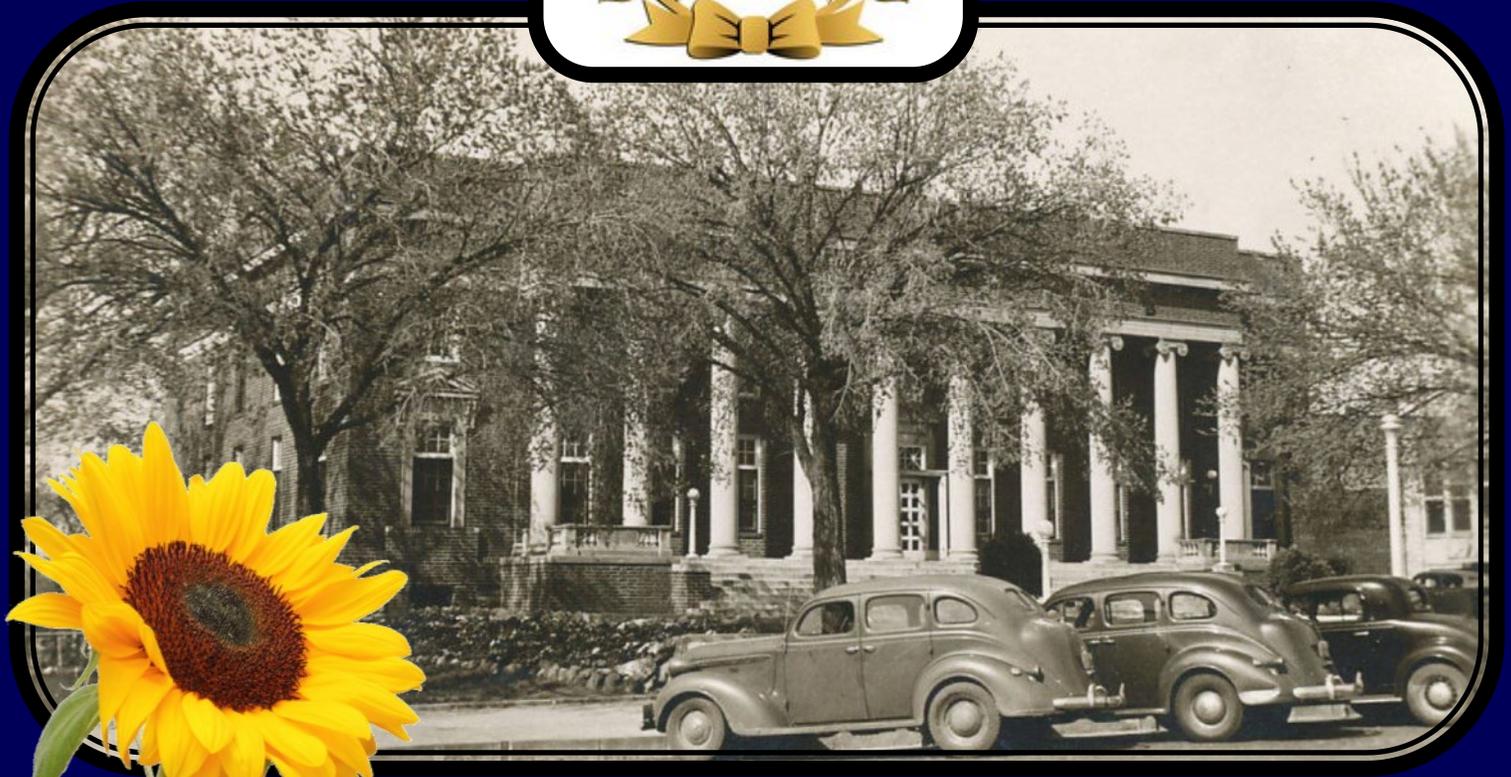


Celebrating



2020

ANNUAL BUDGET REPORT

CITY OF ARKANSAS CITY, KANSAS

FOR FISCAL YEAR ENDING DECEMBER 31, 2020



CITY OF ARKANSAS CITY

BUDGET

2020

PREPARED BY THE

FINANCE DEPARTMENT

118 W. CENTRAL AVENUE

ARKANSAS CITY, KANSAS 67005

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INTRODUCTION



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CITY OF ARKANSAS CITY, KANSAS
LIST OF PRINCIPAL OFFICIALS

2019-2020

ARKANSAS CITY COMMISSION

MAYOR JAY WARREN

VICE-MAYOR KAREN WELCH

COMMISSIONER DAN JURKOVICH

COMMISSIONER DUANE OESTMANN

COMMISSIONER KANYON GINGHER

CITY MANAGER

NICKOLAUS J. HERNANDEZ

FINANCE DIRECTOR

KATHLEEN A. CORNWELL

CITY TREASURER

JENNIFER C. WAGGONER

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“THE CITY OF ARKANSAS CITY STRIVES TO PROVIDE A HIGH QUALITY OF LIFE FOR ITS CITIZENS BY FURNISHING A VARIETY OF EFFICIENT SERVICES IN A PROFESSIONAL, COURTEOUS MANNER.”

STATEMENT OF ORGANIZATIONAL VALUES

WE VALUE PROFESSIONAL ETHICS, WHICH INCLUDES:

HONESTY
COMPASSION
FAIRNESS
CONFIDENTIALITY
RELIABILITY
STEWARDSHIP OF RESOURCES
RESPECTFULNESS
NON-DISCRIMINATORY BEHAVIOR
PROFESSIONALISM & PERSONAL COURTESY

WE VALUE OUR COMMITMENT TO CITIZENS THROUGH CUSTOMER SERVICE, WHICH INCLUDES:

COURTEOUS INTERACTION WITH THE PUBLIC
PRIDE & OWNERSHIP
PROGRAMS THAT ADDRESS CITIZEN NEEDS
A SENSE OF URGENCY AND RESPONSIVENESS
A SERVICE-ORIENTED APPROACH TO PATRONS
LISTENING AS WELL AS HEARING

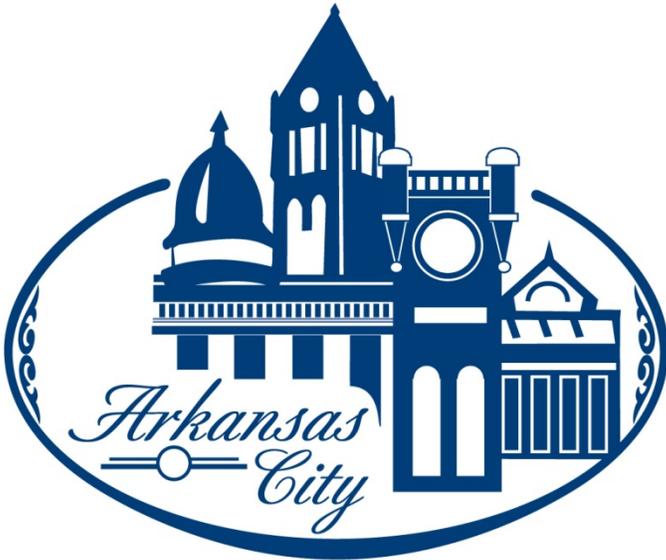
WE VALUE A COMMITMENT TO EXCELLENCE, WHICH INCLUDES:

AN ABILITY TO SEE THE BIG PICTURE
A SENSE OF PRIDE
A COMMITMENT TO EMPLOYEE KNOWLEDGE
EMPLOYEE PROFESSIONALISM
ACCOUNTABILITY
TEAMWORK
PROTECTION OF HEALTH, SAFETY & PUBLIC WELFARE
A WILLINGNESS TO EMBRACE CHANGE
A COMMITMENT TO ORGANIZATIONAL GOALS
CLEAR COMMUNICATION

It is our commitment to uphold these core values to the highest degree possible while representing the City of Arkansas City in carrying out our municipal duties as public servants. As a result, these values form the basis for our interactions with the general public, with other agencies and with each other. If any employee of the City has failed to meet the expectations outlined above, contact the Human Resources Director at (620) 441-4405 or by email to mmcfarland@arkansascity.gov. Please include your name and telephone number.

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MANAGER'S MESSAGE



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City Manager's Message

August 6, 2019,

To the Honorable Mayor, City Commission, and Citizens of the City of Arkansas City:

I am pleased to provide you with the City of Arkansas City operating budget and Capital Improvement Plan for Fiscal Year 2020. This budget of \$35,919,524 continues the work from the Commission priorities of 2016-19, many of which had to be delayed due to the continued financial hardship of South Central Kansas Medical Center. Funding outlays to SCKMC forced City staff to become more creative with their budgets, and their ingenuity and persistent work are reflected in this document, as well.

This budget is a plan — a framework for how the City will allocate its resources to ensure continuing excellence in our community. It reflects staff ideas on how to devote those resources in the coming year and beyond in order to serve the citizens and industries of Arkansas City in the best way possible.

The proposed budget represents our continual goal to provide a high quality of life for the citizens of Arkansas City by furnishing a variety of efficient services in a professional, courteous manner. We aim to achieve this exceptionally high quality of service by addressing five areas of importance, as identified by staff, the Commission and citizens, and incorporating the goals of the City's 2014 Comprehensive Plan.

Staff is cognizant that they and the Commission are the guardians entrusted with spending wisely the public financial support the City receives from its taxpayers and customers. We strive to repay that trust with wise decisions, while also protecting popular programs, facilities and services, as well as continuing to plan for future public infrastructure needs.

Given the current economic climate, the 2020 budget limits the financial burden placed upon our residents, while still continuing to make long-needed and long-range investments in the community. At the direction of the City Commission, the mill levy is expected to remain almost flat from 2019 to 2020, at an estimated 69.971 mills. Meanwhile, the City has seen assessed valuation rise by 19% since 2011.

Setting long-term priorities for the City is one of the most important responsibilities for Arkansas City's elected officials. Our City Commission has continued to make a commitment to dealing with the difficult decisions facing the community. Those decisions set policy and direction for the City organization. They act as a touchstone for making financial and operating decisions to achieve community expectations.

Enclosed is the Fiscal Year 2020 Budget, the eighth budget we have had the privilege of developing as a management team. Through the leadership of the Commission and dedication of staff, we have crafted a fiscally responsible financial plan that reflects the vision and values of the people of Arkansas City.

The 2020 budget fulfills our mission to return to core functions and improve the financial stability of the City. This budget invests in infrastructure and the equipment necessary to meet the diverse needs of our community. It also invests significantly in one of our most valuable assets, our City employees, by providing, for the fifth straight year, a much-needed cost-of-living adjustment (COLA) of 1 percent.

The 2020 budget also strives to continue to provide a high quality of life for Arkansas City citizens.

Priorities have changed little between last year's budget and this year's budget. We continue to find opportunities within our organization to improve. We strive to find ways to protect and enhance our citizens' valuable tax dollars, in order to provide a quality of life in a professional and courteous manner.

Five major areas have been identified by staff as those that should receive the most planning and budgetary emphasis in 2020. Budget strategies to address them are listed below:

Transportation

The maintenance of city streets, sidewalks, curbs and gutters continues to be a foremost priority for our Public Services Department. The remaining dollars in the Street Improvement Fund were finally exhausted in 2017, completing an eight-year process of major street overhaul throughout Arkansas City.

Fiscal Year 2017 saw the completion of the South Summit Street mill and overlay project utilizing City Connecting Links (KLINK) grant funds from the Kansas Department of Transportation (KDOT). This project also resulted in new striping on Summit Street, with new concrete intersection approaches on the side roads from Tyler to Lincoln avenues. It also included 2,200 linear feet of new water lines and 16 water service replacements. Similar KDOT funding was obtained to mill and overlay South Summit Street from Madison Avenue to the U.S. 77 bypass, a \$600,000 project anticipated to begin in 2020.

Fiscal Year 2017 also witnessed the completion of the historic 15th Street reconstruction project from Radio Lane north to the City limits by Andale Construction, using its patented super-slurry process to grind up the existing road base and pour roller-compacted concrete to form the new road surface. This project was completed for a cost of \$736,971.18 and has resulted in dramatically improved conditions.

The City also doubled down on its investment in the Radio Lane mill and overlay project by implementing Andale's patented HA5 Mineral Bond pavement preservation process. This \$78,687.18 project also repainted striping and is anticipated to extend the effective life span of the new asphalt, which was laid down in October 2016, by at least three to five years. So far, the quality of the asphalt appears to match projections. If this HA5 process continues to prove effective, it is the City's hope to use it on other road projects, starting with the 2020 mill and overlay of South Summit Street (\$160,000).

By eliminating some turn arrows and other costs, the City was able to have new striping also applied on North Summit Street from Skyline Road to the U.S. 77 bypass and on East Madison Avenue from Country Club Road to the U.S. 77 bypass, for a minimal additional cost.

Meanwhile, planning continues for what the next phase(s) of work should be and how they might be funded adequately, ever since collection of the half-cent Street Sales Tax has concluded after five years:

- Bridges currently are scheduled to be replaced on South F Street (\$28,000 in 2021 and \$230,000 in 2022) and North 15th Street (\$30,000 in 2022 and \$370,000 in 2023), following the replacement in 2018-19 of the Crestwood Drive bridge with the help of a state grant that assisted with costs. Replacement of the South First Street bridge over the Mill Canal also is being considered in the 2023-24 timeframe, for an estimated cost of around \$258,000.
- Brick rehabilitation continues to be a focus, with \$125,000 scheduled in 2020 and 2021, plus \$125,000 for the 100 block of South First Street in 2021, as well as \$250,000 for the 100 and 200 blocks of West Maple Avenue in 2022. Each year from 2020 on includes an additional \$125,000.

- Extension of the current hike-bike trail via sidewalk improvements that comply with the Americans with Disabilities Act continues to be a focus, with \$1.2 million planned for this Phase II work in the next two years. The City already has secured matching dollars from Cowley College (\$87,000) and Westar Energy (\$537,395) for this project, and also has received a \$800,000 Transportation Alternatives (TA) grant assistance from KDOT. Programs such as Safe Routes to Schools, the Recreational Trails Program, and TA will continue to be evaluated by staff for potential sidewalk and trail construction funding in the future.
- The City, having evaluated the possibility of a total reconstruction of Summit Street from Kansas Avenue to Radio Lane, determined in 2018 that the project could be prohibitively expensive at this point in time. Staff therefore applied for and receive KDOT grant funding for a traffic study of this corridor to determine the best way to proceed. In July 2018, TranSystems reported back that the ideal solution would be to provide a continuous two-way left-turn lane in this area by restriping the existing roadway into a three-lane alignment. This project would be less costly because it avoids significant corridor reconstruction, right-of-way and utility relocation costs. This still is a major project that would require significant community cooperation, though, which is why representatives of businesses in this corridor have been members of the Traffic Safety Committee, which continues to evaluate the appropriateness of these suggested changes. In 2019, the City considered applying for a new KDOT Cost Share Program to pursue this reconstruction option, but it was decided to delay an application until March 2020 to allow for more developed planning. More than \$3,600,000 remains in the CIP for 2021 for this project.
- KDOT continues to discuss the possibility of a southwest bypass extension for U.S. 166 from around Eighth Street to the current bypass terminus on South Summit Street/U.S. 77. This project, currently estimated at \$12 million, would not commence any sooner than 2022 and would have to be funded predominantly by state transportation dollars, not local funds.
- The proposed budget continues to include funds for annual crack sealing and pothole repair activities, as well as regular sweeping and cleaning of arterial, collector and residential streets.
- In 2018-19, the City developed and implemented a plan to reuse asphalt millings from its many mill-and-overlay projects and apply them as a surface on many of the City's gravel roads, which helps to tamp down dust and minimize runoff onto paved roads. This initiative is anticipated to continue throughout Ark City as millings are made available from future resurfacing projects.
- From 2020 on, the City plans to spend \$25,000 annually to replace street and traffic signs.
- City streets do not receive a dedicated source of support funding, unlike the enterprise funds for water, sanitation, sewer and stormwater services. Staff will continue to investigate alternatives, such as a small increase in franchise fees, to support continued improvements in this area. A need for future mill and overlay projects has been identified on Kansas Avenue (15th Street to U.S. 77 bypass), Madison Avenue (Arkansas River bridge to Country Club Road), and Summit Street (Madison to Walnut avenues), with HA5 treatments to follow within two years of each.
- Starting in 2020, the Capital Improvement Planning Committee, Equal Opportunity and Accessibility Advisory Board, Planning Commission, and Traffic Safety Committee all will be engaged by staff in the development and creation of a new Transportation Plan for the 2020-29 timeframe. It is intended that this plan should be part of a new Comprehensive Plan update.

Community Image and Sanitation

The continued improvement of Arkansas City's public image is a large focus of this organization, centered mainly in the area of City parks and facilities.

The public space that receives the most attention, Wilson Park, has begun to see breathtaking improvements as a part of the Wilson Park Master Plan. The City has been awarded a \$500,000 Challenge Grant from the V.J. Wilkins Memorial Foundation and has applied for \$260,000 of that matching funding for application toward Phase 1 upgrades in 2019-20. Additionally, Creekstone Farms Premium Beef has contributed \$300,000 toward the Wilson Park improvements. Using these matching funds and in-kind City labor, the City was able to obtain \$300,000 in Land and Water Conservation Funds from the National Park Service through the Kansas Department of Parks, Wildlife and Tourism. Phase 1, consisting of a splash pad and new restrooms, is expected to commence construction in late 2019.

The first step in the master plan came with the unveiling of the newly restored locomotive and tender, a project accomplished in just six months through the donation of thousands of hours of talented labor.

In the meantime, usage of the park has increased dramatically, thanks to the relocation there of family-friendly events such as PrairieFest and the National Night Out kickoff party. A steady stream of visitors continued to enjoy free outdoor movies under the rotunda and at other locations in 2019, including capacity crowds at Paris Park Pool. The movies likely will continue in 2020. A major new park event, Tacolah, also debuted in 2019 to great acclaim. An estimated 2,000 people attended this inaugural multicultural event, which also serves as a fundraiser, and it will return to Wilson Park on May 2, 2020.

Ark City's appearance and attractiveness are variables that cannot be measured simply in dollars and cents. One large effort that has been made in that regard is the beautification of private properties.

