Taxes	6,877,531	6,194,016	6,291,876	6,846,258
Licenses & Permits	116,596	127,309	127,259	114,132
Intergovernmental Revenue	49,184	53,451	53,451	196,646
Charges for Services	726,951	820,543	820,543	749,787
Fines, Forfeitures & Penalties	332,806	377,300	362,300	346,000
Miscellaneous	199,273	207,033	206,583	201,416
Transfers In	814,172	816,172	808,351	815,589
Total:	9,116,513	8,595,824	8,670,363	9,269,828
Expenditures				
Personal Services	4,458,758	5,032,576	5,037,350	5,355,220
Contractual Services	1,415,054	1,524,056	1,515,184	1,590,984
Commodities	535,984	624,145	623,495	597,885
Capital Outlay	81,936	110,554	110,554	125,000
Debt Retirement	18,339	223,909	223,909	225,923
Transfers Out	2,516,047	1,757,003	1,881,397	1,941,670
Contingency Reserve	-	1,531,957	-	812,515
Total:	9,026,117	10,804,200	9,391,889	10,649,197
Surplus (Deficit)	90,396	(2,208,376)	(721,526)	(1,379,369)
Ending Fund Balance	2,100,895	-	1,379,369	-
Contingency Reserve	2,100,895	1,531,957	1,379,369	812,515
Reserve % of Expenditures	23%	17%	15%	8%

2016 Budgeted Expenditures



General Fund Summary

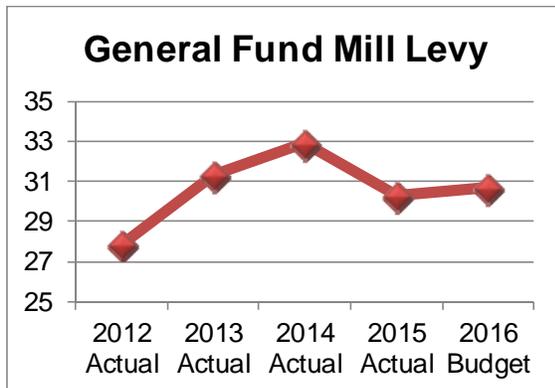
The General Fund (001) is the general operating fund of the City and provides resources to the following departments: Administration, Engineering, Police, Fire, and Public Works. It is the largest fund and is supported primarily by taxes, franchise fees, and charges for service. All revenues and expenditures 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 increase in 2016 by \$674,004 over the prior budget year.

Taxes

The current budget has estimated total tax collections of \$6,846,258. Taxes comprise nearly 75% of revenues in this fund. The largest revenues in this category are Ad Valorem Tax (4111) at \$2,505,314 and Local Sales Tax (4132) at \$2,350,000.



It has been the Commission’s prerogative over the years to hold the City’s tax levy at 47 total mills. The graph, above, illustrates an increase of 5.064 mills in the General Fund from 2012 to 2014. In 2015, this fund decreased 2.599 mills to 30.306 due to the 2015 Series GO Bond. When the City’s debt increases, the mills required to fund the Bond & Interest Fund increases. Therefore, the other Mill Levy Funds must decrease their tax rates. To curb future growth, staff is working to evaluate cost reduction measures and alternative revenue sources.

Licenses & Permits

This category of revenues includes cereal malt beverage and liquor licenses; building, plumbing, electrical and mechanical permits; merchant licenses; and animal licenses. Another decrease in Licenses & Permits is projected in 2016 for a total of \$114,132. Approximately 35% of these revenues are derived from building permits, which are heavily elastic and dependent on the local housing market. The budget assumes the real estate market will be consistent with the 2014 market with \$39,500 in building permit sales.

Intergovernmental Revenue

The budget for intergovernmental revenue is composed of liquor taxes; hazmat contract revenues from Butler County; gas tax refunds; and grants. This budget estimates collecting \$196,646. The 2016 Budget includes \$145,200 for a SAFER (Staffing for Adequate Fire & Emergency Response) FEMA grant. This grant provides funding directly to fire departments to help maintain the number of trained, “front line” firefighters available in their communities.

Charges for Services

The main source of revenue in this category is Fire Protection services. The City Fire Department maintains fire protection service contracts with the El Dorado and Prospect townships, charging both 4 mills of their assessed valuation. These account for \$588,739, or 78.5% of revenues in this category. Engineering Refunds and Administrative Fees (4412) are charged to projects with special assessments. This revenue has been volatile in recent years and the City now takes a much more conservative approach with a 2016 projection of \$48,000.

Fines, Forfeitures & Penalties

Fines and Forfeitures (4511) derived from traffic stops and police seizures comprise nearly 80% of revenues under this category at \$270,000. Court Costs (4513) and Diversion Fees (4514) are also located under this category.

Miscellaneous

All revenues excluded from the other categories are placed under miscellaneous. The top revenues are Concessions and Leases (4622) at \$92,472 and Civic Center Rentals (4627) at \$44,361.

Transfers In

The General Fund receives internal franchise fees from the Water, Sewer, Refuse, and Stormwater funds. These revenues increase by about 3% per year. In addition, the Sales Tax Committee has traditionally recommended an additional 3.49 mills of property tax reduction by using prior year excess sales tax revenues. These revenues amount to \$815,589 for the 2016 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 2016 Budget for the General Fund is \$9,836,682 after deducting the budgeted Contingency Reserve. The budget represents an increase of \$564,439, or 6.09%, over the prior budget year.

Personal Services

An increase of \$322,644, or 6.41%, is budgeted for a total of \$5,355,220. The majority of the increases are located in both the Police and Fire Departments. The Police department's Personal Services budget increased \$166,517, or 8.53% due to a combination of both, the Code Enforcement Officer position transferring from the Building and Zoning Division and the addition of a part-time Patrol Officer position. The Fire Department's Personal Services budget increased \$203,522, or 15.45% for the potential of three additional full-time firefighters if the City is awarded the SAFER Grant. The City budgets for every approved position to be filled, but does not expect to fill each position for all twelve months of the year.

Contractual Services

The budget for contractual services has increased by \$66,928 for 2016. The most significant single increase is \$18,750 in the Recreation Department's Utilities expense (001-051-5205) to pay for half of the utilities costs at the Activity Center which the City did not previously pay for. The remainder is spread broadly across all departments in the General Fund.

Commodities

Expenditures under this category have decreased by \$26,260 from the prior budget year. This is primarily due to the E-Citation program that was included in the 2015 Budget in the Legal/Judicial Department for \$30,000. The 2016 Budget consists of average expenditures.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. The General Fund budget under capital outlay is set at a total of \$125,000. There are five budgeted items for 2016: \$5,000 for chairs (001-014-7404); \$70,000 for two police cars (001-021-7401); \$5,000 for a land purchase (001-021-7405); \$45,000 for a fire command vehicle and hydraulic rescue tools (001-023-7401).

Debt Retirement

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

Transfers Out

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

Transfers for 2016 are as follows:

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

Contingency Reserve

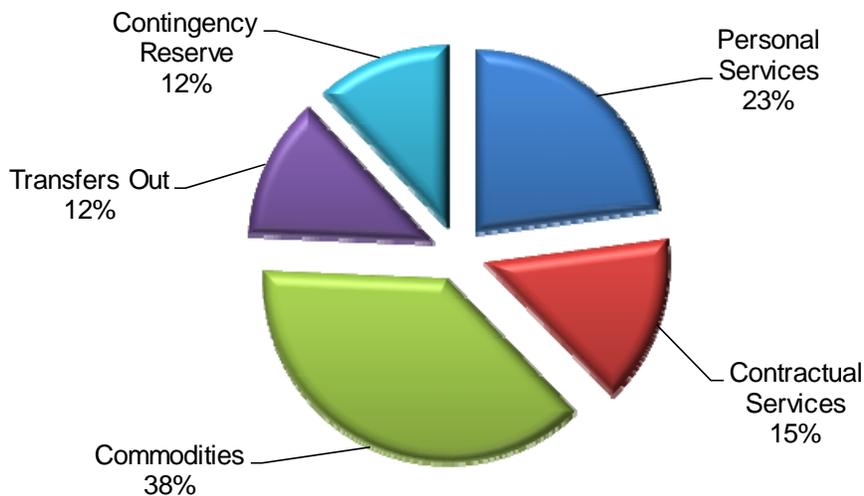
These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2016 Budget has appropriated \$812,515 in Contingency Reserve.

Fund Balance

The General Fund budgets the projected fund balance as Contingency Reserve. The ending fund balance for 2016 is set at a projected 8.26% of budgeted expenditures. City policy stipulates a minimum fund balance of 15% for the General Fund. The City Manager will attentively watch this fund to insure its fund balance remains within City policy.

Airport Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	79,438	93,641	54,111	39,608
Revenues				
Taxes	31,502	2,301	6,952	72,731
Charges for Services	206,380	232,000	225,000	215,000
Miscellaneous	8,081	2,100	8,200	8,175
Total:	245,963	236,401	240,152	295,906
Expenditures				
Personal Services	76,661	75,972	75,555	77,006
Contractual Services	60,923	41,318	43,600	49,750
Commodities	132,046	124,300	135,500	127,150
Transfers Out	1,661	-	-	42,000
Contingency Reserve	-	88,452	-	39,608
Total:	271,291	330,042	254,655	335,514
Surplus (Deficit)	(25,327)	(93,641)	(14,503)	(39,608)
Ending Fund Balance	54,111	-	39,608	-
Contingency Reserve	54,111	88,452	39,608	39,608
Reserve % of Expenditures	20%	37%	16%	13%

2016 Budgeted Expenditures



Airport Fund Summary

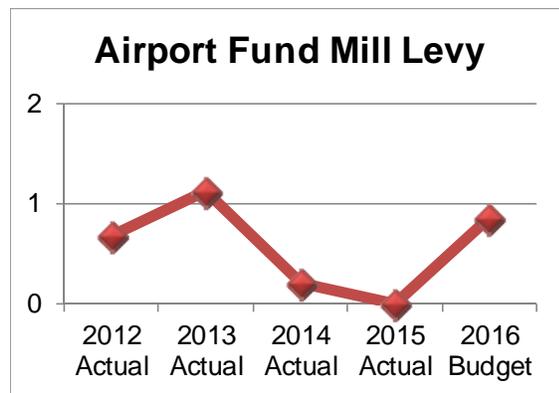
The Airport Fund (003) is used to account for the operations of the El Dorado/Captain Jack Thomas Memorial Airport. It funds the Airport Division of the Public Works Department.

Revenues

Airport Fund revenues are divided into three categories: Taxes, Charges for Services, and Miscellaneous. Total revenues are anticipated to increase by \$59,505.

Taxes

The 2016 Budget has estimated tax collections of \$72731, for an increase of \$70,430 over the prior budget year. The airport is budgeted to receive .847 Mills of Ad Valorem Tax revenue in 2016 due to its inability to operate self-sufficiently.



Charges for Services

This category includes Hangar Rentals (4475) and External Fuel Sales (4476). These revenues are projected to decrease by \$17,000 from the prior budget year to \$215,000, primarily due to rental income from the new hangar not generating at the originally anticipated level.

Miscellaneous

The miscellaneous category does not include any significant revenue sources, as the largest revenue is Concessions and Leases (4622), with budgeted revenue of \$6,700.

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 2016 is expected to increase \$54,316 to \$295,906.

Personal Services

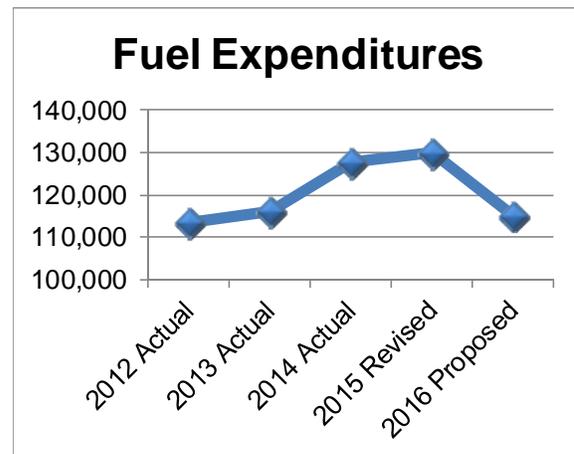
There is only one full-time employee at the Airport. Merit increases are budgeted at 3% annually. Total Personal Services expenses for 2016 are budgeted for \$77,006.

Contractual Services

Contractual Services are budgeted at \$49,750, a 20.41% increase from the prior budget year. The majority of this is due to a budgeted increase of \$5,500 in Insurance & Bonds (5204).

Commodities

The budget for Commodities is \$127,150, a 2.29% increase over the prior budget year. The quantity of fuel sales has increased the last couple years due to the additional hangar space that was opened in 2013. The increase in fuel expenditures corresponds with an increase in external fuel sales revenue.



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. The 2016 Budget includes a \$42,000 transfer to help fund the rehabilitation of Runway 15-33.

Contingency Reserve

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

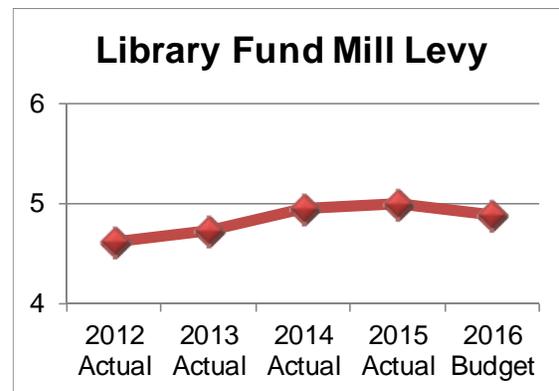
Fund Balance

Projected fund balance is budgeted in the Airport Fund as Contingency Reserve. The fund balance is projected to decrease from \$54,111 in 2014 to \$39,608 by the end of 2016.

Library Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Revenues				
Taxes	444,695	452,550	452,550	456,241
Total:	444,695	452,550	452,550	456,241
Expenditures				
Transfers Out	444,740	452,550	452,550	456,241
Total:	444,740	452,550	452,550	456,241

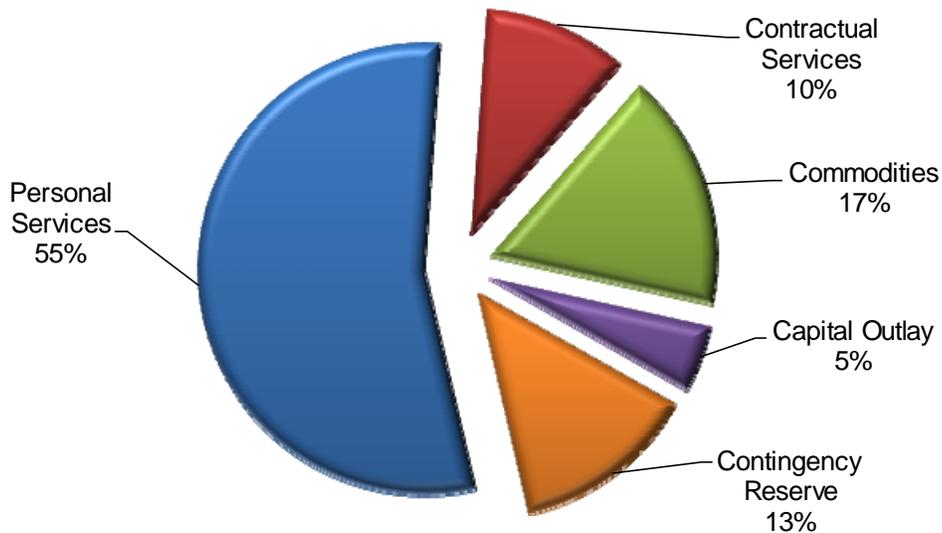
Library Fund Summary

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	41,129	138,465	93,699	172,009
Revenues				
Licenses & Permits	1,891	1,000	3,500	5,125
Intergovernmental Revenue	575,800	499,520	577,080	580,080
Miscellaneous	3,199	-	3,500	4,000
Transfers In	355,914	495,000	495,000	500,000
Total:	936,805	995,520	1,079,080	1,089,205
Expenditures				
Personal Services	568,276	638,241	633,970	690,029
Contractual Services	54,955	140,821	134,650	130,250
Commodities	225,901	181,458	197,150	214,400
Capital Outlay	3,333	35,000	35,000	60,000
Transfers Out	31,769	-	-	-
Contingency Reserve	-	138,465	-	166,535
Total:	884,234	1,133,985	1,000,770	1,261,214
Surplus (Deficit)	52,570	(138,465)	78,310	(172,009)
Ending Fund Balance	93,699	-	172,009	-
Contingency Reserve	93,699	138,465	172,009	166,535
Reserve % of Expenditures	11%	14%	17%	15%

2016 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 \$1,089,205, an increase of \$93,685 over the prior budget year.

Licenses and Permits

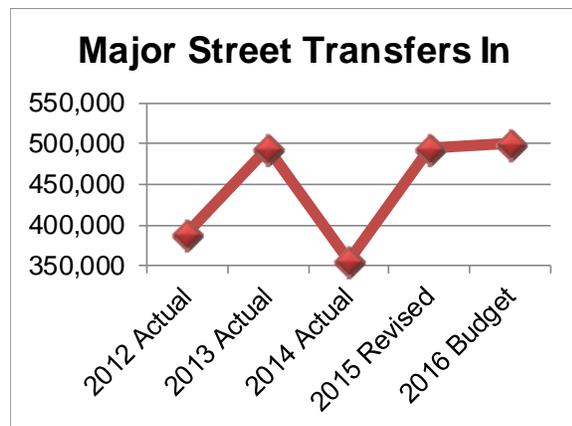
The miscellaneous category does not include any significant revenue sources, as the largest revenue is Paving Cuts (4225), with budgeted revenue of \$4,000.

Intergovernmental Revenue

The two major revenues under this category are Special City/County Highway Tax (4351) and State Highway Maintenance (4359). Total collections are projected to increase \$80,560 over the prior year with the majority of this increase in Special City/County Highway Tax (4351).

Miscellaneous

There aren't any significant revenues under this category as there is a total of \$4,000 budgeted for the current budget year.



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 2016 Budget includes a transfer of \$500,000.

Expenditures

Major Street Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out, and Contingency Reserve. After deducting Contingency Reserve, total expenditures for this fund have increased by \$99,159 to \$1,094,679.

Personal Services

The budget has increased by 8.11% to \$690,029. In recent years, this fund was not budgeted to fill all positions. The 2016 budget includes 11.6 FTE's with a 4% average merit increase. There is also an increase of \$22,926 in Benefit Insurance (5110).

Contractual Services

Expenditures are budgeted to decrease by \$10,571 to \$130,250 from the prior budget year. Maintenance & Repair-Equipment (5207) and Maintenance & Repair-Other Improvements (5208) combine for a projected decrease of \$15,000.

Commodities

The budget for Commodities is expected to be \$214,400, an increase of \$32,942 over the prior budget year. The most significant change for this budget year is a \$25,000 budget increase in Maintenance & Repair-Other Improvements (5308).

Capital Outlay

The 2016 Budget includes Capital Outlay expenditures of \$60,000 for a Utility Truck and a Front-end Loader.

Transfers Out

In 2014 there was a transfer made to the CNG Fueling Station project for \$31,769. The current budget does not include any appropriations for transfers out.

Contingency Reserve

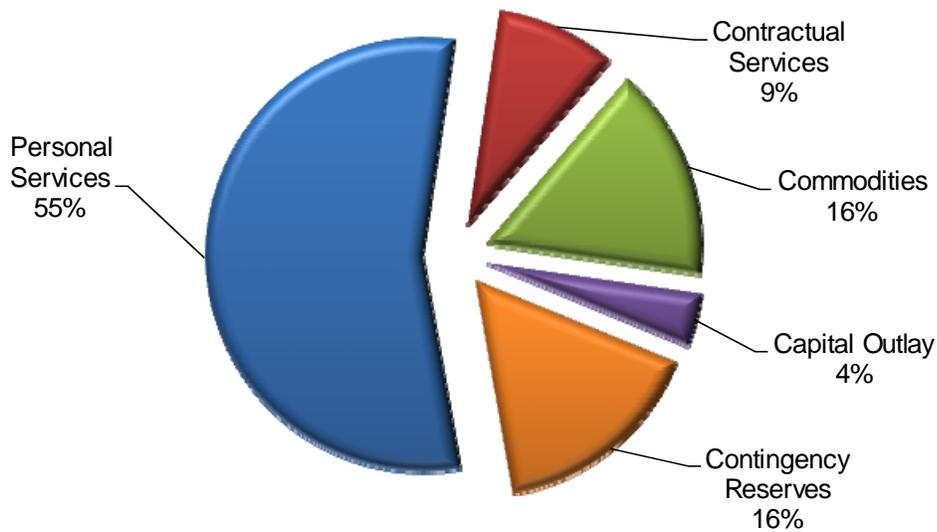
These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2016 Budget has appropriated \$166,535 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Major Street Fund as Contingency Reserve. The fund balance is projected to increase from \$93,699 in 2014 to \$166,535 by the end of 2016.

Cemetery Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	22,459	24,369	36,753	36,753
Revenues				
Intergovernmental Revenue	681	650	650	650
Charges for Services	65,510	60,800	60,800	58,200
Miscellaneous	705	-	-	-
Transfers In	173,031	124,756	124,756	133,364
Total:	239,926	186,206	186,206	192,214
Expenditures				
Personal Services	124,595	113,189	113,189	126,239
Contractual Services	18,337	26,967	26,967	20,575
Commodities	52,201	38,050	38,050	36,400
Capital Outlay	-	8,000	8,000	9,000
Transfers Out	30,500	-	-	-
Contingency Reserves	-	24,369	-	36,753
Total:	225,632	210,575	186,206	228,967
Surplus (Deficit)	14,294	(24,369)	-	(36,753)
Ending Fund Balance	36,753	-	36,753	-
Contingency Reserve	36,753	24,369	36,753	36,753
Reserve % of Expenditures	16%	13%	20%	19%

2016 Budgeted Expenditures



Cemetery Fund Summary

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

Revenues

Revenues for the Cemetery Fund are divided into four categories: Intergovernmental Revenue, Charges for Service, Miscellaneous, and Transfers In. Total revenues are anticipated to increase by \$6,008 to \$192,214.

Intergovernmental Revenue

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

Charges for Service

These revenues are derived from Interments (4461), Lot Sales (4462), and Vault Sales (4464). As of 2015, the Cemetery no longer receives revenue for Tent Settings. Over the last couple years it has been determined that past estimates have been overestimated. The 2016 Budget reflects the most recent trend and decreased these estimates by another \$2,600 from the prior budget year to a total of \$58,200.

Miscellaneous

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

Transfers In

Each year the Cemetery Fund receives a transfer (4659) from the General Fund. The amount is based on the projected deficit for the budget year. The current budget includes a transfer of \$133,364.

Expenditures

Cemetery Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers Out, and Contingency Reserve. Appropriations for this fund have increased \$6,008, to \$192,214, after deducting Contingency Reserve.

Personal Services

The budget for Personal Services has increased by \$13,050, or 11.53%, over the prior budget year. The majority of which is in Benefit Insurance (5110) with an increase of \$8,685.

Contractual Services

These expenditures are anticipated to decrease by \$6,392 from the prior budget year. The majority of this decrease is a result of Utilities (5205) declining by \$3,625.

Commodities

This category has decreased by \$1,650 overall from the prior budget year. Motor Fuels and Lubricants (5303) decrease by \$5,000, while Maintenance & Repair-Equipment (5307) increased by \$3,500.

Capital Outlay

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

Transfers Out

In 2014 there was a transfer made to a project for Recreation Equipment for \$30,500. The current budget does not include any appropriations for transfers out.

Contingency Reserve

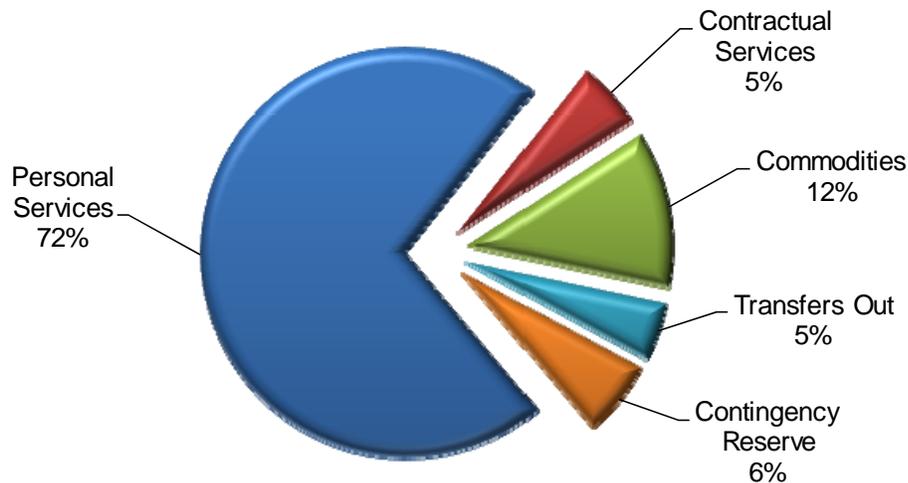
This fund doesn't typically hold any significant amount of reserve because it is primarily funded by the General Fund. The 2016 Budget has appropriated \$36,753 in Contingency Reserve.

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	345,319	210,003	173,899	125,209
Revenues				
Intergovernmental Revenue	318	-	-	300
Miscellaneous	249,040	259,500	259,500	266,308
Total:	249,358	259,500	259,500	266,608
Expenditures				
Personal Services	212,931	240,463	241,390	281,178
Contractual Services	20,005	19,700	19,300	20,500
Commodities	45,355	24,450	29,500	48,500
Capital Outlay	3,334	-	-	-
Transfers Out	139,154	84,000	18,000	18,000
Contingency Reserve	-	100,890	-	23,639
Total:	420,778	469,503	308,190	391,817
Surplus (Deficit)	(171,420)	(210,003)	(48,690)	(125,209)
Ending Fund Balance	173,899	-	125,209	-
Contingency Reserve	173,899	100,890	125,209	23,639
Reserve % of Expenditures	41%	27%	41%	6%

2016 Budgeted Expenditures



Stormwater Fund Summary

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

Revenues

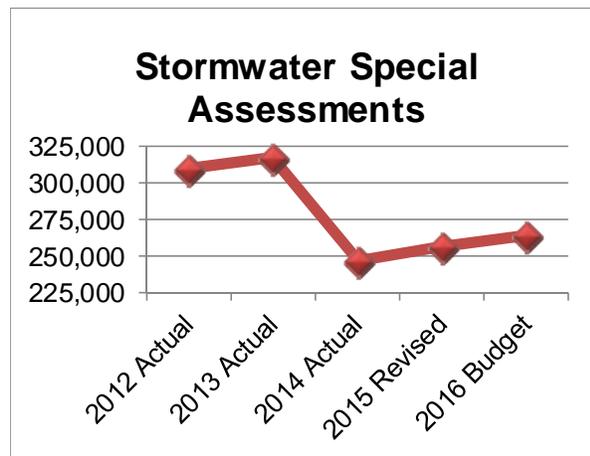
Revenues for the Stormwater Fund are divided into two categories: Intergovernmental Revenue and Miscellaneous. Revenues are anticipated to increase \$ 7,108, or 2.74%, in the current budget year.

Intergovernmental Revenue

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

Miscellaneous

Special Assessments (4631) and Delinquent Special Assessments (4632) are the two primary sources of revenue in this category. As illustrated in the chart below, Special Assessments decreased \$70,169.57 in 2014. This was due to a decision agreed upon by the City Commission to lower the tax that was levied on each property within the City of El Dorado by \$9, annually. Special Assessments are now projected at \$264,658.



Expenditures

Stormwater Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay,

Transfers Out, and Contingency Reserve. After deducting contingency reserve, the 2016 Budget represents an overall decrease of \$435, for a total of 368,178, from the prior budget year.

Personal Services

The budget for Personal Services have increased by \$40,715, or 16.93% over the prior budget year. The majority of the change occurred in, both, Salaries (5101) and Benefit Insurance (5110) with increases of \$8,724 and \$22,741, respectively.

Contractual Services

This category is budgeted at \$20,500, with an \$800 increase over the prior budget year.

Commodities

These expenditures have increased \$24,050, or 98.36%, over the prior budget year. The majority of this change is due to a \$19,000 increase in Maintenance & Repair-Other Improvements (5308).

Capital Outlay

The 2016 Budget does not include any Capital Outlay purchases.

Transfers Out

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

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2016 Budget has appropriated \$23,639 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Stormwater Fund as Contingency Reserve. Fund balance is anticipated to decline from \$173,899 at the end of 2014 to \$23,639 (6% of expenditures) by the end of the 2016 Budget year. The decline is due to the reduced Special Assessment tax that was passed by the Commission in 2014.

Economic Development Sales Tax Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	280,868	330,867	176,031	226,031
Revenues				
Taxes	50,000	50,000	50,000	50,000
Total:	50,000	50,000	50,000	50,000
Expenditures				
Contractual Services	17,003	-	-	-
Capital Outlay	9,610	-	-	-
Transfers Out	128,224	-	-	-
Contingency Reserve	-	380,867	-	276,031
Total:	154,837	380,867	-	276,031
Surplus (Deficit)	(104,837)	(330,867)	50,000	(226,031)
Ending Fund Balance	176,031	-	226,031	-
Contingency Reserve	176,031	380,867	226,031	276,031
Reserve % of Expenditures	N/A	N/A	N/A	N/A

Economic Development Sales Tax Fund Summary

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

Revenues

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

Taxes

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

Expenditures

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

Contractual Services

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

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

Capital Outlay

In 2014, the City purchased two properties for demolition and all of the remaining available plots of the Griler Addition for a total of \$9,610.

Transfers Out

In 2014, a transfer was made to cover expenses for the new water line project for RWD 4 on Towanda Ave totaling \$128,224.

Contingency Reserve

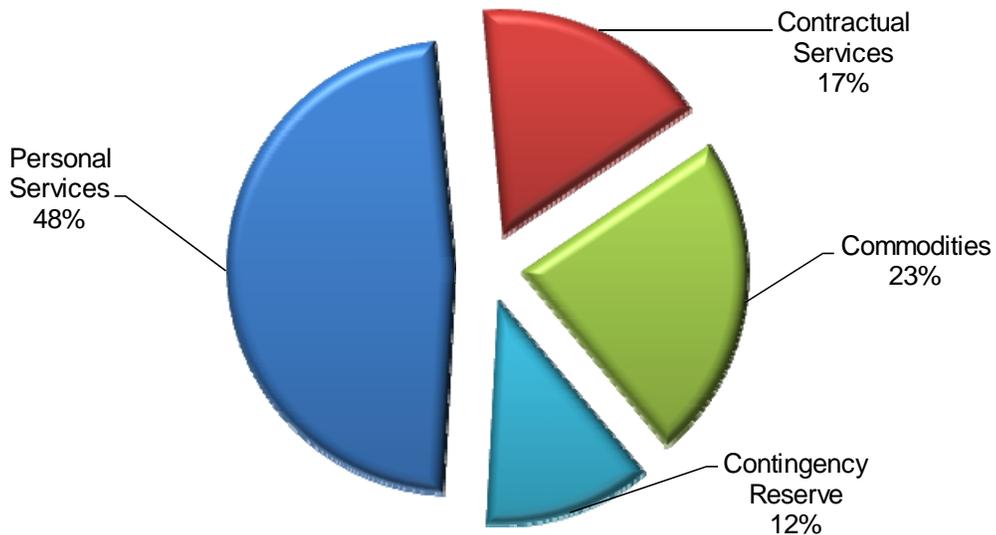
These funds are used to finance economic development incentives and/or projects that arise throughout the year. In 2011, a pilot project was implemented using these funds. Eligible management staff from the HollyFrontier refinery in Cheyenne, Wyoming was provided an incentive for relocating and purchasing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

Fund Balance

Projected fund balance is budgeted in the Economic Development Fund as Contingency Reserve. Fund balance is projected to be \$276,031 by the end of 2016.

Prairie Trails Restaurant/Golf Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	119,507	115,800	84,138	84,138
Revenues				
Charges for Services	367,535	461,345	370,000	433,000
Miscellaneous	15,371	-	-	6,000
Transfers In	371,150	98,263	209,211	182,306
Total:	754,056	559,608	579,211	621,306
Expenditures				
Personal Services	299,392	300,494	330,597	336,875
Contractual Services	109,105	103,514	94,514	119,731
Commodities	281,340	155,600	154,100	164,700
Capital Outlay	99,588	-	-	-
Contingency Reserve	-	115,800	-	84,138
Total:	789,425	675,408	579,211	705,444
Surplus (Deficit)	(35,369)	(115,800)	-	(84,138)
Ending Fund Balance	84,138	-	84,138	-
Contingency Reserve	84,138	115,800	84,138	84,138
Reserve % of Expenditures	11%	21%	15%	14%

2016 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 increase by \$61,698 over the prior budget year.

Charges for Services

This category includes all operating revenue, such as pro shop sales, golf membership fees, concessions, and daily golf and cart fees. Revenues are projected to decline in 2016 by \$28,345. Concession, Food, & Beverage Sales (4468) are projected to increase \$40,000 to \$150,000 in anticipation that the kitchen will reopen. Golf Fees (4472) are projected to decrease by \$66,345 to \$265,000 because the front nine holes will be closed until July 2016. The greens on the front nine are being reconstructed.

Miscellaneous

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

Transfers In

The ultimate goal for the golf course is to operate on a break-even basis. Management, however, recognizes that such a goal will require a multi-year, strategic approach of marketing and capital improvements. Such investments are funded through a general fund transfer. The 2016 Budget provides an appropriation of \$182,306. This will be an increase of \$84,043 over the prior budget year.

Expenditures

Prairie Trails Fund expenditures are divided into five categories: Personal Services, Contractual Services, Commodities, Capital Outlay, and Contingency Reserve. After deducting Contingency Reserve, total expenditures for this fund have increased by \$61,698 to \$621,306.

Personal Services

An overall increase of \$36,381 is expected for the Prairie Trails Division. This change is primarily due to an additional full-time (Maintenance Worker I) position being added in 2015. An average merit raise of 3% is also budgeted.

Contractual Services

An increase of \$16,217 is budgeted for the current budget year. The majority of this change is attributed to a \$5,800 increase in Rentals (5210) and a \$9,600 increase in Other Charges (5213).

Commodities

This category is projected to increase by \$9,100, or 5.85% in the current budget year. The change is primarily due to a \$10,000 increase in Beverages (5332).

Capital Outlay

There are no Capital Outlay purchases scheduled for the current budget year.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2016 Budget has appropriated \$84,138 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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	554,565	558,107	578,348	582,135
Revenues				
Taxes	88,150	91,838	91,838	95,367
Miscellaneous	900	-	-	-
Total:	89,050	91,838	91,838	95,367
Expenditures				
Contractual Services	44,226	49,316	48,000	48,000
Debt Retirement	21,041	-	-	-
Transfers Out	-	40,051	40,051	40,051
Contingency Reserve	-	560,578	-	589,451
Total:	65,267	649,945	88,051	677,502
Surplus (Deficit)	23,783	(558,107)	3,787	(582,135)
Ending Fund Balance	578,348	-	582,135	-
Contingency Reserve	578,348	560,578	582,135	589,451
Reserve % of Expenditures	886%	627%	661%	669%

2016 Budgeted Expenditures



Industrial Mill Levy Fund Summary

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

Revenues

Taxes are the only revenue category the Industrial Mill Levy Fund budgets. Overall revenues are anticipated to increase slightly to \$95,367.

Taxes

The budget has estimated tax collections to increase by \$3,529. The primary revenue source in this fund is Ad Valorem Tax (4111) at \$79,825. 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, as illustrated in the graph below.



Miscellaneous

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

Expenditures

Industrial Mill Levy Fund expenditures are divided into four categories: Contractual Services, Debt Retirement, Transfers Out, and Contingency Reserve. After deducting the budgeted contingency reserve, expenditures are anticipated to decrease \$1,316 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 the current budget year is \$48,000.

Debt Retirement

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

Transfers Out

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

Contingency Reserve

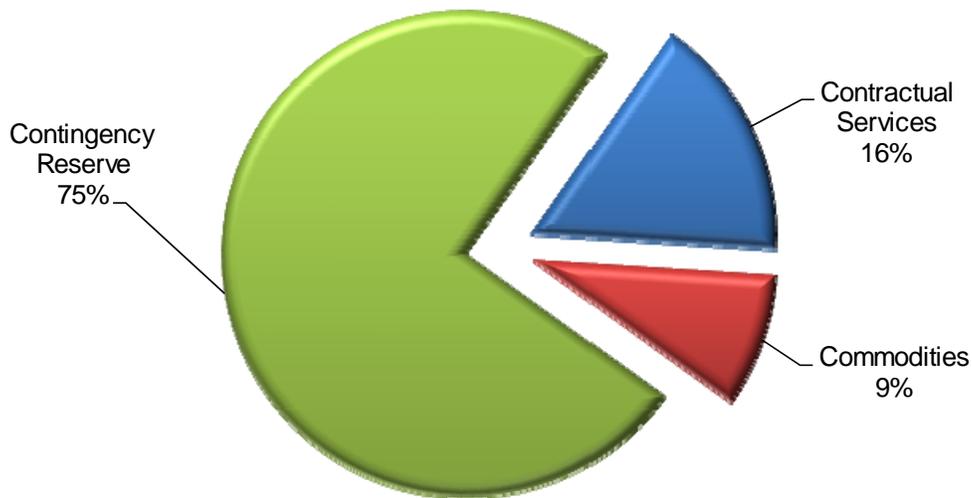
These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2016 Budget has appropriated \$589,451 in Contingency Reserve.