City staff and several other local entities — including churches, clubs and nonprofits, as well as interested citizens at large — began to implement in 2017 the initial seeds of a program to assist citizens who need help with property maintenance, cleanup and improvements. Successes included numerous property cleanups in the summer through the visiting Catholic Prayer in Action volunteer group, continued maintenance by the People for People organization, and a Fall Cleanup Day that saw more than 100 volunteers turn out and help to clean 39 properties in just three hours one Saturday. More than 10 additional properties were assisted by Spring Cleanup Day in 2019, despite weather concerns.

The City's recycling program continues to be a huge hit, with usage of the two trailers and existing recycling center increasing from 273,000 pounds in 2014 to more than 800,000 pounds in 2018. So far in 2019, the City is on track to recycle more than 700,000 pounds. This has been enhanced by the additional of a third, larger public recycling trailer at Arkansas City Middle School, funded in part by a Solid Waste Grant received from the Kansas Department of Health and Environment. However, the future of recycling is now in doubt due to rapidly rising costs and market forces out of the City's control.

The City also hopes to transition to a four-day sanitation schedule sometime in 2020. This move would increase the efficiency of the existing routes, minimize disruptions to citizens due to holidays and free up a consistent work day for the maintenance of City vehicles and/or recycling operations. A reorganization of the Public Services Department has elevated Sanitation into its own separate division.

As far as public facilities are concerned, the 2020 budget makes significant investments toward that end:

- The Parks and Facilities Division manages 17 parks, walking trails, and outdoor facilities. Funds are included in this budget for annual maintenance and minor improvements to these facilities.
- The 2019 budget included funds for resurfacing the Poplar Walking Trail (\$20,000) and seed money to create a columbarium at Riverview Cemetery (\$25,000, with \$20,000 to follow in 2020). These projects were completed, with the additional enhancement of Poplar Walking Trail occurring in the form of exercise equipment donated by the Arkansas City Middle School KAY

Club through a grant. The final unpaved section of the Veterans Memorial Lake walking trail also was paved in 2019 through a development agreement with Lake View Estates and new public restrooms also are under construction west of the pavilion as part of this agreement.

- A large investment totaling more than \$200,000 was made in the Agri-Business Building, consisting mainly of new roofing, new flooring paint, and a decorative metal façade to improve the interior aesthetics of this heavily used and popular community facility. Other improvements included Americans with Disabilities Act-mandated upgrades, two large ceiling fans that help to cool the facility more efficiently, new lighting and a new heating system in the south building, as well as a brand-new sound system with distributed speakers and sound-dampening panels.
- Future years of the Capital Improvement Plan will see new bathrooms at Pershing and Lovie Watson parks (\$30,000 each). These projects would affect the most popular City facilities and thus impact the greatest number of residents. Restrooms at Veterans Memorial Lake, which had been included in projected 2020 spending, instead were constructed by a developer.
- The 2020 budget provides funding to maintain popular community events, such as Arkalalah, the Last Run Car Show, Tacolalah, Arbor Day, Cleanup Days and the Free Family Film Series.
- The City owns and maintains about 1,700 acres of public property. Staff continues to evaluate the possibility and practicality of disposing of properties in ways that serve public interests. In 2018, this was achieved with the closure of Brock Park, which was transferred into the Land Bank program and later given to Habitat for Humanity to construct a new house. The horseshoe pits in Brock Park were relocated to Pershing Park and this change has proven to be a success.
- The City continues to invest in the staff, materials, and equipment necessary to maintain the Senior Citizens Center and help to administer the Meals on Wheels program. This program benefits many of our senior citizens who are homebound or otherwise unable to prepare meals.
- Other potential beautification projects in the future include painting and lighting the Chestnut and Madison Avenue railroad underpasses (\$10,000 in 2021), replacing downtown Christmas lights (\$25,000 in 2021), replacing the elevator at City Hall (\$100,000 in 2021), and renovating the main entrances into Arkansas City (\$100,000 in 2023).

Critical Infrastructure

When it comes to infrastructure, Arkansas City is no different than the rest of the nation, which has fallen behind on the repair and replacement of critical items such as water and sewer lines, water and wastewater treatment facilities, bridges and roads, and stormwater systems.

As in prior years, we are advancing our commitment to making major improvements in investing in our community's infrastructure. The Environmental Services Department has completed a number of large infrastructure projects, with several more currently in progress or on the horizon. The most noteworthy was the construction of a new water treatment facility, which came online in March 2018, as well as the tying-in of a large storage tank and construction of a wastewater disposal line to service that facility.

This facility is saving tax dollars through increased automation and reduced chemical costs. By implementing a more efficient plant, the City is saving customers money not only on their water bills over the next 50 years, but also on the wastewater portion of their bills as total chlorides are reduced.

This savings was reflected in the issuance of a new five-year permit for the current Wastewater Treatment Plant, which will provide some breathing room to study needed improvements to this facility.

The completion of our new water meter system is assisting in these improvements by more accurately capturing usage and thus improving the revenue stream of the Water Distribution Fund. The City also continues to work with its largest water users to implement wholesale contracts that meet their needs.

An additional \$550,000 was devoted in 2017 to the installation of 3,500 feet of water line that replaced an old cast-iron water line located under Summit Street, between Walnut and Birch avenues. This addressed existing failures and water main breaks that have occurred. Having the water line in a utility right-of-way and not under the street also will cut down on the cost of repairing water main breaks, and decrease the wear and tear on the street itself. Forty services also were replaced. This project was part of the Summit Street and Radio Lane street improvement project that was mentioned previously.

In 2017, another water line relocation project was conducted in conjunction with street improvements.

As the KLINK mill and overlay on South Summit Street took shape, \$350,000 was tasked with relocating a water line that runs from the U.S. 77 bypass to West Lincoln Avenue. The contractor, Nowak Construction, proceeded immediately from that project to consecutive new water lines along Valley Road and West Madison Avenue, patching in 18 services in Crestwood Addition with brand-new 8-inch PVC pipeline. Design also is complete on approximately 16,790 feet of water lines and 199 water service replacements for the Brad Meek and Highland Additions, with the first phase set to begin in 2020, pending approval of Community Development Block Grant funding for this sorely needed project.

Public infrastructure improvement projects budgeted for completion or continuance in 2020 include:

- More than \$1.5 million has been set aside in recent years for water line replacement projects. The City is scheduled to finish replacing 2 additional miles of water line in 2020, with \$1 million set aside next year. This will improve water quality significantly for many customers. Each year from 2021 on, \$500,000 is tasked in the Capital Improvement Plan for water line replacement.
- Additionally, the City has applied for a \$600,000 Small Cities Community Development Block Grant to help to fund the replacement of approximately 16,790 feet of deteriorated 4- and 6-inch water lines in Brad Meek and Highland Additions, for an estimated total cost of \$1,494,070.
- There is a critical need for improved water pressure in parts of Arkansas City that lie east of the Walnut River, currently served by a 10-inch ductile iron pipeline that runs along the East Chestnut Avenue bridge. Improvements to the water system that began with the Crestwood water line replacement project are set to continue in 2021 with the addition of a Madison booster pump station (\$400,000), which will supplement or replace the existing Chestnut booster station, and a redundant service line along the East Madison Avenue bridge (\$1 million). The new Madison water line, completed in 2017 by Nowak, will make this redundant tie-in less costly. A new \$250,000 booster pump station for the Bryant tower also is scheduled in 2022.
- Continued investment in the Goff Industrial Park water tower will occur in 2020 with a \$212,000 cleaning process. This facility is critical for continued smooth operations at Creekstone Farms.
- In order for the wastewater plant to be compliant with anticipated new federal regulatory requirements for nutrient reduction, a significant investment will be needed in the plant infrastructure. While a brand-new plant is not necessarily needed, significant upgrades will be necessary in future years. The first step is a design-build-upgrade project for the most critical components, such as the electrical system. An estimated cost of \$2.25 million was included in the 2019 budget, followed by \$12 million in 2020 for the subsequent design-build-upgrade of the remodeled facility and any new treatment processes that potentially will be needed.
- Additional improvements in wastewater infrastructure planned in 2020 include \$250,000 for downtown manhole and sanitary sewer rehabilitation, with equivalent amounts set aside in subsequent years. Future years also will see rehabilitation of the Edna, Spring Hill, Agri-Business

and Country Club Estates lift stations (\$50,000 each in 2020, 2021, 2022 and 2023, respectively), plus the Patterson Park lift station (\$20,000 in 2024), as well as a major Goff Industrial Park interceptor sewer replacement (an estimated cost of \$1.2 million in 2022).

- The City spent \$300,000 in 2017 to offset and re-drill Well No. 8, the second such well rehabilitation project in as many years. A brand-new Well No. 14 is now in operation, complete with a new standby generator. The City also recently invested in an emergency rehabilitation of Well No. 10, which was on the list for future improvements. An additional \$250,000 is devoted in the Capital Improvement Plan to further water well upgrades, each year from 2020 onward. The offset and re-drilling of Well No. 5 was expected to occur in 2019, and the City is working to obtain Hazard Mitigation Grant funds for similar offsets of Wells No. 5 (\$500,000) and No. 3 (\$500,000), which would result in the drilling of a new Well No. 15 and Well No. 17, respectively.
- The City has completed a groundbreaking evaluation of its well field recharge rates and water rights. Preliminary data support its application for a 65-percent increase in its existing water rights, with no physical expansion of the well field required, and Burns & McDonnell Engineering Company has been retained to assist with these applications to the Division of Water Resources.
- Stormwater maintenance will remain a main focus in 2020 and beyond. The primary pump serving the Mill Canal was rebuilt in 2019 and all of the electrical equipment in the pump house was replaced, with a rebuild of the secondary pump now planned in 2022 at a cost of \$170,000. This work also would be accompanied in 2020 by cleaning and rehabilitation of the Mill Canal, for \$100,000. A low-water crossing structure on the C Street Canal to restore public access to McFarland Pond would cost \$100,000. Ongoing inlet and stormwater pipe rehabilitation is budgeted at \$50,000 in each year from 2020 onward.
- The pumps at the Madison Avenue and Chestnut Avenue underpasses are in need of replacement, with \$40,000 tasked in 2022 for each of these major projects. A \$40,000 replacement of the Ninth Street stormwater pump is projected to follow in 2025.
- Despite needed improvements in many aging facilities, the City continues to successfully remain in state and federal regulatory compliance for its water and wastewater treatment, stormwater discharge, levee maintenance, and burn pit operations. A full-blown levee recertification effort will need to occur in 2022, at an expected cost of \$250,000.

City Planning and Property Maintenance

As stated previously, the City wants to continue working with citizens and volunteers from many groups to help people to clean up their properties, making the City a more attractive place to work and play.

However, we also understand that a few owners simply will not comply with existing regulations and codes, so code enforcement sometimes must come into play. A renewed emphasis on such enforcement in recent years produced improved results, thanks to a charter ordinance approved in 2016 by the City Commission that restores enforcement powers to code enforcement officials, who can issue notices to appear in municipal court to owners who will not comply or seek assistance elsewhere.

As part of this renewed effort, the 2015 International Code Cycle and 2014 National Electrical Code now are being enforced in Arkansas City, Wellington and Winfield as part of a joint effort. Small tweaks continue to be made to these codes to better suit the contractors and residents of Arkansas City.

Community planning for the future, a process that began with the 2014 Comprehensive Plan and future land use maps, continued in 2017-18 with the finalization and rollout of the Wilson Park Master Plan process, led by a steering committee of citizens and financed in full by a grant from the V.J. Wilkins

Memorial Foundation. A re-survey of the Downtown Historic District was completed in 2018. The results eventually could lead to expansion of the district to encompass more properties or “thematic districts.”

Plans also are under way to revisit and revise sections of the Comprehensive Plan in 2020 and 2021. This will be a focused effort of the Planning Commission, working in concert with the zoning administrator and other City boards. The City also is a leading and active participant in the Arkansas City Area Complete Count Committee, which will continue working through mid-2020 to educate citizens about the importance of responding to the 2020 Census and advocating for the Census Bureau’s efforts.

The City’s Neighborhood Revitalization Plan was pared back in an attempt to focus its benefits better on the neighborhoods most in need of revitalization stimulus, as identified in the 2014 countywide housing study. This analysis also is useful as our infill housing program continues to develop. A partnership among the City, several governmental and nongovernmental entities, and various local businesses, this program would make possible low-cost, high-quality housing on lots reclaimed for use and either acquired by the City for its Land Bank program or deeded over directly. In 2017, the City set up its new Land Bank Board of Trustees to administer the overall program, its budget and its Land Bank parcels.

More lots could become available, as well, as the worst-case properties that cannot be salvaged, either through the ongoing beautification efforts or court action to compel compliance, have to be declared dangerous structures and demolished. The 2020 budget has \$60,000 — and subsequent years in the Capital Improvement Plan set aside \$100,000 annually — for such demolitions, whenever necessary.

There have been discussions about the need for some sort of comprehensive transportation planning initiative in the course of planning future street projects, while also ensuring they run parallel as much as possible to planned infrastructure improvements and housing growth areas. This initiative would look at the growing role of pedestrian and bicycle traffic, perhaps also including pavement and sidewalk condition analysis. Grant money should be available in 2020 for this initiative through RISE Cowley.

Finally, in the course of preliminary planning for the 2018 budget, staff for the first time ever created a steering committee of interested citizens to provide input on and score projects to be included in the next Capital Improvement Plan. The first three years of this initiative have been a tremendous success, helping to educate citizens better about how their tax dollars are allocated while also providing commissioners with much-needed feedback from their constituents as well as staff recommendations.

A Traffic Safety Committee also was formed in July 2017 and has met quarterly since then. Comprising representatives from the Fire-EMS, Neighborhood Services, Police and Public Services departments, as well as local college and school officials, business owners, and a city commissioner, this board makes recommendations to the City Commission on many matters of public safety and traffic efficiency. It has been at the forefront of the recent push to address North Summit Street’s traffic issues.

Citizen Outreach and Interaction

The City has continued to shift and adjust its communication strategy to a more citizen-engaging model in order to keep Arkansas City residents better informed and spur positive, two-way communication.

Part of this approach is strengthening our relationship with local organizations, including nonprofits, civic groups, businesses and economic development entities, and faith-based communities.

Town hall meetings on beautification, parks and code enforcement are examples of outreach with such a goal in mind. Similar “community concerns” meetings can be organized around other topics of interest. The aforementioned Complete Count Committee also regularly brings these parties together.

A renewed effort has been made in recent years to fill open positions on City advisory boards, adjust or combine boards that were not working well, and create new opportunities for citizen service and input.

Out of this effort was born the new Equal Opportunity and Accessibility Advisory Board, which will spend 2020 continuing to engage in an ongoing overhaul of the City’s ADA Transition Plan. Reformed boards include the combination of the Board of Zoning Appeals and Planning Commission, which now work together to strengthen City planning and zoning decisions and make them more coherent, as well as the empowerment of a Board of Trustees to take charge of the Visit Ark City tourism department.

Access has been increased through relaxed membership requirements for the Historic Preservation Board, in an attempt to gather more community input into downtown revitalization, and bylaws have been adjusted for other boards to improve their operations and accountability, with members’ input.

New service opportunities also have been created with the formation of the Traffic Safety Committee and the Capital Improvement Plan Committee, both mentioned previously in this document.

The new Community Spirit Award Committee commenced operations in 2018, culminating in a special 10th-anniversary celebration of the Joe B. Avery Community Spirit Award as a new Arkalalah tradition.

All City departments continue to take part in regular outreach efforts with the community they serve.

Examples include National Night Out (which has seen crowds of more than 1,000 in each of the past four years), Trunk or Treat Night, Fire Prevention Week, DARE Camp, the Health and Safety Fair, Coffee with a Cop, and other day-to-day interactions with citizens in the course of performing regular duties.

The Police Department’s continued progress toward becoming accredited by the Commission on Accreditation for Law Enforcement Agencies also will help to ensure continued trust and engagement.

The police work to educate citizens about ways to prevent themselves from becoming the victims of theft, especially from vehicles, and have launched a renewed effort to reduce traffic accidents through targeted enforcement. They also continue working to rejuvenate the Neighborhood Watch program.

The most important tools for citizen engagement that have been cultivated in the past few years are the City’s website and social media platforms. Our new website was launched in April 2016 and it has been a great success thus far. Citizens report that it is more appealing to the eye and it is easier to find information than before. Services such as online pay continue to be offered and a new Citizen Request Tracker should enter service in 2020, allowing citizens to report issues and track progress being made on those issues entirely online, while a two-way communication process by email keeps them informed.

Facebook continues to be one of our primary ways of interacting with citizens, as well as distributing news items to the populace in a quick and timely manner, but Twitter is growing in popularity, as well.

The Arkansas City Police Department's Facebook page now has more than 7,400 "likes" (more than triple what it was just a few years ago) and the Fire-EMS Department's page has more than 2,700 likes.

The City of Arkansas City's Facebook page has grown from 962 likes in July 2015 to 3531 as of October 31, 2019. It has reached as many as 8,269 people in a single day and has been used effectively during several different crises.

One important part of strengthening communication with citizens is updating the City's Municipal Code online so they can access it and better understand the laws of the City. The 2020 budget allocates funds for continued integration of a years' worth of ordinances and charter ordinances into the existing code.

Public records access also is an important part of citizens' interaction with their government. As part of this effort, the City continues to revisit and revise its record retention schedule, to ensure it is being followed correctly across all departments and also to account for new online records on social media.

The City also is cognizant of the need to attract new visitors, residents and businesses to our community. Plans are in the works to develop a new relocation brochure or newcomers guide, in conjunction with Visit Ark City, to potentially include an online component. The City also is collaborating with RISE Cowley on the development of a countywide trail guide that will feature Ark City's trail system.

Although there is no funding specifically devoted to it in the 2020 budget, it remains a long-term goal of City staff to implement some form of regular community survey in order to better monitor citizens and customer feedback, and integrate their concerns and priorities into City planning strategies.

A good survey from a firm that can track citizen satisfaction and produce "heat maps" will cost money, depending on the extent of its scope, but the return on that investment could be priceless because statistically valid surveys minimize the influence of special interests that otherwise tend to dominate.

This survey process also could be the first step toward implementing a priority-based budgeting model.

Final Notes

Many people aided in the construction of this budget and I wish to recognize them. Without all the work of our entire management team, we would not be on the path to better management.

Outside agencies also have begun to recognize the City for its excellent financial practices. In 2014, the City was awarded the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the first time in 20 years. The City was a repeat winner of the award in 2015, 2016, 2017, 2018 and 2019. We as staff are very proud to have received these awards and will continue to strive for excellence in our budget presentation, which only becomes more informative each year.