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 669% of projected operating expenditures.

Special Parks & Recreation Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	20,513	35,943	42,604	58,844
Revenues				
Licenses & Permits	2,125	1,740	1,740	1,900
Intergovernmental Revenue	32,015	36,000	36,000	34,446
Total:	34,140	37,740	37,740	36,346
Expenditures				
Contractual Services	10,000	13,000	13,000	15,500
Commodities	2,049	8,500	8,500	8,500
Contingency Reserve	-	52,183	-	71,190
Total:	12,049	73,683	21,500	95,190
Surplus (Deficit)	22,091	(35,943)	16,240	(58,844)
Ending Fund Balance	42,604	-	58,844	-
Contingency Reserve	42,604	52,183	58,844	71,190
Reserve % of Expenditures	354%	243%	274%	297%

2016 Budgeted Expenditures



Special Parks & Recreation Fund Summary

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

Revenues

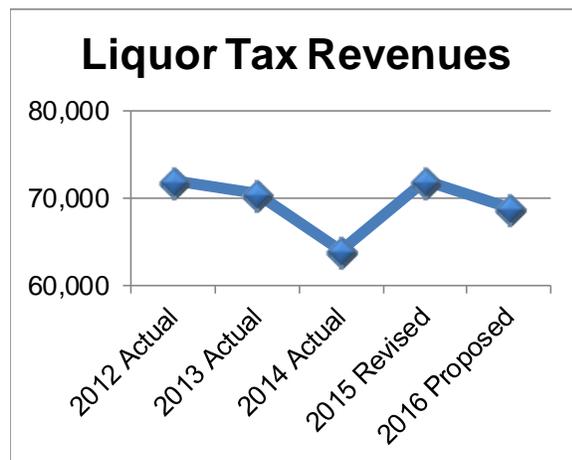
Revenues in this Fund are divided into two categories: Licenses & Permits and Intergovernmental Revenue. Total revenues are projected to decrease slightly by \$1,394 from the prior budget year to \$36,346.

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 2016 are projected at \$1,900.

Intergovernmental Revenue

The Special Parks & Recreation Fund receives one half of Liquor Tax (4353) revenues. The City approved Sunday liquor sales in 2012, although this change has not driven additional growth thus far. Intergovernmental Revenue is anticipated to be \$34,446 in the current budget year. The chart below illustrates the trend of Liquor Tax Revenues as a whole.



Expenditures

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

Contractual Services

The majority of this category is budgeted in Professional Services (5201). These funds represent about one third of allocated liquor tax revenues received by this fund, and are distributed to eligible not-for-profit domestic violence organizations. The 2016 estimated domestic violence program is \$13,000. There is also \$2,500 budgeted in Maintenance & Repair-Other Improvements (5208).

Commodities

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

Contingency Reserve

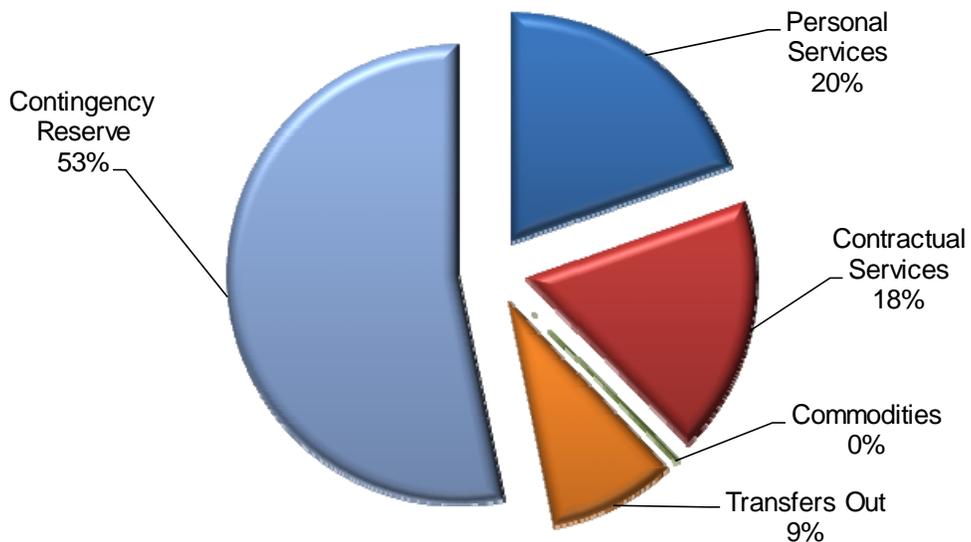
These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. With the approval of the City Commission, these funds may also be used in the budget year for park projects. The 2016 Budget has appropriated \$71,190 in Contingency Reserve.

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 \$71,190.

Tourism Tax Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	156,036	201,880	270,171	239,576
Revenues				
Taxes	221,564	171,110	171,110	214,000
Miscellaneous	28,518	179	-	-
Total:	250,082	171,289	171,110	214,000
Expenditures				
Personal Services	65,620	73,935	75,089	89,137
Contractual Services	47,967	84,865	84,865	81,832
Commodities	1,093	1,200	1,700	1,400
Capital Outlay	226	-	-	-
Debt Retirement	21,041	-	-	-
Transfers Out	-	40,051	40,051	40,051
Contingency Reserve	-	173,118	-	241,156
Total:	135,947	373,169	201,705	453,576
Surplus (Deficit)	114,135	(201,880)	(30,595)	(239,576)
Ending Fund Balance	270,171	-	239,576	-
Contingency Reserve	270,171	173,118	239,576	241,156
Reserve % of Expenditures	199%	87%	119%	114%

2016 Budgeted Expenditures



Tourism Tax Fund Summary

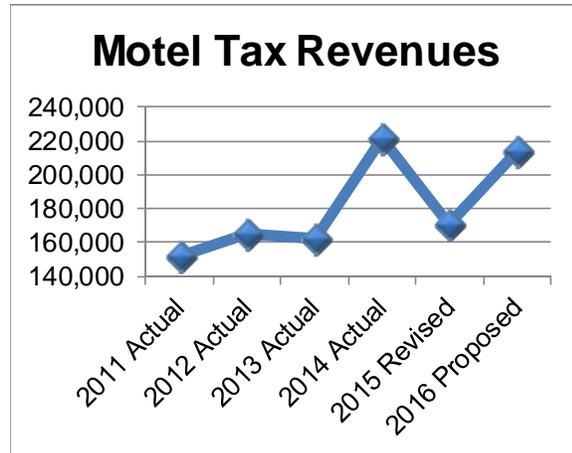
The Tourism Tax Fund (024) supports the Marketing Program of the Administration Department. Funds are used to provide a Convention and Visitors Bureau (CVB), which promotes the development and marketing of the City, focusing on convention sales, tourism marketing, and services.

Revenues

Tourism Tax Fund revenues are divided into two categories; Taxes and Miscellaneous. Revenues are projected to increase \$42,711 over the prior budget year estimate at \$214,000.

Taxes

A 5% transient guest tax is assessed on hotel and motel rooms to promote tourism in El Dorado. In 2014, there was an accounting error that resulted in the overstatement of the Motel Tax revenue. With the exception of 2014, there seems to be a constant upward trend. With a brand new Days Inn Extended Stay hotel opening toward the end of 2015, the Motel Tax (4141) is projected to increase \$42,890 to \$214,000. This is a positive result of the effort that has been put into marketing El Dorado.



Miscellaneous

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

Expenditures

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

Personal Services

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

Contractual Services

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

Commodities

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

Capital Outlay

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

Debt Retirement

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

Transfers Out

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

Contingency Reserve

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

Fund Balance

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

Bond & Interest Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	586,238	189,302	88,835	125,576
Revenues				
Taxes	762,497	945,749	945,749	950,855
Miscellaneous	562,107	424,778	461,519	471,045
Transfers In	75,000	-	-	-
Total:	1,399,604	1,370,527	1,407,268	1,421,900
Expenditures				
Debt Retirement	1,840,625	1,370,527	1,370,527	1,421,900
Transfers Out	56,381	-	-	-
Contingency Reserve	-	189,302	-	125,576
Total:	1,897,006	1,559,829	1,370,527	1,547,476
Surplus (Deficit)	(497,403)	(189,302)	36,741	(125,576)
Ending Fund Balance	88,835	-	125,576	-
Contingency Reserve	88,835	189,302	125,576	125,576
Reserve % of Expenditures	5%	14%	9%	9%

2016 Budgeted Expenditures



Bond & Interest Fund Summary

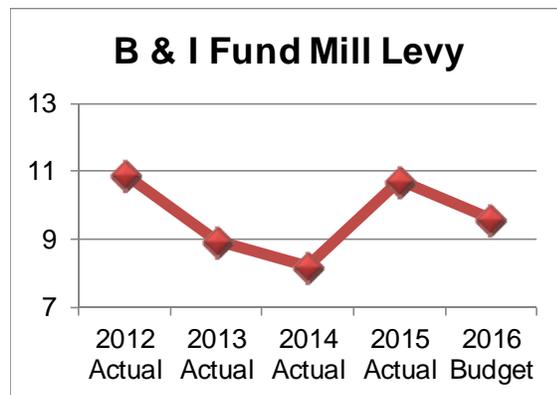
The Bond & Interest Fund (040) is used to service the debt of the City’s governmental funds. Debt accumulated by the enterprise funds (Water, Sewer, and Refuse) is paid directly from the appropriate fund. All debt scheduled to be repaid with special assessments is also accounted for in the Bond & Interest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

Revenues

Bond & Interest Fund revenues are divided into three categories: Taxes, Miscellaneous, and Transfers In. Revenues are anticipated to increase by \$51,373, or 3.75%, over the prior budget year.

Taxes

The current budget has estimated total tax collections of \$950,855. Taxes account for over half of total revenues in this fund, with the largest being Ad Valorem Tax (4111) at \$783,098.



The graph, above, illustrates a decrease of 2.7 mills in the Bond & Interest Fund from 2012 to 2014. In 2015, this fund increased 2.532 to 10.734 due to the 2015 Series GO Bond.

Miscellaneous

Rentals (4621) and Special Assessments (4631) are the two primary sources of revenue in this category at \$120,763 and \$316,232, respectively. Rentals (4621) receives monthly payments from Butler Community College for the Fire Science facility at the Fire Sub-Station. Special Assessments (4631) are charges levied on properties that are improved by the City. Typical improvements include new streets, sanitary sewer, storm sewer, and sidewalks.

Transfers In

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 2016.

Expenditures

Bond & Interest Fund expenditures are divided into three categories: Debt Retirement, Transfers Out, and Contingency Reserve. Total expenditures, less Contingency Reserve, are budgeted at \$1,421,900.

Debt Retirement

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

Transfers Out

This category is not typically budgeted for. Although, if a transfer is needed to cover certain project expenditures, then a transfer is made. Transfers Out totaled \$56,381 in 2014.

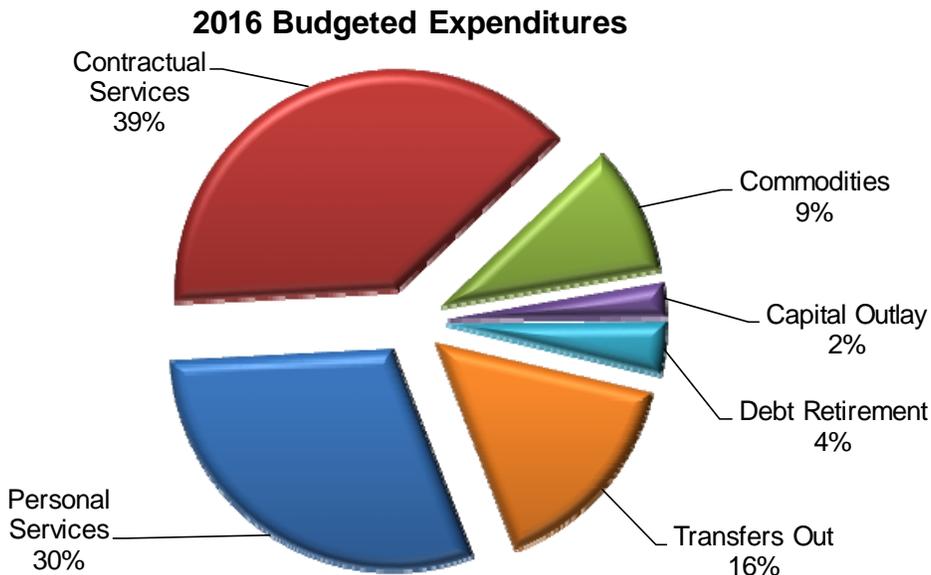
Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The 2016 Budget has appropriated \$125,576 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Bond & Interest Fund as Contingency Reserve. The balance is projected to decrease \$63,726 by the end of 2016.

Water Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	1,818,822	772,926	2,340,223	2,093,477
Revenues				
Intergovernmental Revenue	784	1,500	1,000	1,000
Charges for Services	4,134,951	4,257,000	4,262,000	4,261,500
Miscellaneous	84,360	65,000	55,000	53,500
Total:	4,220,095	4,323,500	4,318,000	4,316,000
Expenditures				
Personal Services	1,187,374	1,285,976	1,285,976	1,294,722
Contractual Services	1,140,874	1,653,180	1,640,580	1,673,424
Commodities	439,310	409,075	411,600	406,500
Capital Outlay	182,781	265,000	265,000	107,000
Debt Retirement	95,504	248,843	248,843	163,695
Transfers Out	652,852	712,747	712,747	670,086
Total:	3,698,694	4,574,821	4,564,746	4,315,427
Surplus (Deficit)	521,401	(251,321)	(246,746)	573
Ending Fund Balance	2,340,223	521,605	2,093,477	2,094,050
Contingency Reserve	2,340,223	521,605	2,093,477	2,094,050
Reserve % of Expenditures	63%	11%	46%	49%



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 2016 at a total of \$4,316,000.

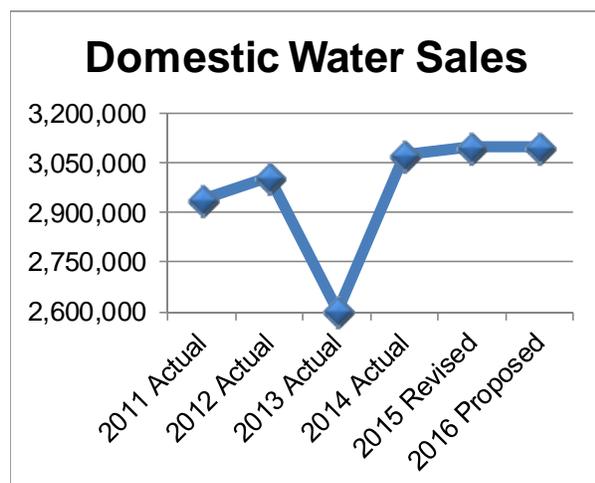
Intergovernmental Revenue

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

Charges for Services

Domestic Water Sales (4441) represents almost 72% of total revenues in the Water Fund. Collections of Domestic Water Sales are anticipated to remain consistent with the prior budget year, at \$3,100,000. An 8% water rate increase was passed by the City Commission for the 2014 budget year.

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



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

Miscellaneous

The largest revenues are Reimbursements (4694) at \$22,000, Concessions and Leases (4622) at \$11,000, and Miscellaneous (4691) at \$12,000. The budget for Miscellaneous revenues have decreased \$11,500, to \$53,500, from the prior budget year.

Expenditures

Water Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, and Transfers Out. Total expenditures are budgeted to decrease by 5.67% from the prior budget year to \$4,315,427.

Personal Services

Personal Services are budgeted to increase slightly, by \$8,746 in the current budget year. An average 3% merit increase is budgeted. There are a total of 17.42 FTE's paid out of the Water Fund.

Contractual Services

This category has a budgeted increase of \$20,244 totaling \$1,673,424. The single largest budgeted account is Other Charges (060-004-5213) at \$623,856. This account is used to account for the two Water Storage Spaces the City has activated and is currently making payments to the U.S. Army Corps of Engineers. The next largest budgeted account is Data Processing Services (060-001-5217) at \$356,890. This is the Water Fund's portion of the total fee of \$892,389 assessed by the Data Processing Fund (072).

Commodities

Total expenditures under this category are projected to decrease slightly, by \$2,575 from the prior budget year. Overall, the primary expenses in the category include Maintenance & Repair-Other Improvements (5308) at \$142,500 and Chemicals/Lab Supplies (5304) at 91,500.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. There are two items budgeted for 2016: a CNG Utility Truck for \$32,000 in (060-003-7401) and funds for an annual water pipe replacement program, at \$75,000 in (060-003-7404).

Debt Retirement

The Water Fund is scheduled to make payments on the 2013 and 2015 Series General Obligation Bonds in the current budget year. Total principal and interest payments for 2016 are budgeted at \$152,845. There is also \$10,850 budgeted as Lease Purchase (7503) payments for the Water Fund's portion of a John Deere Wheel Loader and a Bobcat Skid Steer.

Transfers Out

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

Transfers for 2016 are as follows:

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

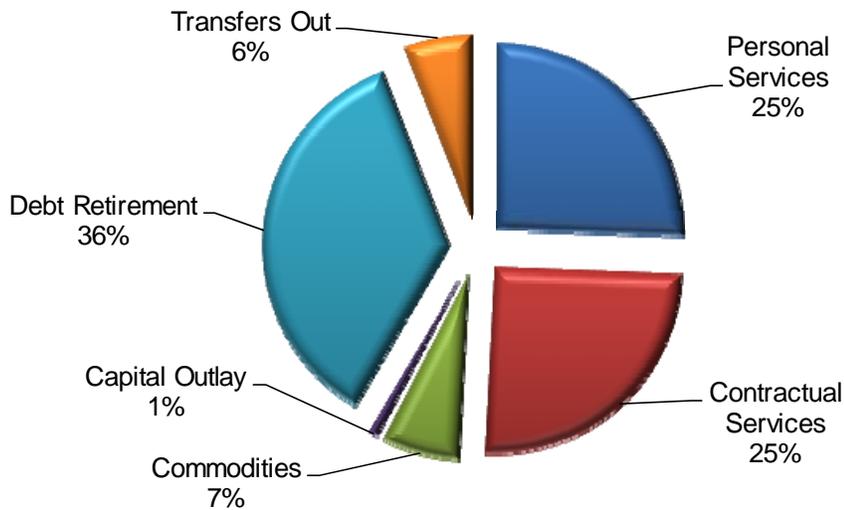
Fund Balance

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

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

Sewer Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	662,873	947,144	751,247	419,111
Revenues				
Intergovernmental Revenue	202	-	200	200
Charges for Services	2,091,029	2,217,300	2,154,500	2,152,500
Miscellaneous	136,477	58,200	54,500	54,600
Total:	2,227,709	2,275,500	2,209,200	2,207,300
Expenditures				
Personal Services	579,163	663,716	662,716	640,941
Contractual Services	669,221	560,390	575,165	632,544
Commodities	146,283	172,075	163,050	169,950
Capital Outlay	357,272	30,000	25,250	20,000
Debt Retirement	293,949	934,069	934,069	896,566
Transfers Out	93,447	181,086	181,086	146,086
Total:	2,139,335	2,541,336	2,541,336	2,506,087
Surplus (Deficit)	88,374	(265,836)	(332,136)	(298,787)
Ending Fund Balance	751,247	681,308	419,111	120,324
Contingency Reserve	751,247	681,308	419,111	120,324
Reserve % of Expenditures	35%	27%	16%	5%

2016 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

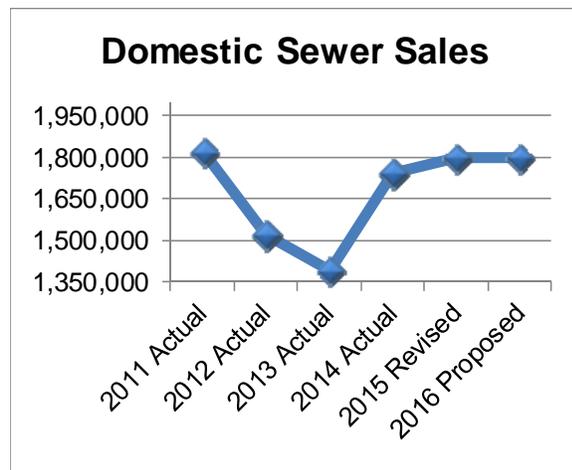
Sewer Fund revenues are divided into three categories: Intergovernmental Revenue, Charges for Services, and Miscellaneous. Total revenues are anticipated to decrease \$68,200, to \$2,207,300 from the prior budget year.

Intergovernmental Revenue

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

Charges for Services

Domestic Sewer Sales (4441) represents over 80% of total revenues in the Sewer Fund. In 2016, collections are anticipated to be lower than what was originally predicted for the prior budget year, at \$2,152,500. An 8% water rate increase was passed by the City Commission for the 2014 budget year.



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

The second largest revenue is Sales of Materials – New Services (4444), at \$320,000. This revenue accounts for sewer charges outside the city, including the El Dorado

Correctional Facility, Butler County Prospect Sewer District, and the Kansas Turnpike Association.

Miscellaneous

The largest revenue account in this category is Concessions and Leases (4622) that has decreased to \$30,000. These are derived from a cell phone tower lease and a farmland lease.

Expenditures

Sewer Fund expenditures are divided into six categories: Personal Services, Contractual Services, Commodities, Capital Outlay, Debt Retirement, and Transfers Out. Total expenditures are budgeted to decrease by 1.39% to \$2,506,087.

Personal Services

A decrease of \$22,775, or 3.43%, is expected for the current budget year. In an attempt to decrease the budget overall in the Sewer Fund this category was lowered. In the budget process it was determined there were a few areas that were previously overinflated and therefore were reduced. An average 3% merit increase is still budgeted for the department.

Contractual Services

This category of expenditure has an overall budgeted increase of \$72,154. The most significant increase is in Utilities (5205) with another increase of \$123,500. Due to the wind turbine at the Wastewater Treatment Facility needing some repairs, it is currently out of service. In the event it is not put back in service the electric utilities were increased for the current budget year.

Commodities

The budget for commodities was reduced slightly, by \$2,125 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 2016: Materials for Sewer Repairs totaling \$20,000.

Debt Retirement

The Sewer Fund is currently making payments for its share of the 2010 and 2013 Series General Obligation Bonds; and two revolving loans. Total principal, interest, and service fee expenses for the current budget year total \$884,566. There is also \$12,000 budgeted as Lease Purchase (7503) payments for a 2012 John Deere Wheel Loader.

Transfers Out

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

Transfers for 2016 are as follows:

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

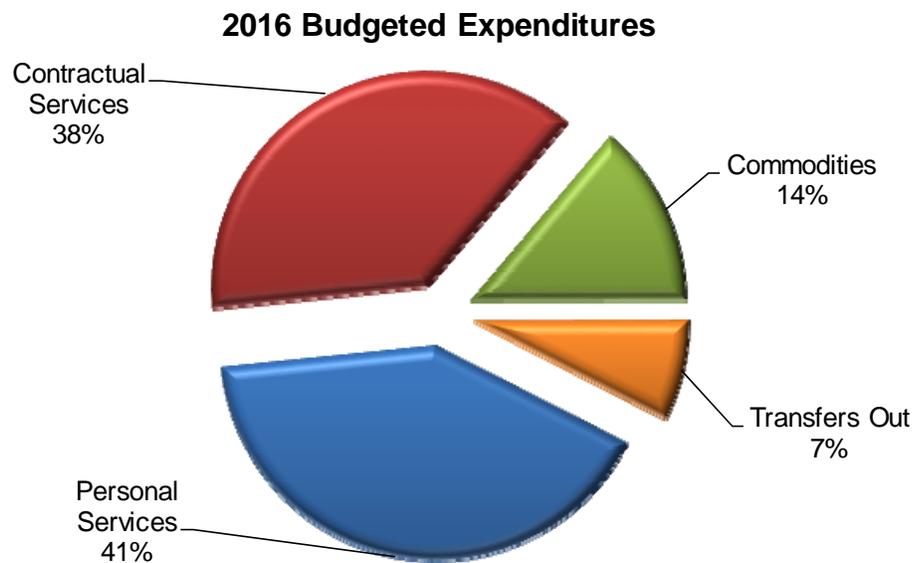
- Lake Debt Reserve Fund - \$65,086 to repay the interfund loan for BG Products Veterans Stadium

Fund Balance

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

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

Refuse Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	186,047	144,547	180,937	320,540
Revenues				
Intergovernmental Revenue	1,311	1,000	2,500	2,500
Charges for Services	1,438,122	1,350,500	1,440,300	1,457,500
Miscellaneous	93,197	60,200	92,600	92,500
Total:	1,532,630	1,411,700	1,535,400	1,552,500
Expenditures				
Personal Services	537,768	625,124	625,099	532,325
Contractual Services	469,831	533,420	475,050	492,250
Commodities	406,589	132,400	189,950	179,000
Capital Outlay	37,026	-	-	-
Debt Retirement	10,527	-	-	-
Transfers Out	76,000	105,698	105,698	98,037
Total:	1,537,741	1,396,642	1,395,797	1,301,612
Surplus (Deficit)	(5,110)	15,058	139,603	250,888
Ending Fund Balance	180,937	159,605	320,540	571,428
Contingency Reserve	180,937	159,605	320,540	571,428
Reserve % of Expenditures	12%	11%	23%	44%



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 increase by \$140,800 over the prior budget year to \$1,552,500.

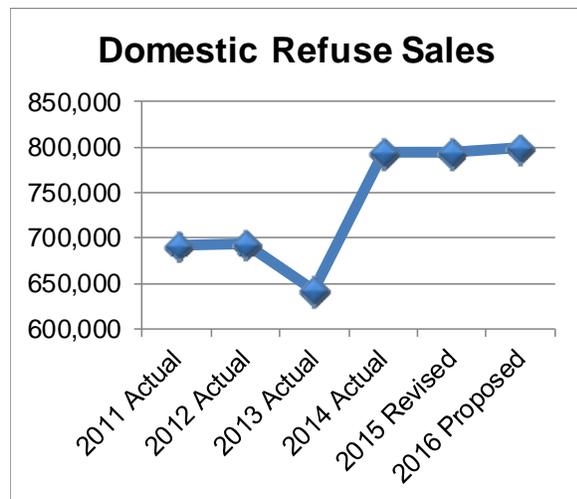
Intergovernmental Revenue

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

Charges for Services

Collections are anticipated to increase by \$107,000, to \$1,457,500 over the prior budget year. A 10% rate increase was passed by the City Commission for the 2014 budget year.

Domestic Refuse Sales (4441) represents over 50% of total revenues in this fund. The current projection increased \$29,000 over the prior budget year to \$800,000. The second largest revenue, Commercial Service Charges (4445), represents over 25% of total revenue. These are anticipated to increase \$30,000 over the prior budget year.



In 2013, there was an error in accounting that created the drop in revenue that is illustrated in

the Domestic Refuse Sales graph, above. Conversely, the error resulted in overstated revenue in 2014.

Miscellaneous

Recycling Center Income (4626) is the primary revenue in this category and is projected to increase \$30,000 over the prior budget year. The Recycling Center made significant changes to their operation in 2013. The City no longer sorts the recyclables into separate bales. As a result, the operation is much more efficient and more cost effective.

Expenditures

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

Personal Services

Personal Services are budgeted to decrease by \$92,799, or 14.84%, in the current budget year. This is primarily due to both, the retirement of a long-time employee and 50% of one full-time employee's salary has been transferred to the Forestry Division.

Contractual Services

The Contractual Services category is used to account for costs related to legal agreements. Examples include contracts for professional services, insurance, utilities and maintenance. The current budget is projected to decrease by \$41,170. The most significant changes are in Professional Services (5201) and Data Processing Services fee (066-001-5217) with a decrease of \$26,000 and \$18,370, respectively.

Commodities

This category is budgeted to increase \$46,600, or 35.20%, over the prior budget year. Maintenance & Repair-Equipment (5307) increased by \$19,500, General Supplies (5310) increased by \$12,500, and Non-Capitalized Assets (5315) increased by \$10,000 over 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 current budget does not include any Capital Outlay expenditures.

Debt Retirement

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

Transfers Out

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

Transfers for 2016 are as follows:

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

Fund Balance

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

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

Compressed Natural Gas Station Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	(0)	-	57	2,482
Revenues				
Charges for Services	57	-	13,086	25,000
Total:	57	-	13,086	25,000
Expenditures				
Contractual Services	-	-	10,661	15,000
Total:	-	-	10,661	15,000
Surplus (Deficit)	57	-	2,425	10,000
Ending Fund Balance	57	-	2,482	12,482
Contingency Reserve	57	-	2,482	12,482
Reserve % of Expenditures	N/A	0%	23%	83%

Compressed Natural Gas Stn Fund Summary

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

Revenues

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

Charges for Services

There are only two revenues budgeted in this category. External Fuel Sales (4476) is projected at \$5,392 and Internal Fuel Sales (4480) is projected at \$19,608.

Expenditures

CNG Fund expenditures are all located in the Contractual Services category. The current budget is projected at \$15,000.

Contractual Services

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

Fund Balance

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

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

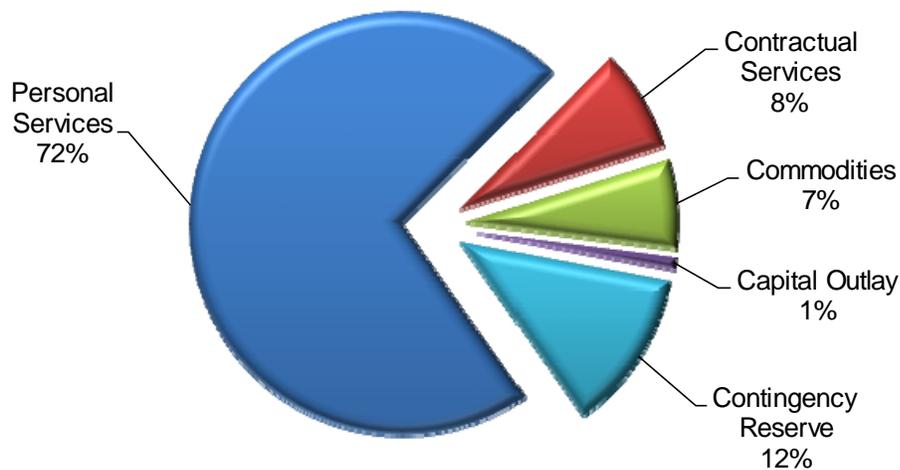
External Stores Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	48,281	19,126	19,126	19,126
Revenues				
Miscellaneous	-	80,000	80,000	80,000
Total:	-	80,000	80,000	80,000
Expenditures				
Contractual Services	28,143	-	-	-
Commodities	1,012	80,000	80,000	80,000
Total:	29,155	80,000	80,000	80,000
Surplus (Deficit)	(29,155)	-	-	-
Ending Fund Balance	19,126	19,126	19,126	19,126
Contingency Reserve	19,126	19,126	19,126	19,126
Reserve % of Expenditures	N/A	24%	24%	24%

External Stores Fund Summary

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

Data Processing Fund Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Beginning Fund Balance	118,318	64,426	124,526	139,819
Revenues				
Charges for Services	735,193	891,200	891,200	893,589
Miscellaneous	3,720	-	-	-
Transfers In	20,000	90,000	90,000	20,000
Total:	758,913	981,200	981,200	913,589
Expenditures				
Personal Services	632,050	688,540	708,835	759,486
Contractual Services	68,176	93,446	72,822	82,637
Commodities	44,859	184,250	184,250	71,466
Capital Outlay	7,620	-	-	10,000
Contingency Reserve	-	79,390	-	129,819
Total:	752,704	1,045,626	965,907	1,053,408
Surplus (Deficit)	6,208	(64,426)	15,293	(139,819)
Ending Fund Balance	124,526	-	139,819	-
Contingency Reserve	124,526	79,390	139,819	129,819
Reserve % of Expenditures	17%	8%	14%	14%

2016 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 decrease by \$67,611, to \$913,589.

Charges for Services

There are two revenues under this category used to account for data processing fees. The first account (4491) is used for fees charged to the non-budgeted Bradford Memorial Library Fund. The second account (4492) receives fees charged to the general, water, sewer, and refuse funds. An allocation formula is used to determine the charges for each fund. Total charges scheduled to increase \$2,389.

Miscellaneous

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

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 from the Water and Sewer Funds each.

Expenditures

Data Processing Fund expenditures are divided into five categories: Personal Services, Contractual Services, Commodities, Capital Outlay, and Contingency Reserve. After deducting Contingency Reserve, expenditures

are budgeted to decrease by \$42,647 from the prior budget year.

Personal Services

Personal Services is budgeted to increase \$70,946 over the prior budget year. The primary reason for increase is due to the addition of full-time Administrative Internship position that was added in 2015.

Contractual Services

An overall decrease of \$10,809 from the prior budget year is projected. Professional Services (5201) was decreased by \$12,349, to \$43,351.

Commodities

This category of expenditures is projected to decrease by \$112,784, to \$71,466. There were a couple of one-time expenditures, totaling \$110,000, budgeted for 2015 that are no longer included in the current budget.

Capital Outlay

Capital outlay expenditures are planned using the 5-year equipment replacement plan and 6-year capital improvement plan. The current budget includes \$10,000 for a server for rotation, redundancy, and terminal services.

Contingency Reserve

These funds are used to finance unforeseen expenditures or an unanticipated decline in revenues. The current budget has appropriated \$129,819 in Contingency Reserve.

Fund Balance

Projected fund balance is budgeted in the Data Processing Fund as Contingency Reserve. In accordance with the City's debt management policy, this fund is budgeted to maintain a 15% reserve balance.



EL DORADO
KANSAS

THE FINE ART OF LIVING WELL

DEPARTMENTAL
INFORMATION

2016

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Division				
City Manager's Office	715,958	732,691	732,691	678,061
Industrial Development	65,267	649,945	88,051	677,502
Economic Development	154,837	380,867	-	276,031
Marketing	135,947	373,169	201,705	453,576
Civic Center	150,149	107,218	107,218	122,456
Data Processing	752,704	1,045,626	965,907	1,053,408
Prairie Trails	789,425	675,408	579,211	705,444
Total:	2,764,287	3,964,924	2,674,783	3,966,478
Category				
Personal Services	1,067,234	1,149,961	1,188,210	1,265,917
Contractual Services	907,954	979,158	961,021	1,017,648
Commodities	349,600	370,950	370,450	267,216
Capital Outlay	138,498	-	-	15,000
Debt Retirement	42,082	-	-	-
Transfers Out	258,918	155,102	155,102	80,102
Contingency Reserve	-	1,309,753	-	1,320,595
Total:	2,764,287	3,964,924	2,674,783	3,966,478

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	70,173	86,992	73,689	80,419
Contractual Services	499,963	551,299	564,102	578,192
Commodities	14,952	19,400	19,900	19,450
Capital Outlay	175	-	-	-
Transfers Out	130,694	75,000	75,000	-
Total:	715,958	732,691	732,691	678,061

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 2016 budget year: Main Street (\$30,000), Youth Commission (\$9,600), July 4th Fireworks (\$8,000), Holiday Decorations (\$5,000), Crime Stoppers (\$3,000), and the July 4th Community Event (\$5,000).
- No change in staffing levels.

2014 Accomplishments

- Submitted the 2015 Budget on time for approval by the City Commission.
- Received the Government Finance Officers Association’s Distinguished Budget Presentation Award for the budget year 2015

2015 - 2016 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	2014	2015	2015	2016
		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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	44,226	49,316	48,000	48,000
Debt Retirement	21,041	-	-	-
Transfers Out	-	40,051	40,051	40,051
Contingency Reserve	-	560,578	-	589,451
Total:	65,267	649,945	88,051	677,502

Budget Highlights

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

2014 Accomplishments

- South Central Mental Health completed a commercial remodel of a portion of the anchor building located on the south end of the North Main Plaza.
- Grizzly Development LLC purchased 420 acres, north and east of the Oil Hill/Refinery Road intersection.
- Renovation and reopening of the bowling alley in El Dorado. Renamed Grizzly Bowl.
- Signed a contract for the sale of Lot 2, Block 1, in the El Dorado Business Park for construction of a new hotel.
- 6 total applications in the Spec Housing program.

2015-2016 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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	17,003	-	-	-
Capital Outlay	9,610	-	-	-
Transfers Out	128,224	-	-	-
Contingency Reserve	-	380,867	-	276,031
Total:	154,837	380,867	-	276,031

Budget Highlights

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

2014 Accomplishments

- Paid installment four of the five year commitment of \$10,000 per year (2011-2015) to the BG Products Veterans Sports Complex.
- Worked with the Walnut River Brewery, Grizzly Bowl, Becker Tire, Brewski Barn and South Central Kansas Mental Health.
- Bradford Memorial Library began large renovation project.
- 5 year renewal of the Neighborhood Revitalization Plan.

2015-2016 Goals

- Complete the sale of a lot in the Business/Office Park to a new hotel project.
- 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.
- 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.
- Continue to support future development of the area currently owned by Grizzly Development, LLC.

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 \$214,000 for 2016. These funds are expended through programing in consultation with the Convention and Tourism Committee.

Program Budget Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	65,620	73,935	75,089	89,137
Contractual Services	47,967	84,865	84,865	81,832
Commodities	1,093	1,200	1,700	1,400
Capital Outlay	226	-	-	-
Debt Retirement	21,041	-	-	-
Transfers Out	-	40,051	40,051	40,051
Contingency Reserve	-	173,118	-	241,156
Total:	135,947	373,169	201,705	453,576

Budget Highlights

- The Convention and Visitors Bureau will increase from 1.5 employees to 2 full time positions in 2016. The shared position between the CVB and Recreation Department will now be housed fully in CVB. The position’s salary and duties will no longer be split.
- The overall budget increase is directly correlated to the new Days Inn Extended Stay being built and opening for business in October 2015. The anticipation of bed tax increasing drives this decision and covers the extra expenditure of increasing personal services and costs associated.

2014 Accomplishments

- Won the bid for the opportunity to host the 2017 Kansas Shrine Bowl.
- Increased rentals for Train Depot, Civic Center, BG Stadium and Prairie Trails Club House.
- Hosted the AAU Regional Track Meet and growing the event by 200 participants.
- Completed work on the Community Building for the Farmers’ Market Grand Opening.

2015 - 2016 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, and the Walnut River Sports Complex.
- Work with El Dorado Inc., Main Street, and The Chamber of Commerce on collaborative marketing to promote local businesses and events within the community.
- Win the Hosting Bid for the Kansas Sampler for 2018-2019.
- Continue to grow the El Dorado Farmers’ Market at the Community Building.

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
<u>024-011</u>					
Community Marketing Mgr	76	1.00	1.00	1.00	1.00
Marketing Assistant	25	0.00	0.00	0.00	1.00
Recreation & Marketing Asst	25	0.50	0.50	0.50	0.00
Total:		1.50	1.50	1.50	2.00



Civic Center Division

The El Dorado Civic Center is operated by the City of El Dorado and managed and marketed by the Activities, Sales and Services Director. The facility is maintained by the Public Works Department as well as a contracted janitorial service. Funds are requested annually for resources to fund the operations, maintenance, and capital improvements at the Civic Center.

Division Budget Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	121,513	96,718	96,718	107,256
Commodities	7,356	10,500	10,500	10,200
Capital Outlay	21,279	-	-	5,000
Total:	150,149	107,218	107,218	122,456

Budget Highlights

- Capital Outlay includes \$5,000 for the purchase of new chairs and stage.

2014 Accomplishments

- Reservations increased 10 percent from 2013 to 2014.
- Painted the exterior of the building.
- Replaced one AC unit.

2015 - 2016 Goals

- Identify and implement new marketing opportunities to continue increasing reservations.
- Update the projector in the main rental space.
- Add new lighting
- Update sound system
- Update stage system
- Replace worn and broken chairs
- Extend lease with the Army.

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				
	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Category				
Personal Services	632,050	688,540	708,835	759,486
Contractual Services	68,176	93,446	72,822	82,637
Commodities	44,859	184,250	184,250	71,466
Capital Outlay	7,620	-	-	10,000
Contingency Reserve	-	79,390	-	129,819
Total:	752,704	1,045,626	965,907	1,053,408

Budget Highlights

- Commodities decreased by over \$110,000 due to one-time purchases scheduled for 2015.
- Capital Outlay includes \$10,000 for a server for rotation, redundancy, and terminal services.

2014 Accomplishments

- Awarded the Distinguished Budget Presentation Award for the 2015 budget from the Government Finance Officers Association.
- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
- Received an AA- bond rating from Standard and Poor’s.

- Implemented a new phone and e-mail system.

2015 - 2016 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.
- Continue learning how to best utilize the new accounting software system for maximum efficiency.
- Review the trial balance at year end to ensure that all adjustments have been made in accordance with generally accepted accounting principles.
- Continue work on the Mission Advocacy program.
- Continue to develop the wellness program to benefit all employees.

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 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
City Clerk	79	0.50	0.50	0.50	0.50
Human Resources Director	79	1.00	1.00	1.00	1.00
IT Manager	79	1.00	1.00	1.00	1.00
Assistant to the City Manager	52	1.00	1.00	1.00	1.00
Senior Accountant	43	1.00	1.00	1.00	1.00
Administrative Intern	37	0.00	0.00	1.00	1.00
Payroll Clerk	37	1.00	1.00	1.00	1.00
Utility Billing Clerk	25	1.00	1.00	1.00	1.00
Utility Cashier	19	3.00	2.00	3.00	3.00
Total:		10.90	9.90	11.90	11.90

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	299,392	300,494	330,597	336,875
Contractual Services	109,105	103,514	94,514	119,731
Commodities	281,340	155,600	154,100	164,700
Capital Outlay	99,588	-	-	-
Contingency Reserve	-	115,800	-	84,138
Total:	789,425	675,408	579,211	705,444

Budget Highlights

- No Capital Outlay scheduled for 2016.

2014 Accomplishments

- Increased rounds of golf played from 2013. Especially greens fee paying players from out of town
- Completed kart paths on #1, #2, and #4
- Reconstructed and Seeded the new tees on #11, #12, and #13
- Doubled the size of the nursery green area, killed turf, and reseeded the entire area
- Finished constructing material bins
- Sodded and brought the front 9 greens back into shape from the previous year’s weather situation
- Hosted a successful Junior Golf program.
- Shaped the grass along the driving range. Removed stumps and cleaned up the overall range
- Built targets at 50 yards, 75 yards, 100 yards, and 150 yards. Opened the short range practice facility for players to practice shots 150 yards or less.
- Room rentals are up in the building
- Activated Tournascore. A scoring system to assist in bringing a better scoring system and tournament experience to the golfers
- Hosted Champions Dinner for City Championship

2015 - 2016 Goals

- Reconstruct and open new greens on the front 9
- Install kart paths on the front 9 portion of the course holes #5, #7, #8, & #9
- Increase rounds of golf and revenue throughout the entire facility
- Keep promoting and advertising what Prairie Trails has to offer
- Increase number of tournaments
- Increase participation in the Junior Golf program
- Continue to improve tees on the course.
- Purchase new greens mowers

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Golf Course Superintendent	73	1.00	1.00	1.00	1.00
General Manager	61	1.00	1.00	1.00	1.00
Greens Keeper	31	1.00	1.00	1.00	1.00
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				
	2014 Actual	2015 Budget	2014 Revised	2016 Proposed
Division				
Engineering	268,226	295,468	295,468	320,449
Building & Zoning	168,536	224,897	231,293	183,395
Building Demolition	16,000	16,000	16,000	16,000
Street Lights	173,213	180,000	180,000	185,000
Total:	625,975	716,365	722,761	704,844
Category				
Personal Services	377,926	438,014	448,790	420,656
Contractual Services	224,319	255,097	234,717	250,488
Commodities	10,338	20,700	20,700	17,700
Transfers Out	13,393	2,554	18,554	16,000
Total:	625,975	716,365	722,761	704,844

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	226,984	241,626	247,106	262,911
Contractual Services	33,233	42,165	36,685	47,138
Commodities	8,009	10,400	10,400	10,400
Tranfers Out	-	1,277	1,277	-
Total:	268,226	295,468	295,468	320,449

Budget Highlights

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

2014 Accomplishments

- Criss 9th Subdivision
- Belmont Height 3rd Subdivision
- Paving of Towanda Ave.
- Award of CDBG Sewer Project
- Traffic Signals Haverhill and 6th
- Paving of 4th Ave. and 5th Ave.

2015 - 2016 Goals

- Complete Mandatory Sidewalk Improvements
- Complete sidewalks on 6th Ave
- Geometric Improvement Central and Topeka
- Install New Development Infrastructure
- Downtown Sewer Rehabilitation
- Transportation Alternative Project
- Paving of Towanda Phase II
- Paving of Griffith St.

Personal Services					
Position	Grade	2014	2015	2015	2016
		Actual	Budget	Revised	Proposed
001-012					
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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	150,942	196,388	201,684	157,745
Contractual Services	15,265	16,932	18,032	18,350
Commodities	2,329	10,300	10,300	7,300
Transfers Out	-	1,277	1,277	-
Total:	168,536	224,897	231,293	183,395

Budget Highlights

- The Code Enforcement Officer position was moved from Building and Zoning Division to Police.

2014 Accomplishments

- Served the City of El Dorado by enforcing the adopted building codes
- Facilitated City Commission retreat to identify Comprehensive Plan priorities.
- Worked with Code Review Board to review and analyze current building codes.
- Implemented annual review of 2030 Comprehensive Plan.

2015 - 2016 Goals

- Assist developers with the process of platting and zoning new development.
- Review and recommend updates to the zoning ordinance.
- Facilitate the development of a low-income housing project.
- Renew the Neighborhood Revitalization Program.
- Review latest building codes for possible adoption.
- Continue to acquire dilapidated structures for Building Demolition Program.

Personal Services					
Position	Grade	2014	2015	2015	2016
		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	0.00
Secretary	25	0.24	0.24	0.24	0.24
Total:		3.24	3.24	3.24	2.24

Building Demolition Program

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

Program Budget Summary				
	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Category				
Contractual Services	2,607	16,000	-	-
Transfers	13,393	-	16,000	16,000
Total:	16,000	16,000	16,000	16,000

Budget Highlights

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

2014 Accomplishments

- Two properties were acquired and scheduled for demolition.
- Two vacant lots were acquired.

2015 - 2016 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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	173,213	180,000	180,000	185,000
Total:	173,213	180,000	180,000	185,000

Budget Highlights

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

2015-2016 Goals

- Try to lower the cost of Street lighting
- Work to ensure an equitable tariff on LED streetlights is in place.

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				
	2014	2015	2014	2016
	Actual	Budget	Revised	Proposed
Division				
Police	2,062,156	2,306,823	2,306,823	2,466,831
Legal/Judicial	176,232	210,248	210,248	202,730
Total:	2,238,388	2,517,071	2,517,071	2,669,561
Category				
Personal Services	1,871,920	2,052,712	2,052,712	2,220,391
Contractual Services	192,738	222,198	222,198	229,770
Commodities	116,583	164,500	164,500	144,400
Capital Outlay	57,148	70,000	70,000	75,000
Transfers Out	-	7,661	7,661	-
Total:	2,238,388	2,517,071	2,517,071	2,669,561

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	1,778,002	1,951,774	1,951,774	2,118,291
Contractual Services	139,496	163,988	163,988	167,640
Commodities	87,511	113,400	113,400	105,900
Capital Outlay	57,148	70,000	70,000	75,000
Transfers Out	-	7,661	7,661	-
Total:	2,062,156	2,306,823	2,306,823	2,466,831

Budget Highlights

- Absorbed one Police Records Clerk position after a retirement in December of 2014. This was possible due to the enhancement made to a more paperless system and the anticipation of the Electronic Ticketing Solution to be implemented in 2015.
- The Code Enforcement Officer is moving from the Building and Zoning Division and will be retitled as a Patrol Officer with an emphasis on Code Enforcement.
- Capital Outlay includes the replacement of two fully equipped patrol vehicles (\$70,000).

2014 Accomplishments

- Training remains a top priority for all officers. The El Dorado Police Department has several certified instructors in various areas that allows them to instruct the entire department rather than outsourcing. Sgt. Larry Arnold completed Kansas Police Firearms Instructor course and Captain Chad Young was certified as a Krav Maga Defensive Tactics Instructor. Detective Maggie Schreiber completed the KU Emerging Leader Academy and Chief Ziemann attended Mid-States Organized Crime Information Center Conference.
- Received \$4,500 patrol equipment incentive for our efforts in Special Traffic Enforcement Program (STEP) during “Click It or Ticket” campaign. Also received nearly \$4,400 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.
- The El Dorado Police Department was presented with the AAA Gold Community Traffic Safety Award.

2015 - 2016 Goals

- The Code Enforcement Officer will be transferred to the Police Department from Engineering in mid-2015. The code Enforcement Officer will be certified as a fulltime Police Officer
- The Brazos eCitation electronic ticketing solution will be implemented in mid-2015.
- 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	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
<u>001-021</u>					
Police Chief	88	1.00	1.00	1.00	1.00
Police Captain	82	1.00	1.00	1.00	1.00
Patrol/Detective Lieutenant	76	5.00	5.00	5.00	5.00
Patrol/Detective Sergeant	67	4.00	5.00	5.00	5.00
Detective III	64	2.00	1.00	1.00	1.00
Master Patrol Officer	64	1.00	2.00	2.00	2.00
Detective I	43	2.00	2.00	2.00	2.00
Patrol Officer	43	11.00	10.00	10.00	11.00
Assistant Court Clerk	31	0.50	0.50	0.50	0.50
Police Records Clerk	25	2.00	2.00	1.00	1.00
Total:		29.50	29.50	28.50	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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	93,918	100,938	100,938	102,100
Contractual Services	53,242	58,210	58,210	62,130
Commodities	29,072	51,100	51,100	38,500
Total:	176,232	210,248	210,248	202,730

Budget Highlights

- No significant changes from the prior budget year

2014 Accomplishments

- Delinquent fines are still being collected via a contracted collection company.
- Researched court costs and recommended an increase to the City Commission in 2014. Commission approved.
- 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.

2015 - 2016 Goals

- Implement an electronic citation program in July 2015
- 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	2014	2015	2015	2016
		Actual	Budget	Revised	Proposed
<u>001-013</u>					
City Attorney	N/A	0.40	0.40	0.40	0.40
Municipal Court Clerk	31	1.00	1.00	1.00	1.00
Assistant Court/Records Clerk	31	0.50	0.50	0.50	0.50
Total:		1.90	1.90	1.90	1.90



Fire Department

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

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

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

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

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

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

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	1,181,435	1,317,232	1,317,232	1,520,754
Contractual Services	110,905	126,613	126,613	136,678
Commodities	89,612	129,110	129,110	122,510
Capital Outlay	-	-	-	45,000
Transfers Out	60,000	2,554	2,554	-
Debt Retirement	18,339	97,059	97,059	225,923
Total:	1,460,291	1,672,568	1,672,568	2,050,865

Budget Highlights

- Increase in Personal Services accommodates the City's new Holiday policy and the potential of three additional firefighters if the department is awarded the SAFER Grant.
- Capital Outlay includes \$45,000. To purchase command vehicle for Fire Chief.
- Debt Retirement includes Lease Purchase payments for a Class A Pumper and Aerial Platform Apparatus.

2014 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.
- Better utilized Volunteer workforce.
- Reorganized and updated many Standard Operating Guidelines – placing them online
- Inspected all businesses in the City of El Dorado.
- Increased maintenance on fire trucks
- Continued partnership with Butler County Fire Science Resident Program

2015 - 2016 Goals

- Continue the self-contained breathing apparatus replacement program
- Increase training quality.
- Continue to update Standard Operating Guidelines
- Update the City Emergency Operations Plan
- Maintain / Increase volunteer numbers
- Better utilize Volunteer workforce.
- Inspect all businesses in the City of El Dorado.
- Properly maintain all equipment and apparatus to ensure constant readiness.
- Update apparatus by acquiring Aerial Platform Apparatus
- Seek a Certificate of Authorization to operate Unmanned Aircraft
- Work with Butler Community College to develop a shared training tower behind Fire Station #2
- Find methods to utilize technology to increase proficiency of department.

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
<u>001-023</u>					
Fire Chief	88	1.00	1.00	1.00	1.00
Fire Marshal	79	1.00	1.00	1.00	1.00
Fire Captain	73	3.00	3.00	3.00	3.00
Fire Lieutenant	67	3.00	3.00	3.00	3.00
Master Firefighter	58	3.00	3.00	3.00	3.00
Firefighter	46	6.00	6.00	6.00	9.00
Total:		17.00	17.00	17.00	20.00

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Division				
Public Works	987,611	1,121,746	1,129,602	978,357
Animal Control	134,348	136,216	133,216	139,745
Airport	271,291	330,042	254,655	335,514
Stormwater	420,778	469,503	308,190	391,817
Sanitation	1,537,741	1,396,642	1,395,797	1,301,612
Major Street	884,234	1,133,985	1,000,770	1,261,214
Compressed Natural Gas Stn	-	-	10,661	15,000
Central Maintenance Garage	29,155	80,000	80,000	80,000
Total:	4,265,158	4,668,134	4,312,891	4,503,259
Category				
Personal Services	1,761,398	2,016,806	2,020,321	2,002,890
Contractual Services	739,046	844,804	791,511	822,200
Commodities	897,963	624,508	712,850	730,350
Capital Outlay	47,026	35,000	35,000	60,000
Debt Retirement	10,527	126,850	126,850	-
Transfers Out	809,198	692,359	626,359	658,037
Contingency Reserve	-	327,807	-	229,782
Total:	4,265,158	4,668,134	4,312,891	4,503,259

Public Works Division

The Public Works Division is responsible for the oversight and administration of all divisions under the Public Works Department. These include: Animal Control, Airport, Streets, Stormwater, Sanitation, 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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	272,652	345,090	352,391	329,507
Contractual Services	73,786	74,395	76,200	79,300
Commodities	77,227	72,750	71,500	69,550
Capital Outlay	3,333	-	-	-
Transfers Out	560,614	502,661	502,661	500,000
Debt Retirement	-	126,850	126,850	-
Total:	987,611	1,121,746	1,129,602	978,357

Budget Highlights

- No Capital Outlay purchases scheduled for 2016
- Transfers Out category includes \$500,000 to Major Street (Fund 007)

2014 Accomplishments

- Completed several construction projects
- Street sweeper made 5 passes across the entire city and 31 passes through the downtown district.
- Painted the downtown curbs, all over the city

2015 - 2016 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	2014 Actual	2015 Budget	2015 Revised	2016 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

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				
	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Category				
Personal Services	93,112	91,916	91,916	92,845
Contractual Services	31,403	35,150	32,050	35,150
Commodities	9,833	9,150	9,250	11,750
Total:	134,348	136,216	133,216	139,745

Budget Highlights

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

2014 Accomplishments

- Our ACO was able to once again increase Animal License sales to 1608 due to increasing License checks and constant contact with the public.
- Through social networking we were again able to return many animals to their owners, find potential new homes and even more animal rescues to help with other animals.

2015 - 2016 Goals

- We continue to educate the public on proper animal care and population control.
- Our current License sales have again surpassed the 2014 total. 2015 also saw an increase in redemption fees in an effort to impress upon people the importance of keeping their animals at home.
- The Live Trap program continues in an effort to decrease the feral cat/skunk/opossum population.

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 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 the El Dorado/Captain Jack Thomas Memorial Airport which is classified as a general aviation airport by the National Plan for Integrated Airport Systems. The Division maintains two intersecting runways, each in excess of 4,200 feet in length with a load rating of 12,500 pounds. It also has an Automated Weather Observation System (AWOS) for the pilots and community to have accurate weather information. Services located at the airport include aviation fuel, hangar rental, plane rental, flight instruction, and mechanic services.

El Dorado Municipal 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				
	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Category				
Personal Services	76,661	75,972	75,555	77,006
Contractual Services	60,923	41,318	43,600	49,750
Commodities	132,046	124,300	135,500	127,150
Transfers Out	1,661	-	-	42,000
Contingency Reserve	-	88,452	-	39,608
Total:	271,291	330,042	254,655	335,514

Budget Highlights

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

2014 Accomplishments

- Constructed Taxiway C connecting the Apron to the beginning of Runway 22.
- Held customer appreciation fly in

- Had 3 aerial application companies utilize the airport for their temporary base of operations.
- Made Automated Weather Observation System information available online to benefit pilots and community.

2015 – 2016 Goals

- Rehabilitate Runway 15-33 including joint seal, repairs, and new markings.
- 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	2014 Actual	2015 Budget	2015 Revised	2016 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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	212,931	240,463	241,390	281,178
Contractual Services	20,005	19,700	19,300	20,500
Commodities	45,355	24,450	29,500	48,500
Capital Outlay	3,334	-	-	-
Transfers Out	139,154	84,000	18,000	18,000
Contingency Reserve	-	100,890	-	23,639
Total:	420,778	469,503	308,190	391,817

Budget Highlights

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

2014 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

2015 - 2016 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	2014	2015	2015	2016
		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 \$14.00 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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	537,768	625,124	625,099	532,325
Contractual Services	469,831	533,420	475,050	492,250
Commodities	406,589	132,400	189,950	179,000
Capital Outlay	37,026	-	-	-
Transfers Out	76,000	105,698	105,698	98,037
Debt Retirement	10,527	-	-	-
Total:	1,537,741	1,396,642	1,395,797	1,301,612

Budget Highlights

- The decrease in Personal Services is due to both, the retirement of a long-time employee and 50% of one full-time employee’s salary has been transferred to the Forestry Division.
- There are no Capital Outlay expenditures included in this year’s budget.

2014 Accomplishments

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

2015 - 2016 Goals

- Increase the number of roll off sets.
- Continuing to streamline all aspects of our operation.
- Fully automating both trash and recycle collection
- Begin automating commercial collection for final implementation in 2017

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
<u>066-001</u>					
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
Landscape Specialist	61	0.00	0.00	0.50	0.50
Solid Waste Coordinator	61	0.50	0.50	0.00	0.00
Refuse Leadman	31	3.00	3.00	3.00	3.00
Secretary	25	0.50	0.50	0.50	0.50
Refuse Collector	13	2.00	2.00	2.00	2.00
	Subtotal:	6.60	6.60	6.60	6.60
<u>066-020</u>					
Solid Waste Coordinator	61	0.50	0.50	0.00	0.00
Recycle Leadman	31	3.00	3.00	3.00	3.00
Recycle Collector	13	1.00	1.00	1.00	1.00
Recycle Laborer	13	3.00	3.00	3.00	3.00
	Subtotal:	7.50	7.50	7.00	7.00
	Total:	14.10	14.10	13.60	13.60

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	568,276	638,241	633,970	690,029
Contractual Services	54,955	140,821	134,650	130,250
Commodities	225,901	181,458	197,150	214,400
Capital Outlay	3,333	35,000	35,000	60,000
Transfers Out	31,769	-	-	-
Contingency Reserve	-	138,465	-	166,535
Total:	884,234	1,133,985	1,000,770	1,261,214

Budget Highlights

- Personal Services is projected to increase due to filling open positions.
- Capital Outlay includes lease payment for a Front-end Loader (\$30,000) and a Utility Truck (\$30,000)

2014 Accomplishments

- Continued full depth patching projects throughout the city.
- Completed concrete curb and sidewalk repairs in the downtown area.
- Continued sidewalk program
- Completed two concrete street rebuilds.

2015 - 2016 Goals

- Continue to make repairs to the concrete infrastructure throughout the city.
- Continue to improve the communication with the signalized intersections.
- Continue implementation of CNG operations
- Continue tree trimming program for residential areas in the city.
- Improvement of Oak St.

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 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

Compressed Natural Gas Station

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

Division Budget Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	-	-	10,661	15,000
Total:	-	-	10,661	15,000

Budget Highlights

- This is still a new fund and will continue to grow for the foreseeable future.

2015 - 2016 Goals

- Continue to explore the market and sell CNG to the general public until such a time that a private vendor comes to town and begins to sell CNG.

Central Maintenance Garage

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

Division Budget Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Contractual Services	28,143	-	-	-
Commodities	1,012	80,000	80,000	80,000
Total:	29,155	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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Division				
Recreation	855,819	606,805	715,199	858,172
Swimming Pool	142,956	154,133	154,133	151,606
Recreation Concessions	56,937	73,099	73,099	53,633
Forestry	57,271	75,670	75,670	91,037
Parks	288,267	359,588	307,405	343,171
Cemetery	225,632	210,575	186,206	228,967
Total:	1,626,881	1,479,870	1,511,712	1,726,586
Category				
Personal Services	716,135	813,809	813,809	816,887
Contractual Services	181,764	195,553	195,553	203,225
Commodities	264,333	244,585	244,585	247,225
Capital Outlay	-	48,554	48,554	9,000
Transfers Out	464,650	100,817	209,211	342,306
Contingency Reserve	-	76,552	-	107,943
Total:	1,626,881	1,479,870	1,511,712	1,726,586

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	332,529	354,869	354,869	345,566
Contractual Services	93,333	92,075	92,075	112,400
Commodities	58,807	56,490	56,490	57,900
Capital Outlay	-	2,554	2,554	-
Transfers Out	371,150	100,817	209,211	342,306
Total:	855,819	606,805	715,199	858,172

Budget Highlights

- Contractual Services now includes 50% of Utilities Expenses for the Activity Center which the City did not pay for in previous years.
- Transfers Out provides supplemental funding to Prairie Trails Golf Course. This budget continues to move operations toward self-sufficiency.

2014 Accomplishments

- Renovate dugouts at North Field at East Park
- Renovate backstops at East Park
- Expanded youth programs.
- Continued improvements to the baseball and softball facilities.
- Increased program registration.

2015 – 2016 Goals

- Add practice baseball/softball fields at RIO Park.

Personal Services					
Position	Grade	2014	2015	2015	2016
		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 Assistant	25	0.00	0.00	0.00	1.00
Recreation & Marketing Asst	25	0.50	0.50	0.50	0.00
Recreation Secretary	25	1.00	1.00	1.00	1.00
Total:		3.25	3.25	3.25	3.75

Swimming Pool Division

The Swimming Pool Division operates both the Municipal Pool and the Prairie Trails pool. The pools offer daily swim opportunities for the citizens of El Dorado and the surrounding area, in addition to offering pool rental for private parties. The pool staff also offers two sessions of American Red Cross swim lessons.

Division Budget Summary				
	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Category				
Personal Services	81,061	95,363	95,363	93,131
Contractual Services	8,805	13,325	13,325	12,575
Commodities	45,090	45,445	45,445	45,900
Transfers Out	8,000	-	-	-
Total:	142,956	154,133	154,133	151,606

Budget Highlights

- The budget decreased slightly due to the loss of several long term lifeguards thus reducing the average rate of pay.

2014 Accomplishments

- Increased the number of swim lesson participants
- Increased pool attendance
- Complete repainting of pool floors, walls and lane lines

2015 – 2016 Goals

- Increase pool attendance by 5%
- Increase swim lesson participation by 5%

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 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

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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	23,314	30,979	30,979	24,958
Contractual Services	3,690	6,370	6,370	4,850
Commodities	19,933	35,750	35,750	23,825
Trasnfers Out	10,000	-	-	-
Total:	56,937	73,099	73,099	53,633

Budget Highlights

- Staff efficiency and special commodity pricing has resulted in a decreased budget.

2014 Accomplishments

- Improved staff training.

2015 - 2016 Goals

- Increase concession revenues by 7%.
- Replace beverage coolers and ice machines

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				
	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Category				
Personal Services	6,814	52,093	52,093	55,962
Contractual Services	3,439	8,077	8,077	5,025
Commodities	37,017	15,500	15,500	30,050
Transfers Out	10,000	-	-	-
Total:	57,271	75,670	75,670	91,037

Budget Highlights

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

2014 Accomplishments

- Planted over 100 trees in the parks and along various streets.

2015 – 2016 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	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
<u>001-032</u>					
Landscape Specialist	61	0.00	0.00	0.50	0.50
Maintenance Worker I	10	0.00	1.00	0.00	0.00
Total:		0.00	1.00	0.50	0.50



Parks Division

The Parks Division is responsible for the maintenance and upkeep of all city owned park facilities and most city property. There are 12 parks 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				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	147,822	167,316	167,316	171,031
Contractual Services	54,159	48,739	48,739	47,800
Commodities	51,286	53,350	53,350	53,150
Capital Outlay	-	38,000	38,000	-
Transfers Out	35,000	-	-	-
Contingency Reserve	-	52,183	-	71,190
Total:	288,267	359,588	307,405	343,171

Budget Highlights

- No capital outlay scheduled for the current budget year

2014 Accomplishments

- Planted over 40 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.
- Planned addition of playground structure at Rice Park.

2015 – 2016 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	2014	2015	2015	2016
		Actual	Budget	Revised	Proposed
<u>001-033</u>					
Parks Superintendent	76	1.00	1.00	1.00	1.00
Park Technician	31	1.00	1.00	1.00	1.00
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				
	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Category				
Personal Services	124,595	113,189	113,189	126,239
Contractual Services	18,337	26,967	26,967	20,575
Commodities	52,201	38,050	38,050	36,400
Capital Outlay	-	8,000	8,000	9,000
Transfers Out	30,500	-	-	-
Contingency Reserve	-	24,369	-	36,753
Total:	225,632	210,575	186,206	228,967

Budget Highlights

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

2014 Accomplishments

- Improved roads throughout the north side of Sunset Lawns cemetery.

2015 – 2016 Goals

- Purchase software for more efficient tracking of spaces and documents.
- Continue to maintain activities at the cemeteries, including leveling, seeding and planting trees to continue to improve their overall appearance.
- Continue to replace water lines throughout the cemeteries.

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 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

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 Distribution/Sewer Maintenance. It is staffed by 24 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 and sewer collection systems; a wastewater treatment facility that meets all State and Federal regulations and operates as efficiently as possible by incorporation of green technology. We will manage, utilize and protect El Dorado’s renewable resources to benefit the citizens of El Dorado, as well as future generations of El Dorado citizens.

Department Budget Summary				
	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Division				
Administration	2,121,894	3,063,267	3,046,042	2,936,863
Water Treatment	1,246,179	1,770,720	1,767,145	1,794,090
Sewer Treatment	918,431	765,619	794,114	879,518
Maintenance & Distribution	1,551,524	1,516,551	1,498,781	1,211,043
Total:	5,838,029	7,116,157	7,106,082	6,821,514
Category				
Personal Services	1,766,537	1,949,692	1,948,692	1,935,663
Contractual Services	1,810,094	2,213,570	2,215,745	2,305,968
Commodities	585,593	581,150	574,650	576,450
Capital Outlay	540,053	295,000	290,250	127,000
Debt Retirement	389,453	1,182,912	1,182,912	1,060,261
Transfers Out	746,299	893,833	893,833	816,172
Total:	5,838,029	7,116,157	7,106,082	6,821,514

Administration Division

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

Division Budget Summary				
	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Category				
Personal Services	512,758	582,474	582,474	556,545
Contractual Services	757,286	820,314	807,164	801,646
Commodities	11,919	19,150	15,075	15,175
Debt Retirement	365,693	1,037,582	1,037,582	1,037,411
Transfers Out	474,238	603,747	603,747	526,086
Total:	2,121,894	3,063,267	3,046,042	2,936,863

Budget Highlights

- No capital Outlay scheduled for 2016.

2014 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.

2015 - 2016 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.
- Embrace Service Excellence through intentionally developing behavioral norms that reflect our core values. This will lead us to provide the very best service we can to our customers.

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 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, Walnut River emergency water supply pump station, and the Prairie Trails pump station.

The water plant produces an average of 3.6 million gallons per day (MGD), with summer peak flows of 7.0 MGD. 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 posted on the Cities website. This brochure also provides additional information to familiarize customers with the supply and production of El Dorado water.

Division Budget Summary				
	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
Category				
Personal Services	369,714	384,278	384,278	396,223
Contractual Services	439,799	902,356	901,356	917,356
Commodities	179,718	194,000	191,425	190,425
Capital Outlay	13,450	-	-	-
Transfers Out	243,499	290,086	290,086	290,086
Total:	1,246,179	1,770,720	1,767,145	1,794,090

Budget Highlights

- No capital outlay scheduled for the current budget year

2014 Accomplishments

- Updated City of El Dorado Emergency Operations Plan section for WTP.
- Completed 5-year audit and review of Chlorine Risk Management Program and submitted to EPA.
- Updated the Municipal Water Conservation Plan for City of El Dorado.
- Conducted El Dorado Lake Tributary Water Quality Assessment sampling to assist in the development of a Study Report containing water supply availability information.
- Monitored the condition of zebra mussels in the raw water transmission lines and Reservoir wet well to insure reliable flow from the intake structure.
- Built and replaced remaining two drives and gear boxes on east flocculation basin.

2015 - 2016 Goals

- Install two Chemtrac continuous chlorine analyzers in 6th street and McCollum water towers.
- Complete installation of permanent feed system for Sodium Permanganate (NaMnO4). Includes 4,200 gal. bulk tank, pumps, electrical, plumbing, and building to contain chemical feed system in old distribution shop.
- Complete 5 year maintenance cleaning of McCollum and Industrial Water towers, WTP clear well, and wet well at El Dorado Reservoir.
- Complete El Dorado Lake Tributary Water Quality Assessment sampling to assist in the development of a Study Report containing water supply availability information.
- Continue to monitor the condition of zebra mussels in the raw water transmission lines and Reservoir wet well to insure reliable flow from the intake structure.
- Acquire 7 used 1720-C turbidimeters from Coffeyville Kansas to use as spares at WTP.
- Acquire used DR-4000 Photo-Spectrometer from Salina Kansas for back up in WTP Lab.

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
<u>060-002</u>					
Water Treatment Superintendent	76	1.00	1.00	1.00	1.00
Water Chief Operator	52	0.00	0.00	0.00	1.00
Plant Operator I-IV	28-43	4.00	4.00	4.00	3.00
	Total:	5.00	5.00	5.00	5.00



Sewer Treatment Division

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

We experience average daily flows of 2 MGD. Upon entering the head-works of the plant, trash and grit are the first things removed from the raw influent. Flow is then introduced to Biological Nutrient Removal (BNR) in the bio-basin. Continuing through the plant, solids settle in two circular clarifiers before sending portions of the solids back to the start of the bio-basin or wasted to our aerobic digesters. The clean water or “supernatant” from the clarifiers is sent through our UV disinfection process before entering our effluent pond. The effluent works its way through the pond and is discharged to the Walnut River.

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

As a result of our efforts the facility has won numerous awards for design and treatment. Currently the plant has been awarded the 2008 National APWA Project of the Year, 2009, 2010, 2012 and 2013 Plant of the year awards, 2011 and 2014 Top Bio-solids awards.

Division Budget Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	347,320	360,219	360,219	365,920
Contractual Services	479,289	299,900	333,545	412,248
Commodities	85,822	99,500	94,350	95,350
Debt Retirement	6,000	6,000	6,000	6,000
Total:	918,431	765,619	794,114	879,518

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 the wind turbine may be out of service.

2014 Accomplishments

- Met or exceeded all EPA and KDHE Compliance Standards
- Completed WRF entrance landscaping.
- Installed new roof on influent pump station.

- Full compliance with KDHE annual facility inspection
- 2nd Place Gimmicks and Gadgets competition.
- KWEA Bio-Solids of the Year

2015 - 2016 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 initiatives.
- Develop a short video explaining wastewater treatment for educational use.
- Look into replacing rotting poles in front of admin building.
- Invite more civic organizations out to utilize our facility throughout the year.

Personal Services					
Position	Grade	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
<u>063-002</u>					
Wastewater Superintendent	76	1.00	1.00	1.00	1.00
Wastewater Chief Operator	52	1.00	1.00	1.00	1.00
Plant Operator I-IV	28-43	3.00	3.00	3.00	3.00
Total:		5.00	5.00	5.00	5.00

Water Distribution and Sewer Maintenance Division

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



Water distribution staff maintains over 648,072 feet of water mains, including 5,277 water meters, 679 fire hydrants and 2,919 valves. The water distribution operators have the daunting task of keeping up with the constant deterioration of a system that is largely over 100 years old. There are many undersized mains in need of replacement, broken valves, old meters and hydrants that need to be exchanged. Much of this work has been accelerated in recent years due in part to the procurement of new equipment. Water distribution staff also cross-train in sewer maintenance, giving the City on-call staff to cover emergencies.

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

Division Budget Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Category				
Personal Services	536,745	622,721	621,721	616,975
Contractual Services	133,720	191,000	173,680	174,718
Commodities	308,134	268,500	273,800	275,500
Capital Outlay	526,603	295,000	290,250	127,000
Debt Retirement	17,760	139,330	139,330	16,850
Transfers Out	28,562	-	-	-
Total:	1,551,524	1,516,551	1,498,781	1,211,043

Budget Highlights

- Debt Retirement includes Lease Purchase payments for a Wheel Loader.
- No change in staffing levels.

2014 Accomplishments

- Completed CIP project of New, redundant 36” supply line under the Walnut river channel, below the dam. This allows El Dorado two separate water supply lines from below the dam to the Water Plant.
- Installed water lines, valves, and fire hydrants in the new development, Belmont Heights, just northeast of McCollum water tower.

- 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, the previous year.
- 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 the 3-4 year cycle of killing sewer invading tree roots with our vaporooter equipment. It takes 3-4 years to complete all sewer lines in the city. We have seen a dramatic improvement in the reduction of sewer blockages since we began this treatment program.
- 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.