Our management team has put a lot of effort into the City's financial well-being. We demand a lot from ourselves and from our employees. We do this because you and our citizens deserve it. We do this because it is the right thing to do. It truly is our pleasure to work for this community and to make it a better place to live, work, and play.

This budget provides resources for the City to continue to accomplish its mission while also adhering to a strong tradition of sustainable fiscal policy and sound financial management. Through our shared commitment to excellence in providing public services, the City of Arkansas City has positioned itself well for 2020 and beyond.

Respectfully submitted on behalf of our 2020 budget team,

A handwritten signature in black ink that reads "Nickolaus J. Hernandez". The signature is written in a cursive style with a large initial 'N'.

Nickolaus J. Hernandez
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Arkansas City
Kansas**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

City Staff's Dedication

Even in challenging economic times, the City of Arkansas City employees continue to show commitment to excellence and care for the residents of Arkansas City. Each department and division, as outlined in this budget, plays a special role in providing necessary services to the public. Perhaps what is most important to note is that this is home for our employees, too — which means they stand with you in working toward creating a healthy and prosperous community.

The City's core values — which are reflected within our Statement of Organizational Values — provide us with the foundation to excel at work and as community servants. We're proud of what this statement says about us.

We **Value** our **Commitment to Citizens through Customer Service**, which includes:

- Courteous interaction with the public
- Pride and ownership
- Programs that address citizen needs
- A sense of urgency and responsiveness
- A service-oriented approach to patrons
- Listening as well as hearing



In 2020, the City of Arkansas City's employees will continue to provide quality public services to make our hometown a great place to live, work and play!



Strategic Successes 2018-2019

Each year, the City Commission meets with management to discuss goals and priorities for the next budget year. This planning process includes presentations from each part of the City's organization, talking about the successes and challenges it has faced in the previous year, as well as its goals for the future — both short term and long term.

The following are the highlights of internal successes in 2018 and 2019:

Environmental Services Department

- Remained in regulatory compliance with water treatment, wastewater treatment, stormwater discharge, levee maintenance and burn pit operations.
- Completed Off-Set and Re-Drill of Water Well No. 8.
- Began design of Off-Set and Re-Drill of Water Well No. 5.
- Completed construction of the new \$16.8 million Water Treatment Facility project.
- Completed construction of new \$1.7 million Water Treatment Facility clearwell tank.
- Completed construction of the new \$1.2 million Concentrate Waste Pipeline from the new Water Treatment Facility to the existing Wastewater Treatment Facility.
- Completed design of approximately 16,790 lineal feet of new water line and 160 water service replacements for the Hillside, Brad Meek and Crestwood additions.
- Completed construction of water lines and water service replacements for Crestwood and Summit Acres additions.
- Completed construction of the new Water Well No. 14.
- Completed Phase 2 of the Water Rights and Well Field Evaluation, and applied for a 65-percent increase in existing water rights.
- Developed a Project Plan for Wastewater Treatment Facility upgrades and contracted with a professional engineering firm to assist with this process.
- Applied for a Community Development Block Grant to replace water lines in the Brad Meek and Hillside additions.



Public Services Department — Street and Stormwater Division

- Completed construction of the South Summit Street mill and overlay project utilizing KLINK grant funds, including 2,200 linear feet of new water line and 16 water service replacements.
- Completed construction of the new Crestwood Drive Bridge, with the replacement largely funded by a grant from the Kansas Department of Transportation (KDOT).
- Completed construction of North Summit Street improvements from Kansas Avenue to Walnut Avenue, including 3,500 lineal feet of new water line and 40 water service replacements.
- Completed application of HA5 High-Density Mineral Bond on Radio Lane from Summit to 15th streets, including new pavement markings for Radio Lane, Summit Street and Madison Avenue.
- Completed design and construction of the 15th Street reconstruction project from Radio Lane north to the City limits.
- Applied for and received KDOT grant funding for a Traffic Engineering Study of North Summit Street from Kansas Avenue to Radio Lane.
- Developed a Capital Improvement Plan for 2020.
- Received KDOT grant funding to mill and overlay Summit Street north of the U.S. 77 Bypass to Madison Avenue.



- Developed and implemented a plan to utilize asphalt millings as a surface improvement for many of the City's gravel roads.
- Developed and implemented a plan for chip-sealing the City's streets.
- Applied for and awarded KDOT Transportation Alternatives grant funds for the Hike-Bike Trail Phase 2 Extension upgrades project.

Public Services Department — Parks and Facilities Division

- Replaced all of the concrete sidewalks and Americans with Disabilities Act (ADA) ramps adjoining the Arkansas City Fire-EMS Department building.
- Completed more than \$200,000 worth of improvements to the Agri-Business Building, including new ceilings in the entry area and restrooms, Americans with Disabilities Act improvements in the restrooms, new energy-efficient lighting and paneling,



roof improvements, new ceiling fans and heating units, a new distributed speaker system, and new sound-dampening wall paneling.

Public Services Department — Sanitation Division

- Awarded Solid Waste Grant for the purchase of an additional 25-cubic-yard recycling trailer.



Police Department

- Celebrated retirements of three long-serving employees — Captain Mark McCaslin, Lieutenant Chris Arnett and Master Police Officer Ryan Williams
 - Successfully reorganized department structure by dividing department into two divisions, Patrol and Support Services, with one Captain over each of the two divisions leading and coordinating its services, leading to increased efficiency, communication and accountability.
 - Reduced overall crime index from 53.7 in 2017 to 48.2 in 2018.
 - Reduced aggravated assaults by 38%, burglaries by 20%, rapes by 8% and auto thefts by 16% in 2018.
 - Reduced injury accidents by 16 percent and non-injury accidents by 7 percent from 2017 to 2018.



- Received numerous awards, including the State of Kansas School Resource Officer of the Year Award for Master Police Officer Chase Hobart, the Optimist Club Officer of the Year Award for Master Police Officer Kelsey Horinek, the AAA Platinum (highest level) Traffic Safety Award for the entire department for the third straight year and ACPD's National Night Out event ranking 12th in the nation in our population category.
- Introduced or continued many community outreach programs, including Popsicle Patrol, Coffee with a Cop, the school lunch visit program, the Adopt-a-School program, Bigs in Blue, Serial Number September, #BadgeTober, No Valuables November and Distracted Driver December.



Fire-Emergency Medical Services Department

- Nine ACFD personnel were certified in Boat Operations, six in Swift Water Rescue, and two obtained Structural Collapse Technician certifications.
- Participated in a State Operational Readiness Exercise for a 12-hour period at "Crisis City".

- Conducted 106 business inspections, an increase of 28 percent over the previous year.
- Implemented a new Community Risk Reduction program focusing on home safety and safety for the elderly, which was presented seven times for a total of 140 citizen contacts.
- Implemented an annual comprehensive medical monitoring program that focuses on the health and safety of departmental personnel.
- Implemented a driver's training program that follows the National CEVO standard for Emergency Vehicle Operations.
- Saved from fire property valued at \$1.937 million while responding to 2,594 total calls in 2018.
- Put into service three brand-new pieces of apparatus — an engine, a wild-land brush truck and an ambulance.



Strategic Goals 2020

The following guiding principles and commission priorities are reflected throughout the recommended budget:





Long-Term Priorities

The primary purpose of setting long-term goals is to identify and articulate the needs and desires of our community. We had the privilege of conducting a lengthy survey, completed by our citizens in early 2013, in an effort to develop a Comprehensive Plan. That input, both fact and opinion, first was reviewed and analyzed extensively by a volunteer group of citizens known as the Steering Committee, appointed by the City Commission, and then by the Arkansas City Planning Commission. This set the framework to provide a rational basis for zoning decisions, patterns of land use, and actions (both private and public) affecting the physical and economic development of Arkansas City.

This Comprehensive Plan, later adopted by the City Commission, is the City's official policy guide for future development. It sets out the City's planning-related goals, provides a data resource base for long-range and strategic planning, identifies factors influencing growth and development in the area so as to guide future planning decisions, and recommends adoption of zoning regulations to enable implementation of the goals set forth in the plan. These goals, as defined below, seek to coordinate publicly financed capital improvements, such as streets, sewers and water lines, with private development activities that produce homes and businesses. They are organized into six categories:

Housing and Neighborhoods

- Encourage the availability of housing in Arkansas City for all ages and income groups.
- Continue to encourage construction of more private-sector senior housing.
- Encourage citizens to continue to reinvest in their homes as the most economical way to improve the housing stock.
- Encourage rehabilitation where appropriate, and removal where necessary, through code enforcement activity.
- Residential development should be located in areas where adequate public and private facilities already exist, where such facilities are



planned in the Comprehensive and Capital Improvement plans, or in areas where they will be extended and provided by the developer within a reasonable time frame.

Economic Development

- Consider establishing a dedicated source of funding for economic development, enabling multi-year budgeting and programming by the City and its economic development partners.
- Maintain close and productive coordination among Cowley First, the Arkansas City Area Chamber of Commerce, other local and regional entities, and the Kansas Department of Commerce to promote the economic development goals of the community.
- Attract new industries and retail facilities that complement Arkansas City's economy and utilize its labor force.
- Retain existing businesses and support their expansion.
- Ensure adequate infrastructure exists to support existing and new workplaces.
- Enhance the quality and availability of the local workforce to meet the employment needs of a variety of businesses.



Parks, Recreation, and Natural and Historic Resources

- Evaluate whether the community would benefit from closure and disposition of certain parks and other City-owned properties, with resulting savings made available for other park improvements.
- Make improvements to parks and playgrounds to meet the needs of persons of all ages.
- Protect and preserve natural resources, particularly along the rivers, both for natural features and flood protection.
- Promote the maintenance and preservation of historical resources such as the Burford Theatre, the Downtown Historic District, Ireland Hall, Pilgrim Congregational Church, and other historic structures.



Infrastructure and Transportation

- Establish and general public transportation service, if community needs and support exist for that service.
- Maintain and improve the City's streets and sidewalks according to an adopted Capital Improvement Plan and dedicated funding.
- Identify the best, most cost-effective methods of addressing the current shortcomings in the street network.
- Preserve downtown brick streets where feasible, and brick streets outside the downtown when neighborhood support and funding exist.
- Make necessary improvements to the water treatment and distribution infrastructure.
- Develop a stewardship program emphasizing water conservation and reuse.
- Make necessary improvements to the Wastewater Treatment Facility a matter of high priority.
- Complete the inspection of sanitary sewer lines and replace lines as needed.
- Improve the stormwater management capabilities of the City.



Community Health

- Support efforts to improve access to health services.
- Encourage a positive view of mental and behavioral health that will encourage citizens to respond to their mental health needs.
- Increase the opportunities for physical activities for citizens of all ages and abilities.
- Encourage easy access to healthy foods.
- Promote healthy transportation.
- Continue working with the City's partners to create a stronger local economy.

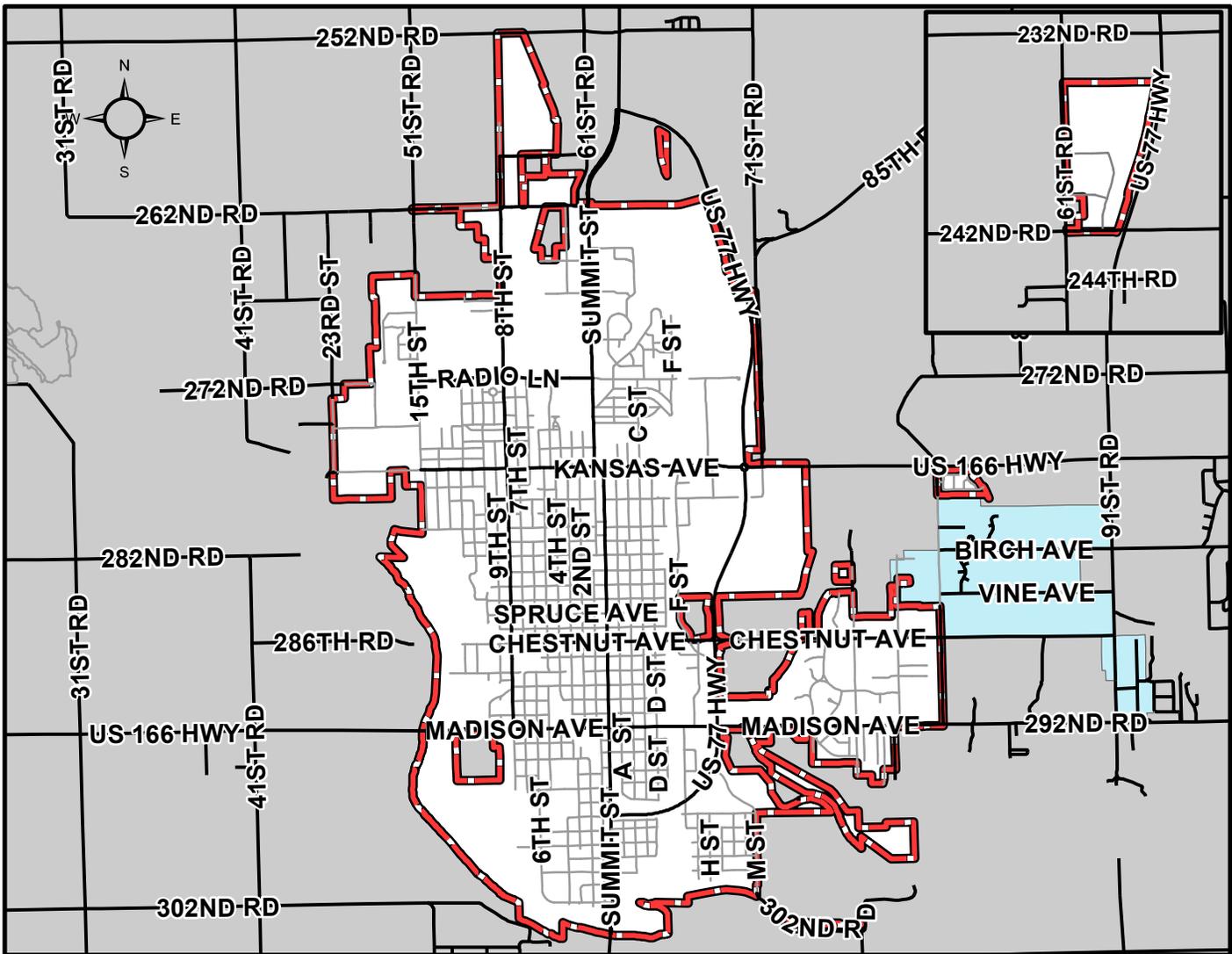


Land Use and Growth Management

- Approve a "Growth Area" that will serve as the City's extraterritorial planning area.
- Continue to apply the City's subdivision regulations within the Growth Area.
- Preserve the character of Arkansas City while providing opportunities for growth and development that benefit the community.

- Provide adequate and appropriate area for current and future residents for opportunities for quality housing consistent with the housing goals of the Comprehensive Plan.
- Provide adequate area for convenient, safe and appropriately scaled commercial development.
- Provide adequate and appropriate areas for industrial land uses.
- Use land-use regulations and other means to promote preservation of the City's historical and cultural heritage.
- Keep the Comprehensive Plan and land-use regulations up to date to serve the needs of property owners and the community at large.





Our Community

Size and Location

The City of Arkansas City, Kansas, is located in Cowley County at the confluence of the Arkansas and Walnut rivers in south-central Kansas, near the Kansas-Oklahoma state line. The City limits encompass 9.3 square miles. Arkansas City, surrounded by rich farm and ranch land, is about 60 miles southeast of Wichita. Its 2010 Census population was 12,415 residents. (See City Boundary Map on previous page.)

Government and Organization of the City

The City of Arkansas City is a second-class city in the State of Kansas. By election of the people, the City adopted the commission-manager form of government in 1930. This was reaffirmed in 2016 with the unanimous passage of Charter Ordinance No. 29. The commission-manager plan is the system of local government that combines the strong political leadership of locally elected city commissioners with the strong managerial experience of an appointed local government manager.

The plan establishes a representative system in which all power is concentrated in the elected City Commission as a whole, and the Commission hires a professionally trained manager to oversee the management of the City's operations and its delivery of public services.

Three of the City's commissioners are elected on the first Tuesday in November of every odd-numbered year. In each election, the two candidates with the highest number of votes receive four-year terms and the candidate with the third-highest number of votes receives a two-year term. Current practice is that the highest vote-getter becomes the new mayor in the second year of his or her term, while the second-highest vote-getter becomes vice mayor that year and the new mayor during the subsequent year.

Municipal Services and Utilities

The City owns and operates its own water and wastewater utility systems, both of which are maintained by the Environmental Services Department, as well as its own sanitation and stormwater management utility systems, both of which are maintained by the Public Services Department. Westar Energy (now merged with KCP&L to form Evergy) and Kansas Gas Service supply electricity and natural gas to the City.

Telephone and cable service are provided respectively by AT&T and Cox Communications, Inc., which operate under franchise agreements with the City.

The City's Fire-EMS Department provides continuous, full-time fire protection and ambulance services to the City, southern portions of Cowley and Sumner counties, and northern portions of Kay County, Oklahoma. The City's Police Department provides law enforcement services within the City limits only.

Transportation Facilities and Routes

The City is served by Burlington Northern and Santa Fe Railway Co. (BNSF) and Strother Field Airport, which features a 5,506-foot lighted asphalt runway. Its concrete parallel taxiway was resurfaced in 2014.

Two highly traveled federal highways intersect in a roundabout just east of the City — U.S. Highways 77 and 166. More than 475,000 trucks, with origination at or destination to the City, utilize those two highways annually. The City also has direct access, via U.S. 166, to Interstate 35, which extends from Kansas City, Kansas, to the Kansas-Oklahoma state line, where it connects with a free, four-lane interstate highway to Oklahoma City and south to Dallas-Fort Worth, Texas. A brand-new bridge on U.S. 166, spanning the Arkansas River west of town, opened at the end of 2019 after a year of construction.

Cowley County Community College

Cowley College, located in Arkansas City, is both a community college and a vocational-technical school that began in 1922 in the basement of Arkansas City High School. The facility has been transformed through the years into a cutting-edge institution recognized nationally for the quality of its classrooms and the success of its students. It has five locations, including centers in Mulvane, Wellington, Wichita and Winfield, and offers more than 70 majors and degrees, including a robust online degree program.