2015 - 2016 Goals

- Reapply for grant to complete other sewer replacement projects in El Dorado utilizing CDBG grant funds.
- Televiser 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	2014 Actual	2015 Budget	2015 Revised	2016 Proposed
<u>060-003</u>					
Distr & Maint Superintendent	76	0.60	0.60	0.60	0.60
Equipment Operator I-III	25-61	4.00	4.00	4.00	4.00
Maintenance Worker I-III	10-22	3.00	3.00	3.00	3.00
	Subtotal:	7.60	7.60	7.60	7.60
<u>063-003</u>					
Distr & Maint Superintendent	76	0.40	0.40	0.40	0.40
Equipment Operator I-III	25-61	1.00	1.00	1.00	1.00
Maintenance Worker I-III	10-22	1.00	1.00	1.00	1.00
	Subtotal:	2.40	2.40	2.40	2.40
	Total:	10.00	10.00	10.00	10.00

Non-Departmental Budgets

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

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

Non-Departmental Summary				
	2014	2015	2015	2016
	Actual	Budget	Revised	Proposed
Program				
Debt Service	1,897,006	1,559,829	1,370,527	1,547,476
Special Street Program	600,000	600,000	600,000	600,000
Municipal Band	7,000	7,000	7,000	7,000
Gen Fd Equip Reserve Transfer	-	-	-	-
Excess Sales Tax	544,166	341,000	341,000	350,000
Gen Fd Cemetery Transfer	173,031	124,756	124,756	133,364
Contingency Reserve	-	1,531,957	-	812,515
Total:	3,221,203	4,164,542	2,443,283	3,450,355
Category				
Contractual Services	7,000	7,000	7,000	7,000
Transfers Out	1,373,577	1,065,756	1,065,756	1,083,364
Debt Retirement	1,840,625	1,370,527	1,370,527	1,421,900
Contingency Reserve	-	1,721,259	-	938,091
Total:	3,221,203	4,164,542	2,443,283	3,450,355



EL DORADO
KANSAS

THE FINE ART OF LIVING WELL

CAPITAL & DEBT

2016

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, 2016-2020						
Source	2016	2017	2018	2019	2020	Total
General	170,000	549,024	361,184	234,389	617,900	1,932,497
Airport	82,000	31,000	-	15,000	-	128,000
Major Street	60,000	30,000	165,000	-	90,000	345,000
Cemetery	9,000	18,500	9,000	-	9,000	45,500
Stormwater	-	-	-	-	-	-
Prairie Trails	260,000	374,000	300,000	-	50,000	984,000
Water	32,000	285,000	140,000	161,000	200,000	818,000
Sewer	-	60,000	-	30,000	-	90,000
Sales Tax	450,000	758,664	586,000	532,000	500,000	2,826,664
G.O. Bonds	8,908,170	71,721,623	250,000	1,475,000	1,673,960	84,028,753
Spec. Assess.	1,498,000	3,237,232	684,000	-	2,000,000	7,419,232
Grants	1,456,453	3,051,842	200,000	835,000	2,000,000	7,543,295
Loans/Bonds	-	114,820,375	300,000	-	-	115,120,375
Other	-	-	-	975,000	-	975,000
Total	12,925,623	194,937,260	2,995,184	4,257,389	7,140,860	222,256,316



Capital Improvement Plan

The 2016-2021 Capital Improvement Plan totals \$220,278,819, in its entirety with \$12,754,623 of this planned for the current budget year.

Some of the major projects included in the plan for the current budget year include, Water Treatment Plant Improvements to Serve Holly Frontier Refinery (\$4,872,000), Downtown Drainage Improvements (\$1,708,806), Paving of Marmaton Rd (\$1,298,000), and Paving of 9th Ave (Gordy St to Taylor St) (\$1,262,000). 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.

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).

The majority of the Capital Improvement Plan is on schedule for the 2017 fiscal year, at \$194,248,236. The Regional Water Improvement project makes up over 75% of the total in 2017, at \$148,796,000. This project is to make improvements to treat and pump up to 40 MGD of potable water to populations west of El Dorado.

Source/Fund	2016	2017	2018	2019	2020	2021	Total
General	100,000	303,500	70,000	80,000	400,000	-	953,500
Airport	82,000	31,000	-	15,000	-	-	128,000
Prairie Trails	260,000	264,000	200,000	-	-	-	724,000
Sewer	-	60,000	-	-	-	-	60,000
Sales Tax	450,000	758,664	586,000	532,000	500,000	500,000	3,326,664
G.O. Bonds	8,908,170	71,721,623	250,000	1,475,000	1,673,960	-	84,028,753
Spec. Assess.	1,498,000	3,237,232	684,000	-	2,000,000	-	7,419,232
Grants	1,456,453	3,051,842	200,000	835,000	2,000,000	-	7,543,295
Loans/Bonds	-	114,820,375	300,000	-	-	-	115,120,375
Other	-	-	-	975,000	-	-	975,000
Total	12,754,623	194,248,236	2,290,000	3,912,000	6,573,960	500,000	220,278,819

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

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

CIP Project Request Form		2016																																														
<p>Title: <u>Major Channel 7 Upgrade</u></p>																																																
<p>Details:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 30%;">Department</td> <td style="width: 30%;"><u>Administration</u></td> <td style="width: 20%;">Companion Project</td> <td style="width: 20%;"><u>None</u></td> </tr> <tr> <td>Division</td> <td><u>Information Technology</u></td> <td>Contact Person</td> <td><u>Ken Huffman</u></td> </tr> <tr> <td>Comp Plan Objective</td> <td><u>3.5</u></td> <td>Original CIP Year</td> <td><u>2016</u></td> </tr> </table>			Department	<u>Administration</u>	Companion Project	<u>None</u>	Division	<u>Information Technology</u>	Contact Person	<u>Ken Huffman</u>	Comp Plan Objective	<u>3.5</u>	Original CIP Year	<u>2016</u>																																		
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<p>Description:</p> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> <p>Purchase of new equipment for Channel 7</p> </div>																																																
<p>Justification:</p> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> <p>This CIP is meant to provide a major upgrade to the aging analog system that is currently running Channel 7. It will include all new digital equipment, including HD cameras, wireless microphones, monitors for Commissioners and staff, video board, computer, and backend video processing equipment. We have had to replace a couple of different failed pieces already to keep the system running and this would allow us to move to modern equipment that has warranties and service.</p> </div>																																																
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CIP Project Request Form		2016
Title: <u>Downtown Drainage Improvements</u>		
Details:		
Department	<u>Engineering</u>	Companion Project
Division	<u>Stormwater</u>	Contact Person
Comp Plan Objective	<u></u>	<u>Scott Rickard</u>
		Original CIP Year
		<u>2013</u>
Description:		
<p>The storm sewer system in the downtown area needs to be evaluated. Possibly a new pipe would need to be constructed, along with detention facilities under the City owned parking lot at First and Gordy. Other potential solutions may present themselves following a drainage study. Staff will evaluate different solutions</p>		
Justification:		
<p>This project would provide a certain level of relief to the Downtown Storm Drainage system if value engineering deems it is appropriate. The actual design of the improvements will be based on the Downtown Drainage Study.</p>		
Project Cost Breakdown:		
Administration	\$ <u>7,282</u>	Funding Sources:
Legal	<u></u>	General Fund
Right-of-Way	<u></u>	Water Fund
Construction	\$ <u>923,000</u>	Sewer Fund
Site Development	<u></u>	Refuse Fund
Design/Engineering	\$ <u>94,000</u>	Sales Tax
Utility Relocation	\$ <u>582,573</u>	Excess Sales Tax
Equipment	<u></u>	G.O. Bonds
Contingencies	\$ <u>72,822</u>	Special Assessments
Other Inspection	\$ <u>29,129</u>	Federal/State Grants
Total:	\$ <u>1,708,806</u>	Other (specify)
		Total: \$ <u>1,708,806</u>
City Manager Comments:		
Approved by CM <input checked="" type="checkbox"/>		Approved by CC <input type="checkbox"/>

CIP Project Request Form

2018

Title: Restroom Facility at Graham Park

Details:

Department	<u>Parks and Recreation</u>	Companion Project	<u></u>
Division	<u>Parks</u>	Contact Person	<u>Kevin Wishart</u>
Comp Plan Objective	<u>8.1.2</u>	Original CIP Year	<u>2012</u>

Description:

Construct an ADA accessible restroom facility in Graham Park. This facility would be available for public use throughout the spring, summer, and fall months.

Justification:

With the addition of the spray park in 2004, park equipment in 2005 and the Tornado Memorial in 2008, Graham Park has seen an increase in usage. This increase has made the demand for a restroom facility necessary, especially during the summer months when the spray park is in operation. We receive numerous requests for a restroom facility in this park; this addition will enhance the park experience for our citizens. A separate request for improvements to this park, if approved, will further increase traffic at this location.

Project Cost Breakdown:

Administration	<u></u>
Legal	<u></u>
Right-of-Way	<u></u>
Construction	<u>\$ 60,000</u>
Site Development	<u></u>
Design/Engineering	<u></u>
Utility Relocation	<u></u>
Equipment	<u></u>
Contingencies	<u></u>
Other (specify)	<u></u>
Total:	<u>\$ 60,000</u>

Funding Sources:

General Fund	<u>\$ 30,000</u>
Water Fund	<u></u>
Sewer Fund	<u></u>
Refuse Fund	<u></u>
Sales Tax	<u>\$ 30,000</u>
Excess Sales Tax	<u></u>
G.O. Bonds	<u></u>
Special Assessments	<u></u>
Federal/State Grants	<u></u>
Other (specify)	<u></u>
Total:	<u>\$ 60,000</u>

City Manager Comments:

Approved by CM

Approved by CC

CIP Project Request Form

2016

Title: Runway 15-33 Rehabilitation

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>Airport Master Plan</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:

Administration	_____
Legal	_____
Right-of-Way	_____
Construction	<u>\$ 420,000</u>
Site Development	_____
Design/Engineering	_____
Utility Relocation	_____
Equipment	_____
Contingencies	_____
Other (specify)	_____
Total:	<u>\$ 420,000</u>

Funding Sources:

General Fund	_____
Water Fund	_____
Sewer Fund	_____
Refuse Fund	_____
Sales Tax	_____
Excess Sales Tax	_____
G.O. Bonds	_____
Special Assessments	_____
Federal/State Grants	<u>\$ 378,000</u>
Other <u>Airport Fund</u>	<u>\$ 42,000</u>
Total:	<u>\$ 420,000</u>

City Manager Comments:

Approved by CM

Approved by CC

Equipment Replacement Plan

The 2016-2020 Equipment Replacement Plan includes a total of \$2,477,497, with \$171,000 for the current budget year.

One major component of the ERP is the police car replacement program. Due to costly maintenance and repair expenses, as well as unreliable vehicles the Police Department developed a plan to replace three of its patrol vehicles, annually. The 2016 budget provides funds for two vehicles totaling \$70,000.

Other significant purchases on schedule for 2016 include a three year lease for a Front-end Loader (\$30,000 annually), a 1 Ton Truck (\$30,000), a Lawn Mower (\$9,000), and a 1 Ton Utility Truck (\$32,000).

Equipment Replacement Plan Funding Sources, 2016-2020						
Source/Fund	2016	2017	2018	2019	2020	Total
General	70,000	245,524	291,184	154,389	217,900	978,997
Major Street	60,000	30,000	165,000	-	90,000	345,000
Cemetery	9,000	18,500	9,000	-	9,000	45,500
Prairie Trails	-	110,000	100,000	-	50,000	260,000
Water	32,000	285,000	140,000	161,000	200,000	818,000
Sewer	-	-	-	30,000	-	30,000
Total	171,000	689,024	705,184	345,389	566,900	2,477,497

Equipment Replacement Plan, 2016-2020									
Department	Division	Description	16	17	18	19	20	Est. Cost	Account #
Administration	Prairie Trails	Dedicated Spray Unit		X				60,000	013-056-7401
Administration	Prairie Trails	Intermediate Cut Mower		X				50,000	013-056-7401
Administration	Prairie Trails	2 Wide Area Cut Mower			X			100,000	013-056-7401
Administration	Prairie Trails	Fairway Mower					X	50,000	013-056-7401
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				108,024	001-021-7401
Police	Police	Replace 3 Patrol Cars			X			110,184	001-021-7401
Police	Police	Replace 3 Patrol Cars				X		112,389	001-021-7401
Police	Police	Replace 3 Patrol Cars					X	113,400	001-021-7401
Public Utilities	Water Distribution	1 Ton Utility Truck (CNG)	X					32,000	060-003-7401
Public Utilities	Water Distribution	Backhoe		X				90,000	060-003-7401
Public Utilities	Water Distribution	Tandem Axle Dump Truck (CNG)		X				130,000	060-003-7401
Public Utilities	Water Distribution	Air compressor (1992)		X				35,000	060-003-7401
Public Utilities	Water Distribution	Mid-Size Truck		X				30,000	060-003-7401
Public Utilities	Water Treatment	Half Ton Truck (2009)			X			30,000	060-002-7401
Public Utilities	Water Distribution	Trencher			X			40,000	060-003-7401
Public Utilities	Water Distribution	Directional Drill			X			70,000	060-003-7401
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	Backhoe				X		95,000	060-003-7401
Public Utilities	Water Distribution	Utility Gator				X		14,000	060-003-7401
Public Utilities	Water Distribution	Tandem Axle Dump Truck (CNG)					X	130,000	060-003-7401
Public Utilities	Water Distribution	Half Ton Pickup (CNG)					X	35,000	060-003-7401
Public Utilities	Water Distribution	Half Ton Pickup (CNG)					X	35,000	060-003-7401
Public Works	Major Street	Front End Loader (LEASE)	X	X	X			30,000	007-034-7503
Public Works	Major Street	1 Ton Truck Replacement	X					30,000	007-034-7401
Public Works	Public Works	Backhoe		X				65,000	001-031-7401
Public Works	Major Street	Traffic Signal Monitoring Upgrade			X			45,000	007-034-7401
Public Works	Public Works	Dump Truck			X			90,000	001-031-7401
Public Works	Major Street	Dump Truck			X			90,000	007-034-7401
Public Works	Public Works	Dump Truck					X	90,000	001-031-7401
Public Works	Major Street	Dump Truck					X	90,000	007-034-7401
Recreation	Cemetery	Mower Replacement	X		X		X	9,000	008-042-7401
Recreation	Cemetery	Pro-Gator		X				18,500	008-042-7401
Recreation	Parks	Mower Replacement		X		X		9,000	001-033-7401
Recreation	Parks	Mower Replacement			X		X	14,500	001-033-7401
Recreation	Recreation	Mower Replacement				X		9,000	001-051-7401
Recreation	Recreation	Tractor/Infield Machine		X				28,500	001-051-7401
Recreation	Recreation	Real Mower			X			19,500	001-051-7401
Recreation	Recreation	Pickup				X		24,000	001-051-7401
Recreation	Forestry	Tractor with 15' Mower		X				35,000	001-032-7401

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, 2014 is shown below:

Legal Debt Limit	
Property Assessed Valuation	79,584,768
Motor Vehicle Assessed Valuation	11,927,805
Total Assessed Valuation	\$ 91,512,573
Bonded Indebtedness	15,085,000
Temporary Notes	-
Total Debt	\$ 15,085,000
Less:	
Assets in Debt Service Fund	88,835
Exempt G.O. Bonds	6,612,762
Exempt Temporary Notes	-
Total Deductions	\$ 6,701,597
Statutory Debt (\$)	\$ 8,383,403
Legal Debt Limit (\$)	\$ 27,453,772
Statutory Debt (%)	9.16%
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
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APPENDIX

2016



	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 001 - GENERAL FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	2,467,018.99	2,411,903.00	2,411,903.00	2,505,314.00
4112 - DELINQUENT AD VALOREM	125,776.56	0.00	0.00	103,975.00
4113 - MOTOR VEHICLE PROPERTY TAX	351,591.74	359,754.00	359,754.00	343,237.00
4114 - RECREATIONAL VEHICLE TAX	3,591.17	6,483.00	6,483.00	3,475.00
4132 - LOCAL SALES TAX	2,646,004.68	2,341,000.00	2,341,000.00	2,350,000.00
4161 - TELEPHONE FRANCHISE	29,154.39	30,000.00	30,000.00	34,985.00
4162 - GAS SERVICE FRANCHISE	280,475.93	240,992.00	240,992.00	336,571.00
4163 - WESTAR FRANCHISE	825,496.17	661,378.00	759,238.00	990,595.00
4164 - CATV FRANCHISE	148,421.33	142,506.00	142,506.00	178,106.00
4165 - UTILITY FRANCHISE	535,000.00	537,000.00	537,000.00	537,000.00
Object : 41 - TAXES Total:	7,412,530.96	6,731,016.00	6,828,876.00	7,383,258.00
Object : 42 - LICENSES & PERMITS				
4211 - CEREAL MALT BEVERAGE	1,850.00	2,000.00	2,000.00	2,000.00
4212 - LIQUOR OCCUPATION (LIQUOR STORE)	1,800.00	1,500.00	1,500.00	1,800.00
4214 - CLASS "A" AND "B" CLUBS	4,325.00	2,250.00	2,250.00	4,325.00
4215 - ANIMAL LICENSE	17,838.00	15,000.00	15,000.00	17,838.00
4217 - MERCHANT LICENSE	24,125.00	30,000.00	30,000.00	24,125.00
4219 - TAXI CAB LICENSE	0.00	50.00	0.00	0.00
4221 - BUILDING	39,536.24	52,869.00	52,869.00	39,500.00
4222 - PLUMBING	6,435.00	6,900.00	6,900.00	6,100.00
4223 - ELECTRICAL	10,010.17	7,950.00	7,950.00	8,661.00
4224 - MECHANICAL	7,705.19	6,900.00	6,900.00	7,705.00
4226 - PLANNING BOARD & ZONING APPEALS	1,710.00	790.00	790.00	1,300.00
4228 - SIGN PERMITS	1,261.50	1,100.00	1,100.00	778.00
Object : 42 - LICENSES & PERMITS Total:	116,596.10	127,309.00	127,259.00	114,132.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4311 - GENERAL GOVERNMENT (FEDERAL)	0.00	0.00	0.00	145,200.00
4353 - LIQUOR TAX	32,015.31	36,000.00	36,000.00	34,446.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	1,168.61	1,451.00	1,451.00	1,000.00
4382 - COUNTY SHARE - HAZMAT	16,000.00	16,000.00	16,000.00	16,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	49,183.92	53,451.00	53,451.00	196,646.00
Object : 44 - CHARGES FOR SERVICES				
4412 - ENGINEERING REFUNDS & ADMIN FEES	40,000.00	110,000.00	110,000.00	48,000.00
4422 - FIRE PROTECTION (EL DORADO TWSP)	548,467.05	549,445.00	549,445.00	548,956.00
4423 - FIRE PROTECTION (PROSPECT TWSP)	29,010.90	42,292.00	42,292.00	39,783.00
4431 - TREE SPRAYING, REMOVAL, & TRIMMING	0.00	1,000.00	1,000.00	500.00
4451 - ANIMAL CONTROL AND SHELTER	9,701.99	6,699.00	6,699.00	8,012.00
4469 - RECREATION CONCESSIONS	25,319.72	25,000.00	25,000.00	25,320.00
4470 - RECREATION FEES	42,371.00	50,000.00	50,000.00	46,866.00
4471 - SWIMMING POOL ADMISSIONS	19,377.05	22,000.00	22,000.00	19,424.00
4474 - RECREATION RENTALS	2,040.00	1,573.00	1,573.00	2,040.00
4477 - SWIMMING POOL RENTALS	2,318.00	4,000.00	4,000.00	2,318.00
4478 - ACTIVITY CENTER RENTALS	4,710.00	5,045.00	5,045.00	4,933.00
4479 - SWIMMING LESSONS	3,635.00	3,489.00	3,489.00	3,635.00
Object : 44 - CHARGES FOR SERVICES Total:	726,950.71	820,543.00	820,543.00	749,787.00
Object : 45 - FINES, FORFEITURES, & PENALTIES				
4511 - FINES & FORFEITURES	267,564.58	300,000.00	300,000.00	270,000.00
4512 - LAW ENFORCEMENT COSTS	11,768.50	0.00	0.00	16,000.00
4513 - COURT COSTS	19,191.00	45,000.00	30,000.00	27,000.00
4514 - DIVERSIONS FEES	27,778.00	30,000.00	30,000.00	31,000.00

ANNUAL BUDGET

For Fiscal: 2016 Period Ending: 12/31/2016

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
4516 - CMNTY CORRECTIONS SUPVSN FUND	1,000.00	0.00	0.00	0.00
4517 - JUDICIAL EDUCATION FEE	66.50	0.00	0.00	0.00
4518 - LAW ENFORCEMENT TRAINING FEE	2,596.00	0.00	0.00	0.00
4520 - PHOTOSTATS	2,725.00	2,300.00	2,300.00	2,000.00
4521 - REINSTATEMENT FEES	116.50	0.00	0.00	0.00
Object : 45 - FINES, FORFEITURES, & PENALTIES Total:	332,806.08	377,300.00	362,300.00	346,000.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	1,592.75	2,800.00	2,800.00	1,763.00
4620 - PARK RENTAL FEES	4,160.00	0.00	4,160.00	4,160.00
4621 - RENTALS	0.00	4,610.00	0.00	0.00
4622 - CONCESSIONS AND LEASES	86,467.73	84,306.00	84,306.00	92,472.00
4627 - CIVIC CENTER RENTALS	43,225.75	50,000.00	50,000.00	44,361.00
4643 - SALE OF REAL ESTATE	500.00	0.00	0.00	0.00
4651 - FROM CONSTRUCTION FUND	279,172.08	279,172.00	271,351.00	278,589.00
4671 - OTHER CONTRIBUTIONS	1,270.00	2,000.00	2,000.00	1,000.00
4690 - BAD DEBT COLLECTION	7,771.40	4,000.00	4,000.00	7,700.00
4691 - MISCELLANEOUS	27,876.91	21,000.00	21,000.00	23,460.00
4694 - REIMBURSEMENTS	26,408.69	38,317.00	38,317.00	26,500.00
Object : 46 - MISCELLANEOUS Total:	478,445.31	486,205.00	477,934.00	480,005.00
Department: 000 - REVENUES Total:	9,116,513.08	8,595,824.00	8,670,363.00	9,269,828.00
Revenue Total:	9,116,513.08	8,595,824.00	8,670,363.00	9,269,828.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	33,532.80	55,257.00	35,118.96	37,226.00
5102 - LONGEVITY	106.80	393.00	149.60	168.00
5103 - OVERTIME	0.00	500.00	500.00	500.00
5104 - TEMPORARY & PART-TIME SALARIES	615.50	0.00	750.00	750.00
5105 - SOCIAL SECURITY	2,625.63	4,675.00	3,059.04	3,529.00
5106 - RETIREMENT	3,687.31	1,730.00	608.34	3,872.00
5107 - 457(b) PLAN FRINGE	2,822.51	3,497.00	3,012.49	3,886.00
5108 - WORKERS COMPENSATION	40.10	40.00	49.53	46.00
5109 - UNEMPLOYMENT INSURANCE	172.74	170.00	200.00	200.00
5110 - BENEFIT INSURANCE	25,239.44	20,373.00	29,743.56	29,744.00
5112 - SICK LEAVE	592.33	0.00	0.00	0.00
5113 - YMCA	48.22	117.00	357.48	358.00
5114 - SAFETY INCENTIVES	689.52	240.00	140.00	140.00
Object : 51 - PERSONAL SERVICES Total:	70,172.90	86,992.00	73,689.00	80,419.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	19,700.47	28,000.00	30,000.00	30,000.00
5203 - BANK SERVICE CHARGES	0.00	2,000.00	2,000.00	2,000.00
5204 - INSURANCE & BONDS	6,454.15	7,322.00	9,150.00	7,688.00
5205 - UTILITIES	29,142.37	30,000.00	30,000.00	31,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,206.91	2,300.00	2,300.00	2,300.00
5207 - MAINT & REPAIR - EQUIPMENT	5,487.26	2,500.00	2,500.00	2,500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	2,625.00	100.00	2,725.00	2,725.00
5210 - RENTALS	2,680.34	3,000.00	3,000.00	3,000.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	15,037.11	8,000.00	15,000.00	10,000.00
5212 - PUBLICATION AND PRINTING	2,358.67	4,650.00	4,000.00	4,500.00
5213 - OTHER CHARGES	169,449.88	156,000.00	156,000.00	174,000.00
5216 - JANITORIAL SERVICES	11,340.39	11,057.00	11,057.00	11,609.00
5217 - DATA PROCESSING SERVICES	234,480.63	296,370.00	296,370.00	296,370.00
5224 - TRANSFERS	130,694.49	75,000.00	75,000.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	630,657.67	626,299.00	639,102.00	578,192.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,403.92	3,000.00	2,950.00	3,000.00
5302 - SMALL TOOLS	0.00	100.00	100.00	100.00
5305 - CLOTHING	0.00	500.00	1,000.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,356.95	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	4,185.49	1,500.00	1,500.00	1,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	168.79	150.00	200.00	200.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	240.00	150.00	150.00	150.00
5310 - GENERAL SUPPLIES	1,779.79	3,000.00	3,000.00	3,000.00
5315 - NON-CAPITALIZED ASSETS	5,598.80	10,000.00	10,000.00	10,000.00
5316 - COMPUTER SUPPLIES	218.55	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	14,952.29	19,400.00	19,900.00	19,450.00
Object : 74 - CAPITAL OUTLAY				
7402 - OFFICE EQUIPMENT & FURNITURE	175.48	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	175.48	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	715,958.34	732,691.00	732,691.00	678,061.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 012 - ENGINEERING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	150,863.85	163,635.00	161,650.00	168,087.00
5102 - LONGEVITY	2,122.48	2,281.00	2,804.00	2,804.00
5103 - OVERTIME	3,420.00	4,000.00	3,700.00	3,900.00
5104 - TEMPORARY & PART-TIME SALARIES	6,284.67	5,400.00	0.00	6,300.00
5105 - SOCIAL SECURITY	12,747.45	12,000.00	12,075.00	13,000.00
5106 - RETIREMENT	16,321.48	16,904.00	18,452.00	17,987.00
5107 - 457(b) PLAN FRINGE	9,217.58	9,000.00	10,873.00	11,300.00
5108 - WORKERS COMPENSATION	182.83	1,000.00	6,932.00	8,913.00
5109 - UNEMPLOYMENT INSURANCE	1,207.22	300.00	1,300.00	1,300.00
5110 - BENEFIT INSURANCE	19,994.06	24,928.00	27,000.00	27,000.00
5112 - SICK LEAVE	2,516.10	0.00	0.00	0.00
5113 - YMCA	589.10	900.00	720.00	720.00
5114 - SAFETY INCENTIVES	1,517.06	1,278.00	1,600.00	1,600.00
Object : 51 - PERSONAL SERVICES Total:	226,983.88	241,626.00	247,106.00	262,911.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,660.91	8,500.00	4,020.00	8,500.00
5203 - BANK SERVICE CHARGES	0.00	0.00	0.00	0.00
5204 - INSURANCE & BONDS	3,561.70	3,365.00	3,365.00	3,500.00
5205 - UTILITIES	4,441.49	5,000.00	5,000.00	5,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	1,111.43	500.00	500.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	240.50	2,500.00	1,500.00	2,500.00
5210 - RENTALS	1,398.00	1,500.00	1,500.00	1,500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,148.27	7,000.00	7,000.00	7,000.00
5212 - PUBLICATION AND PRINTING	321.72	800.00	800.00	800.00
5213 - OTHER CHARGES	2,915.17	3,000.00	3,000.00	3,000.00
5216 - JANITORIAL SERVICES	13,434.24	10,000.00	10,000.00	13,838.00
5224 - TRANSFERS	0.00	1,277.00	1,277.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	33,233.43	43,442.00	37,962.00	47,138.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	673.84	700.00	700.00	700.00
5302 - SMALL TOOLS	16.99	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	3,903.77	4,500.00	4,500.00	4,500.00
5305 - CLOTHING	565.26	800.00	800.00	800.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	798.26	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	128.20	1,000.00	1,000.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	200.00	200.00	200.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	200.00	200.00	200.00
5310 - GENERAL SUPPLIES	230.14	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	958.88	0.00	0.00	0.00
5316 - COMPUTER SUPPLIES	733.62	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	8,008.96	10,400.00	10,400.00	10,400.00
Department: 012 - ENGINEERING Total:	268,226.27	295,468.00	295,468.00	320,449.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 013 - LEGAL/JUDICIAL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	66,682.04	74,038.00	74,038.00	74,000.00
5102 - LONGEVITY	792.40	1,138.00	1,138.00	916.00
5103 - OVERTIME	1,197.19	1,500.00	1,500.00	1,500.00
5105 - SOCIAL SECURITY	5,364.18	5,910.00	5,910.00	6,801.00
5106 - RETIREMENT	7,261.96	7,648.00	7,648.00	7,868.00
5107 - 457(b) PLAN FRINGE	4,032.78	4,500.00	4,500.00	4,419.00
5108 - WORKERS COMPENSATION	105.01	82.00	82.00	91.00
5109 - UNEMPLOYMENT INSURANCE	630.91	386.00	386.00	255.00
5110 - BENEFIT INSURANCE	5,132.41	4,986.00	4,986.00	5,500.00
5112 - SICK LEAVE	2,042.47	0.00	0.00	0.00
5113 - YMCA	163.13	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	513.32	570.00	570.00	570.00
Object : 51 - PERSONAL SERVICES Total:	93,917.80	100,938.00	100,938.00	102,100.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	42,780.35	48,000.00	48,000.00	50,280.00
5203 - BANK SERVICE CHARGES	0.00	0.00	1,350.00	1,400.00
5204 - INSURANCE & BONDS	675.03	610.00	610.00	700.00
5205 - UTILITIES	601.68	500.00	500.00	650.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	100.00	100.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	100.00	0.00	0.00
5210 - RENTALS	1,512.50	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	219.42	2,000.00	2,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	1,223.64	2,000.00	2,000.00	2,000.00
5213 - OTHER CHARGES	6,229.45	3,000.00	1,650.00	3,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	53,242.07	58,210.00	58,210.00	62,130.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	1,916.49	1,600.00	1,600.00	2,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	443.39	0.00	0.00	500.00
5310 - GENERAL SUPPLIES	0.00	0.00	0.00	3,000.00
5311 - PRISONER CARE	26,078.99	19,500.00	19,500.00	28,000.00
5315 - NON-CAPITALIZED ASSETS	210.66	30,000.00	30,000.00	5,000.00
5316 - COMPUTER SUPPLIES	422.67	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	29,072.20	51,100.00	51,100.00	38,500.00
Department: 013 - LEGAL/JUDICIAL Total:	176,232.07	210,248.00	210,248.00	202,730.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 014 - CIVIC CENTER				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	15,918.45	4,750.00	4,750.00	15,918.00
5204 - INSURANCE & BONDS	4,428.03	4,538.00	4,538.00	4,428.00
5205 - UTILITIES	16,897.42	17,935.00	17,935.00	17,410.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,250.00	2,500.00	2,500.00	2,500.00
5207 - MAINT & REPAIR - EQUIPMENT	106.00	2,000.00	2,000.00	2,000.00
5213 - OTHER CHARGES	40,796.82	23,000.00	23,000.00	23,000.00
5216 - JANITORIAL SERVICES	41,116.56	41,995.00	41,995.00	42,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	121,513.28	96,718.00	96,718.00	107,256.00
Object : 53 - COMMODITIES				
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,239.43	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	698.48	2,000.00	2,000.00	2,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	1,000.00	1,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	195.00	0.00	0.00	200.00
5310 - GENERAL SUPPLIES	394.07	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	4,829.18	5,500.00	5,500.00	5,000.00
Object : 53 - COMMODITIES Total:	7,356.16	10,500.00	10,500.00	10,200.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	21,279.19	0.00	0.00	0.00
7404 - OTHER IMPROVEMENTS	0.00	0.00	0.00	5,000.00
Object : 74 - CAPITAL OUTLAY Total:	21,279.19	0.00	0.00	5,000.00
Department: 014 - CIVIC CENTER Total:	150,148.63	107,218.00	107,218.00	122,456.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 021 - POLICE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	1,123,460.55	1,264,365.00	1,248,300.00	1,329,661.00
5102 - LONGEVITY	8,166.00	9,286.00	9,286.00	8,676.00
5103 - OVERTIME	58,453.29	80,000.00	80,000.00	80,000.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	0.00	16,065.00	16,070.00
5105 - SOCIAL SECURITY	86,107.27	96,724.00	96,724.00	110,770.00
5106 - RETIREMENT	232,106.01	260,225.00	260,225.00	297,477.00
5107 - 457(b) PLAN FRINGE	7,205.65	10,000.00	10,000.00	5,757.00
5108 - WORKERS COMPENSATION	17,075.62	18,171.00	18,171.00	20,669.00
5109 - UNEMPLOYMENT INSURANCE	10,166.65	6,554.00	6,554.00	4,761.00
5110 - BENEFIT INSURANCE	200,202.36	192,849.00	192,849.00	231,280.00
5112 - SICK LEAVE	23,736.78	0.00	0.00	0.00
5113 - YMCA	3,632.29	4,000.00	4,000.00	4,320.00
5114 - SAFETY INCENTIVES	7,689.63	9,600.00	9,600.00	8,850.00
Object : 51 - PERSONAL SERVICES Total:	1,778,002.10	1,951,774.00	1,951,774.00	2,118,291.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	26,658.97	26,000.00	26,000.00	28,000.00
5203 - BANK SERVICE CHARGES	0.00	0.00	1,350.00	1,400.00
5204 - INSURANCE & BONDS	33,255.78	42,530.00	42,530.00	43,140.00
5205 - UTILITIES	19,827.55	23,000.00	23,000.00	23,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,500.00	1,500.00	7,500.00
5207 - MAINT & REPAIR - EQUIPMENT	9,690.12	20,000.00	20,000.00	10,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	1,000.00	1,000.00
5210 - RENTALS	1,787.50	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	8,996.28	12,000.00	12,000.00	15,000.00
5212 - PUBLICATION AND PRINTING	1,586.45	2,000.00	2,000.00	2,000.00
5213 - OTHER CHARGES	17,735.22	14,000.00	12,650.00	14,000.00
5216 - JANITORIAL SERVICES	19,957.68	19,958.00	19,958.00	20,600.00
5224 - TRANSFERS	0.00	7,661.00	7,661.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	139,495.55	171,649.00	171,649.00	167,640.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	2,226.02	2,500.00	2,500.00	2,500.00
5302 - SMALL TOOLS	0.00	300.00	300.00	300.00
5303 - MOTOR FUELS & LUBRICANTS	50,840.20	56,600.00	56,600.00	56,600.00
5304 - CHEMICALS / LAB SUPPLIES	610.96	2,000.00	2,000.00	2,000.00
5305 - CLOTHING	10,101.28	14,000.00	14,000.00	14,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	520.11	2,000.00	2,000.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	5,960.26	3,000.00	3,000.00	6,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	168.79	1,000.00	1,000.00	1,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	27.26	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	4,448.60	10,000.00	10,000.00	8,500.00
5312 - SAFETY MATERIALS & SUPPLIES	119.50	1,500.00	1,500.00	2,000.00
5315 - NON-CAPITALIZED ASSETS	9,316.96	20,000.00	20,000.00	10,000.00
5316 - COMPUTER SUPPLIES	3,170.60	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	87,510.54	113,400.00	113,400.00	105,900.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	57,148.18	70,000.00	70,000.00	70,000.00
7405 - LAND	0.00	0.00	0.00	5,000.00
Object : 74 - CAPITAL OUTLAY Total:	57,148.18	70,000.00	70,000.00	75,000.00
Department: 021 - POLICE Total:	2,062,156.37	2,306,823.00	2,306,823.00	2,466,831.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 022 - HAZ MAT				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,765.50	4,000.00	4,000.00	4,000.00
5204 - INSURANCE & BONDS	70.60	742.00	742.00	742.00
5207 - MAINT & REPAIR - EQUIPMENT	633.00	1,200.00	1,200.00	1,200.00
5210 - RENTALS	0.00	0.00	0.00	2,436.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	893.13	3,500.00	3,500.00	4,800.00
Object : 52 - CONTRACTUAL SERVICES Total:	4,362.23	9,442.00	9,442.00	13,178.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	347.25	750.00	750.00	750.00
5303 - MOTOR FUELS & LUBRICANTS	2,184.66	2,750.00	2,750.00	2,750.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	300.00	300.00	300.00
5305 - CLOTHING	165.59	8,700.00	8,700.00	8,700.00
5307 - MAINT & REPAIR - EQUIPMENT	178.09	1,000.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	223.32	1,000.00	1,000.00	1,000.00
Object : 53 - COMMODITIES Total:	3,098.91	14,500.00	14,500.00	14,500.00
Department: 022 - HAZ MAT Total:	7,461.14	23,942.00	23,942.00	27,678.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 023 - FIRE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	668,468.87	737,318.00	737,318.00	887,647.00
5102 - LONGEVITY	6,052.00	6,728.00	6,728.00	7,608.00
5103 - OVERTIME	81,283.57	90,977.00	90,977.00	94,894.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	0.00	23,850.00	23,850.00
5105 - SOCIAL SECURITY	55,687.83	62,638.00	62,638.00	54,911.00
5106 - RETIREMENT	142,819.79	163,104.00	163,104.00	203,352.00
5107 - 457(b) PLAN FRINGE	300.82	300.00	300.00	600.00
5108 - WORKERS COMPENSATION	30,057.25	46,639.00	46,639.00	39,678.00
5109 - UNEMPLOYMENT INSURANCE	6,092.74	3,529.00	3,529.00	6,093.00
5110 - BENEFIT INSURANCE	151,193.18	164,989.00	164,989.00	184,961.00
5112 - SICK LEAVE	20,761.31	0.00	0.00	0.00
5113 - YMCA	2,865.00	3,060.00	3,060.00	3,060.00
5114 - SAFETY INCENTIVES	15,852.50	37,950.00	14,100.00	14,100.00
Object : 51 - PERSONAL SERVICES Total:	1,181,434.86	1,317,232.00	1,317,232.00	1,520,754.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	11,982.89	17,266.00	17,266.00	17,410.00
5204 - INSURANCE & BONDS	17,946.21	16,480.00	16,480.00	16,480.00
5205 - UTILITIES	11,222.34	11,300.00	11,300.00	12,300.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	426.08	2,500.00	2,500.00	2,500.00
5207 - MAINT & REPAIR - EQUIPMENT	9,892.09	10,000.00	10,000.00	10,000.00
5210 - RENTALS	804.35	1,600.00	1,600.00	2,500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	16,902.78	10,000.00	10,000.00	15,285.00
5212 - PUBLICATION AND PRINTING	1,308.90	2,100.00	2,100.00	2,100.00
5213 - OTHER CHARGES	10,588.89	14,000.00	14,000.00	12,700.00
5216 - JANITORIAL SERVICES	4,770.24	5,005.00	5,005.00	5,005.00
5224 - TRANSFERS	60,000.00	2,554.00	2,554.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	145,844.77	92,805.00	92,805.00	96,280.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	947.34	775.00	775.00	1,000.00
5302 - SMALL TOOLS	1,256.64	750.00	750.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	22,092.68	20,000.00	20,000.00	26,150.00
5304 - CHEMICALS / LAB SUPPLIES	1,328.96	1,800.00	1,800.00	1,800.00
5305 - CLOTHING	23,635.32	27,160.00	27,160.00	27,285.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	816.01	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	15,458.01	5,000.00	5,000.00	11,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	20.95	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,286.68	750.00	750.00	1,400.00
5310 - GENERAL SUPPLIES	4,501.94	6,050.00	6,050.00	6,050.00
5312 - SAFETY MATERIALS & SUPPLIES	96.00	1,500.00	1,500.00	1,500.00
5315 - NON-CAPITALIZED ASSETS	8,009.80	40,000.00	40,000.00	20,000.00
5316 - COMPUTER SUPPLIES	4,635.83	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	84,086.16	105,285.00	105,285.00	98,685.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	45,000.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	45,000.00
Object : 75 - DEBT RETIREMENT				
7503 - LEASE PURCHASES	0.00	97,059.00	97,059.00	225,923.00
7508 - CAPITAL LEASE INTEREST	18,338.84	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	18,338.84	97,059.00	97,059.00	225,923.00
Department: 023 - FIRE Total:	1,429,704.63	1,612,381.00	1,612,381.00	1,986,642.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 024 - FIRE SUB-STATION				
Object : 52 - CONTRACTUAL SERVICES				
5204 - INSURANCE & BONDS	99.16	2,120.00	2,120.00	2,120.00
5205 - UTILITIES	17,794.96	21,300.00	21,300.00	21,300.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	626.26	1,500.00	1,500.00	1,500.00
5207 - MAINT & REPAIR - EQUIPMENT	76.50	500.00	500.00	500.00
5210 - RENTALS	360.00	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	0.00	0.00	0.00
5216 - JANITORIAL SERVICES	1,741.29	1,500.00	1,500.00	1,800.00
Object : 52 - CONTRACTUAL SERVICES Total:	20,698.17	26,920.00	26,920.00	27,220.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	9.89	775.00	775.00	775.00
5302 - SMALL TOOLS	57.30	750.00	750.00	750.00
5304 - CHEMICALS / LAB SUPPLIES	599.40	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	149.70	0.00	0.00	0.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	268.12	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	255.86	0.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	408.91	1,200.00	1,200.00	1,200.00
5310 - GENERAL SUPPLIES	493.66	2,600.00	2,600.00	2,600.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	1,500.00	1,500.00	1,500.00
5315 - NON-CAPITALIZED ASSETS	137.28	0.00	0.00	0.00
5316 - COMPUTER SUPPLIES	47.11	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	2,427.23	9,325.00	9,325.00	9,325.00
Department: 024 - FIRE SUB-STATION Total:	23,125.40	36,245.00	36,245.00	36,545.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 026 - BUILDING/ZONING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	105,735.97	136,281.00	122,880.00	105,690.00
5102 - LONGEVITY	659.52	1,874.00	552.00	552.00
5103 - OVERTIME	1,172.26	1,300.00	783.00	0.00
5105 - SOCIAL SECURITY	8,594.77	12,505.00	9,116.00	7,816.00
5106 - RETIREMENT	11,019.73	13,090.00	14,035.00	10,945.00
5107 - 457(b) PLAN FRINGE	5,449.94	11,394.00	8,581.00	7,443.00
5108 - WORKERS COMPENSATION	4,383.22	8,569.00	11,674.00	5,268.00
5109 - UNEMPLOYMENT INSURANCE	1,103.89	200.00	368.00	316.00
5110 - BENEFIT INSURANCE	10,348.32	9,630.00	32,000.00	18,500.00
5112 - SICK LEAVE	1,483.96	0.00	0.00	0.00
5113 - YMCA	300.77	720.00	720.00	540.00
5114 - SAFETY INCENTIVES	690.00	825.00	975.00	675.00
Object : 51 - PERSONAL SERVICES Total:	150,942.35	196,388.00	201,684.00	157,745.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	3,590.17	4,500.00	4,500.00	4,500.00
5203 - BANK SERVICE CHARGES	0.00	0.00	1,100.00	1,200.00
5204 - INSURANCE & BONDS	1,089.63	982.00	982.00	1,000.00
5205 - UTILITIES	3,832.91	3,200.00	3,200.00	3,900.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	161.00	1,000.00	1,000.00	1,000.00
5210 - RENTALS	1,398.00	750.00	750.00	750.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	980.61	4,500.00	4,500.00	4,000.00
5212 - PUBLICATION AND PRINTING	1,722.73	1,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	2,489.83	1,000.00	1,000.00	1,000.00
5224 - TRANSFERS	0.00	1,277.00	1,277.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	15,264.88	18,209.00	19,309.00	18,350.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	16.06	500.00	500.00	500.00
5302 - SMALL TOOLS	46.96	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	1,279.70	5,500.00	5,500.00	1,000.00
5305 - CLOTHING	262.28	800.00	800.00	800.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	368.39	1,000.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	19.98	1,000.00	1,000.00	1,000.00
5313 - PRINT MATERIALS	0.00	0.00	0.00	1,500.00
5315 - NON-CAPITALIZED ASSETS	63.91	0.00	0.00	0.00
5316 - COMPUTER SUPPLIES	271.32	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	2,328.60	10,300.00	10,300.00	7,300.00
Department: 026 - BUILDING/ZONING Total:	168,535.83	224,897.00	231,293.00	183,395.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 027 - BUILDING DEMOLITION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	570.57	16,000.00	0.00	0.00
5213 - OTHER CHARGES	2,036.35	0.00	0.00	0.00
5224 - TRANSFERS	13,393.08	0.00	16,000.00	16,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	16,000.00	16,000.00	16,000.00	16,000.00
Object : 53 - COMMODITIES				
5315 - NON-CAPITALIZED ASSETS	0.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	0.00	0.00	0.00	0.00
Department: 027 - BUILDING DEMOLITION Total:	16,000.00	16,000.00	16,000.00	16,000.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 031 - PUBLIC WORKS				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	151,901.85	226,561.00	231,432.00	204,093.00
5102 - LONGEVITY	1,154.20	1,250.00	1,250.00	1,252.00
5103 - OVERTIME	8,151.62	6,000.00	6,500.00	4,602.00
5104 - TEMPORARY & PART-TIME SALARIES	30,199.70	12,000.00	12,000.00	12,500.00
5105 - SOCIAL SECURITY	14,582.47	20,197.00	21,115.00	15,553.00
5106 - RETIREMENT	16,077.15	18,113.00	18,113.00	21,747.00
5107 - 457(b) PLAN FRINGE	7,961.35	7,750.00	7,750.00	9,632.00
5108 - WORKERS COMPENSATION	6,499.05	7,655.00	7,655.00	6,998.00
5109 - UNEMPLOYMENT INSURANCE	1,959.83	1,000.00	1,200.00	667.00
5110 - BENEFIT INSURANCE	30,330.12	41,964.00	42,556.00	48,875.00
5112 - SICK LEAVE	1,921.44	0.00	0.00	0.00
5113 - YMCA	468.58	500.00	720.00	513.00
5114 - SAFETY INCENTIVES	1,444.32	2,100.00	2,100.00	3,075.00
Object : 51 - PERSONAL SERVICES Total:	272,651.68	345,090.00	352,391.00	329,507.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	11,585.33	7,500.00	8,500.00	7,500.00
5204 - INSURANCE & BONDS	11,930.06	12,495.00	12,000.00	12,500.00
5205 - UTILITIES	22,603.85	15,000.00	15,000.00	15,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	176.00	4,400.00	1,500.00	4,000.00
5207 - MAINT & REPAIR - EQUIPMENT	5,082.17	10,000.00	20,000.00	15,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMNTS	0.00	500.00	500.00	500.00
5210 - RENTALS	2,187.62	500.00	1,000.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	3,257.44	3,500.00	3,500.00	3,500.00
5212 - PUBLICATION AND PRINTING	487.61	1,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	11,807.07	15,000.00	8,500.00	15,000.00
5216 - JANITORIAL SERVICES	4,668.36	4,500.00	4,700.00	4,800.00
5224 - TRANSFERS	560,613.65	502,661.00	502,661.00	500,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	634,399.16	577,056.00	578,861.00	579,300.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	460.07	750.00	500.00	750.00
5302 - SMALL TOOLS	2,255.48	3,000.00	3,000.00	3,800.00
5303 - MOTOR FUELS & LUBRICANTS	27,875.43	25,000.00	30,000.00	25,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,479.93	7,500.00	3,500.00	7,500.00
5305 - CLOTHING	1,030.07	2,000.00	1,500.00	3,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,379.42	2,000.00	2,500.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	12,302.55	5,000.00	7,500.00	6,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	122.32	1,000.00	1,000.00	1,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	1,000.00	0.00	500.00
5310 - GENERAL SUPPLIES	15,739.58	10,000.00	15,000.00	13,000.00
5312 - SAFETY MATERIALS & SUPPLIES	3,078.82	1,500.00	2,000.00	2,000.00
5315 - NON-CAPITALIZED ASSETS	11,259.84	14,000.00	5,000.00	5,000.00
5316 - COMPUTER SUPPLIES	243.38	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	77,226.89	72,750.00	71,500.00	69,550.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	3,333.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	3,333.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7503 - LEASE PURCHASES	0.00	126,850.00	126,850.00	0.00
Object : 75 - DEBT RETIREMENT Total:	0.00	126,850.00	126,850.00	0.00
Department: 031 - PUBLIC WORKS Total:	987,610.73	1,121,746.00	1,129,602.00	978,357.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 032 - FORESTRY				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	0.00	22,360.00	22,360.00	22,277.00
5102 - LONGEVITY	0.00	0.00	0.00	284.00
5103 - OVERTIME	104.07	1,806.00	1,806.00	1,080.00
5104 - TEMPORARY & PART-TIME SALARIES	5,636.55	8,500.00	8,500.00	18,290.00
5105 - SOCIAL SECURITY	440.01	2,361.00	2,361.00	2,816.00
5106 - RETIREMENT	0.00	2,167.00	2,167.00	4,330.00
5107 - 457(b) PLAN FRINGE	0.00	1,285.00	1,285.00	3,175.00
5108 - WORKERS COMPENSATION	328.66	428.00	428.00	680.00
5109 - UNEMPLOYMENT INSURANCE	298.24	152.00	152.00	140.00
5110 - BENEFIT INSURANCE	0.00	12,389.00	12,389.00	2,500.00
5112 - SICK LEAVE	0.00	0.00	0.00	0.00
5113 - YMCA	0.00	195.00	195.00	90.00
5114 - SAFETY INCENTIVES	6.71	450.00	450.00	300.00
Object : 51 - PERSONAL SERVICES Total:	6,814.24	52,093.00	52,093.00	55,962.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,560.00	5,000.00	5,000.00	2,500.00
5204 - INSURANCE & BONDS	524.50	450.00	450.00	575.00
5207 - MAINT & REPAIR - EQUIPMENT	275.85	500.00	500.00	500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	250.00	250.00	0.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	490.00	750.00	750.00	750.00
5212 - PUBLICATION AND PRINTING	159.00	500.00	500.00	300.00
5213 - OTHER CHARGES	430.06	627.00	627.00	400.00
5224 - TRANSFERS	10,000.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	13,439.41	8,077.00	8,077.00	5,025.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	100.00	100.00	0.00
5302 - SMALL TOOLS	303.24	750.00	750.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	723.69	1,000.00	1,000.00	7,000.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	350.00	350.00	250.00
5305 - CLOTHING	124.79	300.00	300.00	300.00
5307 - MAINT & REPAIR - EQUIPMENT	1,434.71	500.00	500.00	10,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	500.00	0.00
5310 - GENERAL SUPPLIES	34,430.61	11,500.00	11,500.00	11,500.00
5315 - NON-CAPITALIZED ASSETS	0.00	500.00	500.00	0.00
Object : 53 - COMMODITIES Total:	37,017.04	15,500.00	15,500.00	30,050.00
Department: 032 - FORESTRY Total:	57,270.69	75,670.00	75,670.00	91,037.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 033 - PARK MAINTENANCE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	89,181.15	94,898.00	94,898.00	93,268.00
5102 - LONGEVITY	1,208.00	1,304.00	1,304.00	1,352.00
5103 - OVERTIME	1,582.93	4,995.00	4,995.00	3,109.00
5104 - TEMPORARY & PART-TIME SALARIES	14,125.51	24,000.00	24,000.00	24,360.00
5105 - SOCIAL SECURITY	8,433.01	9,441.00	9,441.00	10,226.00
5106 - RETIREMENT	9,642.07	10,665.00	10,665.00	11,776.00
5107 - 457(b) PLAN FRINGE	4,542.93	5,447.00	5,447.00	9,323.00
5108 - WORKERS COMPENSATION	2,046.50	1,664.00	1,664.00	1,981.00
5109 - UNEMPLOYMENT INSURANCE	814.64	667.00	667.00	476.00
5110 - BENEFIT INSURANCE	12,830.92	12,465.00	12,465.00	13,500.00
5112 - SICK LEAVE	2,099.52	0.00	0.00	0.00
5113 - YMCA	361.07	425.00	425.00	360.00
5114 - SAFETY INCENTIVES	954.03	1,345.00	1,345.00	1,300.00
Object : 51 - PERSONAL SERVICES Total:	147,822.28	167,316.00	167,316.00	171,031.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	16,161.00	4,000.00	4,000.00	3,000.00
5204 - INSURANCE & BONDS	10,550.69	9,500.00	9,500.00	11,000.00
5205 - UTILITIES	14,080.18	11,250.00	11,250.00	13,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	393.30	1,000.00	1,000.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	1,679.15	3,000.00	3,000.00	2,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	1,000.00	500.00
5210 - RENTALS	34.00	800.00	800.00	250.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	18.00	500.00	500.00	350.00
5212 - PUBLICATION AND PRINTING	0.00	250.00	250.00	200.00
5213 - OTHER CHARGES	1,243.08	3,639.00	3,639.00	1,500.00
5216 - JANITORIAL SERVICES	0.00	800.00	800.00	0.00
5224 - TRANSFERS	35,000.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	79,159.40	35,739.00	35,739.00	32,300.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	53.88	250.00	250.00	200.00
5302 - SMALL TOOLS	717.66	1,000.00	1,000.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	14,153.30	16,000.00	16,000.00	15,000.00
5304 - CHEMICALS / LAB SUPPLIES	137.52	2,000.00	2,000.00	1,000.00
5305 - CLOTHING	516.72	600.00	600.00	600.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	3,282.19	2,000.00	2,000.00	2,500.00
5307 - MAINT & REPAIR - EQUIPMENT	11,914.39	9,300.00	9,300.00	10,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	3,246.05	3,000.00	3,000.00	3,750.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	2,335.97	1,850.00	1,850.00	2,000.00
5310 - GENERAL SUPPLIES	8,062.38	4,500.00	4,500.00	5,000.00
5312 - SAFETY MATERIALS & SUPPLIES	24.63	850.00	850.00	600.00
5315 - NON-CAPITALIZED ASSETS	4,791.45	3,500.00	3,500.00	3,000.00
Object : 53 - COMMODITIES Total:	49,236.14	44,850.00	44,850.00	44,650.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	8,000.00	8,000.00	0.00
7404 - OTHER IMPROVEMENTS	0.00	30,000.00	30,000.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	38,000.00	38,000.00	0.00
Department: 033 - PARK MAINTENANCE Total:	276,217.82	285,905.00	285,905.00	247,981.00