Medical and Health Facilities

The largest health care facility in the area is South Central Kansas Medical Center (SCKMC), located 2 miles north of the City in a new facility that was completed in 2011, supported by the Public Building Commission (PBC) and a new long-term, one-cent sales tax beginning in January 2019. Later in 2019, this facility's construction debt was successfully refinanced by the PBC and the City, reducing annual payments to less than sales tax receipts and shaving millions of dollars off the total amount owed by the taxpayers. An added bonus was the removal of this debt from the financial records of SCKMC itself. The City also is home to three nursing and assisted living facilities — Alderbrook Village, Presbyterian Manor and Medicalodges of Arkansas City.

Recreational Facilities

Arkansas City has an abundance of recreational programs, parks and events. Programs include football, baseball, volleyball, softball, tennis, soccer, bowling, golf, swimming and more. A hike-bike trail was completed in the City in 2011. The City has a Tree City USA designation, 17 parks, a public swimming pool, and such attractions as Chestnut Park, Knebler Pond, Veterans Memorial Lake and Walnut Park.

Chaplin Nature Center is located within easy driving distance and boasts 230 acres of creeks, prairies, forests, and natural trails. Arkansas City also has rental facilities that will hold both small and large groups. In 2010, the community committed financial assistance to the Ark City Public School District for the completion of a new sports complex. A master plan exists for the expansion and enhancement of Wilson Park and adjacent property formerly occupied by the old hospital, since demolished.

Community Economic Overview

Employment

Some of the major employers in the Arkansas City area are Creekstone Farms Premium Beef, a producer of USDA Certified Black Angus beef; KanPak, a global leader in the aseptic packaging of cold and frozen beverages, coffees, and desserts; General Electric, an aircraft and heavy equipment repair service; Cowley County Community College, a multi-campus community college and vocational-technical school; USD 470, the Arkansas City Public School District; and South Central Kansas Medical Center.

Labor Force

In 2018, unemployment was 3.0% in Cowley County and 2.9% for the State of Kansas. Statistics showing decreases of 0.1% in both state and county unemployment for 2019 follow (**Note:** *The current unemployment rate in Arkansas City is likely much lower than the 2017 ACS estimate — the September 2019 labor report shows an unemployment rate of 2.9% for the total Arkansas City-Winfield micro-area*):

	<u>Labor Force</u>	<u>Unemployment Rate</u>
Arkansas City	5,221 [^]	6.9% ^{^^}
Cowley County	16,388	2.9%
State of Kansas	1,483,792	2.8%

***Sources:** U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates; Kansas Department of Labor, September 2019.

[^]2017 American Community Survey estimate, ±252 people

^{^^}2017 American Community Survey estimate, ±1.9 percent

Listed below are the major employers located in the City and the number employed by each in 2018-19:

	<u>Major Employers</u>	<u>Product/Service</u>	<u>Number of Full- and Part-Time Employees</u>
1.	Creekstone Farms Premium Beef	Animal processing	850
2.	Unified School District No. 470	Elementary/secondary education	444
3.	KanPak	Aseptic cold/frozen drink packaging	277
4.	South Central Kansas Medical Center	Hospital and outpatient services	215[^]
5.	Cowley College	Community college with vo-tech	212
6.	Walmart	Retailer	175
7.	Skyline Corporation	Maker of manufactured homes	125
8.	City of Arkansas City	Municipal government	113
9.	ADM Milling	Grain milling	100
10.	RCB Bank	Banking and financial services	63

[^]includes 14 employees of South Central Kansas Clinic, LLC, and 20 employees of Winfield Medical Arts

***Sources:** Cowley County Economic Development Partnership, October 2018; City of Arkansas City, Cowley College, RCB Bank and USD 470, November 2018.

Major Taxpayers

Below are the 10 largest taxpayers in the City for property taxes levied in the 2018 tax collection period:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Taxes Paid</u>
Creekstone Farms Premium Beef	\$ 2,911,645	\$ 582,172
Westar Energy	2,530,197	505,903
Walmart	1,934,108	386,717
Kansas Gas Service	1,155,810	231,100
ADM Milling	945,095	188,968
BNSF Railway	856,385	171,231
RCB Bank	824,106	164,731
Union Pacific Railroad	647,336	129,432
KanPak	515,644	103,101
S&S Singh Partners	433,750	86,727

**Source: Cowley County Clerk's Office, 2019.*

The greatest valuation gains in 2018 came from Westar Energy (assessed valuation increased by \$229,172), BNSF Railway (\$203,379), Union Pacific (\$110,056) and ADM Milling (\$97,464).

Annual Financial Reporting

The City's budget process is managed by the City Manager, with each department head responsible for preparing his or her respective department's proposed segment. Budget-to-actual relationships are monitored throughout the year by each respective department and the Finance Department. Annual audits are prepared and distributed in accordance with bond covenants and sound financial practices.

Financial Institutions

There are 20 banking offices in Cowley County. The deposits at those banks for a 10-year period are:

<u>Year</u>	<u>Cowley County Total Deposits</u>	<u>Market Share for State of Kansas</u>
2009	\$ 540,883,000	0.94%
2010	\$ 575,902,000	0.96%
2011	\$ 580,232,000	0.95%
2012	\$ 589,387,000	0.94%
2013	\$ 611,823,000	0.95%
2014	\$ 606,121,000	0.91%
2015	\$ 620,452,000	0.91%
2016	\$ 612,736,000	0.74%
2017	\$ 630,438,000	0.86%
2018	\$ 636,899,000	0.95%
2019	\$ 669,211,000	0.88%

**Source: Federal Deposit Insurance Corporation, June 30, 2019.*

Population Trends

Population levels have remained fairly steady for the last 40 years in Arkansas City and Cowley County. Through the last decade (2000-2010), the population of Arkansas City increased by approximately 6%.

Year	Population	Change	Percent Change
2001	11,712		
2002	11,971	+259	+2.21 %
2003	11,697	-274	-2.29 %
2004	11,556	-141	-1.21 %
2005	11,286	-270	-2.34 %
2006	11,114	-172	-1.52 %
2007	11,111	-3	-0.03 %
2008	11,023	-88	-0.79 %
2009	10,977	-46	-0.42 %
2010 (Census Year)	12,415	+1,438	+13.10 %
2011	12,356	-59	-0.48 %
2012	12,322	-34	-0.28 %
2013	12,262	-60	-0.49 %
2014	12,154	-108	-0.88 %
2015	12,094	-60	-0.49 %
2016	12,009	-85	-0.70 %
2017	11,864	-145	-1.21 %
2018	11,793	-71	-0.60 %

**Source: U.S. Census Bureau, Population Division, Annual Estimates of the Resident Population: April 1, 2000, to July 1, 2018.*

The following table shows the population breakdown by age deciles for Arkansas City. The total population of this 2017 estimate was 12,055 (±32 individuals).

Age Group	Total Percentage	Male	Female
0 to 9 years	15.4%	16.4%	14.3%
10 to 19 years	15.0%	14.2%	15.8%
20 to 29 years	15.3%	15.0%	15.5%
30 to 39 years	10.8%	11.9%	9.7%
40 to 49 years	10.4%	12.4%	8.5%
50 to 59 years	12.0%	12.7%	11.2%
60 to 69 years	10.2%	9.3%	11.1%
70 to 79 years	6.7%	5.4%	7.9%
80 years or older	4.3%	2.8%	5.8%

**Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.*

(Note: All figures carry a margin of error of anywhere from ±0.4% to ±2.1%.)

Education

Unified School District No. 470 operates six elementary schools; one middle school, serving grades 6, 7 and 8; and one senior high school. In addition, there are three private schools located in the City. The main campus of the rapidly expanding Cowley County Community College and vocational-technical school is located in the City. Listed below are summaries of enrollments at USD 470 and Cowley College:

<u>School Year for USD 470</u>	<u>Audited Total Headcount Enrollment</u>
2004-05	2,987
2005-06	2,908
2006-07	2,956
2007-08	2,933
2008-09	2,875
2009-10	2,797
2010-11	2,765
2011-12	2,821
2012-13	2,774
2013-14	2,843
2014-15	2,975
2015-16	2,872
2016-17	2,851
2017-18	2,847
2018-19	2,834

**Source: USD 470, 2019.*

<u>Cowley College School Year</u>	<u>Main Campus Enrollment</u>	<u>Total College Enrollment</u>
1990	2,458	5,302
2000	1,936	6,236
2010	2,081	6,562

**Source: Cowley College.*

Educational Attainment

As can be seen in the table below, Arkansas City compares somewhat favorably to the state average in the percentage of its citizens who have graduated from high school and possibly attained an associate's degree. This also is reflected in the City's comparatively strong workforce numbers.

However, the City continues to lag the state average of those with bachelor's, master's, or professional degrees or doctorates. But it currently has slightly lower estimated unemployment than the entire state.

<u>Highest Education Attained</u>	<u>Arkansas City Estimated</u>	<u>Kansas Average</u>
High school or higher	73.1%	90.5%
Bachelor's degree or higher	10.0%	34.9%
Graduate or professional degree	4.5%	11.7%
Unemployed	2.9%	3.2%

**Sources: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates; Kansas Department of Labor, September 2019.*

Arkansas City Building Construction

The following are the number and value of building permits issued in Arkansas City for the years shown:

<u>Year</u>	<u>Project Permits Issued</u>	<u>Total Valuation of Permits Issued</u>
2004	242	\$ 7,497,682
2005	319	\$ 12,808,452
2006	257	\$ 5,744,791
2007	306	\$ 9,179,433
2008	357	\$ 3,921,859
2009	750	\$ 38,997,833
2010	608	\$ 25,780,091
2011	100	\$ 16,046,446
2012	472	\$ 6,897,498
2013	499	\$ 40,715,452
2014	798	\$ 34,150,527
2015	748	\$ 12,831,087
2016	1,052	\$ 26,750,556
2017	972	\$ 18,139,166
2018	809	\$ 18,327,158

**Source: City of Arkansas City Neighborhood Services Division, October 2019.*

Housing

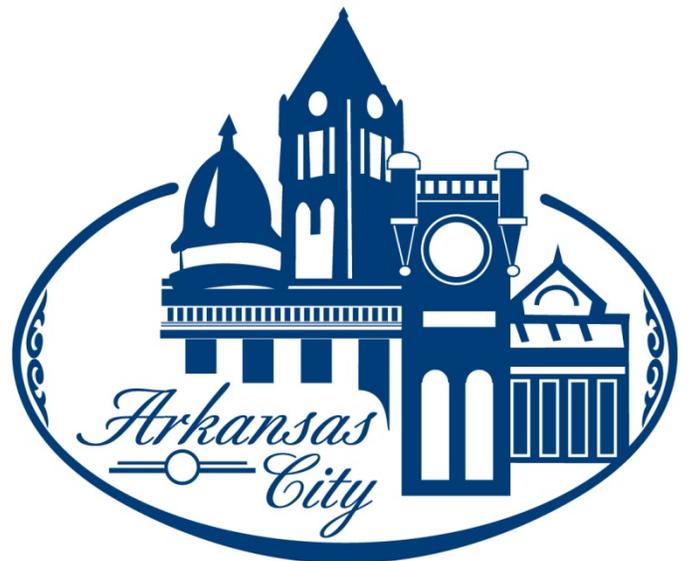
New housing construction is picking up steam in Arkansas City, and the overall value of homes has risen recently. The median home cost is \$69,400 and median rent is \$665. The cost-of-living index in Ark City is estimated at 71.1 (low), while the U.S. average is 100. About 46% of occupied housing stock is rentals.

Arkansas City has an estimated 5,670 homes, 98.8% of which have complete plumbing. Of those, 85% are occupied and 15% are vacant. About 37.4% of the City's housing stock is more than 69 years old:

<u>Year of Construction</u>	<u>Number of Houses</u>
1939 or before	1,719
1940 to 1949	612
1950 to 1959	1,220
1960 to 1969	524
1970 to 1979	777
1980 to 1989	362
1990 to 1999	277
2000 to 2009	143
2010 to present	36

**Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates. (Note: All figures carry a margin of error of anywhere from ±0.4% to ±4.0%.)*

READER'S GUIDE



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READER'S GUIDE TO THE BUDGET DOCUMENT

Elected leaders and City staff welcome the reader's involvement in City of Arkansas City government. Aware, informed, and engaged citizens are the cornerstone of excellent local government. In reviewing this budget document, readers have the opportunity to educate themselves about and become involved in the organization that most directly affects the quality of life for the Arkansas City community. Local government has an impact on every citizen's life each and every day. It is our goal to make your interaction with your local government an easy and excellent experience—we work for you!

Why We Budget

The budget document is one of the City's most essential policy and operating tools. The budget document describes how the City of Arkansas City plans to use its resources to meet the needs of the community. It is also a resource for citizens interested in learning more about the operation of their City government.

The City budget fulfills several functions:

- At its most basic level, the budget is an *accounting document*. The annual budget provides the municipality with expenditure authority and authority to levy taxes to finance those expenditures.
- The budget also serves as an *operational guide*. It identifies work programs and goals to be achieved for each department or unit in the coming fiscal year.
- At the highest level, the budget is an important *policy document*. The annual budget process is the one time during the year when all City operations and processes are reviewed in a comprehensive manner. The City reviews the needs of the community, priorities, and goals and then matches resources against those needs, priorities, and goals. Resources are limited, so choices must be made. The annual budget reflects those choices.
- Finally, throughout all levels, the budget is a *communications tool*. It is one of the means that the City uses to explain the various demands, needs, constraints, resources, and opportunities it faces. It communicates the choices made and the direction in which the City is headed.

As readers review the information in this document, they will see elements of each of these aspects of a budget.

Making Sense of the Budget

The City of Arkansas City's budget document is divided into sections as summarized below. This structure gives insight into the structure of the organization. Through the City's departments and programs, the reader can see how property and sales taxes, utility payments, and other fees flow through the organization to support the services.

The budget starts with several narrative sections, including the Manager's Message, Strategic Goals and Success of the Organization, Our History, an Economic Overview of the Community, and the Reader's Guide. These sections provide a context for the numbers that follow.

Reader's Guide

This section provides an overview of the budget process. The section includes the Purpose of Budgeting, Budget Calendar, Statutory Requirements for Budgeting, explanation of major funds, the

Financial Policies and a Basis of Budgeting & Accounting. A Citywide organization chart orienting the reader to the structure and staffing behind City programs and services is also included.

Financial Management

The Financial Management section is designed to give the reader a view of the entire City budget and organization. This section contains summary charts and information to provide a one-stop picture of the budget. These high-level summaries provide an easy reference for overall trends and conditions. A major fund analysis provides a quick look at changes in each fund through management discussion.

This section discusses the City's mill levy and value of the local tax dollar for easy understanding by the public. The financial indices section gives an overview of current financial standing and per capita costs of City governmental services. Debt service and debt capacity are also addressed in this section. Non-core services are addressed as a factor of mill levy cost. The financial trending projects City receipts and expenditures for general government areas of the City based on current conditions and expectations for the general fund and sales tax collections. The City uses the trends to identify future direction, anticipate needed corrective adjustments, and forecast the success of current financial efforts and efficiency management directives.

Short Term Factors and Funds Overview

This section contains budget highlights for 2020. It includes a discussion of the major policy issues and short term factors that were considered major changes from last year. It also discusses which future steps the City may take to address the financial outlook of the City.

Long Range Financial Planning and Capital Improvements

This section combines financial forecasting and planning for the future. It details our Capital Improvement Plan as well as Capital Outlay expenditures budgeted in 2020.

City Debt

This section explains our debt structure as well as our current debt obligations. It also outlines the debt schedule obligations for the next five years, and in five year increments after that until retirement.

Summaries by Fund

This section summarizes the historical and projected receipts by fund. This section also itemizes by object the expenditures for each fund.

Department/Division Summaries

The City's operating budget is organized by major program areas: City Manager, Finance, Public Works, Parks and Facilities, Police and Fire-EMS. Each program area functions as a City department/division containing one or more budget units.

City Manager

This section includes budget expenditures and explanatory material for the City Manager's Office, the City Commission, Neighborhood Services Division, Human Resources Division, Municipal Court Division, and the City Attorney. Neighborhood Services includes graphic information mapping, planning and code enforcement.

Finance Department

This section includes budget expenditures and explanatory material for Accounting, Information Technology control, Debt Management, and Utility Billing.

Public Services Department

This section includes budget expenditures and explanatory material for the Parks & Facilities Division, Sanitation Division, and the Street & Stormwater Division.

Environmental Services Department

This section includes budget expenditures and explanatory material for the Water Distribution and Collection Division, Wastewater Treatment Division and Water Treatment Facility Division.

Police Department

This section includes budget expenditures and explanatory material for the police protection functions including patrol, community policing, code enforcement and clerical.

Fire-EMS Department

This section includes budget expenditures and explanatory material for Fire and Emergency Medical Services. Billing is completed through an outside contractual agreement.

State Forms

The State Forms section includes forms required for the City of Arkansas City by Kansas state statute to be submitted to the Cowley County Clerk each year by August 25. The County Clerk makes the levy calculations in November based upon the final valuations. The County Clerk then forwards the forms to the Kansas Division of Accounts & Reports.

Glossary of Terms

This section contains definition for all the terms used in this budget document.

Purpose of the Annual City Budget

The purpose of the budget document is to present to the public and the City Commission (legislative body) a comprehensive picture of proposed operations for the budget year in order to meet the needs of the citizens of Arkansas City.

The budget is intended to accomplish three things: (1) to provide city management with the opportunity to present its recommendations for the levels of services and methods of financing of services in the coming year; (2) to provide the most effective control possible by the legislative body over city administration; and (3) to provide city administration with the opportunity to point out various needs throughout the community. The Commission has the opportunity to judge the adequacy of the recommended programs and to set the level of City services by comparing the needs of one service over the needs of another. The Commission must also weigh the desirability of the services proposed against the burden of taxes required to finance any proposed changes.

The budget document is the single most important report presented to the City Commission during the year. Although it is primarily intended as a policy tool for the City Commission, it also serves as an aid to the citizens by providing a better understanding of the City's operating programs. The budget is built on conservative financial principles that reflect staff commitment to maintaining necessary services, improving the quality of the operation of the City, and keeping expenditures and taxpayer obligations to a minimum.