ANNUAL BUDGET

For Fiscal: 2016 Period Ending: 12/31/2016

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 034 - SPECIAL STREET PROJECT				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	600,000.00	600,000.00	600,000.00	600,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	600,000.00	600,000.00	600,000.00	600,000.00
Department: 034 - SPECIAL STREET PROJECT Total:	600,000.00	600,000.00	600,000.00	600,000.00

ANNUAL BUDGET

For Fiscal: 2016 Period Ending: 12/31/2016

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 035 - STREET LIGHTS				
Object : 52 - CONTRACTUAL SERVICES				
5205 - UTILITIES	173,213.29	180,000.00	180,000.00	185,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	173,213.29	180,000.00	180,000.00	185,000.00
Department: 035 - STREET LIGHTS Total:	173,213.29	180,000.00	180,000.00	185,000.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 041 - ANIMAL CONTROL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	55,242.83	58,035.00	58,035.00	57,200.00
5102 - LONGEVITY	296.00	296.00	296.00	344.00
5103 - OVERTIME	2,925.12	2,500.00	2,500.00	2,047.00
5104 - TEMPORARY & PART-TIME SALARIES	6,600.48	7,000.00	7,000.00	7,000.00
5105 - SOCIAL SECURITY	4,972.10	5,003.00	5,003.00	5,188.00
5106 - RETIREMENT	6,689.84	6,523.00	6,523.00	6,127.00
5107 - 457(b) PLAN FRINGE	2,940.32	910.00	910.00	3,258.00
5108 - WORKERS COMPENSATION	634.71	795.00	795.00	677.00
5109 - UNEMPLOYMENT INSURANCE	665.10	325.00	325.00	224.00
5110 - BENEFIT INSURANCE	10,699.28	9,630.00	9,630.00	10,000.00
5112 - SICK LEAVE	754.52	0.00	0.00	0.00
5113 - YMCA	209.20	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	482.14	719.00	719.00	600.00
Object : 51 - PERSONAL SERVICES Total:	93,111.64	91,916.00	91,916.00	92,845.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	6,953.88	9,000.00	8,500.00	10,000.00
5204 - INSURANCE & BONDS	1,642.49	1,650.00	1,700.00	1,700.00
5205 - UTILITIES	17,777.49	19,000.00	16,000.00	15,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	75.00	250.00	250.00	250.00
5207 - MAINT & REPAIR - EQUIPMENT	277.62	1,500.00	500.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	1,000.00	500.00	1,000.00
5212 - PUBLICATION AND PRINTING	2,121.38	750.00	2,000.00	2,500.00
5213 - OTHER CHARGES	2,555.39	2,000.00	2,600.00	4,200.00
Object : 52 - CONTRACTUAL SERVICES Total:	31,403.25	35,150.00	32,050.00	35,150.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	150.00	150.00	150.00
5302 - SMALL TOOLS	84.55	250.00	100.00	100.00
5303 - MOTOR FUELS & LUBRICANTS	3,221.55	3,000.00	3,500.00	3,500.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	500.00	500.00	500.00
5305 - CLOTHING	432.43	750.00	750.00	750.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	85.49	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	694.19	250.00	500.00	500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	0.00	0.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	500.00	500.00	500.00
5310 - GENERAL SUPPLIES	3,782.10	2,500.00	2,500.00	2,500.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	250.00	250.00	250.00
5315 - NON-CAPITALIZED ASSETS	853.49	0.00	0.00	2,500.00
5316 - COMPUTER SUPPLIES	679.45	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	9,833.25	9,150.00	9,250.00	11,750.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Department: 041 - ANIMAL CONTROL Total:	134,348.14	136,216.00	133,216.00	139,745.00

ANNUAL BUDGET

For Fiscal: 2016 Period Ending: 12/31/2016

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 042 - CEMETERY				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	173,030.55	124,756.00	124,756.00	133,364.00
Object : 52 - CONTRACTUAL SERVICES Total:	173,030.55	124,756.00	124,756.00	133,364.00
Department: 042 - CEMETERY Total:	173,030.55	124,756.00	124,756.00	133,364.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 051 - RECREATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	130,126.03	139,804.00	139,804.00	141,010.00
5102 - LONGEVITY	1,059.00	1,158.00	1,158.00	1,364.00
5103 - OVERTIME	13,624.69	8,900.00	8,900.00	4,856.00
5104 - TEMPORARY & PART-TIME SALARIES	113,209.55	126,250.00	126,250.00	118,375.00
5105 - SOCIAL SECURITY	19,652.18	20,394.00	20,394.00	19,702.00
5106 - RETIREMENT	15,106.90	15,057.00	15,057.00	15,314.00
5107 - 457(b) PLAN FRINGE	6,345.83	7,982.00	7,982.00	11,360.00
5108 - WORKERS COMPENSATION	1,120.05	1,442.00	1,442.00	4,320.00
5109 - UNEMPLOYMENT INSURANCE	1,966.53	1,087.00	1,087.00	880.00
5110 - BENEFIT INSURANCE	26,455.43	29,745.00	29,745.00	25,125.00
5112 - SICK LEAVE	2,303.20	0.00	0.00	0.00
5113 - YMCA	122.56	195.00	195.00	360.00
5114 - SAFETY INCENTIVES	1,437.30	2,855.00	2,855.00	2,900.00
Object : 51 - PERSONAL SERVICES Total:	332,529.25	354,869.00	354,869.00	345,566.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	19,265.55	12,406.00	12,406.00	8,000.00
5203 - BANK SERVICE CHARGES	0.00	0.00	0.00	0.00
5204 - INSURANCE & BONDS	6,847.19	6,250.00	6,250.00	7,000.00
5205 - UTILITIES	29,239.61	29,250.00	29,250.00	48,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,500.00	1,500.00	10,000.00
5207 - MAINT & REPAIR - EQUIPMENT	2,109.25	5,000.00	5,000.00	3,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	2,000.00	2,000.00	2,000.00
5210 - RENTALS	10,106.64	8,500.00	8,500.00	10,000.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	2,085.07	2,000.00	2,000.00	2,400.00
5212 - PUBLICATION AND PRINTING	817.02	1,500.00	1,500.00	1,200.00
5213 - OTHER CHARGES	18,194.55	18,869.00	18,869.00	16,000.00
5216 - JANITORIAL SERVICES	4,668.36	4,800.00	4,800.00	4,800.00
5224 - TRANSFERS	371,149.65	100,817.00	209,211.00	342,306.00
Object : 52 - CONTRACTUAL SERVICES Total:	464,482.89	192,892.00	301,286.00	454,706.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	975.99	1,000.00	1,000.00	1,250.00
5302 - SMALL TOOLS	315.75	850.00	850.00	750.00
5303 - MOTOR FUELS & LUBRICANTS	3,294.07	5,000.00	5,000.00	5,500.00
5304 - CHEMICALS / LAB SUPPLIES	218.75	1,000.00	1,000.00	1,000.00
5305 - CLOTHING	1,426.19	900.00	900.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,803.22	500.00	500.00	1,750.00
5307 - MAINT & REPAIR - EQUIPMENT	2,779.29	3,000.00	3,000.00	2,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	11,142.18	5,500.00	5,500.00	3,500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,235.60	1,800.00	1,800.00	2,500.00
5310 - GENERAL SUPPLIES	10,039.15	9,500.00	9,500.00	9,000.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	750.00	750.00	650.00
5315 - NON-CAPITALIZED ASSETS	5,281.14	5,250.00	5,250.00	5,000.00
5316 - COMPUTER SUPPLIES	1,445.61	0.00	0.00	0.00
5330 - T-SHIRTS & AWARDS	14,880.41	14,440.00	14,440.00	16,500.00
5331 - ATHLETIC SUPPLIES	3,969.26	7,000.00	7,000.00	7,000.00
Object : 53 - COMMODITIES Total:	58,806.61	56,490.00	56,490.00	57,900.00
Object : 74 - CAPITAL OUTLAY				
7404 - OTHER IMPROVEMENTS	0.00	2,554.00	2,554.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	2,554.00	2,554.00	0.00
Department: 051 - RECREATION Total:	855,818.75	606,805.00	715,199.00	858,172.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 052 - SWIMMING POOL				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	13,826.46	16,986.00	16,986.00	15,283.00
5102 - LONGEVITY	117.00	172.00	172.00	131.00
5103 - OVERTIME	1,311.79	1,535.00	1,535.00	1,000.00
5104 - TEMPORARY & PART-TIME SALARIES	51,993.80	61,419.00	61,419.00	62,212.00
5105 - SOCIAL SECURITY	5,164.46	5,968.00	5,968.00	4,996.00
5106 - RETIREMENT	1,455.33	1,430.00	1,430.00	1,770.00
5107 - 457(b) PLAN FRINGE	883.28	787.00	787.00	1,848.00
5108 - WORKERS COMPENSATION	1,502.98	2,104.00	2,104.00	1,281.00
5109 - UNEMPLOYMENT INSURANCE	538.42	349.00	349.00	260.00
5110 - BENEFIT INSURANCE	3,251.70	3,678.00	3,678.00	3,375.00
5112 - SICK LEAVE	56.98	0.00	0.00	0.00
5114 - SAFETY INCENTIVES	958.69	935.00	935.00	975.00
Object : 51 - PERSONAL SERVICES Total:	81,060.89	95,363.00	95,363.00	93,131.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	400.00	400.00	300.00
5204 - INSURANCE & BONDS	1,322.41	1,300.00	1,300.00	1,375.00
5205 - UTILITIES	6,965.00	7,250.00	7,250.00	7,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	101.77	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	19.00	1,000.00	1,000.00	1,250.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	1,000.00	800.00
5210 - RENTALS	60.00	250.00	250.00	200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	0.00	250.00	250.00	250.00
5212 - PUBLICATION AND PRINTING	219.60	250.00	250.00	200.00
5213 - OTHER CHARGES	117.62	625.00	625.00	200.00
5224 - TRANSFERS	8,000.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	16,805.40	13,325.00	13,325.00	12,575.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	250.00	250.00	200.00
5302 - SMALL TOOLS	73.24	300.00	300.00	200.00
5303 - MOTOR FUELS & LUBRICANTS	43.71	0.00	0.00	100.00
5304 - CHEMICALS / LAB SUPPLIES	33,213.72	29,245.00	29,245.00	32,500.00
5305 - CLOTHING	0.00	1,400.00	1,400.00	1,200.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	5,017.72	2,000.00	2,000.00	3,000.00
5307 - MAINT & REPAIR - EQUIPMENT	51.43	1,250.00	1,250.00	800.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	2,003.38	1,250.00	1,250.00	1,500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	676.01	1,000.00	1,000.00	900.00
5310 - GENERAL SUPPLIES	2,987.69	1,600.00	1,600.00	2,000.00
5312 - SAFETY MATERIALS & SUPPLIES	49.60	650.00	650.00	500.00
5315 - NON-CAPITALIZED ASSETS	973.26	6,500.00	6,500.00	3,000.00
Object : 53 - COMMODITIES Total:	45,089.76	45,445.00	45,445.00	45,900.00
Department: 052 - SWIMMING POOL Total:	142,956.05	154,133.00	154,133.00	151,606.00

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	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 054 - BAND				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	7,000.00	7,000.00	7,000.00	7,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	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

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 055 - RECREATION CONCESSIONS				
Object : 51 - PERSONAL SERVICES				
5103 - OVERTIME	0.00	1,145.00	1,145.00	500.00
5104 - TEMPORARY & PART-TIME SALARIES	20,559.07	27,013.00	27,013.00	21,600.00
5105 - SOCIAL SECURITY	1,573.30	2,067.00	2,067.00	1,748.00
5108 - WORKERS COMPENSATION	1,004.37	267.00	267.00	359.00
5109 - UNEMPLOYMENT INSURANCE	170.66	157.00	157.00	76.00
5114 - SAFETY INCENTIVES	6.56	330.00	330.00	675.00
Object : 51 - PERSONAL SERVICES Total:	23,313.96	30,979.00	30,979.00	24,958.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	209.94	575.00	575.00	225.00
5204 - INSURANCE & BONDS	556.05	675.00	675.00	625.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	1,000.00	750.00
5207 - MAINT & REPAIR - EQUIPMENT	43.00	1,000.00	1,000.00	750.00
5209 - TAX PAYMENTS	1,561.55	2,250.00	2,250.00	1,800.00
5210 - RENTALS	895.00	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	0.00	250.00	250.00	200.00
5213 - OTHER CHARGES	423.98	620.00	620.00	500.00
5224 - TRANSFERS	10,000.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	13,689.52	6,370.00	6,370.00	4,850.00
Object : 53 - COMMODITIES				
5305 - CLOTHING	0.00	250.00	250.00	250.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	2,132.99	1,000.00	1,000.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	500.00	500.00	500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	10.37	250.00	250.00	250.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	450.00	450.00	400.00
5310 - GENERAL SUPPLIES	13.15	450.00	450.00	300.00
5315 - NON-CAPITALIZED ASSETS	407.87	12,500.00	12,500.00	750.00
5327 - CONCESSION SUPPLIES	17,368.79	20,350.00	20,350.00	19,875.00
Object : 53 - COMMODITIES Total:	19,933.17	35,750.00	35,750.00	23,825.00
Department: 055 - RECREATION CONCESSIONS Total:	56,936.65	73,099.00	73,099.00	53,633.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 058 - SPECIAL PROJECT				
Object : 52 - CONTRACTUAL SERVICES				
5218 - CONTINGENCY RESERVE	0.00	1,531,957.00	0.00	812,515.00
5224 - TRANSFERS	544,165.82	341,000.00	341,000.00	350,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	544,165.82	1,872,957.00	341,000.00	1,162,515.00
Department: 058 - SPECIAL PROJECT Total:	544,165.82	1,872,957.00	341,000.00	1,162,515.00
Expense Total:	9,026,117.17	10,804,200.00	9,391,889.00	10,649,197.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	90,395.91	-2,208,376.00	-721,526.00	-1,379,369.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 003 - AIRPORT FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	15,300.03	0.00	0.00	69,131.00
4112 - DELINQUENT AD VALOREM	3,582.22	0.00	3,150.00	3,600.00
4113 - MOTOR VEHICLE PROPERTY TAX	12,491.88	2,260.00	3,768.00	0.00
4114 - RECREATIONAL VEHICLE TAX	127.69	41.00	34.00	0.00
Object : 41 - TAXES Total:	31,501.82	2,301.00	6,952.00	72,731.00
Object : 44 - CHARGES FOR SERVICES				
4475 - HANGAR RENTALS	52,717.53	82,000.00	65,000.00	65,000.00
4476 - EXTERNAL FUEL SALES	153,662.51	150,000.00	160,000.00	150,000.00
Object : 44 - CHARGES FOR SERVICES Total:	206,380.04	232,000.00	225,000.00	215,000.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	34.34	100.00	50.00	0.00
4621 - RENTALS	750.00	0.00	750.00	750.00
4622 - CONCESSIONS AND LEASES	6,611.00	2,000.00	6,800.00	6,700.00
4651 - FROM CONSTRUCTION FUND	0.00	0.00	0.00	0.00
4691 - MISCELLANEOUS	115.00	0.00	100.00	125.00
4694 - REIMBURSEMENTS	571.13	0.00	500.00	600.00
4695 - PREMIUMS ON BONDS SOLD	0.00	0.00	0.00	0.00
4696 - SALE OF BONDS	0.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	8,081.47	2,100.00	8,200.00	8,175.00
Department: 000 - REVENUES Total:	245,963.33	236,401.00	240,152.00	295,906.00
Revenue Total:	245,963.33	236,401.00	240,152.00	295,906.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	46,910.52	47,545.00	47,545.00	48,814.00
5103 - OVERTIME	1,120.89	1,500.00	1,000.00	1,729.00
5105 - SOCIAL SECURITY	3,657.47	4,201.00	3,900.00	3,669.00
5106 - RETIREMENT	5,022.89	4,730.00	4,730.00	5,176.00
5107 - 457(b) PLAN FRINGE	2,813.72	2,700.00	2,700.00	2,753.00
5108 - WORKERS COMPENSATION	2,291.23	2,100.00	1,500.00	727.00
5109 - UNEMPLOYMENT INSURANCE	361.40	244.00	200.00	158.00
5110 - BENEFIT INSURANCE	12,830.92	12,465.00	13,500.00	13,500.00
5112 - SICK LEAVE	955.76	0.00	0.00	0.00
5113 - YMCA	180.54	187.00	180.00	180.00
5114 - SAFETY INCENTIVES	515.36	300.00	300.00	300.00
Object : 51 - PERSONAL SERVICES Total:	76,660.70	75,972.00	75,555.00	77,006.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	883.10	2,000.00	1,500.00	1,500.00
5203 - BANK SERVICE CHARGES	0.00	0.00	0.00	0.00
5204 - INSURANCE & BONDS	13,311.62	8,000.00	13,000.00	13,500.00
5205 - UTILITIES	11,311.10	13,000.00	9,500.00	12,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	1,000.00	0.00	1,500.00
5207 - MAINT & REPAIR - EQUIPMENT	12,942.93	1,000.00	1,000.00	3,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	6,700.00	1,000.00	3,500.00	3,500.00
5209 - TAX PAYMENTS	9,447.17	11,000.00	9,500.00	9,500.00
5210 - RENTALS	0.00	250.00	0.00	250.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,207.30	1,500.00	1,500.00	1,500.00
5212 - PUBLICATION AND PRINTING	18.48	200.00	100.00	500.00
5213 - OTHER CHARGES	5,101.21	2,368.00	4,000.00	3,000.00
5218 - CONTINGENCY RESERVE	0.00	88,452.00	0.00	39,608.00
5224 - TRANSFERS	1,661.12	0.00	0.00	42,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	62,584.03	129,770.00	43,600.00	131,358.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	500.00	0.00	250.00
5302 - SMALL TOOLS	128.41	250.00	150.00	250.00
5303 - MOTOR FUELS & LUBRICANTS	127,686.51	115,000.00	130,000.00	115,000.00
5305 - CLOTHING	159.95	500.00	200.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	762.31	3,000.00	1,500.00	3,000.00
5307 - MAINT & REPAIR - EQUIPMENT	838.88	1,500.00	1,500.00	2,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	1,267.50	2,000.00	1,500.00	3,500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	300.00	0.00	150.00
5310 - GENERAL SUPPLIES	612.42	1,000.00	650.00	1,500.00
5315 - NON-CAPITALIZED ASSETS	0.00	0.00	0.00	500.00
5316 - COMPUTER SUPPLIES	589.83	250.00	0.00	0.00
Object : 53 - COMMODITIES Total:	132,045.81	124,300.00	135,500.00	127,150.00
Object : 75 - DEBT RETIREMENT				
7509 - COST OF ISSUANCE	0.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	0.00	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	271,290.54	330,042.00	254,655.00	335,514.00
Expense Total:	271,290.54	330,042.00	254,655.00	335,514.00
Fund: 003 - AIRPORT FUND Surplus (Deficit):	-25,327.21	-93,641.00	-14,503.00	-39,608.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 006 - LIBRARY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	371,200.18	397,325.00	397,325.00	399,125.00
4112 - DELINQUENT AD VALOREM	19,790.90	0.00	0.00	0.00
4113 - MOTOR VEHICLE PROPERTY TAX	53,161.10	54,250.00	54,250.00	56,543.00
4114 - RECREATIONAL VEHICLE TAX	542.90	975.00	975.00	573.00
Object : 41 - TAXES Total:	444,695.08	452,550.00	452,550.00	456,241.00
Department: 000 - REVENUES Total:	444,695.08	452,550.00	452,550.00	456,241.00
Revenue Total:	444,695.08	452,550.00	452,550.00	456,241.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5224 - TRANSFERS	444,740.21	452,550.00	452,550.00	456,241.00
Object : 52 - CONTRACTUAL SERVICES Total:	444,740.21	452,550.00	452,550.00	456,241.00
Department: 011 - ADMINISTRATION Total:	444,740.21	452,550.00	452,550.00	456,241.00
Expense Total:	444,740.21	452,550.00	452,550.00	456,241.00
Fund: 006 - LIBRARY FUND Surplus (Deficit):	-45.13	0.00	0.00	0.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 007 - MAJOR STREET FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4225 - PAVING CUTS	766.40	1,000.00	2,500.00	4,000.00
4227 - SPECIAL EVENT FEES	1,125.00	0.00	1,000.00	1,125.00
Object : 42 - LICENSES & PERMITS Total:	1,891.40	1,000.00	3,500.00	5,125.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4351 - GAS TAX - SPEC CITY/COUNTY HWY	481,961.14	403,940.00	482,000.00	485,000.00
4354 - GAS TAX REFUND (NON-HIGHWAY)	1,258.87	3,000.00	2,500.00	2,500.00
4359 - STATE HIGHWAY MAINTENANCE	92,580.02	92,580.00	92,580.00	92,580.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	575,800.03	499,520.00	577,080.00	580,080.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	355,913.65	495,000.00	495,000.00	500,000.00
4691 - MISCELLANEOUS	0.00	0.00	0.00	0.00
4694 - REIMBURSEMENTS	3,199.45	0.00	3,500.00	4,000.00
Object : 46 - MISCELLANEOUS Total:	359,113.10	495,000.00	498,500.00	504,000.00
Department: 000 - REVENUES Total:	936,804.53	995,520.00	1,079,080.00	1,089,205.00
Revenue Total:	936,804.53	995,520.00	1,079,080.00	1,089,205.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 034 - SPECIAL STREET PROJECT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	346,616.79	403,502.00	400,000.00	420,218.00
5102 - LONGEVITY	3,145.00	4,212.00	4,000.00	3,052.00
5103 - OVERTIME	11,426.20	6,000.00	6,000.00	11,811.00
5104 - TEMPORARY & PART-TIME SALARIES	11,316.96	12,000.00	12,000.00	12,500.00
5105 - SOCIAL SECURITY	28,876.31	34,312.00	34,000.00	31,752.00
5106 - RETIREMENT	37,884.40	39,822.00	40,000.00	44,829.00
5107 - 457(b) PLAN FRINGE	20,357.56	19,000.00	19,000.00	23,565.00
5108 - WORKERS COMPENSATION	11,353.43	14,654.00	15,000.00	14,052.00
5109 - UNEMPLOYMENT INSURANCE	3,843.84	2,165.00	1,500.00	1,370.00
5110 - BENEFIT INSURANCE	81,072.30	98,074.00	98,000.00	121,000.00
5112 - SICK LEAVE	8,973.92	0.00	0.00	0.00
5113 - YMCA	676.60	750.00	720.00	900.00
5114 - SAFETY INCENTIVES	2,732.92	3,750.00	3,750.00	4,980.00
Object : 51 - PERSONAL SERVICES Total:	568,276.23	638,241.00	633,970.00	690,029.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	3,157.43	4,500.00	4,500.00	4,500.00
5204 - INSURANCE & BONDS	13,836.18	11,071.00	13,900.00	14,000.00
5205 - UTILITIES	305.41	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	11,895.38	35,000.00	25,000.00	25,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	15,290.60	80,000.00	80,000.00	75,000.00
5210 - RENTALS	1,853.09	500.00	1,000.00	1,500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,467.58	2,000.00	2,500.00	2,500.00
5212 - PUBLICATION AND PRINTING	0.00	250.00	250.00	250.00
5213 - OTHER CHARGES	7,149.73	7,500.00	7,500.00	7,500.00
5218 - CONTINGENCY RESERVE	0.00	138,465.00	0.00	166,535.00
5224 - TRANSFERS	31,768.67	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	86,724.07	279,286.00	134,650.00	296,785.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	250.00	150.00	150.00
5302 - SMALL TOOLS	2,689.44	2,000.00	4,500.00	4,500.00
5303 - MOTOR FUELS & LUBRICANTS	46,335.95	50,000.00	50,000.00	45,000.00
5304 - CHEMICALS / LAB SUPPLIES	959.51	2,000.00	1,500.00	1,500.00
5305 - CLOTHING	1,948.12	3,000.00	3,500.00	3,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	59.73	1,500.00	1,500.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	37,962.35	16,000.00	25,000.00	22,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	81,831.47	50,000.00	50,000.00	75,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	800.00	0.00	250.00
5310 - GENERAL SUPPLIES	12,922.54	9,500.00	15,000.00	15,000.00
5312 - SAFETY MATERIALS & SUPPLIES	473.61	1,500.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	14,391.95	5,317.00	5,000.00	5,000.00
5316 - COMPUTER SUPPLIES	88.05	0.00	0.00	0.00
5325 - TRAFFIC SIGNS, SIGNALS, & MARKINGS	26,238.19	39,591.00	40,000.00	40,000.00
Object : 53 - COMMODITIES Total:	225,900.91	181,458.00	197,150.00	214,400.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	3,333.00	35,000.00	35,000.00	60,000.00
Object : 74 - CAPITAL OUTLAY Total:	3,333.00	35,000.00	35,000.00	60,000.00
Department: 034 - SPECIAL STREET PROJECT Total:	884,234.21	1,133,985.00	1,000,770.00	1,261,214.00
Expense Total:	884,234.21	1,133,985.00	1,000,770.00	1,261,214.00
Fund: 007 - MAJOR STREET FUND Surplus (Deficit):	52,570.32	-138,465.00	78,310.00	-172,009.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 008 - CEMETERY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	681.33	650.00	650.00	650.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	681.33	650.00	650.00	650.00
Object : 44 - CHARGES FOR SERVICES				
4461 - INTERMENTS	34,158.00	35,000.00	35,000.00	39,500.00
4462 - LOT SALES	19,403.50	15,000.00	15,000.00	17,500.00
4463 - TENT SETTINGS	8,700.00	10,000.00	10,000.00	0.00
4464 - VAULT SALES	300.00	800.00	800.00	1,200.00
4465 - RECORDING DEED FEES	448.00	0.00	0.00	0.00
4466 - FOUNDATION/MONUMENT PERMITS	2,500.00	0.00	0.00	0.00
Object : 44 - CHARGES FOR SERVICES Total:	65,509.50	60,800.00	60,800.00	58,200.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	173,030.55	124,756.00	124,756.00	133,364.00
4691 - MISCELLANEOUS	43.12	0.00	0.00	0.00
4694 - REIMBURSEMENTS	661.82	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	173,735.49	124,756.00	124,756.00	133,364.00
Department: 000 - REVENUES Total:	239,926.32	186,206.00	186,206.00	192,214.00
Revenue Total:	239,926.32	186,206.00	186,206.00	192,214.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 042 - CEMETERY				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	61,287.94	61,464.00	61,464.00	67,164.00
5102 - LONGEVITY	0.00	480.00	480.00	0.00
5103 - OVERTIME	9,210.89	4,795.00	4,795.00	4,844.00
5104 - TEMPORARY & PART-TIME SALARIES	25,666.30	22,000.00	22,000.00	16,550.00
5105 - SOCIAL SECURITY	7,691.95	6,385.00	6,385.00	7,409.00
5106 - RETIREMENT	7,235.73	6,047.00	6,047.00	8,471.00
5107 - 457(b) PLAN FRINGE	4,086.13	3,528.00	3,528.00	4,260.00
5108 - WORKERS COMPENSATION	1,667.64	1,784.00	1,784.00	2,374.00
5109 - UNEMPLOYMENT INSURANCE	841.49	418.00	418.00	287.00
5110 - BENEFIT INSURANCE	4,956.00	4,815.00	4,815.00	13,500.00
5112 - SICK LEAVE	966.35	0.00	0.00	0.00
5113 - YMCA	180.54	195.00	195.00	180.00
5114 - SAFETY INCENTIVES	803.86	1,278.00	1,278.00	1,200.00
Object : 51 - PERSONAL SERVICES Total:	124,594.82	113,189.00	113,189.00	126,239.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	2,399.40	2,867.00	2,867.00	2,500.00
5204 - INSURANCE & BONDS	2,112.81	1,850.00	1,850.00	2,300.00
5205 - UTILITIES	9,001.42	11,500.00	11,500.00	7,875.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	65.84	500.00	500.00	850.00
5207 - MAINT & REPAIR - EQUIPMENT	1,061.22	3,000.00	3,000.00	2,500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	114.81	600.00	600.00	500.00
5210 - RENTALS	456.00	450.00	450.00	500.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	62.84	350.00	350.00	300.00
5212 - PUBLICATION AND PRINTING	233.00	350.00	350.00	250.00
5213 - OTHER CHARGES	2,829.19	5,000.00	5,000.00	3,000.00
5216 - JANITORIAL SERVICES	0.00	500.00	500.00	0.00
5218 - CONTINGENCY RESERVE	0.00	24,369.00	0.00	36,753.00
5224 - TRANSFERS	30,500.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	48,836.53	51,336.00	26,967.00	57,328.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	347.23	300.00	300.00	350.00
5302 - SMALL TOOLS	1,091.09	750.00	750.00	850.00
5303 - MOTOR FUELS & LUBRICANTS	17,796.71	18,000.00	18,000.00	13,000.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	1,000.00	1,000.00	600.00
5305 - CLOTHING	1,084.15	600.00	600.00	750.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	50.79	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	19,994.11	5,000.00	5,000.00	8,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	3,123.56	3,500.00	3,500.00	3,500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	713.63	400.00	400.00	600.00
5310 - GENERAL SUPPLIES	4,542.09	3,800.00	3,800.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	802.63	700.00	700.00	750.00
5315 - NON-CAPITALIZED ASSETS	2,497.18	3,000.00	3,000.00	2,500.00
5316 - COMPUTER SUPPLIES	157.52	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	52,200.69	38,050.00	38,050.00	36,400.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	8,000.00	8,000.00	9,000.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	8,000.00	8,000.00	9,000.00
Department: 042 - CEMETERY Total:	225,632.04	210,575.00	186,206.00	228,967.00
Expense Total:	225,632.04	210,575.00	186,206.00	228,967.00
Fund: 008 - CEMETERY FUND Surplus (Deficit):	14,294.28	-24,369.00	0.00	-36,753.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 009 - STORMWATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	317.98	0.00	0.00	300.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	317.98	0.00	0.00	300.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	155.88	0.00	0.00	150.00
4631 - SPECIAL ASSESSMENTS	224,949.14	243,000.00	243,000.00	241,658.00
4632 - DELINQUENT SPECIAL ASSESMENTS	22,527.32	14,000.00	14,000.00	23,000.00
4694 - REIMBURSEMENTS	1,408.00	2,500.00	2,500.00	1,500.00
Object : 46 - MISCELLANEOUS Total:	249,040.34	259,500.00	259,500.00	266,308.00
Department: 000 - REVENUES Total:	249,358.32	259,500.00	259,500.00	266,608.00
Revenue Total:	249,358.32	259,500.00	259,500.00	266,608.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	130,955.14	162,074.00	163,000.00	170,798.00
5102 - LONGEVITY	1,429.00	1,445.00	1,445.00	1,463.00
5103 - OVERTIME	4,182.65	2,500.00	2,500.00	4,802.00
5105 - SOCIAL SECURITY	10,729.78	11,913.00	11,913.00	12,892.00
5106 - RETIREMENT	14,673.14	13,580.00	13,580.00	18,169.00
5107 - 457(b) PLAN FRINGE	8,508.61	9,383.00	9,383.00	10,091.00
5108 - WORKERS COMPENSATION	4,371.48	4,584.00	4,584.00	5,558.00
5109 - UNEMPLOYMENT INSURANCE	1,517.25	699.00	699.00	559.00
5110 - BENEFIT INSURANCE	29,360.15	32,209.00	32,209.00	54,950.00
5112 - SICK LEAVE	5,492.70	0.00	0.00	0.00
5113 - YMCA	465.60	666.00	667.00	486.00
5114 - SAFETY INCENTIVES	1,245.03	1,410.00	1,410.00	1,410.00
Object : 51 - PERSONAL SERVICES Total:	212,930.53	240,463.00	241,390.00	281,178.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	4,087.41	2,000.00	3,500.00	4,000.00
5204 - INSURANCE & BONDS	1,663.47	2,200.00	1,800.00	2,000.00
5207 - MAINT & REPAIR - EQUIPMENT	8,290.66	10,000.00	7,500.00	8,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	1,000.00	0.00	0.00
5210 - RENTALS	2,316.34	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	86.25	1,000.00	2,500.00	2,500.00
5212 - PUBLICATION AND PRINTING	0.00	500.00	500.00	500.00
5213 - OTHER CHARGES	3,560.92	3,000.00	3,500.00	3,500.00
5218 - CONTINGENCY RESERVE	0.00	100,890.00	0.00	23,639.00
5224 - TRANSFERS	139,154.16	84,000.00	18,000.00	18,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	159,159.21	204,590.00	37,300.00	62,139.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	1,034.06	750.00	1,500.00	1,500.00
5303 - MOTOR FUELS & LUBRICANTS	8,845.84	6,500.00	9,000.00	10,000.00
5305 - CLOTHING	1,096.05	2,000.00	1,500.00	2,000.00
5307 - MAINT & REPAIR - EQUIPMENT	7,641.79	3,500.00	3,000.00	7,500.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	16,213.51	1,000.00	7,500.00	20,000.00
5310 - GENERAL SUPPLIES	6,004.50	2,000.00	4,500.00	5,000.00
5312 - SAFETY MATERIALS & SUPPLIES	348.50	0.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	4,082.45	8,700.00	1,500.00	1,500.00
5316 - COMPUTER SUPPLIES	88.04	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	45,354.74	24,450.00	29,500.00	48,500.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	3,334.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	3,334.00	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	420,778.48	469,503.00	308,190.00	391,817.00
Expense Total:	420,778.48	469,503.00	308,190.00	391,817.00
Fund: 009 - STORMWATER FUND Surplus (Deficit):	-171,420.16	-210,003.00	-48,690.00	-125,209.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4132 - LOCAL SALES TAX	50,000.00	50,000.00	50,000.00	50,000.00
Object : 41 - TAXES Total:	50,000.00	50,000.00	50,000.00	50,000.00
Object : 46 - MISCELLANEOUS				
4651 - FROM CONSTRUCTION FUND	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

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	410.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	0.00	0.00
5213 - OTHER CHARGES	16,593.26	0.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	380,867.00	0.00	276,031.00
5224 - TRANSFERS	128,223.56	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	145,226.82	380,867.00	0.00	276,031.00
Object : 74 - CAPITAL OUTLAY				
7405 - LAND	9,609.88	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	9,609.88	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	154,836.70	380,867.00	0.00	276,031.00
Expense Total:	154,836.70	380,867.00	0.00	276,031.00
Fund: 010 - ECONOMIC DEVELOPMENT SALES TAX FUND Surplus (Deficit..)	-104,836.70	-330,867.00	50,000.00	-226,031.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 012 - LAKE DEBT RESERVE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	0.00	240.00	0.00	200.00
4612 - INTEREST JOINT VENTURE	0.00	116,624.00	116,624.00	112,077.00
4659 - TRANSFER FROM OPERATIONS	225,000.00	338,687.00	338,687.00	343,235.00
Object : 46 - MISCELLANEOUS Total:	225,000.00	455,551.00	455,311.00	455,512.00
Object : 48 - INVESTMENTS				
4815 - UNREALIZED GAIN/LOSS ON INVESTMENTS	446,187.40	0.00	0.00	0.00
Object : 48 - INVESTMENTS Total:	446,187.40	0.00	0.00	0.00
Department: 000 - REVENUES Total:	671,187.40	455,551.00	455,311.00	455,512.00
Revenue Total:	671,187.40	455,551.00	455,311.00	455,512.00
Fund: 012 - LAKE DEBT RESERVE FUND Total:	671,187.40	455,551.00	455,311.00	455,512.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 013 - PRAIRIE TRAILS RESTAURANT/GOLF				
Revenue				
Department: 000 - REVENUES				
Object : 44 - CHARGES FOR SERVICES				
4409 - GOLF MERCHANDISE SALES	23,032.35	15,000.00	10,000.00	10,000.00
4413 - GIFT CARDS	5,409.90	5,000.00	5,000.00	5,000.00
4468 - CONCESSION, FOOD, & BEVERAGE SALES	76,652.23	110,000.00	105,000.00	150,000.00
4472 - GOLF FEES	260,115.95	331,345.00	250,000.00	265,000.00
4473 - RENTALS	2,325.00	0.00	0.00	3,000.00
Object : 44 - CHARGES FOR SERVICES Total:	367,535.43	461,345.00	370,000.00	433,000.00
Object : 46 - MISCELLANEOUS				
4643 - SALE OF REAL ESTATE	3,500.00	0.00	0.00	0.00
4644 - SALE OF EQUIPMENT	6,033.68	0.00	0.00	0.00
4651 - FROM CONSTRUCTION FUND	0.00	0.00	0.00	0.00
4659 - TRANSFER FROM OPERATIONS	371,149.65	98,263.00	209,211.00	182,306.00
4691 - MISCELLANEOUS	0.00	0.00	0.00	6,000.00
4694 - REIMBURSEMENTS	5,837.05	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	386,520.38	98,263.00	209,211.00	188,306.00
Department: 000 - REVENUES Total:	754,055.81	559,608.00	579,211.00	621,306.00
Revenue Total:	754,055.81	559,608.00	579,211.00	621,306.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 053 - PRAIRIE TRAILS, RESTAURANT				
Object : 51 - PERSONAL SERVICES				
5103 - OVERTIME	73.16	0.00	0.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	30,631.03	39,000.00	31,000.00	25,000.00
5105 - SOCIAL SECURITY	2,381.81	4,792.00	4,792.00	2,300.00
5108 - WORKERS COMPENSATION	0.00	0.00	0.00	192.00
5109 - UNEMPLOYMENT INSURANCE	234.62	211.00	211.00	241.00
5114 - SAFETY INCENTIVES	430.35	865.00	865.00	500.00
Object : 51 - PERSONAL SERVICES Total:	33,750.97	44,868.00	36,868.00	28,233.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	3,853.57	1,000.00	1,000.00	2,000.00
5204 - INSURANCE & BONDS	640.58	1,663.00	1,663.00	1,000.00
5205 - UTILITIES	24,923.02	23,793.00	23,793.00	25,680.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	383.94	500.00	500.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	3,564.14	2,000.00	2,000.00	3,500.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	184.47	0.00	0.00	200.00
5209 - TAX PAYMENTS	6,351.97	7,300.00	7,300.00	7,000.00
5210 - RENTALS	1,275.77	2,000.00	2,000.00	1,500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	723.20	0.00	0.00	500.00
5212 - PUBLICATION AND PRINTING	500.00	0.00	0.00	400.00
5213 - OTHER CHARGES	3,567.11	2,500.00	2,500.00	3,000.00
5216 - JANITORIAL SERVICES	0.00	0.00	0.00	1,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	45,967.77	40,756.00	40,756.00	46,280.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	9.97	0.00	0.00	100.00
5302 - SMALL TOOLS	0.00	0.00	0.00	0.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	500.00	500.00	0.00
5305 - CLOTHING	83.34	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	44.86	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	824.94	1,000.00	1,000.00	1,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	404.47	0.00	0.00	500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	880.06	1,000.00	1,000.00	1,000.00
5310 - GENERAL SUPPLIES	4,054.26	3,000.00	3,000.00	3,000.00
5312 - SAFETY MATERIALS & SUPPLIES	347.86	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	486.84	1,000.00	1,000.00	500.00
5316 - COMPUTER SUPPLIES	23.74	0.00	0.00	0.00
5328 - FOOD - PRAIRIE TRAILS	16,506.07	20,000.00	20,000.00	20,000.00
5332 - BEVERAGE - PRAIRIE TRAILS	25,302.04	40,000.00	40,000.00	50,000.00
Object : 53 - COMMODITIES Total:	48,968.45	69,000.00	69,000.00	78,600.00
Department: 053 - PRAIRIE TRAILS, RESTAURANT Total:	128,687.19	154,624.00	146,624.00	153,113.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 056 - PRAIRIE TRAILS, GOLF COURSE				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	100,065.45	100,680.00	121,750.00	147,000.00
5103 - OVERTIME	759.97	1,000.00	1,000.00	1,000.00
5104 - TEMPORARY & PART-TIME SALARIES	30,424.58	32,593.00	30,000.00	25,000.00
5105 - SOCIAL SECURITY	10,084.50	11,070.00	12,787.00	11,215.00
5106 - RETIREMENT	12,005.41	11,152.00	13,733.00	15,278.00
5107 - 457(b) PLAN FRINGE	6,374.77	6,055.00	6,129.00	6,130.00
5108 - WORKERS COMPENSATION	1,983.39	2,000.00	2,000.00	1,326.00
5109 - UNEMPLOYMENT INSURANCE	1,201.59	621.00	697.00	698.00
5110 - BENEFIT INSURANCE	16,392.32	12,465.00	17,465.00	17,465.00
5113 - YMCA	180.54	180.00	270.00	270.00
5114 - SAFETY INCENTIVES	1,160.71	1,176.00	1,476.00	1,476.00
Object : 51 - PERSONAL SERVICES Total:	180,633.23	178,992.00	207,307.00	226,858.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	1,237.00	2,000.00	2,000.00	2,500.00
5203 - BANK SERVICE CHARGES	0.00	0.00	0.00	0.00
5204 - INSURANCE & BONDS	4,660.51	4,000.00	4,000.00	4,700.00
5205 - UTILITIES	24,163.75	22,660.00	22,660.00	25,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	124.04	2,000.00	2,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	414.75	2,000.00	2,000.00	1,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	283.91	1,000.00	1,000.00	500.00
5209 - TAX PAYMENTS	0.00	5,000.00	0.00	0.00
5210 - RENTALS	5,766.98	1,000.00	1,000.00	8,500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,542.97	2,000.00	2,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	54.40	0.00	0.00	100.00
5213 - OTHER CHARGES	8,664.17	0.00	0.00	10,000.00
5216 - JANITORIAL SERVICES	0.00	200.00	200.00	0.00
5218 - CONTINGENCY RESERVE	0.00	0.00	0.00	84,138.00
Object : 52 - CONTRACTUAL SERVICES Total:	46,912.48	41,860.00	36,860.00	139,438.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	100.00	100.00	0.00
5302 - SMALL TOOLS	167.87	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	8,050.55	16,000.00	16,000.00	15,000.00
5304 - CHEMICALS / LAB SUPPLIES	18,691.72	17,000.00	17,000.00	22,000.00
5305 - CLOTHING	54.78	500.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	564.14	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	5,693.56	7,000.00	6,000.00	5,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	23,778.36	25,000.00	25,000.00	25,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	7.98	100.00	100.00	100.00
5310 - GENERAL SUPPLIES	1,302.12	1,000.00	1,000.00	1,000.00
5312 - SAFETY MATERIALS & SUPPLIES	148.16	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	1,061.24	2,500.00	2,500.00	1,500.00
5316 - COMPUTER SUPPLIES	51.27	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	59,571.75	71,200.00	70,200.00	72,100.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	99,588.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	99,588.00	0.00	0.00	0.00
Department: 056 - PRAIRIE TRAILS, GOLF COURSE Total:	386,705.46	292,052.00	314,367.00	438,396.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 059 - PRAIRIE TRAILS, PRO SHOP				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	36,160.49	38,000.00	48,183.00	51,000.00
5103 - OVERTIME	4.08	1,000.00	0.00	0.00
5104 - TEMPORARY & PART-TIME SALARIES	33,079.77	20,000.00	20,000.00	14,500.00
5105 - SOCIAL SECURITY	5,288.09	6,019.00	3,701.00	3,940.00
5106 - RETIREMENT	3,583.27	3,972.00	5,564.00	5,341.00
5107 - 457(b) PLAN FRINGE	571.27	576.00	75.00	75.00
5108 - WORKERS COMPENSATION	68.59	72.00	2,000.00	503.00
5109 - UNEMPLOYMENT INSURANCE	351.77	350.00	159.00	170.00
5110 - BENEFIT INSURANCE	4,956.00	4,815.00	5,000.00	5,000.00
5112 - SICK LEAVE	140.08	0.00	0.00	0.00
5113 - YMCA	0.00	180.00	90.00	90.00
5114 - SAFETY INCENTIVES	804.57	1,650.00	1,650.00	1,165.00
Object : 51 - PERSONAL SERVICES Total:	85,007.98	76,634.00	86,422.00	81,784.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	711.07	1,000.00	1,000.00	1,000.00
5204 - INSURANCE & BONDS	922.70	1,698.00	1,698.00	951.00
5205 - UTILITIES	0.00	4,000.00	0.00	0.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	200.00	200.00	500.00
5207 - MAINT & REPAIR - EQUIPMENT	603.99	500.00	500.00	1,000.00
5209 - TAX PAYMENTS	8,037.23	4,000.00	4,000.00	8,200.00
5210 - RENTALS	3,264.92	4,500.00	4,500.00	3,300.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	550.00	1,000.00	1,000.00	1,000.00
5212 - PUBLICATION AND PRINTING	1,407.25	3,000.00	3,000.00	2,000.00
5213 - OTHER CHARGES	727.63	1,000.00	1,000.00	100.00
5216 - JANITORIAL SERVICES	0.00	0.00	0.00	100.00
5218 - CONTINGENCY RESERVE	0.00	115,800.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	16,224.79	136,698.00	16,898.00	18,151.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	86.85	1,000.00	1,000.00	100.00
5302 - SMALL TOOLS	9.99	100.00	100.00	0.00
5305 - CLOTHING	671.14	1,000.00	500.00	500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	50.78	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	1,116.38	1,000.00	1,000.00	2,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	257.01	200.00	200.00	100.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	213.81	100.00	100.00	200.00
5310 - GENERAL SUPPLIES	1,601.62	1,000.00	1,000.00	100.00
5312 - SAFETY MATERIALS & SUPPLIES	0.00	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	151,113.62	0.00	0.00	0.00
5316 - COMPUTER SUPPLIES	543.28	0.00	0.00	0.00
5329 - GOLF AWARDS	0.00	0.00	0.00	0.00
5333 - GOLF SUPPLIES/APPAREL	17,135.30	10,000.00	10,000.00	10,000.00
Object : 53 - COMMODITIES Total:	172,799.78	15,400.00	14,900.00	14,000.00
Department: 059 - PRAIRIE TRAILS, PRO SHOP Total:	274,032.55	228,732.00	118,220.00	113,935.00
Expense Total:	789,425.20	675,408.00	579,211.00	705,444.00
Fund: 013 - PRAIRIE TRAILS RESTAURANT/GOLF Surplus (Deficit):	-35,369.39	-115,800.00	0.00	-84,138.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 014 - INDUSTRIAL MILL LEVY FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	72,936.94	80,984.00	80,984.00	79,825.00
4112 - DELINQUENT AD VALOREM	3,956.95	0.00	0.00	3,900.00
4113 - MOTOR VEHICLE PROPERTY TAX	11,142.56	10,662.00	10,662.00	11,525.00
4114 - RECREATIONAL VEHICLE TAX	113.85	192.00	192.00	117.00
Object : 41 - TAXES Total:	88,150.30	91,838.00	91,838.00	95,367.00
Object : 46 - MISCELLANEOUS				
4622 - CONCESSIONS AND LEASES	900.00	0.00	0.00	0.00
4643 - SALE OF REAL ESTATE	0.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	900.00	0.00	0.00	0.00
Department: 000 - REVENUES Total:	89,050.30	91,838.00	91,838.00	95,367.00
Revenue Total:	89,050.30	91,838.00	91,838.00	95,367.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 061 - INDUSTRIAL MILL LEVY				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	44,225.81	48,000.00	48,000.00	48,000.00
5204 - INSURANCE & BONDS	0.00	984.00	0.00	0.00
5213 - OTHER CHARGES	0.00	332.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	560,578.00	0.00	589,451.00
5224 - TRANSFERS	0.00	40,051.00	40,051.00	40,051.00
Object : 52 - CONTRACTUAL SERVICES Total:	44,225.81	649,945.00	88,051.00	677,502.00
Object : 75 - DEBT RETIREMENT				
7515 - INTEREST EXPENSE JOINT VENTURE	21,041.13	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	21,041.13	0.00	0.00	0.00
Department: 061 - INDUSTRIAL MILL LEVY Total:	65,266.94	649,945.00	88,051.00	677,502.00
Expense Total:	65,266.94	649,945.00	88,051.00	677,502.00
Fund: 014 - INDUSTRIAL MILL LEVY FUND Surplus (Deficit):	23,783.36	-558,107.00	3,787.00	-582,135.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 016 - SPECIAL PARKS & RECREATION FUND				
Revenue				
Department: 000 - REVENUES				
Object : 42 - LICENSES & PERMITS				
4230 - PARKLAND DEVELOPMENT FEE	2,125.00	1,740.00	1,740.00	1,900.00
Object : 42 - LICENSES & PERMITS Total:	2,125.00	1,740.00	1,740.00	1,900.00
Object : 43 - INTERGOVERNMENTAL REVENUE				
4353 - LIQUOR TAX	32,015.31	36,000.00	36,000.00	34,446.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	32,015.31	36,000.00	36,000.00	34,446.00
Department: 000 - REVENUES Total:	34,140.31	37,740.00	37,740.00	36,346.00
Revenue Total:	34,140.31	37,740.00	37,740.00	36,346.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 051 - RECREATION				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	7,500.00	13,000.00	13,000.00	13,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMENTS	2,500.00	0.00	0.00	2,500.00
5218 - CONTINGENCY RESERVE	0.00	52,183.00	0.00	71,190.00
Object : 52 - CONTRACTUAL SERVICES Total:	10,000.00	65,183.00	13,000.00	86,690.00
Object : 53 - COMMODITIES				
5315 - NON-CAPITALIZED ASSETS	2,049.44	8,500.00	8,500.00	8,500.00
Object : 53 - COMMODITIES Total:	2,049.44	8,500.00	8,500.00	8,500.00
Department: 051 - RECREATION Total:	12,049.44	73,683.00	21,500.00	95,190.00
Expense Total:	12,049.44	73,683.00	21,500.00	95,190.00
Fund: 016 - SPECIAL PARKS & RECREATION FUND Surplus (Deficit):	22,090.87	-35,943.00	16,240.00	-58,844.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 024 - TOURISM TAX FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4141 - MOTEL TAX	221,564.43	171,110.00	171,110.00	214,000.00
Object : 41 - TAXES Total:	221,564.43	171,110.00	171,110.00	214,000.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	100.70	179.00	0.00	0.00
4628 - EVENT REVENUES	2,784.73	0.00	0.00	0.00
4651 - FROM CONSTRUCTION FUND	0.00	0.00	0.00	0.00
4694 - REIMBURSEMENTS	25,632.35	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	28,517.78	179.00	0.00	0.00
Department: 000 - REVENUES Total:	250,082.21	171,289.00	171,110.00	214,000.00
Revenue Total:	250,082.21	171,289.00	171,110.00	214,000.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 011 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	46,988.26	58,199.00	58,199.00	70,730.00
5103 - OVERTIME	622.54	0.00	1,154.00	1,154.00
5104 - TEMPORARY & PART-TIME SALARIES	0.00	0.00	0.00	0.00
5105 - SOCIAL SECURITY	3,734.61	4,452.00	4,452.00	4,385.00
5106 - RETIREMENT	4,978.81	6,012.00	6,012.00	7,409.00
5107 - 457(b) PLAN FRINGE	2,921.68	3,341.00	3,341.00	4,360.00
5108 - WORKERS COMPENSATION	0.00	388.00	388.00	86.00
5109 - UNEMPLOYMENT INSURANCE	535.18	913.00	913.00	233.00
5110 - BENEFIT INSURANCE	4,961.16	0.00	0.00	0.00
5112 - SICK LEAVE	147.12	0.00	0.00	0.00
5113 - YMCA	122.36	180.00	180.00	180.00
5114 - SAFETY INCENTIVES	607.89	450.00	450.00	600.00
Object : 51 - PERSONAL SERVICES Total:	65,619.61	73,935.00	75,089.00	89,137.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	34,922.16	58,865.00	58,865.00	48,482.00
5204 - INSURANCE & BONDS	1,305.39	0.00	0.00	1,350.00
5205 - UTILITIES	471.80	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	0.00	0.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSHIP, MAGAZINE	4,043.25	10,000.00	10,000.00	20,000.00
5212 - PUBLICATION AND PRINTING	3,367.08	14,000.00	14,000.00	10,000.00
5213 - OTHER CHARGES	3,857.64	2,000.00	2,000.00	2,000.00
5218 - CONTINGENCY RESERVE	0.00	173,118.00	0.00	241,156.00
5224 - TRANSFERS	0.00	40,051.00	40,051.00	40,051.00
Object : 52 - CONTRACTUAL SERVICES Total:	47,967.32	298,034.00	124,916.00	363,039.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	104.25	500.00	500.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	0.00	0.00	0.00	0.00
5305 - CLOTHING	96.65	200.00	200.00	400.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	0.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	51.28	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	246.46	0.00	500.00	0.00
5315 - NON-CAPITALIZED ASSETS	594.69	500.00	500.00	500.00
Object : 53 - COMMODITIES Total:	1,093.33	1,200.00	1,700.00	1,400.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	0.00
7402 - OFFICE EQUIPMENT & FURNITURE	225.81	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	225.81	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7515 - INTEREST EXPENSE JOINT VENTURE	21,041.13	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	21,041.13	0.00	0.00	0.00
Department: 011 - ADMINISTRATION Total:	135,947.20	373,169.00	201,705.00	453,576.00
Expense Total:	135,947.20	373,169.00	201,705.00	453,576.00
Fund: 024 - TOURISM TAX FUND Surplus (Deficit):	114,135.01	-201,880.00	-30,595.00	-239,576.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 040 - BOND & INTEREST FUND				
Revenue				
Department: 000 - REVENUES				
Object : 41 - TAXES				
4111 - AD VALOREM TAX	614,799.62	854,265.00	854,265.00	783,098.00
4112 - DELINQUENT AD VALOREM	44,881.46	0.00	0.00	44,955.00
4113 - MOTOR VEHICLE PROPERTY TAX	101,776.76	89,868.00	89,868.00	121,571.00
4114 - RECREATIONAL VEHICLE TAX	1,038.98	1,616.00	1,616.00	1,231.00
Object : 41 - TAXES Total:	762,496.82	945,749.00	945,749.00	950,855.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	413.62	970.00	970.00	400.00
4621 - RENTALS	120,762.96	112,900.00	112,900.00	120,763.00
4622 - CONCESSIONS AND LEASES	-609.81	0.00	0.00	0.00
4631 - SPECIAL ASSESSMENTS	402,679.55	310,908.00	347,649.00	316,232.00
4632 - DELINQUENT SPECIAL ASSESMENTS	33,860.53	0.00	0.00	33,650.00
4659 - TRANSFER FROM OPERATIONS	75,000.00	0.00	0.00	0.00
4694 - REIMBURSEMENTS	5,000.00	0.00	0.00	0.00
4695 - PREMIUMS ON BONDS SOLD	0.00	0.00	0.00	0.00
4696 - SALE OF BONDS	0.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	637,106.85	424,778.00	461,519.00	471,045.00
Department: 000 - REVENUES Total:	1,399,603.67	1,370,527.00	1,407,268.00	1,421,900.00
Revenue Total:	1,399,603.67	1,370,527.00	1,407,268.00	1,421,900.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 071 - DEBT SERVICE				
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
5212 - PUBLICATION AND PRINTING	0.00	0.00	0.00	0.00
5213 - OTHER CHARGES	0.00	0.00	0.00	0.00
5218 - CONTINGENCY RESERVE	0.00	189,302.00	0.00	125,576.00
5224 - TRANSFERS	56,380.79	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	56,380.79	189,302.00	0.00	125,576.00
Object : 75 - DEBT RETIREMENT				
7501 - RETIREMENT OF BONDS	1,407,784.00	1,049,387.00	1,049,387.00	1,074,533.00
7505 - BOND INTEREST	432,841.38	321,140.00	321,140.00	302,522.00
7506 - TEMPORARY NOTE INTEREST	0.00	0.00	0.00	44,845.00
7509 - COST OF ISSUANCE	0.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	1,840,625.38	1,370,527.00	1,370,527.00	1,421,900.00
Department: 071 - DEBT SERVICE Total:	1,897,006.17	1,559,829.00	1,370,527.00	1,547,476.00
Expense Total:	1,897,006.17	1,559,829.00	1,370,527.00	1,547,476.00
Fund: 040 - BOND & INTEREST FUND Surplus (Deficit):	-497,402.50	-189,302.00	36,741.00	-125,576.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 060 - WATER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	783.94	1,500.00	1,000.00	1,000.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	783.94	1,500.00	1,000.00	1,000.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	14,080.00	12,000.00	20,000.00	20,000.00
4439 - RAW WATER SALES	1,003,893.17	1,100,000.00	1,100,000.00	1,100,000.00
4440 - BULK SALES	13,787.77	8,000.00	13,000.00	13,000.00
4441 - DOMESTIC SALES	3,074,587.68	3,100,000.00	3,100,000.00	3,100,000.00
4444 - SALES OF MATERIALS - NEW SVCS	5,000.65	13,000.00	5,000.00	5,000.00
4446 - CONNECT FEE	12,205.00	11,000.00	12,000.00	11,500.00
4447 - PENALTIES	11,396.88	13,000.00	12,000.00	12,000.00
Object : 44 - CHARGES FOR SERVICES Total:	4,134,951.15	4,257,000.00	4,262,000.00	4,261,500.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	513.55	1,000.00	500.00	500.00
4622 - CONCESSIONS AND LEASES	10,315.56	11,000.00	11,500.00	11,000.00
4642 - SALE OF SCRAP MATERIALS	5,028.42	8,000.00	8,000.00	7,000.00
4659 - TRANSFER FROM OPERATIONS	0.00	0.00	0.00	0.00
4690 - BAD DEBT COLLECTION	807.70	3,000.00	1,000.00	1,000.00
4691 - MISCELLANEOUS	46,099.36	12,000.00	12,000.00	12,000.00
4694 - REIMBURSEMENTS	21,595.46	30,000.00	22,000.00	22,000.00
4695 - PREMIUMS ON BONDS SOLD	0.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	84,360.05	65,000.00	55,000.00	53,500.00
Department: 000 - REVENUES Total:	4,220,095.14	4,323,500.00	4,318,000.00	4,316,000.00
Revenue Total:	4,220,095.14	4,323,500.00	4,318,000.00	4,316,000.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	255,866.82	277,101.00	277,101.00	268,660.00
5102 - LONGEVITY	2,476.60	2,633.00	2,633.00	2,575.00
5103 - OVERTIME	3,379.25	4,999.00	4,999.00	4,000.00
5104 - TEMPORARY & PART-TIME SALARIES	4,992.62	15,000.00	15,000.00	10,000.00
5105 - SOCIAL SECURITY	20,248.01	24,318.00	24,318.00	22,517.00
5106 - RETIREMENT	27,767.83	31,189.00	31,189.00	28,393.00
5107 - 457(b) PLAN FRINGE	18,100.13	19,331.00	19,331.00	18,643.00
5108 - WORKERS COMPENSATION	6,249.88	6,723.00	6,723.00	6,050.00
5109 - UNEMPLOYMENT INSURANCE	1,830.13	1,389.00	1,389.00	2,200.00
5110 - BENEFIT INSURANCE	51,609.26	55,453.00	55,453.00	64,000.00
5112 - SICK LEAVE	3,020.25	0.00	0.00	0.00
5113 - YMCA	627.90	840.00	840.00	900.00
5114 - SAFETY INCENTIVES	3,369.77	1,862.00	1,862.00	3,370.00
Object : 51 - PERSONAL SERVICES Total:	399,538.45	440,838.00	440,838.00	431,308.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	36,312.13	40,000.00	40,000.00	40,000.00
5203 - BANK SERVICE CHARGES	0.00	0.00	0.00	30,000.00
5204 - INSURANCE & BONDS	7,788.56	8,394.00	8,394.00	8,998.00
5205 - UTILITIES	9,737.59	11,000.00	11,000.00	11,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	400.00	200.00	200.00
5207 - MAINT & REPAIR - EQUIPMENT	3,129.67	4,000.00	4,000.00	4,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	500.00	250.00	500.00
5209 - TAX PAYMENTS	135,947.07	140,110.00	140,110.00	140,000.00
5210 - RENTALS	1,906.68	2,000.00	2,000.00	2,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	28,158.97	26,000.00	26,000.00	26,000.00
5212 - PUBLICATION AND PRINTING	3,490.32	5,000.00	4,000.00	4,000.00
5213 - OTHER CHARGES	92,088.50	55,000.00	55,000.00	35,000.00
5216 - JANITORIAL SERVICES	0.00	550.00	0.00	0.00
5217 - DATA PROCESSING SERVICES	300,306.15	356,890.00	356,890.00	356,890.00
5224 - TRANSFERS	393,238.08	422,661.00	422,661.00	380,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	1,012,103.72	1,072,505.00	1,070,505.00	1,039,088.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	447.78	1,000.00	1,500.00	1,000.00
5302 - SMALL TOOLS	29.99	200.00	200.00	200.00
5303 - MOTOR FUELS & LUBRICANTS	5,745.99	9,500.00	6,000.00	6,000.00
5305 - CLOTHING	470.90	975.00	975.00	975.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	200.00	200.00	200.00
5307 - MAINT & REPAIR - EQUIPMENT	1,349.26	1,500.00	1,000.00	1,200.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	337.58	500.00	500.00	500.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	100.00	100.00	100.00
5310 - GENERAL SUPPLIES	1,064.20	1,200.00	1,200.00	1,200.00
5312 - SAFETY MATERIALS & SUPPLIES	13.47	200.00	200.00	200.00
5315 - NON-CAPITALIZED ASSETS	1,915.00	2,000.00	2,000.00	2,000.00
5316 - COMPUTER SUPPLIES	44.98	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	11,419.15	17,375.00	13,875.00	13,575.00
Object : 75 - DEBT RETIREMENT				
7501 - RETIREMENT OF BONDS	0.00	124,472.00	124,472.00	124,850.00
7505 - BOND INTEREST	49,550.64	29,240.00	29,240.00	27,995.00
7509 - COST OF ISSUANCE	0.00	0.00	0.00	0.00
7515 - INTEREST EXPENSE JOINT VENTURE	34,193.34	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	83,743.98	153,712.00	153,712.00	152,845.00
Department: 001 - ADMINISTRATION Total:	1,506,805.30	1,684,430.00	1,678,930.00	1,636,816.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	220,243.53	218,000.00	218,000.00	230,360.00
5102 - LONGEVITY	1,848.00	2,000.00	2,000.00	2,296.00
5103 - OVERTIME	16,072.56	15,000.00	15,000.00	16,465.00
5104 - TEMPORARY & PART-TIME SALARIES	25,868.64	41,000.00	41,000.00	39,322.00
5105 - SOCIAL SECURITY	20,060.46	23,500.00	23,500.00	20,400.00
5106 - RETIREMENT	26,405.99	26,500.00	26,500.00	27,422.00
5107 - 457(b) PLAN FRINGE	13,790.21	14,500.00	14,500.00	13,223.00
5108 - WORKERS COMPENSATION	4,993.24	5,500.00	5,500.00	6,028.00
5109 - UNEMPLOYMENT INSURANCE	1,860.09	1,335.00	1,335.00	1,217.00
5110 - BENEFIT INSURANCE	35,298.21	34,410.00	34,410.00	37,000.00
5112 - SICK LEAVE	1,005.27	0.00	0.00	0.00
5113 - YMCA	447.85	540.00	540.00	540.00
5114 - SAFETY INCENTIVES	1,820.25	1,993.00	1,993.00	1,950.00
Object : 51 - PERSONAL SERVICES Total:	369,714.30	384,278.00	384,278.00	396,223.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	28,068.84	20,000.00	20,000.00	20,000.00
5204 - INSURANCE & BONDS	26,733.12	24,000.00	24,000.00	24,000.00
5205 - UTILITIES	181,990.32	172,000.00	172,000.00	185,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	452.62	5,000.00	5,000.00	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	36,324.42	22,000.00	25,000.00	25,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	15,000.00	12,000.00	15,000.00
5210 - RENTALS	382.20	500.00	500.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,032.55	2,000.00	2,000.00	2,000.00
5212 - PUBLICATION AND PRINTING	1,762.22	2,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	5,251.26	16,000.00	16,000.00	16,000.00
5224 - TRANSFERS	18,498.73	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	300,496.28	278,500.00	277,500.00	293,500.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	263.97	600.00	600.00	600.00
5302 - SMALL TOOLS	1,699.99	3,000.00	2,200.00	2,200.00
5303 - MOTOR FUELS & LUBRICANTS	4,440.76	7,000.00	6,000.00	5,000.00
5304 - CHEMICALS / LAB SUPPLIES	86,864.27	90,000.00	90,000.00	90,000.00
5305 - CLOTHING	1,280.38	1,700.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	3,248.94	7,000.00	7,000.00	7,000.00
5307 - MAINT & REPAIR - EQUIPMENT	22,060.51	45,000.00	45,000.00	45,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	4,798.19	12,000.00	12,000.00	12,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	3,520.41	3,500.00	3,500.00	3,500.00
5310 - GENERAL SUPPLIES	3,784.19	5,500.00	5,125.00	5,125.00
5312 - SAFETY MATERIALS & SUPPLIES	527.65	1,200.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	15,170.93	17,500.00	17,500.00	17,500.00
5316 - COMPUTER SUPPLIES	1,754.70	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	149,414.89	194,000.00	191,425.00	190,425.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	13,449.61	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	13,449.61	0.00	0.00	0.00
Department: 002 - TREATMENT Total:	833,075.08	856,778.00	853,203.00	880,148.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	236,881.24	258,750.00	258,750.00	266,767.00
5102 - LONGEVITY	1,924.57	2,800.00	2,800.00	2,348.00
5103 - OVERTIME	23,644.58	32,000.00	32,000.00	31,686.00
5104 - TEMPORARY & PART-TIME SALARIES	17,940.04	17,000.00	17,000.00	23,625.00
5105 - SOCIAL SECURITY	21,592.86	25,500.00	25,500.00	21,654.00
5106 - RETIREMENT	27,470.31	29,500.00	29,500.00	30,942.00
5107 - 457(b) PLAN FRINGE	15,228.66	13,885.00	13,885.00	14,815.00
5108 - WORKERS COMPENSATION	7,051.34	8,076.00	8,076.00	6,685.00
5109 - UNEMPLOYMENT INSURANCE	2,827.70	1,651.00	1,651.00	919.00
5110 - BENEFIT INSURANCE	56,788.27	67,890.00	67,890.00	64,000.00
5112 - SICK LEAVE	3,760.27	0.00	0.00	0.00
5113 - YMCA	821.09	1,008.00	1,008.00	900.00
5114 - SAFETY INCENTIVES	2,189.93	2,800.00	2,800.00	2,850.00
Object : 51 - PERSONAL SERVICES Total:	418,120.86	460,860.00	460,860.00	467,191.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	12,873.45	13,000.00	13,000.00	13,000.00
5204 - INSURANCE & BONDS	17,792.88	17,980.00	17,980.00	17,980.00
5205 - UTILITIES	5,438.01	5,000.00	5,400.00	6,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	3,756.35	1,000.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	27,802.55	40,000.00	35,000.00	40,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	7,320.00	5,000.00	7,000.00	7,000.00
5210 - RENTALS	-192.64	7,000.00	1,000.00	1,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	2,553.89	5,000.00	5,000.00	5,000.00
5212 - PUBLICATION AND PRINTING	0.00	2,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	3,794.43	5,000.00	5,000.00	5,000.00
5216 - JANITORIAL SERVICES	1,070.17	0.00	0.00	0.00
5224 - TRANSFERS	16,115.19	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	98,324.28	100,980.00	91,380.00	96,980.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	236.88	0.00	500.00	500.00
5302 - SMALL TOOLS	3,726.23	6,500.00	6,500.00	6,500.00
5303 - MOTOR FUELS & LUBRICANTS	32,582.26	33,000.00	33,000.00	30,000.00
5304 - CHEMICALS / LAB SUPPLIES	1,224.78	1,500.00	1,500.00	1,500.00
5305 - CLOTHING	2,624.66	3,000.00	3,000.00	3,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	591.75	1,500.00	1,000.00	1,500.00
5307 - MAINT & REPAIR - EQUIPMENT	9,906.29	3,000.00	3,000.00	3,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	188,496.21	130,000.00	130,000.00	130,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	1,911.83	3,000.00	3,000.00	3,000.00
5310 - GENERAL SUPPLIES	6,384.89	6,500.00	6,500.00	6,500.00
5312 - SAFETY MATERIALS & SUPPLIES	3,217.17	2,700.00	3,000.00	3,000.00
5315 - NON-CAPITALIZED ASSETS	17,861.22	7,000.00	15,300.00	14,000.00
5316 - COMPUTER SUPPLIES	2,339.16	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	271,103.33	197,700.00	206,300.00	202,500.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	95,307.00	0.00	36,156.00	32,000.00
7404 - OTHER IMPROVEMENTS	74,024.45	265,000.00	228,844.00	75,000.00
Object : 74 - CAPITAL OUTLAY Total:	169,331.45	265,000.00	265,000.00	107,000.00
Object : 75 - DEBT RETIREMENT				
7503 - LEASE PURCHASES	11,760.00	95,131.00	95,131.00	10,850.00
Object : 75 - DEBT RETIREMENT Total:	11,760.00	95,131.00	95,131.00	10,850.00
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	968,639.92	1,119,671.00	1,118,671.00	884,521.00