Budget Process

The City's budget (fiscal) year begins on January 1 and ends on December 31 of each year. The City of Arkansas City follows an extensive process for including advisory boards and the public in the budget process. By statute, cities in Kansas are required to submit a balanced budget to the State. The City of Arkansas City's budget is considered balanced when revenues plus unencumbered cash equals expenditures in all appropriated funds for a fiscal year.

In February, the Budget Team holds a work session to consider the revenue projections for the current and upcoming fiscal year. These revenue projections become the basis for building the next fiscal year expenditure budget.

Following the annual projections of revenues, the development of the budget begins. City departments meet with the City Manager in mid-May. Together, a proposed upcoming year budget and a five-year Capital Improvements Program are developed.

Beginning in June through July, the City Manager presents the proposed next year's budget at several public work sessions with Commissioners. In early August, the City Commission holds a formal public hearing on the proposed City Budget.

In accordance with Kansas law, at least 10 days prior to the formal public hearing and budget approval, a legal notice of the proposed budget is published in the official City newspaper, *The Cowley Courier Traveler*. Once the legal notice is published, the proposed expenditure and ad valorem tax may not be increased. After the Commission holds the public hearing, the Commission adopts the budget by ordinance. In accordance with State law, the budget is certified to the County Clerk on or before August 25. The Finance Department prepares and distributes the budget document by mid-November.

After the City Commission adopts the budget through an ordinance, the expenditure budget for any fund may not be exceeded, even though there may be available cash, unless the budget for that fund is

amended. To amend a budget for a particular fund, the City Administration must publish a legal notice of the proposed amended budget at least 10 days prior to the public hearing; hold the public hearing and the City Commission must then approve the amended budget through an appropriation ordinance. The amended budget is then certified to the County Clerk. Each month during the fiscal year, the Finance Department prepares a year-to-date summary of receipts and expenditures for each fund. The report also shows cash balance and remaining budget authority. These reports are disseminated to the City Manager's Office, City departments, and City Commissioners.

At the conclusion of a fiscal year, the City contracts with an independent audit firm to conduct an annual audit of the City's financial statements.

2020 Budget Calendar

Month	Item	Due By	Person Responsible
March	Initial Revenue Projections	3/29/19	City Treasurer
	Equipment Replacement Plan Updates	3/29/19	Department Heads
	Personnel Change Requests / Retirements Discussed	3/29/19	Budget Team / Department Heads
	Personnel Budget Projections Entered	3/29/19	City Treasurer
	Adjustment/Development of 5-Year CIP Plan	3/29/19	CIP Committee

Month	Item	Due By	Person Responsible
April / May	Send out letters to Outside Agencies	4/1/19	City Treasurer
	Special Called Meeting - Budget Retreat with Commission & Discussion of CIP & ERP	4/13/19	Commission / Budget Team
	Department Operating Budget Request Preparation	4/26/19	Department Heads
	Personnel Budget Established	4/26/19	City Treasurer
	Department Budget Review Meetings with Budget Team	4/29/19	Budget Team / Department Heads
	Budget Recap with Department Heads	5/10/19	Budget Team / Department Heads
	Budget Work Session - Outside Agency Budget Requests	5/24/19	Commission

Month	Item	Due By	Person Responsible
June	Distribute Preliminary Budget Materials to Commission	6/12/19	Finance Director
	Budget Worksession - with City Commission	6/14/19	Commission / Budget Team
	Receive Preliminary Assessed Valuations from County Clerk	6/15/19	County Clerk
	Budget Book Initial Preparation		City Treasurer/ PIO

Month	Item	Due By	Person Responsible
July	Commission Meeting - City Commission approves budget for publication and sets public hearing	7/16/19	Commission
	Publish notice of budget public hearing (K.S.A. 79-2929- published at least 10 days before hearing - not later than 07/26/19 for 08/06/19 public hearing)	7/26/19	City Treasurer

Month	Item	Due By	Person Responsible
August	(Notice of Budget Public Hearing must be on or before August 5th) (Budget Public Hearing must be on or before August 15th)		-
	Commission Meeting - Budget Public Hearing (Can adopt budget at this time)	8/6/19	Commission
	Commission Meeting -Budget Adoption (If not adopted at 08/06/19 meeting)	8/20/19	Commission
	Publish Budget Ordinances and send to County Clerk	8/23/19	City Treasurer
	(Budget is required to be adopted and submitted to County Clerk by Aug. 25th)		-
Adopted Budget Book Preparation		City Treasurer / PIO	

Month	Item	Due By	Person Responsible
October / November	Special Assessments Certified to County Clerk	10/15/19	Finance Director
	Adopted Budget Book - Final Edit/Review	10/25/19	Budget Team
	Submit Budget Book to GFOA for Budget Award (Due 90 days from Adoption)	11/1/19	City Treasurer
	Final Assessed valuation recorded and mill levies are calculated by Cowley County Clerk	11/1/19	County Clerk
	Departments Receive Adopted Budgets	11/29/19	City Treasurer

Budget Basis

The budgets of the governmental fund types are prepared on a regulatory cash basis. Briefly, this means that obligations of the City (for example outstanding purchase orders or contracts) are budgeted as expenses when incurred, but revenues are recognized when they are actually received.

Since the primary objective of a government is to provide services to its constituents within the guidelines of financial constraints, the purpose of the annual budget is to indicate where the money to operate that government comes from and how it will be spent within a specified period of time. An audit by an independent Certified Public Accountant at the end of the budget year is essential to demonstrate the accountability of the governmental use of the public resources.

The use of fund accounting is one of the major differences between governmental and commercial accounting. It requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenditures, assets, liabilities and fund balance. Even though the actual cash is contained in one bank account, a "separate accounting" is kept of all funds.

Accounting Basis

The City's funds are grouped into various categories for financial statement presentation purposes. Governmental funds include the general, special purpose, bond and interest and capital project and trust funds. Proprietary funds are business funds.

The City's audited financial statements, which can be viewed and accessed via the City's website (www.Arkcity.org), are prepared using the regulatory basis of accounting. This is the same approach used in the preparation of the business fund financial statements. Some funds in the audit are not included in this budget presentation, as they are not required to be budgeted by state statute for 2020. Those include the Equipment Reserve Fund, Capital Improvements Fund, Municipal Court Trust Fund, Special Law Enforcement Trust Fund, Drug Task Force Fund and the Public Building Commission Fund.

The regulatory basis financial statement consists of a single basic financial statement, which is a summary statement containing all funds and related units included in the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the required financial information to be presented is considered regulatory-required supplemental information which includes: 1) a fund summary schedule containing all funds and showing compliance with the budget law for those funds required to be budgeted, 2) individual fund schedules for all funds except agency funds, with budget comparisons for those funds required to be budgeted and 3) a fund summary schedule for agency funds only showing cash balances and changes therein.

Fund Descriptions

For accounting and budget, the accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its equity, receipts, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The following is the fund structure contained in the 2020 Budget for the City of Arkansas City:

1. General - The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of the current operating expenditures

of the City are financed through revenues received by the General Fund.

2. Special Purpose Funds - These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designed to finance particular functions or activities of the City. These funds include:
 - Library
 - Healthcare Sales Tax Fund
 - Land Bank
 - Special Alcohol Program
 - Community Initiative District (CID)Sales Tax
 - Special Recreation
 - Special Street & Highway
 - Tourism and Convention
 - Special Law Enforcement Trust Fund
 - Equipment Reserve Fund
 - Public Building Commission Fund
 - Unpledged Healthcare Sales Tax Fund
3. Bond and Interest - The Bond and Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds. Revenues for this purpose include ad valorem property taxes, special assessment taxes, and motor vehicle taxes.
4. Business - The Water, Sewer, Sanitation and Stormwater Funds are self-supporting in that the user fees totally support all operational and capital costs—the exception to this rule is Stormwater, which is currently not receiving enough revenues to self-support. In addition, certain transfers are made from the Water, Sanitation and Sewer Fund to reimburse the General Fund for salaries and administrative costs as well as other City operational expenses.
5. Capital Project Fund- Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.
6. Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity. These funds include the Municipal Court and Drug Task Force Funds.

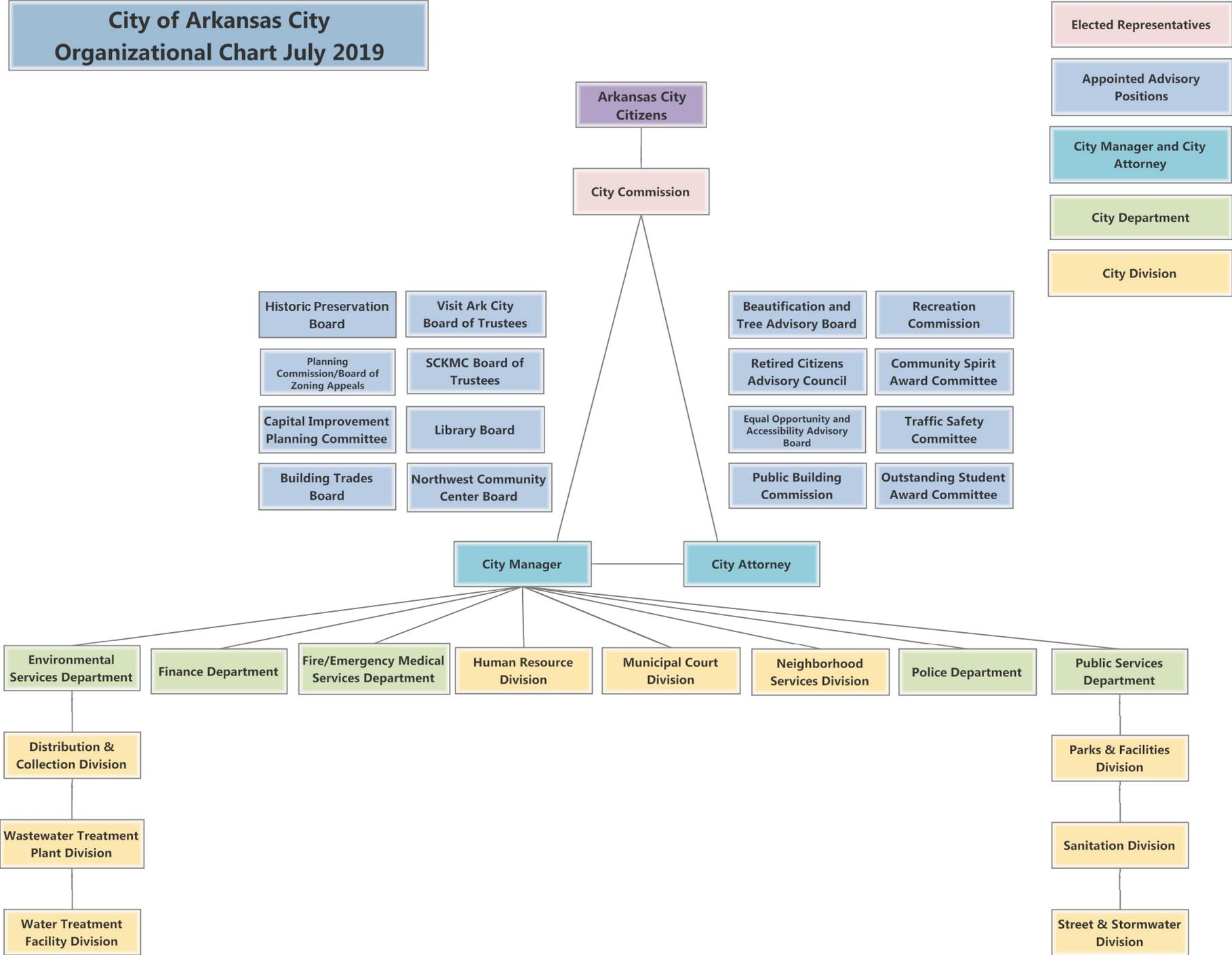
Department/Division Descriptions

Major City funds are budgeted and managed as combinations of organizational units known as departments and divisions. Departments consist of one or more divisions and may include divisions accounted for in more than one fund. Please refer to the organizational chart in the Financial Management section for layout.

Category Descriptions

For managerial control purposes, budgeted expenditures of each division are accounted for with the use of six categories, those categories being: Personnel Services, Contractual Services, Commodities, Capital Outlay, Debt Service and Transfer Charges.

City of Arkansas City Organizational Chart July 2019



FINANCIAL MANAGEMENT



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STATUTORY BUDGET REQUIREMENTS

Kansas statutes require that an annual operating budget be adopted for the general fund, special revenue funds (unless exempted by a specific statute), debt service funds, and business funds. Statute requires the budget to *balance*, meaning that estimated expenditures equal estimated revenues.

All budgets are prepared using the regulatory cash basis further modified by the encumbrance method of accounting – that is, commitments evidenced by documents such as purchase orders and contracts in addition to disbursements and accounts payable are all recorded as expenditures although the actual funds have yet to be released to the billing source.

Furthermore, the statutes provide for the following sequence and timetable in adoption of budgets:

- a. Preparation of budget for the succeeding calendar year on or before August 1st of each year.
- b. A minimum of 10 days' notice of public hearing, published in official newspaper, on or before August 5th of each year.
- c. Public hearing on or before August 15th of each year.
- d. Adoption of final budget on or before August 25th of each year.

Amending the Budget

Supplemental appropriations and transfers among budget categories occasionally modify original appropriations. In order to amend the budget, the proposed amendment must appear in the official City newspaper at least 10 days prior to a public hearing.

Citizens also may address the City Commission at the hearing. After the hearing the Commission may then vote to amend the budget. Approved amendments are then submitted to the State Division of Accounts & Reports for record.

Public Participation

Kansas law requires the opportunity for public input and participation throughout the budget process. All budget meetings and City Commission meetings are open to the public and are advertised as such.

Citizen participation in local government need not be limited to the budget process. It is the right of all citizens to participate in the governing organizations that affect them. Among other avenues, citizens may wish to become involved through their elected representative(s), by attending public meetings, or directly by giving input, serving on an advisory board, committee, or the governing body.

BUDGETARY AND FINANCIAL PLANNING POLICIES

The City of Arkansas City's Budgetary and Financial Planning policies establish the basic framework for the financial management of the City. These policies will guide the development of budgetary programs and costs throughout the budget cycle by both Administrative Staff and the City Commission, and provide consistent treatment from year to year. The written policy, as presented, reflects desired practices, which should be reviewed annually. All of the following policies were adopted by the City Commission as part of the Governing Body Handbook.

OVERALL BUDGET POLICIES:

1. The City will maintain a multi-year planning approach to the budget cycle, including at least a three-year projection of operating costs, a ten-year cycle for operating capital replacement, and a five-year Capital Improvement Program for Infrastructure enhancement/replacement.
2. The budget will focus primarily on program costs rather than on fund costs. However, for the purposes of compliance with accounting principles, fund information will be included.
3. The City will operate on a balanced budget.
4. The overall goal is to maintain the quality of service desired by the community at the minimum cost possible. Proposed reductions in current year costs will be considered only if they will not result in future cost increases.
5. All funds of the City will be reported in the Annual Budget, including the funds not subject to the Budget Law or the formal appropriations process. Non-budgeted or non-appropriated funds will be disclosed, as a minimum, to the extent of prior year's actual revenue, expense, and fund balances, and current year-to-date revenue and expense.
6. Interfund transfers will be permitted so long as they are planned (budgeted) and the City Commission has approved of the transfer during the budget process. Interfund transfers should not exceed 15% of the anticipated revenue of the fund providing the transfer. Transfers that are in the nature of reimbursement of cost are excluded from the policy.

OPERATING BUDGET POLICIES:

1. The City will strive to maintain its present service levels for all services within existing parameters as adjusted for the normal growth in the tax base.
2. The City will maintain a financial and budgetary control system to ensure adherence to the budget and awareness of the financial environment. Monthly budget reports will be prepared and submitted to the City Commission and all operating departments.
3. The City will attempt to avoid layoffs in actions to balance the budget. Necessary personnel reductions will be made through attrition, if possible.
4. The City will focus cost reduction efforts on major cost centers and items outside of "core services".
5. Business funds will be self-supporting, including indirect and overhead costs.

DEBT FINANCING POLICY

1. The Debt Financing Management Policy sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policy that;
 - The City obtains financing only when necessary.

- The process for identifying the timing and amount of debt or other financing is as efficient as possible.
- The most favorable interest rate and other related costs are obtained.
- When appropriate, future financial flexibility is 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, shall only be used to purchase capital assets that cannot be acquired from either available current revenues or fund balances. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.

2. RESPONSIBILITY

The primary responsibility for developing debt financing recommendations rests with the City Manager. In developing such recommendations, the City Manager may be assisted by the Finance Department, Financial Advisor and Bond Counsel.

3. GENERAL

Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The City will use debt financing only for capital improvement projects and unusual equipment purchases, and only when the new project meets at least one of the following circumstances:

- When the project is included in the City's capital improvement program.
- When the project involves acquisition of equipment that cannot be purchased outright without causing an unacceptable spike in the property tax rate.
- When the project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the City.
- When the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing.
- When there are designated revenues sufficient to service a debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues.

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 excess 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 rating or repayment sources, or significantly violate the City's financial policies herein.
- Market conditions are unstable or suggest difficulties in marketing a debt.

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

- Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained.
- Market conditions present favorable interest rates and demand for City debt financing.
- A project is mandated by state or federal government and current revenues or excess 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 cost.
- The life of the project or asset financed is ten years or longer. For lease purchases, the life of asset meets or exceeds the term of lease.

4. MAXIMUM AMOUNTS OF DEBT FINANCING

The City will not engage in debt financing unless the proposed obligation, when combined with all existing debts, will result in debt ratios throughout the life of the proposed obligation that are less than the following benchmarks:

- Per capita direct debt will not exceed \$800.
- Direct debt as a percentage of estimated appraised valuation will not exceed 20%.
- Annual debt service will not exceed 20% of budgeted expenditures.

The computation of these ratios will use the following variables:

- Per capita measures will be based on the most recent annual estimate of City population produced by the State of Kansas for the year in question.
- Direct debt will be the total of all then outstanding General Obligation and special assessment bonded debt plus all authorized but unissued bonded debt plus the amount of debt financing being proposed.
- Estimated appraised valuation will be the total estimated valuation of all real and personal property located within the City of Arkansas City for the year in question as estimated by the Cowley County Appraiser.
- Annual debt service will be the total principal and interest payments due on direct debt in the year in question plus the estimated maximum annual principal and interest payment on the proposed long term obligation.
- Budgeted expenditure will be the total original adopted budget of the General Fund and debt service fund for the year in question.

5. STRUCTURE AND TERM OF DEBT FINANCING

City debt will be structured to achieve the lowest possible net interest cost (NIC) 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 finance projects. Moreover, to the extent possible, the City will not issue long-term debt with maturity periods greater than 10 years. In addition, the City will issue debt so that it is tiered, as one issue matures, any required additional debt will be issued. Types of financing include, but not limited to the following:

General Obligation Bonds

- The City shall use an objective analytical approach to determine whether it can afford to issue new bonds for City facilities beyond what it retires each year (see Assumption of

Additional debts below). Generally, this process will compare a variety of measures of debt benchmarks relative to key demographic data of the City.

- The decision on whether or not to assume 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) the City's ability to assume new general obligation bonds as determined by the aforementioned benchmarks.
- NOTE: The provisions of this section also apply to the issuance of any private activity bonds.

Revenue Bonds

- The City may issue bonds secured solely by dedicated non-ad valorem revenue streams if doing so will yield clearly identifiable advantages. For the City to issue revenue bonds, a primary objective will be to minimize risk through the use of adequate coverage requirements while remaining in compliance with overall debt management policy objectives. The City will adhere to, and where necessary, take actions to ensure compliance with all outstanding revenue bond covenants.

Special Assessment Bonds

- The City shall maintain a watchful attitude over the issuance of special assessment bonds for benefit district improvements. The City will only cost share in a benefit district in unusual circumstances where the project will benefit the City at large. Participation in the project will require the approval of the City Commission after a public hearing explaining the benefits that the City will receive. The City will not pay more than 50% of any proposed costs related to a benefit district. Further, it will be the responsibility of the City Manager and staff to analyze each special assessment bond issue for indications that future special assessments will equal or exceed the annual principal and interest payments of such bonds.

Assumption of Additional Debts

- The City shall not assume more debt than it retires each year without conducting an objective analysis of the community's ability to assume and support additional debt service payments and of the probable impact of the additional debt on the City's bond ratings.

Asset Life

- The City will consider debt financing for the acquisition, replacement, or expansion of physical assets (including land) only if a capital project has a useful life longer than the term of the bond issue supporting it. Debt will be used only to finance capital projects and equipment, except in case of unforeseen emergencies. Debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed.

Length of Debts

- City debts will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users, and in keeping with other related provisions of this policy. The City normally shall issue bonds with a maximum life of 10 years or less for general obligation bonds, Public Building Commission bonds, and

revenue bonds, and for special assessment bonds. Exceptions to this rule may be made when it is deemed financially prudent.

- Unless specific compelling reasons exists, 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 be at least interest paid in the first fiscal year after a bond sale and principal repayment starting no later than the second fiscal year after the bond issue.

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.

Debt Structuring

- At a minimum, the City will seek to amortize general obligation bonds with level principal and interest costs over the life of the issue. Pushing higher costs to future years in order to reduce short-term budget liabilities will be considered only when natural disasters or extraordinary or unanticipated external factors make the short-term cost of general obligation bonds prohibitive.

Variable Rate Debts

- The City may choose to issue bonds that pay a rate of interest that varies according to pre-determined formula or results from a periodic remarketing of the securities, consistent with state law and covenants of preexisting bonds, and depending on market conditions.

6. DEBT ADMINISTRATION AND FINANCING

Audit

- An independent audit will be performed annually, with the report issued within compliance of the Omnibus Disclosure Undertaking as regulated by the Federal Securities Exchange Commission that has been adopted by the City.

Bond Counsel

- The City will utilize external bond counsel for all debt issues. All debts issued by the City will include a written opinion by Bond Counsel affirming that the City is authorized to issue the debt, stating that the City has met all Federal and State constitutional and statutory requirements necessary for issuance, and determining the federal income tax status of the debt.

Bond Fund

- All payment of general obligation bonds and special assessment bonds shall be from the City’s Bond & Interest Fund. The fund balance in the Bond & Interest Fund will be maintained at a level equal to or greater than the total principal and interest payable from that Fund for the upcoming semi-annual debt service payment. Furthermore, the fund balance will be managed to eliminate or minimize arbitrage rebate liability.

Competitive Sale of Debts

- The City, as a matter of policy, shall seek to issue its general or revenue bond obligations in a competitive sale unless it is determined that such a sale method will not produce the best results for the City. In such instances where 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 City Commission, enter into negotiation for sale of the bonds.

Credit Enhancements

- Credit enhancement (letters of credit, bond insurance, etc.) may be used if the costs of such enhancements will reduce the net debt service payments on the bonds or provide other significant financial benefits to the City.

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 pricing and underwriting fees for comparable sales by other issuers.

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 funding options for capital acquisitions if operational or cash-flow considerations preclude the use of other financing techniques.

Negotiated Sale of Debts

- Where a negotiated sale process is determined to be in the best interests of the City, the City will use a competitive process to select its investment banking team.

Temporary Notes

- Use of short-term borrowing, such as temporary notes, will be undertaken only if the transaction costs plus interest on a debt are less than the cost of internal financing, or available cash or reserves are insufficient to meet both project needs and current obligations.

Underwriter’s Counsel

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

7. REFUNDING OF DEBTS

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 modernize covenants essential to operations and management.

City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debts. As a general rule, current refundings will be undertaken only if the present value savings of a particular refunding will exceed 3% of the refunded principal. As a general rule, advance refundings will be undertaken only if the present value savings of a particular refunding will exceed 4% of the refunded principal.

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

8. 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 completely from any credit risk or exposure.

9. ARBITRAGE LIABILITY MANAGEMENT

It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the law.

General

- Federal arbitrage legislation is intended to discourage entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of this legislation, the City will not issue obligations except for identifiable projects with very good prospects of timely initiation. Temporary notes and subsequent long-term bonds will be issued timely as project contracts are awarded so that debt issues will be spent quickly.

Responsibility

- Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the advice of Bond Counsel and other qualified experts will be sought whenever questions about arbitrage rebate regulations arise.

10. CREDIT RATINGS

Rating Agency Relationships

- The City's Financial Advisor shall be responsible for maintaining relationships with the rating agencies that currently assign ratings to the City's various debts. This effort shall include providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.

Use of Rating Agencies

- The City Manager shall be responsible for determining whether or not a rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating.

Minimum Long-Term Rating Requirements

- The City's minimum rating requirement for its direct, long-term, debt obligations is a rating of "AA" or higher. If a given debt cannot meet this requirement based on its underlying credit strength, then credit enhancement may be sought to ensure that the minimum rating is achieved. If credit enhancement is unavailable or is determined by the City's Financial Advisor to be uneconomical, then the obligations may be issued without a rating.

Rating Agency Presentations

- Full disclosure of operations and open lines of communication shall be provided to rating agencies used by the City. City staff, with assistance of the City's Financial Advisor, shall prepare the necessary materials and presentation to the rating agencies.

Financial 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 and continuous disclosure statements will meet, unless operating under a waiver, the standards articulated by the Government Accounting Standards Board (GASB), the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The City's Financial Advisor 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.

11. RESERVES

- The City is committed to achieving a cash reserve balance equal to 10% of expenditures in the General Fund and Bond and Interest Fund. While this is simply a goal, the progress made in the past several years is a true testament to the diligence of our City Staff and Commissioners.

PURCHASING POLICIES & PROCEDURES

Purposes:

- A. Encourage procurement of goods and services for use by the City of Arkansas City on the basis of the best necessary quality at least cost (best value).
- B. Provide for ready availability of goods and services to support timely and effective service delivery, with a minimum of cumbersome procedure.
- C. Maintain a competitive private sector purchasing environment for the City of Arkansas City.
- D. Provide for appropriate budgetary control and financial oversight of the procurement process.

General:

In the interests of eliminating delays in service provision, the City will use a decentralized purchasing system subject to the control of this policy, and, within that, at the discretion of the Department Head. Departments of the City are encouraged and expected to coordinate the purchase of similar items. Bulk or large quantity purchasing is encouraged in those areas where storage space is available, and inventory can be controlled.

Any purchases made are to be approved by the Department Head, and are subject to the further general oversight of the Finance Director and the City Manager. The Department Head's signature shall be considered as an affirmative statement that they have reviewed all items entered on that listing. As such, the invoice is required to be signed by the Department Head or appointee in all cases. Staff involved in purchasing is expected to use common sense and good judgment in the application of these guidelines.

All goods must be verified as received prior to processing invoices for payment.

Initials on the invoice, and the Department Heads signature is an affirmative statement that the goods or services were properly ordered and received by the City of Arkansas City.

Goods and services purchased by the City are intended to provide services to the public. Diversion of materials or services purchased by the City to personal or private use (without public purpose) is considered to be mis-use, and will result in administrative and/or criminal justice system consequences.

Local Preference:

In order to maintain the most competitive environment, a formal local preference option is not provided. Specifically, there is no percentage price preference in bids or other competitive processes. However, local service, city efficiency, and other similar judgment factors may be used in determining whether a purchase provides the best value.

Competitive Bidding:

Written competitive bids or price quotations are encouraged for the purchase of any capital item; or minor construction or repair contract. Normally, a minimum of 3 bids should be solicited. The bid tabulation should be attached to the invoice prior to payment and filing.

Capital Items (Vehicles and Equipment, Buildings) that are specifically scheduled in the annual budget, and for which the cost equals or exceeds \$10,000, shall be purchased in groups, with bids opened by the City Clerk or designee. The award of bids for these items shall be approved by the City Commission.

Operating capital items of less than \$10,000 in value which have been included in the annual budget may be purchased by the authority of the City Manager. Competitive price quotations, written or verbal, from at least three vendors are encouraged. If bids have been received, a copy of the bid tabulation should be attached to the invoice prior to payment and filing.

Construction contracts for capital improvements shall be approved by the City Commission prior to execution, as should change orders to existing contracts. In all construction contracts, a final architect's or engineer's estimate shall be obtained based on final design parameters, immediately prior to distributing the invitation to bid.

Contracts for professional services, or similar services or items of a nature which render development of detailed specifications difficult or impossible; may be procured through the use of Requests for Qualifications and negotiation of fees thereafter. The City uses a qualifications-based selection process for professional services.

Operational Purchasing

Generally, purchases of less than \$10,000 may be authorized by the City Manager or designee. Department Heads remain responsible for compliance with the annual operating budget for their own department. Staff is encouraged to use informal quotes or written competitive bidding for supplies or materials acquired in bulk, or whenever appropriate in their best judgment. If taken, a tabulation of quotes should be attached to the invoice.

Purchases of small items needed in the routine course of work may be made by employees subject to the discretion and review of supervisory staff. The department head has the discretion of assigning parameters for such purchasing authorization within individual departments.

Invoices for such material shall be reviewed and approved by the initial of the Department Head or designee prior to payment being rendered. Staff authorized by the Department Head may initial the invoices.

Purchases of items or material that equal or exceed \$10,000 in value, or when purchases of groups of items exceed \$10,000 in value, which items are of a routine operational nature and are regularly purchased by the Department, may be made by the Department Head, without prior approval of the City Manager. This specifically excludes equipment purchases, or purchases that are not routine needs

of the Department. The City Manager shall receive regular reports on such operational purchases. Non-routine, non-budgeted purchases shall require the prior approval of the City Manager and, at his discretion, may be submitted to the City Commission for approval.

Purchase Orders

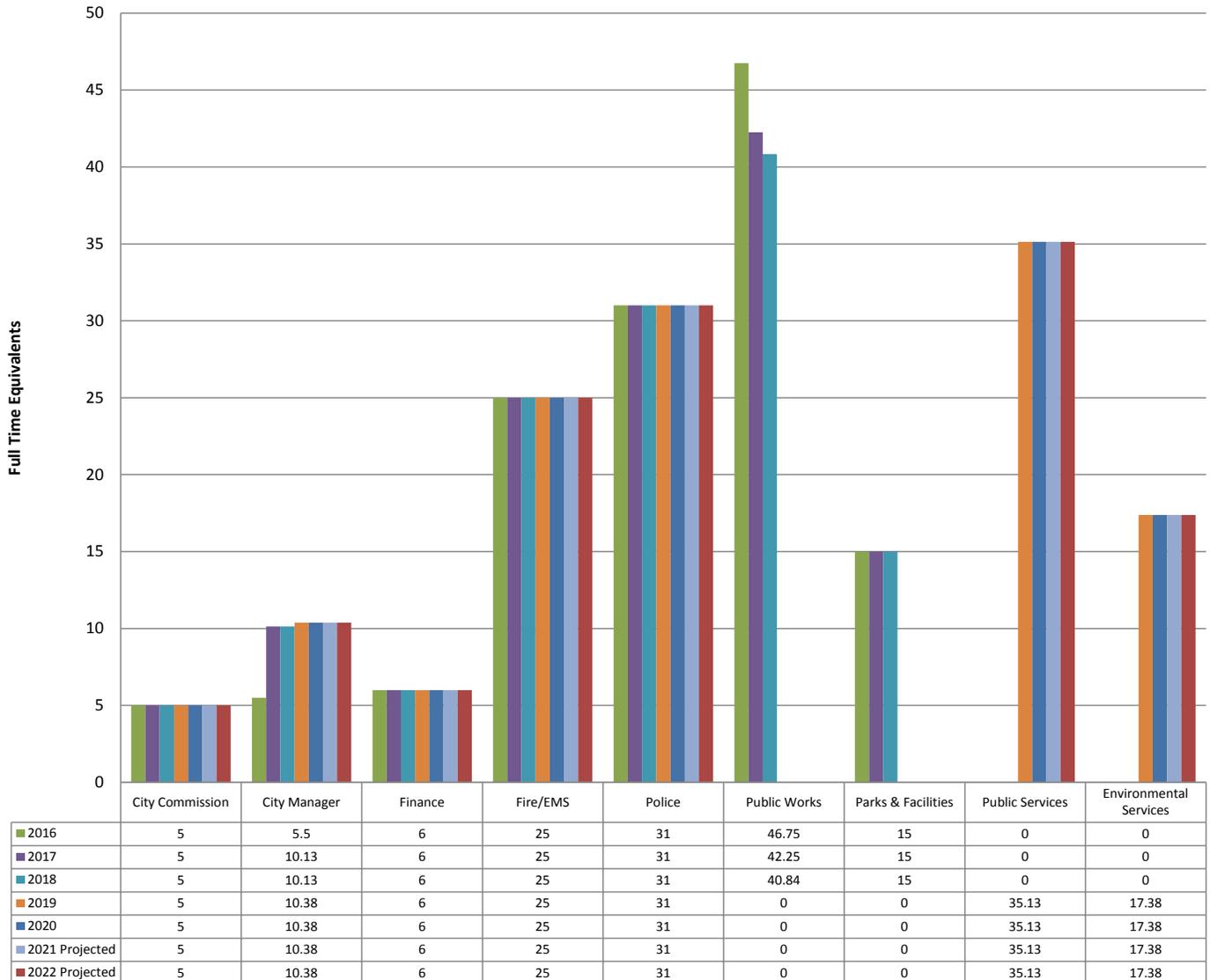
Purchase orders will be made on items which will not be received within 90 days, on City Commission items, end of year encumbrances, and specialty items which will not be received by mid-January of the following fiscal year.

Invoices which apply to purchase orders will be paid as received, rather than waiting until the PO is complete. The invoice needs to be initialed as received and approved for payment. This keeps the City in good standing with the vendors.

Personnel History

Each year the Finance Department initially compiles all personnel information, including projected salary and wages, for the upcoming budget year. This information is then reviewed by the budget team and Department Heads where changes are recommended as needed. Staffing levels have remained relatively flat since a city-wide reorganization was completed in 2013. In 2017, the Neighborhood Services Division was moved from the Public Works Department to the City Manager Department. In 2019, the Public Works Department was split into two separate departments, Environmental Services and Public Services. The Parks & Facilities Division was also combined into the Public Services Department.

Staffing Levels By Function



MILL LEVY BY TAXING UNIT

Unit of Government	Projected						
	2014	2015	2016	2017	2018	2019	2020
City of Arkansas City	68.611	68.605	69.795	69.582	69.919	69.919	69.971
Cowley County	43.302	43.186	43.568	43.449	45.063	45.053	47.053
USD #470	59.904	52.811	60.401	56.312	56.965	56.611	56.548
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Cowley College	19.388	18.790	18.915	18.998	20.302	20.310	20.311
Total Mill Levies	192.705	184.892	194.179	189.841	193.749	193.393	195.383

Calculating the City mill levy requirement:

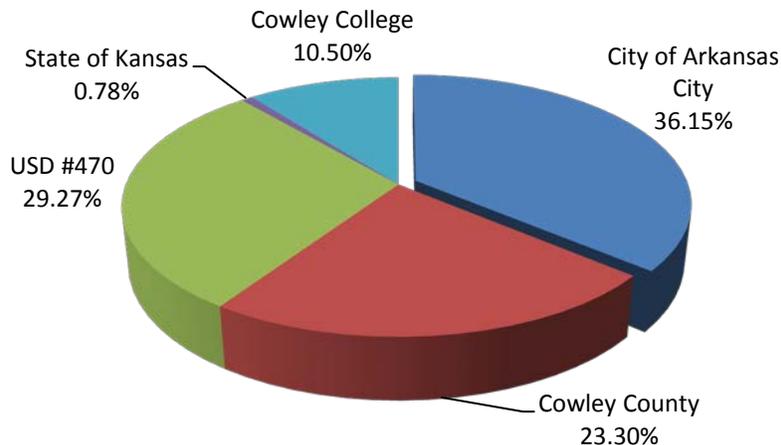
A mill is \$1 of tax for every \$1,000 of assessed value on real and personal property. The mill levy is recalculated every year and is based on the tax dollars needed for financing the City budget.

First, the City (the taxing entity) arrives at a total amount for expenditures in the taxing funds. In Arkansas City these funds are the General Fund, Library Fund, and the Debt Service Fund. After expenditure totals are known, all other revenue sources (non-property taxes and fees) are subtracted.

The remainder is the amount to be raised from ad valorem (property) taxes.