ANNUAL BUDGET

For Fiscal: 2016 Period Ending: 12/31/2016

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 004 - SUPPLY				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	157,801.44	623,856.00	623,856.00	623,856.00
5224 - TRANSFERS	225,000.00	290,086.00	290,086.00	290,086.00
Object : 52 - CONTRACTUAL SERVICES Total:	382,801.44	913,942.00	913,942.00	913,942.00
Department: 004 - SUPPLY Total:	382,801.44	913,942.00	913,942.00	913,942.00

ANNUAL BUDGET

For Fiscal: 2016 Period Ending: 12/31/2016

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 005 - STORES				
Object : 53 - COMMODITIES				
5304 - CHEMICALS / LAB SUPPLIES	30,302.95	0.00	0.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	-22,930.73	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	7,372.22	0.00	0.00	0.00
Department: 005 - STORES Total:	7,372.22	0.00	0.00	0.00
Expense Total:	3,698,693.96	4,574,821.00	4,564,746.00	4,315,427.00
Fund: 060 - WATER FUND Surplus (Deficit):	521,401.18	-251,321.00	-246,746.00	573.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 063 - SEWER FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	202.11	0.00	200.00	200.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	202.11	0.00	200.00	200.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	15,840.00	12,000.00	12,000.00	12,000.00
4440 - BULK SALES	0.00	0.00	0.00	0.00
4441 - DOMESTIC SALES	1,744,119.23	1,850,000.00	1,800,000.00	1,800,000.00
4444 - SALES OF MATERIALS - NEW SVCS	311,872.90	334,800.00	322,000.00	320,000.00
4446 - CONNECT FEE	3,655.50	3,500.00	3,500.00	3,500.00
4447 - PENALTIES	15,541.71	17,000.00	17,000.00	17,000.00
Object : 44 - CHARGES FOR SERVICES Total:	2,091,029.34	2,217,300.00	2,154,500.00	2,152,500.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	400.89	1,200.00	400.00	500.00
4621 - RENTALS	2,500.00	0.00	2,100.00	2,100.00
4622 - CONCESSIONS AND LEASES	30,482.22	40,000.00	30,000.00	30,000.00
4659 - TRANSFER FROM OPERATIONS	0.00	0.00	0.00	0.00
4671 - OTHER CONTRIBUTIONS	5,306.59	0.00	10,000.00	10,000.00
4691 - MISCELLANEOUS	165.00	10,000.00	5,000.00	5,000.00
4694 - REIMBURSEMENTS	97,622.58	7,000.00	7,000.00	7,000.00
Object : 46 - MISCELLANEOUS Total:	136,477.28	58,200.00	54,500.00	54,600.00
Department: 000 - REVENUES Total:	2,227,708.73	2,275,500.00	2,209,200.00	2,207,300.00
Revenue Total:	2,227,708.73	2,275,500.00	2,209,200.00	2,207,300.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	73,166.83	83,997.00	83,997.00	77,556.00
5102 - LONGEVITY	942.80	972.00	972.00	990.00
5103 - OVERTIME	784.20	2,000.00	2,000.00	2,000.00
5104 - TEMPORARY & PART-TIME SALARIES	276.35	12,500.00	12,500.00	5,000.00
5105 - SOCIAL SECURITY	5,679.38	7,217.00	7,217.00	7,007.00
5106 - RETIREMENT	7,989.02	8,479.00	8,479.00	8,317.00
5107 - 457(b) PLAN FRINGE	5,034.69	5,329.00	5,329.00	5,336.00
5108 - WORKERS COMPENSATION	1,178.50	1,319.00	1,319.00	1,153.00
5109 - UNEMPLOYMENT INSURANCE	502.50	419.00	419.00	500.00
5110 - BENEFIT INSURANCE	15,489.58	18,539.00	18,539.00	16,263.00
5112 - SICK LEAVE	1,124.60	0.00	0.00	0.00
5113 - YMCA	221.63	265.00	265.00	265.00
5114 - SAFETY INCENTIVES	829.55	600.00	600.00	850.00
Object : 51 - PERSONAL SERVICES Total:	113,219.63	141,636.00	141,636.00	125,237.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	12,498.53	25,000.00	15,000.00	15,000.00
5204 - INSURANCE & BONDS	4,006.48	4,000.00	4,000.00	4,158.00
5205 - UTILITIES	3,980.84	5,500.00	5,000.00	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	200.00	200.00	200.00
5210 - RENTALS	63.83	200.00	200.00	200.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	290.00	1,000.00	750.00	1,000.00
5212 - PUBLICATION AND PRINTING	160.80	1,200.00	800.00	1,000.00
5213 - OTHER CHARGES	17,816.73	15,000.00	15,000.00	16,000.00
5217 - DATA PROCESSING SERVICES	99,603.05	118,370.00	118,370.00	100,000.00
5224 - TRANSFERS	81,000.00	181,086.00	181,086.00	146,086.00
Object : 52 - CONTRACTUAL SERVICES Total:	219,420.26	351,556.00	340,406.00	288,644.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	252.07	450.00	400.00	400.00
5305 - CLOTHING	0.00	275.00	100.00	200.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	225.00	100.00	200.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	225.00	100.00	200.00
5310 - GENERAL SUPPLIES	0.00	300.00	200.00	300.00
5315 - NON-CAPITALIZED ASSETS	248.00	300.00	300.00	300.00
Object : 53 - COMMODITIES Total:	500.07	1,775.00	1,200.00	1,600.00
Object : 75 - DEBT RETIREMENT				
7501 - RETIREMENT OF BONDS	0.00	642,684.00	642,684.00	659,585.00
7505 - BOND INTEREST	224,522.27	219,366.00	219,366.00	204,612.00
7507 - COMMISSION & POSTAGE	23,233.23	21,820.00	21,820.00	20,369.00
7515 - INTEREST EXPENSE JOINT VENTURE	34,193.34	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	281,948.84	883,870.00	883,870.00	884,566.00
Department: 001 - ADMINISTRATION Total:	615,088.80	1,378,837.00	1,367,112.00	1,300,047.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 002 - TREATMENT				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	210,583.51	215,754.00	215,754.00	224,723.00
5102 - LONGEVITY	1,936.00	2,152.00	2,152.00	2,072.00
5103 - OVERTIME	6,959.74	12,486.00	12,486.00	8,974.00
5104 - TEMPORARY & PART-TIME SALARIES	3,564.59	12,000.00	12,000.00	10,123.00
5105 - SOCIAL SECURITY	17,059.78	18,282.00	18,282.00	17,880.00
5106 - RETIREMENT	23,430.63	24,400.00	24,400.00	24,169.00
5107 - 457(b) PLAN FRINGE	13,291.69	14,265.00	14,265.00	12,899.00
5108 - WORKERS COMPENSATION	2,523.34	3,000.00	3,000.00	3,299.00
5109 - UNEMPLOYMENT INSURANCE	1,785.27	1,200.00	1,200.00	771.00
5110 - BENEFIT INSURANCE	56,509.42	54,675.00	54,675.00	59,000.00
5112 - SICK LEAVE	7,729.44	0.00	0.00	0.00
5113 - YMCA	439.84	540.00	540.00	360.00
5114 - SAFETY INCENTIVES	1,506.69	1,465.00	1,465.00	1,650.00
Object : 51 - PERSONAL SERVICES Total:	347,319.94	360,219.00	360,219.00	365,920.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	12,594.61	14,000.00	10,000.00	15,000.00
5204 - INSURANCE & BONDS	33,570.91	26,900.00	26,900.00	35,248.00
5205 - UTILITIES	227,959.61	150,000.00	207,545.00	275,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	242.90	17,500.00	17,500.00	5,000.00
5207 - MAINT & REPAIR - EQUIPMENT	189,067.31	55,000.00	55,000.00	60,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	25,000.00	5,000.00	10,000.00
5210 - RENTALS	0.00	500.00	100.00	500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	5,645.17	3,500.00	4,000.00	4,000.00
5212 - PUBLICATION AND PRINTING	402.20	500.00	500.00	500.00
5213 - OTHER CHARGES	6,748.77	7,000.00	7,000.00	7,000.00
5216 - JANITORIAL SERVICES	3,057.84	0.00	0.00	0.00
5224 - TRANSFERS	0.00	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	479,289.32	299,900.00	333,545.00	412,248.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	23.92	400.00	250.00	250.00
5302 - SMALL TOOLS	329.20	1,000.00	500.00	1,000.00
5303 - MOTOR FUELS & LUBRICANTS	6,622.06	16,000.00	10,000.00	10,000.00
5304 - CHEMICALS / LAB SUPPLIES	47,974.30	40,000.00	40,000.00	40,000.00
5305 - CLOTHING	1,459.22	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	1,236.25	6,000.00	3,000.00	4,000.00
5307 - MAINT & REPAIR - EQUIPMENT	19,128.09	15,000.00	25,000.00	20,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	3,611.44	10,000.00	6,000.00	8,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	895.57	1,600.00	1,100.00	2,600.00
5310 - GENERAL SUPPLIES	2,595.52	4,000.00	3,000.00	4,000.00
5312 - SAFETY MATERIALS & SUPPLIES	429.20	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	4,704.48	3,000.00	3,000.00	3,000.00
5316 - COMPUTER SUPPLIES	1,621.63	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	90,630.88	99,500.00	94,350.00	95,350.00
Object : 75 - DEBT RETIREMENT				
7503 - LEASE PURCHASES	6,000.00	6,000.00	6,000.00	6,000.00
Object : 75 - DEBT RETIREMENT Total:	6,000.00	6,000.00	6,000.00	6,000.00
Department: 002 - TREATMENT Total:	923,240.14	765,619.00	794,114.00	879,518.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 003 - MAINTENANCE & DISTRIBUTION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	67,188.84	90,480.00	90,480.00	91,516.00
5102 - LONGEVITY	1,324.00	1,500.00	1,500.00	1,292.00
5103 - OVERTIME	4,095.98	7,000.00	7,000.00	7,600.00
5104 - TEMPORARY & PART-TIME SALARIES	10,468.64	11,000.00	11,000.00	11,000.00
5105 - SOCIAL SECURITY	6,485.43	8,500.00	8,500.00	6,660.00
5106 - RETIREMENT	7,562.81	8,300.00	8,300.00	10,283.00
5107 - 457(b) PLAN FRINGE	4,344.63	6,000.00	6,000.00	5,373.00
5108 - WORKERS COMPENSATION	1,090.28	1,300.00	1,300.00	1,478.00
5109 - UNEMPLOYMENT INSURANCE	868.57	550.00	550.00	302.00
5110 - BENEFIT INSURANCE	13,129.65	24,930.00	24,930.00	13,500.00
5112 - SICK LEAVE	1,236.07	1,000.00	0.00	0.00
5113 - YMCA	72.23	252.00	252.00	180.00
5114 - SAFETY INCENTIVES	756.60	1,049.00	1,049.00	600.00
Object : 51 - PERSONAL SERVICES Total:	118,623.73	161,861.00	160,861.00	149,784.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	4,213.79	8,000.00	8,000.00	8,000.00
5204 - INSURANCE & BONDS	6,131.67	4,720.00	6,000.00	6,438.00
5205 - UTILITIES	16,057.95	21,000.00	20,000.00	20,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	2,298.49	300.00	300.00	300.00
5207 - MAINT & REPAIR - EQUIPMENT	10,037.30	20,000.00	12,000.00	20,000.00
5208 - MAINT & REPAIR - OTHER IMPRVMNTS	10,624.60	20,000.00	20,000.00	10,000.00
5210 - RENTALS	0.00	8,000.00	8,000.00	5,000.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	158.55	500.00	500.00	500.00
5212 - PUBLICATION AND PRINTING	0.00	2,500.00	2,500.00	2,500.00
5213 - OTHER CHARGES	1,988.82	5,000.00	5,000.00	5,000.00
5224 - TRANSFERS	12,446.76	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	63,957.93	90,020.00	82,300.00	77,738.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	0.00	500.00	500.00	500.00
5302 - SMALL TOOLS	234.73	500.00	2,000.00	1,500.00
5303 - MOTOR FUELS & LUBRICANTS	6,893.10	9,000.00	8,000.00	6,000.00
5304 - CHEMICALS / LAB SUPPLIES	32,906.18	40,000.00	32,000.00	40,000.00
5305 - CLOTHING	525.40	700.00	700.00	700.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	183.95	1,000.00	1,000.00	1,000.00
5307 - MAINT & REPAIR - EQUIPMENT	4,072.32	7,000.00	7,000.00	7,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMNTS	11,864.52	8,000.00	11,000.00	11,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	707.02	300.00	300.00	300.00
5310 - GENERAL SUPPLIES	2,032.39	800.00	2,000.00	2,000.00
5312 - SAFETY MATERIALS & SUPPLIES	457.03	1,000.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	1,057.52	2,000.00	2,000.00	2,000.00
5316 - COMPUTER SUPPLIES	276.08	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	61,210.24	70,800.00	67,500.00	73,000.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	357,271.75	0.00	0.00	0.00
7404 - OTHER IMPROVEMENTS	0.00	30,000.00	25,250.00	20,000.00
Object : 74 - CAPITAL OUTLAY Total:	357,271.75	30,000.00	25,250.00	20,000.00
Object : 75 - DEBT RETIREMENT				
7503 - LEASE PURCHASES	6,000.00	44,199.00	44,199.00	6,000.00
Object : 75 - DEBT RETIREMENT Total:	6,000.00	44,199.00	44,199.00	6,000.00
Department: 003 - MAINTENANCE & DISTRIBUTION Total:	607,063.65	396,880.00	380,110.00	326,522.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 005 - STORES				
Object : 53 - COMMODITIES				
5304 - CHEMICALS / LAB SUPPLIES	-4,808.68	0.00	0.00	0.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	-1,249.16	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	-6,057.84	0.00	0.00	0.00
Department: 005 - STORES Total:	-6,057.84	0.00	0.00	0.00
Expense Total:	2,139,334.75	2,541,336.00	2,541,336.00	2,506,087.00
Fund: 063 - SEWER FUND Surplus (Deficit):	88,373.98	-265,836.00	-332,136.00	-298,787.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 066 - REFUSE FUND				
Revenue				
Department: 000 - REVENUES				
Object : 43 - INTERGOVERNMENTAL REVENUE				
4354 - GAS TAX REFUND (NON-HIGHWAY)	1,311.20	1,000.00	2,500.00	2,500.00
Object : 43 - INTERGOVERNMENTAL REVENUE Total:	1,311.20	1,000.00	2,500.00	2,500.00
Object : 44 - CHARGES FOR SERVICES				
4411 - TURN-OFF FEES	7,640.00	5,000.00	8,000.00	8,000.00
4441 - DOMESTIC SALES	794,064.46	771,000.00	795,000.00	800,000.00
4442 - RECYCLE BAG SALES	6,690.00	0.00	6,800.00	7,000.00
4443 - BLACK REFUSE BAG SALES	10,225.00	9,500.00	10,000.00	12,000.00
4445 - COMMERCIAL SERVICE CHARGES	423,276.62	400,000.00	425,000.00	430,000.00
4446 - CONNECT FEE	2,439.00	2,000.00	2,500.00	2,500.00
4447 - PENALTIES	9,950.28	10,000.00	10,000.00	10,000.00
4448 - VOLUME BAG SALES	2,890.00	3,000.00	3,000.00	3,000.00
4449 - INDUSTRIAL SALES	180,946.64	150,000.00	180,000.00	185,000.00
Object : 44 - CHARGES FOR SERVICES Total:	1,438,122.00	1,350,500.00	1,440,300.00	1,457,500.00
Object : 46 - MISCELLANEOUS				
4611 - INTEREST EARNINGS	83.34	200.00	100.00	0.00
4626 - RECYCLING CENTER INCOME	81,204.70	50,000.00	80,000.00	80,000.00
4642 - SALE OF SCRAP MATERIALS	0.00	0.00	2,500.00	0.00
4691 - MISCELLANEOUS	2,469.56	6,000.00	0.00	2,500.00
4694 - REIMBURSEMENTS	9,439.65	4,000.00	10,000.00	10,000.00
Object : 46 - MISCELLANEOUS Total:	93,197.25	60,200.00	92,600.00	92,500.00
Department: 000 - REVENUES Total:	1,532,630.45	1,411,700.00	1,535,400.00	1,552,500.00
Revenue Total:	1,532,630.45	1,411,700.00	1,535,400.00	1,552,500.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	171,335.98	226,921.00	226,921.00	187,678.00
5102 - LONGEVITY	967.60	2,525.00	2,525.00	1,091.00
5103 - OVERTIME	10,037.30	2,500.00	2,500.00	5,543.00
5104 - TEMPORARY & PART-TIME SALARIES	34.15	0.00	0.00	0.00
5105 - SOCIAL SECURITY	14,510.09	17,130.00	17,130.00	14,391.00
5106 - RETIREMENT	19,957.06	22,822.00	22,822.00	19,983.00
5107 - 457(b) PLAN FRINGE	9,923.58	12,000.00	12,000.00	11,491.00
5108 - WORKERS COMPENSATION	10,062.42	10,000.00	10,000.00	9,606.00
5109 - UNEMPLOYMENT INSURANCE	2,125.82	1,000.00	1,000.00	617.00
5110 - BENEFIT INSURANCE	40,658.24	40,006.00	40,000.00	39,100.00
5112 - SICK LEAVE	12,422.94	0.00	0.00	0.00
5113 - YMCA	653.34	850.00	850.00	810.00
5114 - SAFETY INCENTIVES	1,417.29	2,200.00	2,200.00	1,680.00
Object : 51 - PERSONAL SERVICES Total:	294,105.81	337,954.00	337,948.00	291,990.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	311,831.32	340,000.00	300,000.00	315,000.00
5204 - INSURANCE & BONDS	8,321.70	8,000.00	8,500.00	8,500.00
5205 - UTILITIES	8,928.76	8,200.00	7,500.00	7,500.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	0.00	0.00
5207 - MAINT & REPAIR - EQUIPMENT	11,930.48	25,000.00	25,000.00	25,000.00
5209 - TAX PAYMENTS	1,347.21	1,500.00	1,500.00	1,500.00
5210 - RENTALS	0.00	0.00	0.00	0.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	1,081.25	2,500.00	2,500.00	2,500.00
5212 - PUBLICATION AND PRINTING	326.31	1,000.00	500.00	500.00
5213 - OTHER CHARGES	15,874.89	13,000.00	15,000.00	13,000.00
5217 - DATA PROCESSING SERVICES	99,603.05	118,370.00	100,000.00	100,000.00
5224 - TRANSFERS	76,000.00	105,698.00	105,698.00	98,037.00
Object : 52 - CONTRACTUAL SERVICES Total:	535,244.97	623,268.00	566,198.00	571,537.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	252.07	500.00	250.00	500.00
5302 - SMALL TOOLS	758.59	0.00	1,000.00	500.00
5303 - MOTOR FUELS & LUBRICANTS	56,322.57	55,000.00	74,000.00	60,000.00
5304 - CHEMICALS / LAB SUPPLIES	610.96	1,000.00	500.00	500.00
5305 - CLOTHING	1,297.69	1,500.00	1,500.00	1,500.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	0.00	0.00	0.00
5307 - MAINT & REPAIR - EQUIPMENT	24,173.78	3,500.00	25,000.00	20,000.00
5308 - MAINT & REPAIR - OTHER IMPRVMTS	0.00	0.00	0.00	0.00
5310 - GENERAL SUPPLIES	18,473.95	13,000.00	18,000.00	20,000.00
5312 - SAFETY MATERIALS & SUPPLIES	348.51	500.00	500.00	500.00
5315 - NON-CAPITALIZED ASSETS	32,447.33	30,000.00	40,000.00	40,000.00
5316 - COMPUTER SUPPLIES	88.05	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	134,773.50	105,000.00	160,750.00	143,500.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	0.00	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT				
7515 - INTEREST EXPENSE JOINT VENTURE	10,526.62	0.00	0.00	0.00
Object : 75 - DEBT RETIREMENT Total:	10,526.62	0.00	0.00	0.00
Department: 001 - ADMINISTRATION Total:	974,650.90	1,066,222.00	1,064,896.00	1,007,027.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Department: 020 - RECYCLING				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	136,745.55	190,924.00	190,925.00	150,186.00
5102 - LONGEVITY	1,516.00	1,525.00	1,525.00	1,160.00
5103 - OVERTIME	14,904.86	3,000.00	3,000.00	5,348.00
5104 - TEMPORARY & PART-TIME SALARIES	10,984.17	0.00	0.00	0.00
5105 - SOCIAL SECURITY	12,831.76	21,000.00	21,000.00	11,347.00
5106 - RETIREMENT	15,904.08	23,274.00	23,274.00	16,119.00
5107 - 457(b) PLAN FRINGE	6,170.14	6,000.00	6,000.00	8,964.00
5108 - WORKERS COMPENSATION	12,116.19	11,600.00	11,600.00	5,122.00
5109 - UNEMPLOYMENT INSURANCE	2,386.19	1,000.00	1,000.00	489.00
5110 - BENEFIT INSURANCE	26,247.65	25,697.00	25,697.00	39,500.00
5112 - SICK LEAVE	2,132.54	0.00	0.00	0.00
5113 - YMCA	459.45	650.00	630.00	450.00
5114 - SAFETY INCENTIVES	1,263.13	2,500.00	2,500.00	1,650.00
Object : 51 - PERSONAL SERVICES Total:	243,661.71	287,170.00	287,151.00	240,335.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	777.50	1,500.00	1,000.00	500.00
5204 - INSURANCE & BONDS	3,964.13	3,600.00	4,000.00	4,000.00
5205 - UTILITIES	1,793.13	2,000.00	1,800.00	2,000.00
5206 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	4,500.00	1,000.00	1,000.00
5207 - MAINT & REPAIR - EQUIPMENT	1,402.08	1,000.00	3,000.00	8,500.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	147.27	1,000.00	500.00	500.00
5212 - PUBLICATION AND PRINTING	761.00	250.00	750.00	250.00
5213 - OTHER CHARGES	1,740.73	2,000.00	2,500.00	2,000.00
Object : 52 - CONTRACTUAL SERVICES Total:	10,585.84	15,850.00	14,550.00	18,750.00
Object : 53 - COMMODITIES				
5302 - SMALL TOOLS	250.42	250.00	250.00	250.00
5303 - MOTOR FUELS & LUBRICANTS	14,246.03	19,000.00	17,000.00	20,000.00
5304 - CHEMICALS / LAB SUPPLIES	0.00	250.00	200.00	0.00
5305 - CLOTHING	971.01	2,000.00	1,000.00	1,000.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	400.00	250.00	250.00
5307 - MAINT & REPAIR - EQUIPMENT	7,600.71	2,000.00	2,000.00	5,000.00
5309 - JANITORIAL & HOUSEHOLD SUPPLIES	0.00	250.00	0.00	0.00
5310 - GENERAL SUPPLIES	7,463.38	2,500.00	7,500.00	8,000.00
5312 - SAFETY MATERIALS & SUPPLIES	25.47	750.00	1,000.00	1,000.00
5315 - NON-CAPITALIZED ASSETS	241,258.87	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	271,815.89	27,400.00	29,200.00	35,500.00
Object : 74 - CAPITAL OUTLAY				
7401 - MACHINERY & AUTOMOTIVE EQUIP	37,026.38	0.00	0.00	0.00
Object : 74 - CAPITAL OUTLAY Total:	37,026.38	0.00	0.00	0.00
Department: 020 - RECYCLING Total:	563,089.82	330,420.00	330,901.00	294,585.00
Expense Total:	1,537,740.72	1,396,642.00	1,395,797.00	1,301,612.00
Fund: 066 - REFUSE FUND Surplus (Deficit):	-5,110.27	15,058.00	139,603.00	250,888.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND				
Revenue				
Department: 000 - REVENUES				
Object : 44 - CHARGES FOR SERVICES				
4476 - EXTERNAL FUEL SALES	57.28	0.00	5,392.00	5,392.00
4480 - INTERNAL FUEL SALES	0.00	0.00	7,694.00	19,608.00
Object : 44 - CHARGES FOR SERVICES Total:	57.28	0.00	13,086.00	25,000.00
Object : 46 - MISCELLANEOUS				
4651 - FROM CONSTRUCTION FUND	0.00	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	0.00	0.00	0.00	0.00
Department: 000 - REVENUES Total:	57.28	0.00	13,086.00	25,000.00
Revenue Total:	57.28	0.00	13,086.00	25,000.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 52 - CONTRACTUAL SERVICES				
5203 - BANK SERVICE CHARGES	0.00	0.00	365.00	370.00
5205 - UTILITIES	0.00	0.00	10,246.00	14,580.00
5207 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	50.00	50.00
Object : 52 - CONTRACTUAL SERVICES Total:	0.00	0.00	10,661.00	15,000.00
Object : 53 - COMMODITIES				
5307 - MAINT & REPAIR - EQUIPMENT	0.00	0.00	0.00	0.00
Object : 53 - COMMODITIES Total:	0.00	0.00	0.00	0.00
Department: 001 - ADMINISTRATION Total:	0.00	0.00	10,661.00	15,000.00
Expense Total:	0.00	0.00	10,661.00	15,000.00
Fund: 069 - COMPRESSED NATURAL GAS STATION FUND Surplus (Deficit..	57.28	0.00	2,425.00	10,000.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 071 - EXTERNAL STORES FUND				
Expense				
Department: 015 - EXTERNAL STORES				
Object : 52 - CONTRACTUAL SERVICES				
5213 - OTHER CHARGES	28,143.08	0.00	0.00	0.00
Object : 52 - CONTRACTUAL SERVICES Total:	28,143.08	0.00	0.00	0.00
Object : 53 - COMMODITIES				
5303 - MOTOR FUELS & LUBRICANTS	1,011.85	80,000.00	80,000.00	80,000.00
Object : 53 - COMMODITIES Total:	1,011.85	80,000.00	80,000.00	80,000.00
Department: 015 - EXTERNAL STORES Total:	29,154.93	80,000.00	80,000.00	80,000.00
Expense Total:	29,154.93	80,000.00	80,000.00	80,000.00
Fund: 071 - EXTERNAL STORES FUND Total:	29,154.93	80,000.00	80,000.00	80,000.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Fund: 072 - DATA PROCESSING FUND				
Revenue				
Department: 000 - REVENUES				
Object : 44 - CHARGES FOR SERVICES				
4491 - DATA PROCESSING FEES (OUTSIDE)	1,200.00	1,200.00	1,200.00	1,200.00
4492 - DATA PROCESSING FEES (CITY)	733,992.88	890,000.00	890,000.00	892,389.00
Object : 44 - CHARGES FOR SERVICES Total:	735,192.88	891,200.00	891,200.00	893,589.00
Object : 46 - MISCELLANEOUS				
4659 - TRANSFER FROM OPERATIONS	20,000.00	90,000.00	90,000.00	20,000.00
4694 - REIMBURSEMENTS	3,719.75	0.00	0.00	0.00
Object : 46 - MISCELLANEOUS Total:	23,719.75	90,000.00	90,000.00	20,000.00
Department: 000 - REVENUES Total:	758,912.63	981,200.00	981,200.00	913,589.00
Revenue Total:	758,912.63	981,200.00	981,200.00	913,589.00