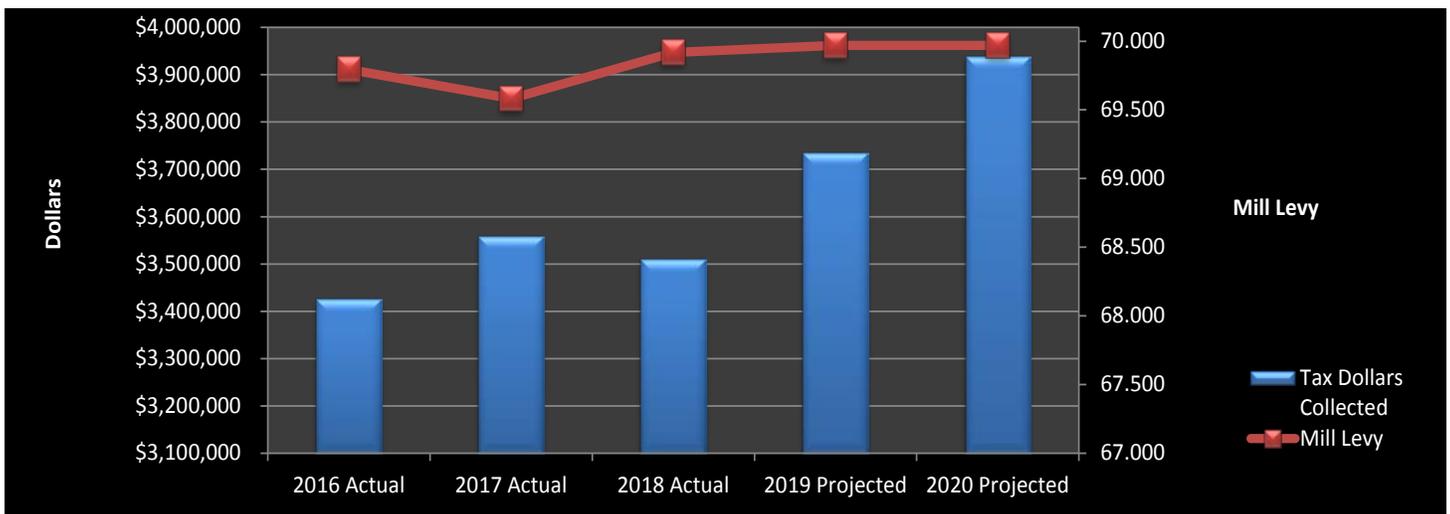
The tax levy rate is calculated by dividing the total revenue to be obtained from property taxes by the total assessed value for the taxing district. The table above shows historical mill levy rates.

2019 Levies

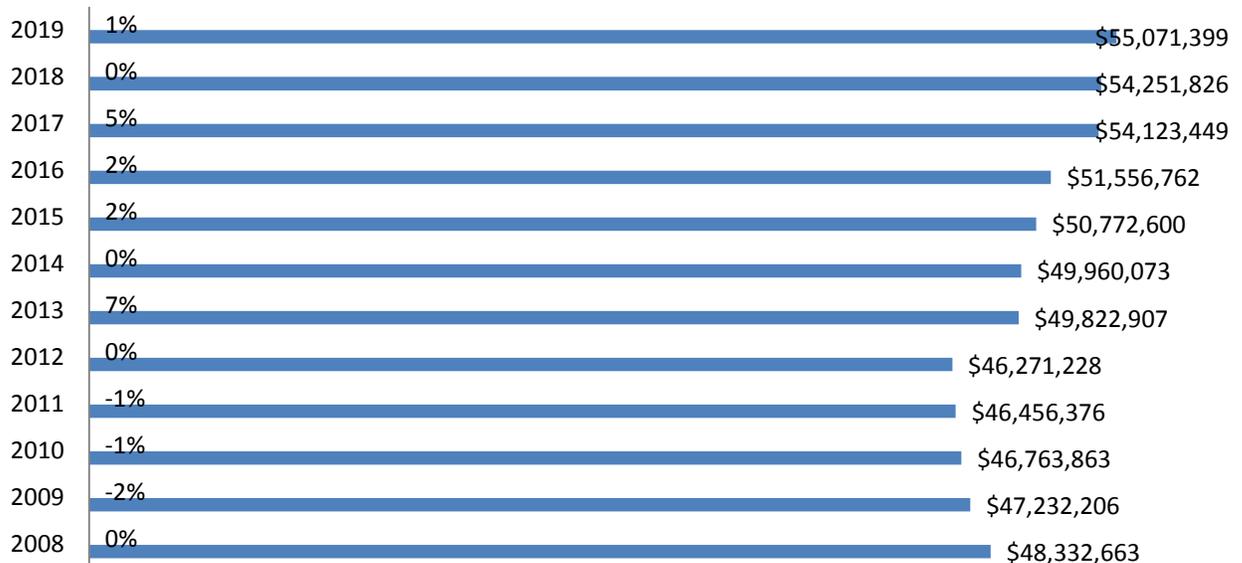


Mill Levy History

Fund	2016		2017		2018		2019		2020 Projected	
	Tax Amount	Mill Levy								
General	\$ 2,500,158	48.494	\$ 2,476,846	45.763	\$ 2,654,203	48.924	\$ 2,930,017	53.162	\$ 2,984,018	53.021
Library	\$ 308,290	5.980	\$ 324,398	5.994	\$ 325,134	5.994	\$ 330,691	6.000	\$ 337,668	6.000
Debt Svc.	\$ 789,864	15.321	\$ 964,725	17.825	\$ 813,786	15.001	\$ 592,886	10.757	\$ 616,237	10.950
Museum	\$ -	0.000	\$ -	0.000	\$ -	0.000	\$ -	0.000	\$ -	0.000
Totals	\$ 3,598,312	69.795	\$ 3,765,969	69.582	\$ 3,793,123	69.919	\$ 3,853,594	69.919	\$ 3,937,923	69.971



Assessed Valuation with % Change over Previous Year



Value of Your Arkansas City Tax Dollar

MEDIAN MARKET VALUE OF ARKANSAS CITY HOME: **\$64,900**

To determine assessed valuation, multiply by 11.5%

$$\$64,900 \times 11.5\% = \mathbf{\$7,464}$$

ASSESSED VALUATION: \$ 7,464

To determine city tax liability, multiply assessed valuation by published mill levy

$$\$7,464 \times 0.069971 = \$522.26$$

CITY TAX LIABILITY = \$522.26



MONTHLY EXPENSE FOR CITY SERVICES

To determine the monthly expense for city services, divide tax liability by 12 months.

$$\$522.26 \text{ divided by } 12 = \$43.52 \text{ / month}$$

$$\$43.52 \text{ divided by } 30 = \$1.45 \text{ / day}$$

The following list represents a sampling of the City's services provided:

Police Protection	Street Lighting	Flood Plain/Levee Management
Fire Protection	Emergency Medical Service	Public Library
Community Planning	Cemetery Maintenance	Animal Control Services
Code Enforcement	City Administration	Drug Task Force Services
Building Inspection	Snow Removal	Cowley County Crime Stoppers
Street Maintenance	Traffic Control and Marking	
Park Maintenance	Public Parking	
Veterans Pond	Right of Way Management	
Paris Park Pool	Municipal Improvements	

For comparison purposes, the following items denote common monthly expenses for an Arkansas City family:

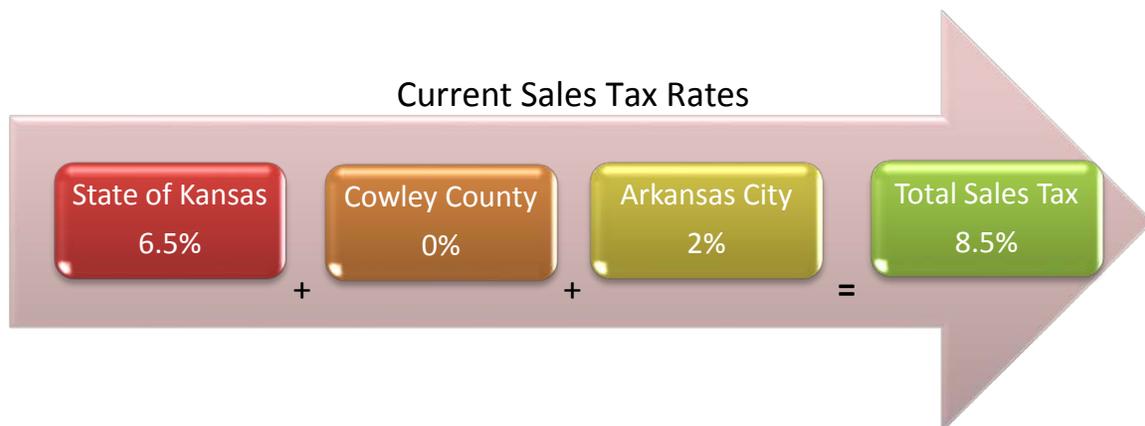
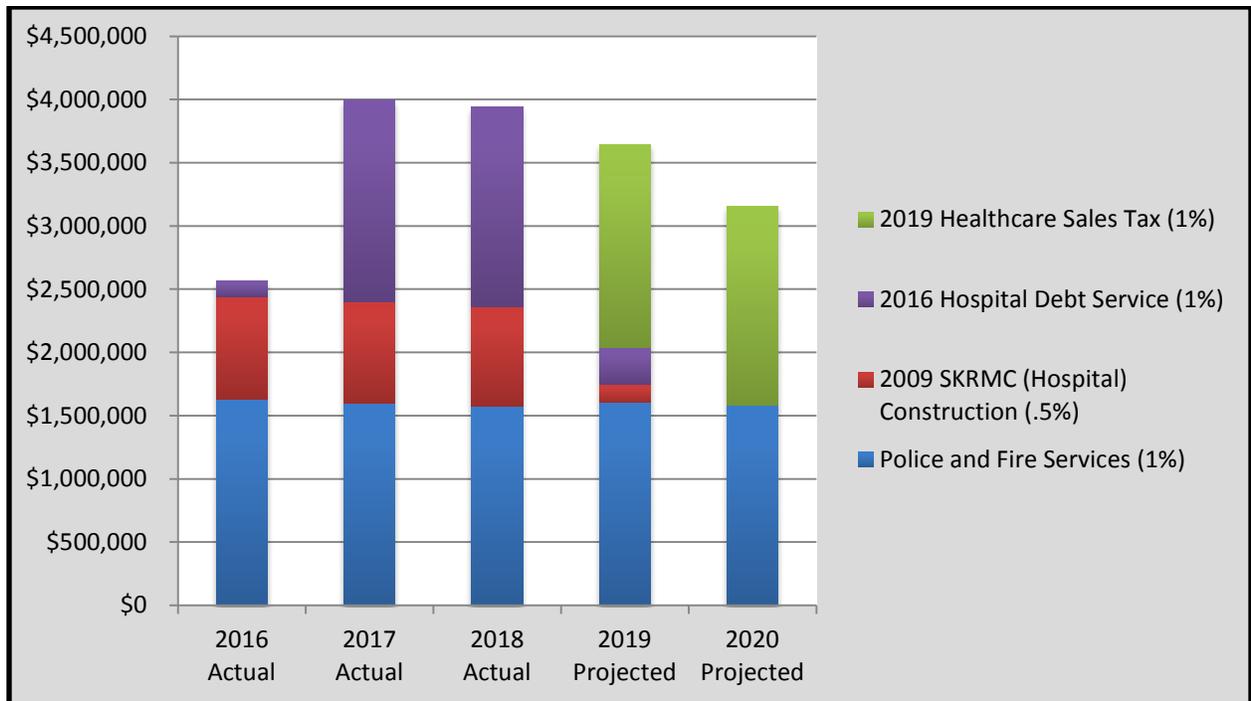
A 15 gallon tank of unleaded self-service fuel at \$2.30/gallon would cost \$34.50

Digital cable television, high speed internet and cell phone service will cost the consumer \$250.00 per month, before taxes.

Groceries for a family of four will cost the consumer approximately \$440.00 per month.

Sales Tax Collection

	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Projected
Police and Fire Services (1%)	\$1,629,662	\$1,599,230	\$1,576,308	\$1,605,000	\$1,580,000
2009 SKRMC (Hospital) Construction (.5%)	\$814,718	\$799,615	\$788,154	\$145,506	\$0
2016 Hospital Debt Service (1%)	\$124,478	\$1,599,230	\$1,576,308	\$291,012	\$0
2019 Healthcare Sales Tax (1%)	\$0	\$0	\$0	\$1,605,000	\$1,580,000
Total Sales Tax Revenue	\$2,568,858	\$3,998,075	\$3,940,770	\$3,646,518	\$3,160,000



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SHORT TERM FACTORS AND FUND OVERVIEW



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Short Term Factors and Funds Overview

BUDGET APPROACH

The following guiding principles and commission priorities are reflected throughout the recommended budget:

- Return to the Core Functions of the City.
- Address infrastructure needs.
- Increase professional training for employees.
- Improve financial management of the City.
- Maintain the current mill levy.

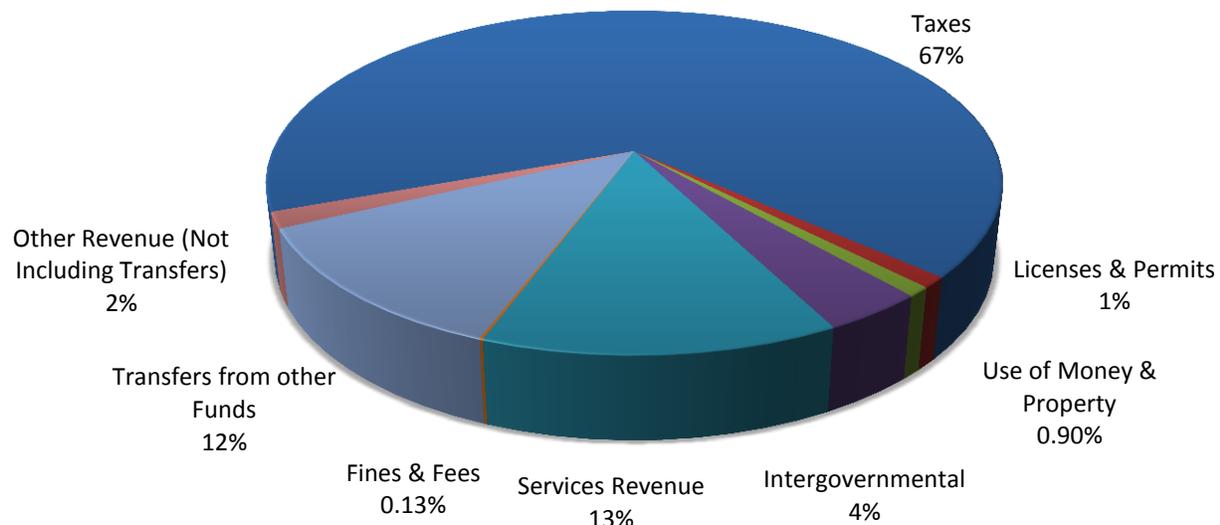
The 2020 Budget reflects months of analysis and meetings with the management team. The decisions reflected in our expenses are not designed to be the final word, but rather a guiding document for the upcoming year.

BUDGET FACTS

Revenue Projection Assumptions

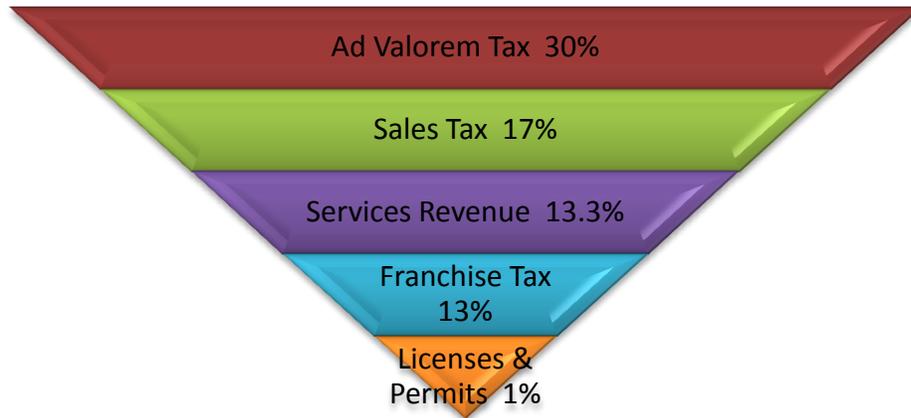
Revenue projections are the first, and perhaps, most critical step in the budget process. The City Treasurer and Finance Director work in conjunction with the City Manager to effectively produce reasonable and accurate assumptions. Each revenue is evaluated separately to understand historical trends, flow patterns, and upcoming changes that might influence an increase or decrease. If there was a gap between projected and actual revenues, the team works to find the variable change and correct it for future projections. Only revenues that are reasonably expected to be realized during the fiscal year are included. The General Fund is the largest City fund and pays for the majority of basic municipal functions. For that reason, the General Fund will be the primary focus of this analysis.

FY2020 General Fund Revenues



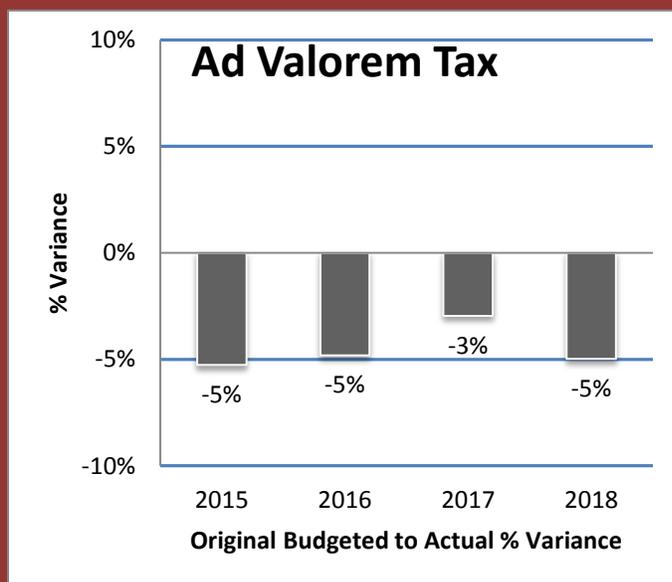
Major Revenue Sources represent

74% of total revenues.



It is the goal of the Arkansas City Budget Team to be within a 5% variance between budgeted and actual numbers.