	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
Expense				
Department: 001 - ADMINISTRATION				
Object : 51 - PERSONAL SERVICES				
5101 - SALARIES	401,482.61	428,559.00	439,959.00	488,205.00
5102 - LONGEVITY	521.60	1,145.00	592.00	686.00
5103 - OVERTIME	5,530.71	10,000.00	8,000.00	6,000.00
5104 - TEMPORARY & PART-TIME SALARIES	11,299.31	49,036.00	39,000.00	28,600.00
5105 - SOCIAL SECURITY	32,033.31	42,243.00	42,656.00	42,981.00
5106 - RETIREMENT	43,044.57	44,270.00	48,921.00	58,834.00
5107 - 457(b) PLAN FRINGE	25,099.57	26,215.00	27,811.00	29,596.00
5108 - WORKERS COMPENSATION	504.70	873.00	1,074.00	626.00
5109 - UNEMPLOYMENT INSURANCE	3,798.89	2,081.00	1,587.00	1,578.00
5110 - BENEFIT INSURANCE	82,347.71	79,348.00	93,235.00	96,445.00
5112 - SICK LEAVE	21,891.35	0.00	0.00	0.00
5113 - YMCA	1,220.43	1,800.00	2,340.00	2,400.00
5114 - SAFETY INCENTIVES	3,274.75	2,970.00	3,660.00	3,535.00
Object : 51 - PERSONAL SERVICES Total:	632,049.51	688,540.00	708,835.00	759,486.00
Object : 52 - CONTRACTUAL SERVICES				
5201 - PROFESSIONAL SERVICES	41,491.14	55,700.00	38,591.00	43,351.00
5204 - INSURANCE & BONDS	3,836.44	6,296.00	6,296.00	6,296.00
5205 - UTILITIES	865.13	2,415.00	1,900.00	1,500.00
5207 - MAINT & REPAIR - EQUIPMENT	29.50	1,350.00	1,350.00	1,000.00
5210 - RENTALS	401.67	150.00	150.00	350.00
5211 - TRAVL, TRAIN, MBRSH, MAGAZINE	14,371.37	16,535.00	16,535.00	23,540.00
5212 - PUBLICATION AND PRINTING	928.52	1,000.00	1,000.00	1,000.00
5213 - OTHER CHARGES	6,252.65	10,000.00	7,000.00	5,600.00
5218 - CONTINGENCY RESERVE	0.00	79,390.00	0.00	129,819.00
Object : 52 - CONTRACTUAL SERVICES Total:	68,176.42	172,836.00	72,822.00	212,456.00
Object : 53 - COMMODITIES				
5301 - OFFICE SUPPLIES	2,486.99	2,100.00	2,100.00	2,100.00
5303 - MOTOR FUELS & LUBRICANTS	0.00	0.00	0.00	1,000.00
5305 - CLOTHING	40.00	500.00	500.00	600.00
5306 - MAINT & REPAIR - BLDGS & STRUCTURES	0.00	500.00	500.00	500.00
5307 - MAINT & REPAIR - EQUIPMENT	0.00	150.00	150.00	150.00
5310 - GENERAL SUPPLIES	330.09	1,000.00	1,000.00	616.00
5315 - NON-CAPITALIZED ASSETS	39,770.13	180,000.00	180,000.00	56,500.00
5316 - COMPUTER SUPPLIES	2,231.35	0.00	0.00	10,000.00
Object : 53 - COMMODITIES Total:	44,858.56	184,250.00	184,250.00	71,466.00
Object : 74 - CAPITAL OUTLAY				
7402 - OFFICE EQUIPMENT & FURNITURE	7,619.70	0.00	0.00	10,000.00
Object : 74 - CAPITAL OUTLAY Total:	7,619.70	0.00	0.00	10,000.00
Department: 001 - ADMINISTRATION Total:	752,704.19	1,045,626.00	965,907.00	1,053,408.00
Expense Total:	752,704.19	1,045,626.00	965,907.00	1,053,408.00
Fund: 072 - DATA PROCESSING FUND Surplus (Deficit):	6,208.44	-64,426.00	15,293.00	-139,819.00
Report Surplus (Deficit):	735,831.74	-4,297,727.00	-676,486.00	-2,870,881.00

Fund Summary

Fund	2014 Total Activity	2015 Budget	2015 Revised	2016 Proposed
001 - GENERAL FUND	90,395.91	-2,208,376.00	-721,526.00	-1,379,369.00
003 - AIRPORT FUND	-25,327.21	-93,641.00	-14,503.00	-39,608.00
006 - LIBRARY FUND	-45.13	0.00	0.00	0.00
007 - MAJOR STREET FUND	52,570.32	-138,465.00	78,310.00	-172,009.00
008 - CEMETERY FUND	14,294.28	-24,369.00	0.00	-36,753.00
009 - STORMWATER FUND	-171,420.16	-210,003.00	-48,690.00	-125,209.00
010 - ECONOMIC DEVELOPMENT SALES TAX FUND	-104,836.70	-330,867.00	50,000.00	-226,031.00
012 - LAKE DEBT RESERVE FUND	671,187.40	455,551.00	455,311.00	455,512.00
013 - PRAIRIE TRAILS RESTAURANT/GOLF	-35,369.39	-115,800.00	0.00	-84,138.00
014 - INDUSTRIAL MILL LEVY FUND	23,783.36	-558,107.00	3,787.00	-582,135.00
016 - SPECIAL PARKS & RECREATION FUND	22,090.87	-35,943.00	16,240.00	-58,844.00
024 - TOURISM TAX FUND	114,135.01	-201,880.00	-30,595.00	-239,576.00
040 - BOND & INTEREST FUND	-497,402.50	-189,302.00	36,741.00	-125,576.00
060 - WATER FUND	521,401.18	-251,321.00	-246,746.00	573.00
063 - SEWER FUND	88,373.98	-265,836.00	-332,136.00	-298,787.00
066 - REFUSE FUND	-5,110.27	15,058.00	139,603.00	250,888.00
069 - COMPRESSED NATURAL GAS STATION FUND	57.28	0.00	2,425.00	10,000.00
071 - EXTERNAL STORES FUND	-29,154.93	-80,000.00	-80,000.00	-80,000.00
072 - DATA PROCESSING FUND	6,208.44	-64,426.00	15,293.00	-139,819.00
Report Surplus (Deficit):	735,831.74	-4,297,727.00	-676,486.00	-2,870,881.00

El Dorado Inc.
2016 Budget Request

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
INCOME			
Private Contributions	\$43,516.67	\$48,000.00	\$48,000.00
City of El Dorado Matching Funds	\$43,025.00	\$48,000.00	\$48,000.00
City General Fund Income	\$68,200.00	\$68,200.00	\$68,200.00
Interest Income	\$1,064.26	\$1,400.00	\$1,400.00
TOTAL INCOME	\$155,805.93	\$165,600.00	\$165,600.00
EXPENSES			
<u>Administrative</u>			
Accounting	\$5,915.00	\$5,915.00	\$5,915.00
Business Expenses-Meals	\$3,238.24	\$4,000.00	\$4,000.00
Computer and Maintenance	\$5,370.24	\$5,000.00	\$8,700.00
Conference/Banquet Fees	\$209.43	\$2,000.00	\$2,000.00
Dues/Subscriptions	\$355.00	\$300.00	\$400.00
Educational	\$300.00	\$400.00	\$400.00
Insurance-Building	\$3,019.00	\$2,900.00	\$3,100.00
Other	\$373.21		
Overhead to Chamber	\$7,500.00	\$7,500.00	\$7,500.00
Postage & Office Expense	\$3,309.44	\$3,000.00	\$3,500.00
Salaries	\$114,810.66	\$124,000.00	\$124,000.00
Website/Telephone	\$30.34	\$275.00	\$275.00
Total Administration	\$144,430.56	\$155,290.00	\$159,790.00
<u>Recruitment Expenses</u>			
Mileage-Travel-Lodging	\$388.77	\$1,000.00	\$1,000.00
Recruitment Expenses	\$4,182.59	\$0.00	\$0.00
Total Recruitment	\$4,571.36	\$1,000.00	\$1,000.00
<u>Marketing</u>			
Overall Program	\$4,552.73	\$9,310.00	\$4,810.00
Total Marketing	\$4,552.73	\$9,310.00	\$4,810.00
TOTAL EXPENSES	\$153,554.65	\$165,600.00	\$165,600.00
NET INCOME	\$2,251.28	\$0.00	\$0.00
2016 Budget assume final \$10,000 stadium donation and all recruitment expense paid from reserve.			
Some line items may change due to pending negotiations with the Chamber for shared space and costs.			

REVENUE DETAIL

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

DESCRIPTION	ACCT.	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 PROPOSED
Ad Valorem Tax	4111	354,891.26	371,200.18	400,000.00	399,125.00
Delinquent Ad Valorem	4112	18,151.28	19,790.90	0.00	0.00
Motor Vehicle Tax	4113	51,606.47	53,206.23	52,000.00	56,543.00
Recreational Vehicle Tax	4114	547.05	542.90	550.00	573.00
County Aging Mill Levy	4181	11,500.00	11,500.00	11,500.00	11,500.00
OBJECT TOTAL		436,696.06	456,240.21	464,050.00	467,741.00
Categorical Grants (SCKLS)	4313	31,207.00	39,950.00	30,000.00	35,000.00
I L L Network Grant	4344	0.00	0.00	0.00	0.00
OBJECT TOTAL		31,207.00	39,950.00	30,000.00	35,000.00
State Aid	4481	5,233.00	4,629.57	4,200.00	3,800.00
Copier Fees	4482	3,957.41	4,314.26	3,500.00	4,000.00
OBJECT TOTAL		9,190.41	8,943.83	7,700.00	7,800.00
Fines & Forfeitures	4511	12,865.92	13,256.82	12,000.00	12,000.00
OBJECT TOTAL		12,865.92	13,256.82	12,000.00	12,000.00
Interest	4611	155.16	87.97	150.00	100.00
Other Contributions	4671	11,402.64	10,289.02	8,000.00	8,000.00
United Way Contribution	4672	9,000.00	6,600.00	9,000.00	9,000.00
Employee Contributions	4673	0.00	0.00	0.00	0.00
Miscellaneous	4691	4,431.77	3,806.40	4,000.00	4,000.00
Cancel Prior Year Encumbrance	4692	0.00	0.00	0.00	0.00
Unencumbered Balance	4693	0.00	0.00	0.00	0.00
Reimbursements	4694	430.48	637.11	0.00	500.00
OBJECT TOTAL		25,420.05	21,420.50	21,150.00	21,600.00
FUND TOTAL		515,379.44	539,811.36	534,900.00	544,141.00

EXPENDITURE DETAIL

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

DESCRIPTION	ACCT	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 PROPOSED
Personal Services:					
Salaries	5101	83,402.09	58,084.10	82,000.00	160,000.00
Overtime	5103	56.48	21.40	0.00	0.00
Temporary & Part Time	5104	170,599.73	191,329.58	197,000.00	118,231.00
Social Security	5105	19,734.86	19,657.56	21,300.00	21,540.00
Retirement	5106	20,924.13	22,234.63	19,000.00	21,000.00
Workers Compensation	5108	277.36	0.00	600.00	600.00
Unemployment Service	5109	1,172.64	1,689.40	1,200.00	1,500.00
Benefit Insurance	5110	4,300.04	4,564.75	6,850.00	9,640.00
Sick Leave	5112	6,336.01	9,694.77	0.00	0.00
YMCA	5113	0.00	0.00	0.00	1,080.00
Safety Incentives	5114	0.00	274.29	0.00	0.00
OBJECT TOTAL		306,803.34	307,550.48	327,950.00	333,591.00
Contractual Services:					
Professional Services	5201	22,105.06	22,504.59	25,000.00	25,000.00
Insurance & Bonds	5204	5,754.64	4,742.49	6,500.00	6,600.00
Utilities	5205	23,222.89	19,053.34	25,000.00	23,000.00
Buildings Maintenance & Repair	5206	285.00	210.00	1,000.00	1,000.00
Equipment Maintenance & Repair	5207	0.00	4,677.66	1,000.00	1,000.00
Other Maintenance & Repair	5208	0.00	0.00	500.00	500.00
Rentals	5210	1,788.00	1,922.14	2,000.00	2,000.00
Travel, Training, Etc.	5211	1,793.23	2,882.53	2,500.00	3,000.00
Publications & Printing	5212	1,570.00	1,088.00	2,000.00	3,000.00
Other Charges (postage)	5213	2,909.23	3,425.33	3,000.00	3,000.00
Data Processing Services	5217	1,200.00	1,200.00	1,200.00	1,200.00
Transfers (Cap. Improvement)	5224	60,820.67	85,606.22	56,000.00	56,000.00
OBJECT TOTAL		121,448.72	147,312.30	125,700.00	125,300.00
Commodities:					
Office Supplies	5301	5,263.68	4,569.29	5,000.00	4,500.00
Buildings Maintenance & Repair	5306	843.62	162.07	1,500.00	1,000.00
Equipment Maintenance & Repair	5307	466.08	1,339.13	1,000.00	1,000.00
Other Maintenance & Repair	5308	0.00	21.99	500.00	500.00
Janitorial & Household Supplies	5309	0.00	72.55	350.00	350.00
General Supplies	5310	2,108.86	2,167.27	2,200.00	2,200.00
Print Materials	5313	44,604.18	38,924.64	41,000.00	41,500.00
Digital Materials	5314	3,698.17	2,793.89	3,000.00	4,500.00
Non-Capitalized Assets	5315	1,473.41	9,974.65	7,000.00	10,000.00
Computer Supplies	5316	77.97	28.76	200.00	200.00
Audiovisual Materials	5318	16,016.20	12,233.93	12,000.00	12,000.00
Outreach Supplies	5320	0.00	71.68	0.00	0.00
Memorials - Books, Etc.	5321	6,020.96	4,345.76	0.00	0.00
Outreach Mileage	5322	428.16	264.88	500.00	500.00
Adult Programming	5323	1,513.80	1,203.68	2,000.00	2,000.00
Children's Programming	5324	1,566.72	2,335.71	2,000.00	2,000.00
Materials Processing	5326	3,045.57	4,438.70	3,000.00	3,000.00
OBJECT TOTAL		87,127.38	84,948.58	81,250.00	85,250.00
Capital Outlay:					
Office Equipment & Furniture	7402	0.00	0.00	0.00	0.00
Buildings	7403	0.00	0.00	0.00	0.00
OBJECT TOTAL		0.00	0.00	0.00	0.00
ACTIVITY TOTAL		515,379.44	539,811.36	534,900.00	544,141.00

El Dorado Main Street, Inc
2016 Proposed Budget

	2014 Budget	2014 Actuals	2015 Budget	2016 Budget
Outside Income				
City of El Dorado	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
City of El Dorado (1% Sales Tax)	\$0.00	\$0.00	\$0.00	\$3,000.00
Grant	\$0.00	\$0.00	\$1,000.00	\$5,000.00
Sponsorships	\$0.00	\$0.00	\$0.00	\$25,000.00
Interest -CNB	\$42.00	\$30.54	\$42.00	\$50.00
Misc Income-Festival	\$0.00	\$10,000.00	\$0.00	\$14,000.00
Total Outside Income	\$30,042.00	\$40,030.54	\$31,042.00	\$77,050.00
Program Income				
Design	\$0.00	\$0.00	\$0.00	\$0.00
Organization				
El Dorado Main Street Annual Fundraiser	\$5,000.00	\$4,600.00	\$5,000.00	\$5,000.00
Partnership Drive/Dues - Other	\$11,000.00	\$9,060.00	\$11,000.00	\$13,000.00
Total Organization	\$16,000.00	\$13,660.00	\$16,000.00	\$18,000.00
Physical Improvement				
Facade Grant Fundraiser	\$500.00	\$330.00	\$1,000.00	\$1,000.00
Total Physical Improvement	\$500.00	\$330.00	\$1,000.00	\$1,000.00
Promotions				
Cookoff	\$0.00	\$162.00	\$0.00	\$0.00
Festival	\$100,000.00	\$106,783.69	\$110,000.00	\$114,000.00
First Fridays	\$0.00	\$0.00	\$500.00	\$0.00
Holiday Promotions	\$500.00	\$0.00	\$500.00	\$0.00
Young Adults	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Promotions - Other	\$3,000.00	\$0.00	\$3,000.00	\$0.00
Total Promotions	\$104,500.00	\$106,945.69	\$115,000.00	\$114,000.00
StartUp Kansas Loan Program	\$375.00	\$275.00	\$600.00	\$400.00
Total Income	\$151,417.00	\$161,241.23	\$163,642.00	\$210,450.00

Expense				
OPERATING EXPENSES				
Marketing/Communications	\$0.00	\$392.09	\$0.00	\$400.00
Bookkeeping Services	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Consumable Supplies	\$200.00	\$1,558.16	\$200.00	\$600.00
Equipment/Computer	\$1,000.00	\$795.24	\$1,000.00	\$1,000.00
Fees-Paypal; Credit Card; etc	\$0.00	\$90.53	\$0.00	\$50.00
Insurance	\$2,500.00	\$3,729.25	\$2,500.00	\$4,250.00
Internet Service	\$0.00	\$643.95	\$0.00	\$650.00
Legal/Accounting/Filing Fees	\$800.00	\$890.00	\$865.00	\$900.00
Promotional Printing/Copies	\$1,200.00	\$670.19	\$1,200.00	\$400.00
Postage	\$0.00	\$0.00	\$0.00	\$100.00
Rent	\$1,950.00	\$1,800.00	\$1,950.00	\$1,800.00
Telephone	\$1,500.00	\$810.33	\$1,500.00	\$850.00
Grant Project	\$0.00	\$0.00	\$0.00	\$5,000.00
Contingency	\$1,100.00	\$217.86	\$262.00	\$750.00
Total OPERATING EXPENSES	\$15,250.00	\$16,597.60	\$14,477.00	\$21,750.00

El Dorado Main Street, Inc
2016 Proposed Budget

OTHER EXPENSES				
Board Training/Leadership Development	\$1,000.00	\$285.00	\$1,500.00	\$1,000.00
Main Street Dues/Memberships/Subscriptions	\$1,500.00	\$300.00	\$1,500.00	\$1,300.00
National Main Street Conference	\$0.00	\$0.00	\$2,000.00	\$2,000.00
Travel	\$2,000.00	\$1,782.32	\$2,000.00	\$500.00
Total OTHER EXPENSES	\$4,500.00	\$2,367.32	\$7,000.00	\$4,800.00
PERSONNEL EXPENSE				
Auto Allowance	\$3,574.00	\$266.70	\$3,574.00	\$0.00
Payroll Taxes	\$2,427.00	\$2,010.33	\$2,906.00	\$2,500.00
Salaries	\$30,100.00	\$26,012.06	\$30,100.00	\$35,000.00
Total PERSONNEL EXPENSE	\$36,101.00	\$28,289.09	\$36,580.00	\$37,500.00
PROGRAM EXPENSE				
Artscape				
Brown Bag Lunch	\$1,458.00	\$0.00	\$1,458.00	\$0.00
Sculpture Maintenance	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Total Artscape	\$1,458.00	\$0.00	\$2,458.00	\$1,000.00
Design	\$0.00	\$296.30	\$0.00	\$250.00
Organization				
El Dorado Annual Meeting	\$500.00	\$689.33	\$500.00	\$500.00
Partnership Drive/Fundraiser	\$4,000.00	\$0.00	\$4,000.00	\$2,000.00
Newsletter	\$1,500.00	\$1,381.50	\$1,900.00	\$1,100.00
Volunteer Recognition	\$300.00	\$0.00	\$300.00	\$300.00
Annual Awards	\$0.00	\$0.00	\$0.00	\$400.00
Website and Monthly Service	\$120.00	\$232.42	\$120.00	\$250.00
Total Organization	\$6,420.00	\$2,303.25	\$6,820.00	\$4,550.00
Physical Improvement				
Downtown Maintenance	\$0.00	\$0.00	\$0.00	\$500.00
Facade Improvement	\$500.00	\$0.00	\$1,000.00	\$4,000.00
Total Physical Improvement	\$500.00	\$0.00	\$1,000.00	\$4,500.00
Promotions				
Cookoff	\$0.00	\$64.57	\$0.00	\$0.00
Downtown CleanUp	\$0.00	\$0.00	\$0.00	\$1,000.00
Festival	\$80,000.00	\$111,144.14	\$90,000.00	\$114,000.00
First Fridays	\$0.00	\$50.00	\$1,000.00	\$100.00
Holiday Promotions	\$300.00	\$50.00	\$500.00	\$20,000.00
Trick or Treat Down the Street	\$0.00	\$224.22	\$0.00	\$1,000.00
Young Adults	\$500.00	\$25.00	\$500.00	\$0.00
Total Promotions	\$80,800.00	\$111,557.93	\$92,000.00	\$136,100.00
Total Expense	\$145,029.00	\$161,411.49	\$160,335.00	\$210,450.00
Net Income	\$6,388.00	-\$170.26	\$3,307.00	\$0.00

City of El Dorado Debt Management Policy

I. PURPOSE

The Debt Management Policy sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policies that: (1) the City obtain financing only when necessary; (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible; (3) the most favorable interest rate, other related costs and terms be obtained; and (4) when appropriate, future financial flexibility be maintained.

Debt financing, which includes general obligation bonds, special assessment bonds, revenue bonds, temporary notes, lease/purchase agreements, and other City obligations permitted to be issued or incurred under Kansas law, may be used to purchase capital assets when it is not possible or advantageous to make the acquisition from either available current revenues or fund balances.

To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to capital planning will be demonstrated through adoption and periodic adjustment of the City's Comprehensive Plan and the annual adoption of a Capital Improvement Plan (CIP) identifying the benefits, costs, and method of funding each capital improvement planned for the succeeding six years.

II. RESPONSIBILITY FOR POLICY

The primary responsibility for administering this policy rests with the Director of Finance, who shall be assisted by other City staff. The responsibilities of involved City staff shall be to:

- Consider at least annually the need for debt financing and assess progress on implementation of the current Capital Improvement Budget and any other program/improvement deemed necessary by the City Manager;
- Test adherence to this policy statement and to review applicable debt ratios as listed in Section IV. Structure and Term of Debt Financing;
- Review changes in federal and state legislation that affect the City's ability to issue debt and report such findings to the City Manager, as appropriate;
- Routinely review the opportunities for refinancing current debt; and
- Review periodically the services provided by the City's financial advisor, bond counsel, paying agents, and other debt financing services providers.

In developing financing recommendations, the City staff shall consider:

- Options for interim financing including short term and inter-fund borrowing, taking into consideration federal and state regulations;
- Effects of proposed actions on tax rates and/or user charges;
- Trends in bond market structures; and
- Other factors as deemed appropriate.

III. USE OF DEBT FINANCING

Debt financing will not be considered appropriate for any recurring purpose such as current operating and minor maintenance expenditures. The City will use debt financing for one-time capital improvement projects and major equipment purchases under one or more of the following circumstances:

- The project is in the City's six-year Capital Improvement Program;
- The project involves the acquisition of equipment that cannot be purchased outright without causing an unacceptable increase in the property tax rate;
- The project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the City;
- The project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing;
- There are revenues sufficient to service the debt, whether from future property taxes, user fees, or other specified and reserved resources. Debt supported by user fees, special assessments or special charges shall be preferred;
- The equipment is an item that is purchased infrequently and has an expected useful life of at least 5 years.

The following criteria will be used to evaluate pay-as-you-go versus debt financing in funding capital improvements:

Factors which favor pay-as-you-go financing include circumstances where:

- The project can be adequately funded from available current revenues and fund balances;
- The project can be completed in an acceptable timeframe given the available revenues;
- Additional debt levels could adversely affect the City's credit worthiness or repayment sources;
- Market conditions are unstable or suggest difficulties in marketing a debt obligation.

Factors which favor long-term debt financing include circumstances where:

- Revenues available are sufficiently ample and reliable so that long-term financing can be marketed with appropriate credit worthiness;
- Market conditions present favorable interest rates and demand for City debt obligations;
- A project is mandated by state or federal government and current revenues or fund balances are insufficient to pay project costs;
- A project is immediately required to meet or relieve capacity needs and existing unprogrammed cash reserves are insufficient to pay project costs;
- The life of the project or asset is 5 years or longer.

IV. STRUCTURE AND TERM OF DEBT FINANCING

Debt will be structured to match projected cash flows, minimize the impact on future property tax levies, and maintain a relatively rapid payment of principal. Debt will be structured to achieve the lowest possible true interest cost to the City given market conditions, the urgency of the capital project, and the nature and type of any security provided. City debt will be structured in ways that will not compromise the future flexibility to fund projects. Moreover, to the extent possible, the City will design the repayment of its overall debt issues so as to rapidly recapture its credit capacity for future use.

General Obligation Bonds

The City shall use an objective, analytical approach to determine whether it desires to issue new general obligation bonds. Generally, this process will compare ratios of key economic data. The goal will be for the City to maintain or enhance its existing credit worthiness. These ratios shall include, at a minimum, net bonded debt per capita, debt as a percent of statutory debt limit, net bonded debt to estimated actual value, and the level of overlapping net debt of all local taxing jurisdictions.

The decision on whether to issue new general obligation bonds shall, in part, be based on (a) costs and benefits, (b) the current conditions of the municipal bond market, and (c) consideration of the ratios described above.

Revenue Bonds

For the City to issue revenue bonds, projected annual net operating expenses, as defined by the ordinance authorizing such issuance, shall be a minimum of 115% of the issue's average annual revenue bond service or at a higher amount if required by the bond indentures. If necessary, annual adjustments to the City's rate structures will be considered in order to maintain the required coverage factor.

Special Assessments

The City shall carefully evaluate the issuance of special assessment bonds for benefit district improvements. The City's share of any benefit district project may not exceed 95% of any proposed costs related to a benefit district. In most cases, the debt will have a maximum term of 15 years, however, a longer term may be allowed provided it does not exceed the life of the improvements included in the special assessment district. The special assessment district will be assigned costs such as administration, engineering, financing and legal associated with the formation of the district and issuance of any debt.

Intergovernmental Debt Issuance

The City will typically not use its debt capacity for projects by entities or other special purpose units of government that have the ability to issue tax exempt debt. The City's issuance of debt will be made only: (1) after the prior commitment of the full assets and resources of the authority to debt service; (2) if project revenues, or development authority revenues pledged to debt service, are at least 115% of debt service; (3) if debt service reserves provided by the authority's own resources are equal to at least six months debt service; and (4) if all other viable means of financing have been examined. The City will enter into arrangements with other governmental entities where a portion of the project costs will be reimbursed by the other government. An agreement as to how the project costs will be allocated and reimbursements made must be approved by all involved governing bodies and, if necessary, be approved by the Attorney General's office.

Structure of Debt Obligations

The City normally shall issue bonds with an average life of 15 years or less for general obligation bonds, 15 years or less for special assessment bonds, and 20 years or less for revenue bonds or general obligation bonds backed by utility revenues. The typical structure of general obligation bonds will result in at least 25% of outstanding principal being retired within 5 years and at least 50% of the principal being retired in 10 years over the term of the debt. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale. In cases where project related revenues may not occur for several years, it may be desirable to capitalize the interest by increasing the size of the issue and deferring the principal payments so that only interest is paid on the debt for the first few years.

Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. Unless specific compelling reasons exist, all bonds shall be callable only at par.

Fixed or Variable Rate Long-Term Obligations

The City will only issue fixed rate general obligation bonds. The City will only issue fixed rate debt for revenue bonds, and lease purchases unless specific, compelling criteria are met by the characteristics of variable rate obligations. These criteria include reduced interest costs over a multi-year period, significant flexibility in the ability to redeem the bonds and as a short-term financing approach in anticipation of a definitive, fixed rate obligation. If variable rate debt is issued, the City will ensure that appropriate risk mitigation techniques are reviewed and utilized. These techniques at minimum shall be liquidity providers with a credit quality of Aa/AA or higher by Moody's Investors Service and/or Standard & Poor's.

If variable rate obligations are used for economic development revenue bonds, then coverage requirements will be based on (at minimum) then current fixed interest rates, with the potential of adding a differential to anticipate future upward interest rate movement of the variable rate transaction.

For each type of debt, the City will have a preponderance of its total outstanding principal in fixed rate bonds.

Derivatives

The City will not issue derivative instruments.

V. DEBT ADMINISTRATION AND FINANCING

Financing Proposals

Any capital financing proposal of a City department, agency, or utility involving the pledge or other extension of the City's credit through sale of bonds, execution of loans or leases, or otherwise involving directly or indirectly the lending or pledging of the City's credit, shall be referred to the Finance Department for review before such pledge is considered by the City Commission.

Bond Fund

Generally, payment of general obligation bonds and special assessment bonds shall be made from the City's Bond & Interest Fund. However, in situations in which general obligation bonds are to be paid from user fees or sales taxes, bond payments should be made from the fund that receives the revenue. The City shall maintain a debt service reserve which is one-twelfth (1/12) of the prior year's debt service. The Bond and Interest Fund balance will be managed to eliminate or minimize arbitrage rebate liability.

Reserve Funds

Adequate operating reserves are important to insure the functions of the City during economic downturns. The City shall budget a contingency reserve* in the General Fund of no less than 15% of operating expenditures less any transfers in which the amount transferred is at the discretion of the City Manager and Finance Director. The City will maintain working capital in an enterprise fund sufficient to finance 90 days of operations and one year of debt service, if the fund supports debt repayments. In addition, all reserves specified by bond indentures must be maintained.

**This contingency reserve will be in addition to the amount of Sales Tax held in the General Fund for the subsequent year's property tax reduction.*

Investments

Bond proceeds will be invested in accordance with City ordinances and state statute. Adherence to the guidelines on arbitrage will be followed which, at times, may require that investment yield be restricted. In most cases, the investment will be selected to maximize interest earnings with the assumption that the City will meet the Internal Revenue Service spend-down requirements that allow for an exemption from payment of income tax.

Bond Counsel

The City will utilize external bond counsel for all debt issues. All debt issued by the City will be reviewed by bond counsel to affirm that the City is authorized to issue the debt, the City has met all federal and state constitutional and statutory requirements necessary for issuance, and to determine the debt's federal income tax status.

Underwriter's Counsel

City payments for underwriter's counsel will be authorized for negotiated sales by the Department of Finance on a case-by-case basis depending upon the nature and complexity of the transaction and the needs expressed by the underwriters.

Financial Advisor

The City will retain an external financial advisor. For each City bond sale, the financial advisor will provide the City with information on structure, pricing, and underwriting fees for comparable sales by other issuers.

Temporary Notes

Use of short-term borrowing, such as temporary notes, may be undertaken until the final cost of the project is known or can be accurately projected. In some cases, projects may be funded with internal funds that will be reimbursed from bond proceeds.

Credit Enhancements

Credit enhancements (letters of credit, bond insurance, etc.) may be used if the costs of such enhancements will reduce the net interest cost on the bonds, if such enhancement is necessary to market the bonds, or to provide other significant financial benefits to the City.

Lease/Purchase Agreements

The use of lease/purchase agreements in the acquisition of vehicles, equipment and other capital assets shall be considered carefully relative to any other financing option or a “pay-as-you-go” basis. The lifetime cost of a lease typically will be higher than other financing options or cash purchases. Nevertheless, lease/purchase agreements may be used by the City as a funding option for capital acquisition if operational or cash-flow considerations preclude the use of other financing techniques.

Method of Sale

The City, as a matter of policy, shall seek to issue its general or revenue bond obligations through a competitive sale unless it is determined by the Finance Director that a negotiated sale would produce the best result for the City, and is legally permitted. In instances in which the City, through a competitive bidding for its bonds, deems the bids received as unsatisfactory or does not receive bids, it may, at the election of the Finance Director and if legally permissible, enter into negotiations for sale of the bonds. Where a negotiated sale process is determined to be in the best interest of the City and is legally permissible, the City will use a competitive process to select the underwriter.

VI. REFUNDING OF DEBT

Periodic reviews of all outstanding debts will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding or the refunding is essential in order to revise covenants in a manner that is advantageous to City operations and management.

City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest cost savings by refunding outstanding debt. As a general rule, refundings will be undertaken only if the present value savings will exceed 3% of the refunded debt service.

Refunding issues that produce net present value savings of less than the targeted amount may be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless there is a compelling public policy objective.

VII. CONDUIT FINANCINGS

The City may sponsor conduit financings in the form of Industrial Revenue Bonds for those activities (i.e. economic development, housing, health facilities, etc.) that have a general public purpose and are consistent with the City's overall service and policy objectives as determined by the City Commission. All conduit financings must insulate the City from credit risk or exposure and must first be approved by the City Manager before being submitted to the City Commission for consideration. The City will retain the right to select the underwriter and bond counsel, require compliance with disclosure and arbitrage requirements, and establish minimum ratings or credit worthiness acceptable for conduit debt. Credit enhancements, such as insurance or letters of credit, may be required for certain issues.

VIII. ARBITRAGE LIABILITY MANAGEMENT

Federal arbitrage legislation is intended to discourage governmental entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of this legislation, the City will issue obligations only when it appears the proceeds will be utilized in a timely fashion. Because of the complexity of arbitrage regulations and the severity of non-compliance penalties, the City will engage outside consultants when arbitrage related questions arise and to calculate potential arbitrage liability.

IX. CREDIT RATINGS

The Finance Director shall be responsible for determining whether a rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating.

Once a rating has been requested, the Finance Director shall be responsible for maintaining relationships with the rating agency/agencies that currently assign ratings to the City's debt. This effort shall include periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with debt issuance.

Full disclosure of operations and open lines of communication shall be provided to rating agencies used by the City. The staff of the Finance Department, with assistance from the City's financial advisor, shall prepare the necessary materials and presentations to the rating agencies.

X. CONTINUING DISCLOSURE

The City is committed to full and complete primary and secondary financial disclosure and to cooperating fully with rating agencies, institutional and individual investors, City

departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuous disclosure statements will meet (at a minimum), the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting principles (GAAP). The Finance Director shall be responsible for ongoing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

Appendix

TERMINOLOGY

Arbitrage. Arbitrage refers to the rebate or penalty amount due to the Internal Revenue Service where funds received from the issuance of tax-exempt debt have been invested and excess interest earnings have occurred, or where tax-exempt bond proceeds are not spent for their intended purpose within the times permitted by federal regulation. As used in this policy, ‘excess interest earnings’ means interest earned at a rate in excess of the arbitrage permitted yield on any individual bond issue.

Derivatives. Securities the value of which depends on or is derived from one or more separate indices of asset values. Derivative products issued by local governments may include floaters/inverse floaters, collateralized mortgage obligations (CMO’s), forwards, futures, and options.

General Obligation Bonds. Bonds backed by the full faith and credit of the City. Bondholders have the power to compel the City to levy property taxes to repay the bonds if necessary.

Lease/Purchase Agreements. A lease agreement with another party (typically a third-party vendor) to lease an asset over a defined period of time at a pre-arranged annual payment. Lease payments are made primarily from operating revenues. The City Commission appropriates annual lease payments unless it chooses not to appropriate under the Kansas cash basis law. If lease payments are not appropriated, ownership of the lease property reverts to the lessor. At the conclusion of the lease term, the City receives unencumbered ownership of the property.

Revenue Bonds. Bonds secured by revenues generated by the facility from dedicated user fees, or by one or more non-ad valorem revenue sources. Planning for such issues generally is more complex because future costs and revenues directly affect each other. Credit enhancements (e.g. insurance or letter of credit) may be needed because of the limited source of debt service payments that may be available in outlying years.

Special Assessment Bonds. Bonds issued to develop facilities and basic infrastructure for the benefit of properties within the assessment district. Assessments are levied on properties benefited by the project. The issuer’s recourse for nonpayment is foreclosure and the remaining debt becomes the City’s direct obligation, repaid from property taxes.

Temporary Notes. Notes issued to provide temporary financing, to be repaid by long-term financing. This type of bridge financing has a maximum maturity of four years under Kansas law.

"EXHIBIT A"
CITY OF EL DORADO
PAY PLAN CLASSIFICATION

Position	Grade
City Manager	N/A
City Attorney	N/A
Municipal Court Judge	N/A
City Engineer	88
Finance Director	88
Fire Chief	88
Parks & Recreation Director	88
Police Chief	88
Public Utilities Director	88
Public Works Director	88
Assistant City Engineer	82
Police Captain	82
City Clerk	79
Finance Assistant	79
Fire Marshal	79
Human Resources Director	79
Information Technology Manager	79
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 General Manager	76
Golf Course Superintendent	73
Fire Captain *	73*
Building Official	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
2016 SALARY SCHEDULE
EFFECTIVE: 01/01/2016

		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

2016 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

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2016 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

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