Ad Valorem Forecast Performance



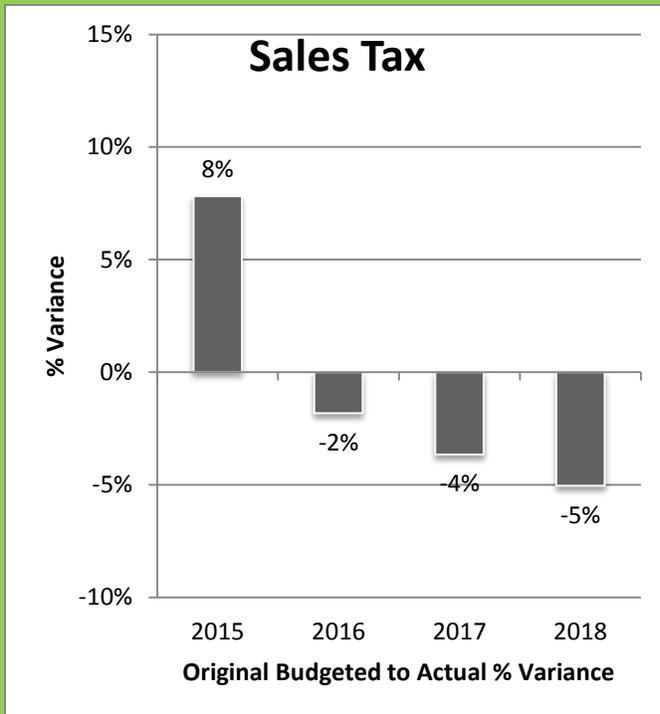
Ad Valorem Tax

Ad Valorem tax is a levy imposed on our tax payers to fund various public expenditures. Essentially, it is how the gap between proposed revenues and expenses is filled.

The assessed valuation as of July 1st, adjusted for estimated appeals, is used as a basis for the forecast of property tax revenue. Arkansas City's estimated valuation for the 2020 budget year is \$56,279,504. This is an increase over the 2019 budget year by approximately \$1,208,105.

Taxes levied are based on a tax rate per \$1000 of valuation. General Fund ad valorem revenue is expected to increase slightly from \$2,839,479 in 2019 to \$2,984,018 in 2020 with a projected mill levy rate of 53.021 mills. A 96.5% collection rate has been assumed based on historical trend.

Sales Tax Forecast Performance



Sales Tax

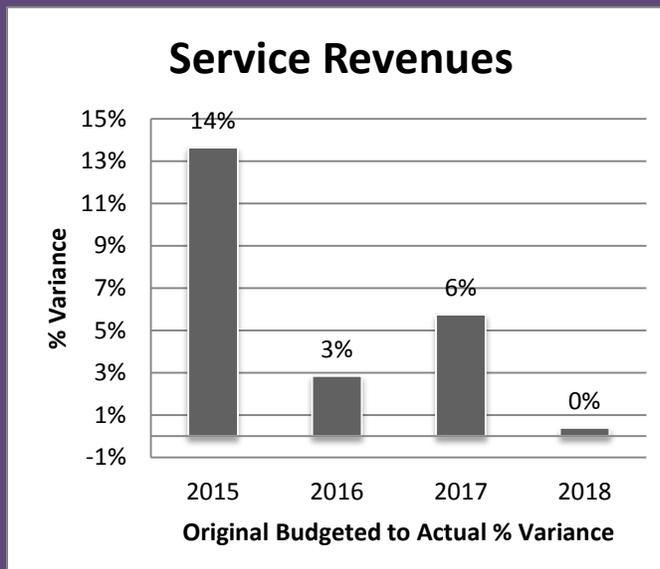
Arkansas City receives sales tax revenue from three different levies:

- **1% Healthcare sales tax**, of which 95% is used to pay off the PBC Hospital Debt and 5% is accumulated in the Unpledged Healthcare Sales Tax Fund.
- **1% special Community Improvement District (CID) sales tax**
- **1% city-wide sales tax** which is allocated into the general fund for police and fire protection as set by Arkansas City ordinance.

In addition to our local sales tax, the State of Kansas levies a 6.5% sales tax.

Overall sales tax collections were down 2% in 2018 from 2017 as expected with the sunset of the ½% hospital sales tax. For 2020, sales tax is expected to remain flat with 2019 and is budgeted at \$3,216,000 across the four funds (General Fund, Healthcare Sales Tax Fund, Unpledged Healthcare Sales Tax Fund, and CID Fund).

Services Revenue Forecast Performance



Services Revenue

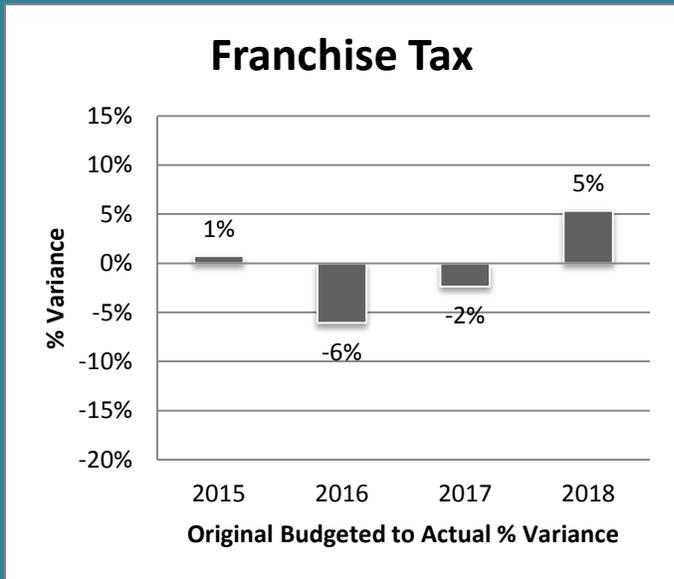
Revenue generated from services the city provides is accounted for within this category.

These charges for services include:

- Ambulance Service
- County Ambulance Service (Agreement)
- Police Court Fines
- Incarceration Fees
- Diversions
- Court Bonds
- Probation Fees
- Cemetery Lot Sales

For 2020, these revenues are projected to decrease by approximately 1% from 2019 for a total of \$1,254,500.

Franchise Fee Forecast Performance



Franchise Fees

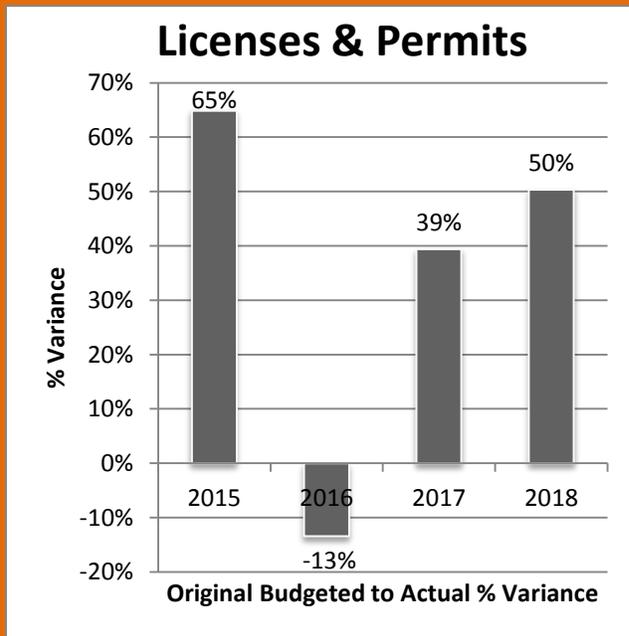
Arkansas City receives franchise fees from four local utility services: Kansas Gas Service (KGS), AT&T Telecommunications, Cox Communications, and Wester Energy.

Staff develops estimates of franchise fees based on trends from current receipts and projected changes to the corresponding utility rates. The only fund receiving franchise fees is the general fund.

AT&T franchise fees continue to decrease due to the rising number of consumers that are using cell phones only and no longer have land line phones at their residence.

Franchise fees are projected to increase slightly from 2019 to 2020 for a total of \$1,184,000.

Licenses and Permits Forecast Performance



Licenses and Permits

Building permits are issued to qualified individuals and companies to do repairs, remodels, new construction or demolitions. The costs of permits are based on the estimated cost of the project or a set fee, depending on the type of project. The bulk of permit revenue is from building permits.

License revenue arises from the City's regulation of certain activities (e.g., plumber, electrician). A person or organization pays a license fee to engage in the activity for a specified period. The most common licenses and permits are electrical and plumbing. These licenses are required to be renewed every two years. A complete fee structure is available in the Comprehensive Fee Schedule on the city's website at www.arkcity.org

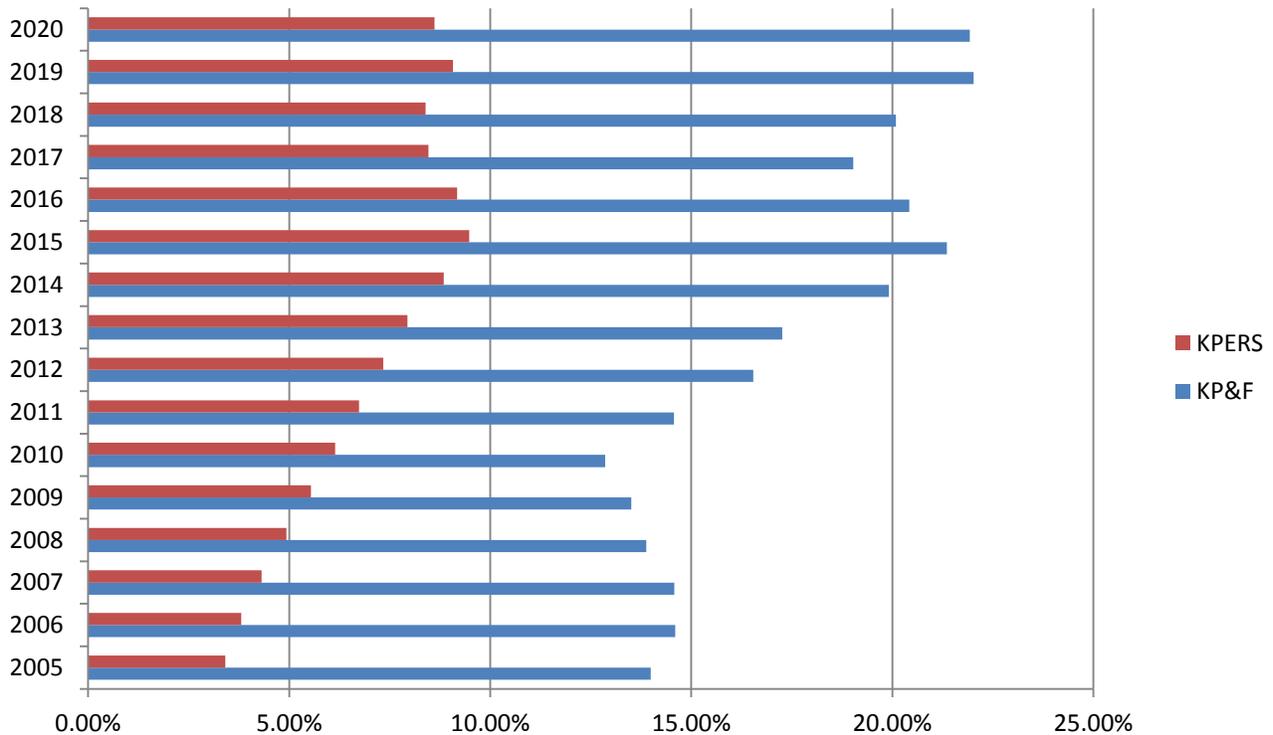
These items are often times hard to budget for, as they tend to fluctuate and show little consistency from year to year. For that reason, the budget team takes a conservative approach to each of these revenues. 2020 projections are estimated to be \$95,400.

Expenditure Projection Assumptions

- **Staffing.** Staffing levels will remain flat going into 2020. The Public Works Department was split into the Environmental Services and Public Services Departments to strengthen efficiencies. Staffing levels will be 129.89 budgeted full-time equivalencies organization wide.
- **Employer Health and Dental Contributions.** Health and dental insurance costs are anticipated to come back from our providers at an increase in premium rates for 2020 of approximately 4.6%. We are currently utilizing Blue Cross Blue Shield and Delta Dental for our health benefits provision.
- **Capital Projects.** Infrastructure planning and completion for several projects have been programmed into this budget. Some scheduled projects include: wastewater treatment plant upgrades (design-build-upgrade), manhole/sewer rehab, waterline replacement, water well upgrades, and brick rehab. Commission and community direction will help determine the pace of these projects. Please see upcoming CIP projects list for more information. The capital improvement program includes a number of ongoing programs and one-time projects to perform regular maintenance on infrastructure and to replace those assets that have reached the end of their useful lives.
- **Equipment.** For 2020, the City has budgeted funds for equipment replacement with most being accounted for in the public services department. Available resources and priority will always dictate what pieces of this plan are funded.
- **Fuel Costs.** Fuel costs are expected to remain relatively flat. The 2020 costs are budgeted at \$221,300.
- **Debt Service.** Debt service will decrease from \$802,130 to \$571,010 in 2020 for payment on GO Bond series 2013.
- **Employee Wages.** A 1% COLA has been included in the 2020 budget. Opportunity for merit increases in employee wages has also been budgeted for the 2020 budget year. The 2019 budget year to date has had an average merit increase of 2.5%.
- **KPERS/KP&F.** KPERS and KP&F, pension plans mandated by the state, continue to strain our budget capabilities when it comes to personnel management. Both KPERS and KP&F (police and fire) are projected to see a minor rate decrease in 2020. These rates are affected not only by how many retirements and disability claims we contribute to the pool, but also by an aging workforce that is retiring in mass. Employer contributions have increased more than compared to the increase for the employee. Please refer to the following chart for a history of our rates.

*KPERS rates shown are the employer rate and do not include additional death and disability rates.

Year	KP&F Rate (%)	KPERS* Rate (%)
2005	13.99	3.41
2006	14.60	3.81
2007	14.58	4.31
2008	13.88	4.93
2009	13.51	5.54
2010	12.86	6.14
2011	14.57	6.74
2012	16.54	7.34
2013	17.26	7.94
2014	19.92	8.84
2015	21.36	9.48
2016	20.42	9.18
2017	19.03	8.46
2018	20.09	8.39
2019	22.02	9.07
2020	21.93	8.61



Funds

Governmental Accounting Standards Board (GASB) requires governments reporting in accordance with Generally Accepted Accounting Principles (GAAP) to report information about their most important, or “major” funds individually and their “nonmajor” funds in aggregate by fund type. A major fund is defined as the General Fund and funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Kansas Statutes allows a waiver from reporting financial statements and reports according to GAAP. The City of Arkansas City has approved the GAAP waiver and reports their financial statements in accordance with the regulatory basis compliance of the cash-basis and budget laws as stated in the Kansas Municipal Audit and Accounting Guide (KMAAG).

However, if the City was reporting in accordance with GAAP, our major funds are followed by an *.

The City maintains the following funds used to provide City services and shows the relationship between functional units:

General Fund*	Special Revenue	Capital Project	Enterprise	Debt Service	Agency Funds
<ul style="list-style-type: none"> •City Manager •City Attorney •City Clerk/ Court Clerk •Human Resources •Finance •Fire/EMS •Police •Neighborhood Services •Parks & Facilities •Streets •Paris Park Pool •Riverview Cemetery •Northwest Community Center •Senior Center 	<ul style="list-style-type: none"> •Special Recreation •Special Street & Highway •Tourism •Special Alcohol •Public Library •Special Law Enforcement Trust •CID Sales Tax •Land Bank •Equipment Reserve •Healthcare Sales Tax Fund •Unpledged Healthcare Sales Tax Fund 	<ul style="list-style-type: none"> •Capital Improvement 	<ul style="list-style-type: none"> •Stormwater •Water* •Sewer* •Sanitation* 	<ul style="list-style-type: none"> •Bond & Interest* 	<ul style="list-style-type: none"> •Drug Task Force •Municipal Court

Fund	Description
General Fund	The General Fund is the largest City fund and pays for the majority of basic municipal functions. The City Commission was asked to approve a \$10,421,915 General Fund budget for 2020, a slight decrease from the \$10,817,432 budgeted in 2019. The General Fund collects all general revenues and pays the majority of City salaries. Approximately sixty-nine percent of the general fund is used on personnel expenditures.
Bond and Interest	This fund is used to make principal and interest payments to retire City debt. Total expenditures in 2020 are budgeted at \$821,110 which is a decrease from 2019 estimates of \$1,202,230.
Library Fund	This fund is used to account for the operations of the Library, funded primarily by property tax that remains steady from year to year. This fund is governed by charter ordinance and is capped at a maximum of 6 mills.
Special Street and Highway Fund	The revenue for this fund is from the state gasoline tax. These monies are required by statute to be used specifically for construction and rehabilitation of City roadways. Total 2020 spending is budgeted at \$738,900.
Special Recreation	Kansas municipalities with a population of more than 6,000 receive 70% of the tax that the state collects from drinking establishments located within the city. This money is received quarterly from the state. 1/3 of the monies received by the city goes to each General Fund, Special Recreation, and Special Alcohol Fund. Monies received in the Special Recreation Fund can only be used for the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities according to KSA 79-41a04.
Tourism Fund	This fund receives transient guest tax receipts from a 6% guest tax. These dollars will continue to be used for tourism as mandated by state statute.

Special Alcohol

Kansas municipalities with a population of more than 6,000 receive 70% of the tax that the state collects from drinking establishments located within the city. This money is received quarterly from the state. 1/3 of the monies received by the city goes to each General Fund, Special Recreation, and Special Alcohol Fund. Monies received in the Special Alcohol fund can be expended only for the purchase, establishment, maintenance or expansion of services or programs whose principal purpose is alcoholism and drug abuse prevention and education, alcohol and drug detoxification, intervention in alcohol and drug abuse or treatment of persons who are alcoholics or drug abusers or are in danger of becoming alcoholics or drug abusers according to KSA 79-41a04.

Hospital Improvement

A ten year, half percent local sales tax was approved by voters in 2009 to assist with the operations of the hospital and the building of a new facility. This fund was retired in 2019 with the refinancing of the 2009 PBC Bond.

CID Sales Tax

The City entered into an agreement in 2015 with Diversified Acquisitions, LLC creating Summit Plaza Community Improvement District (CID). An additional one percent is imposed on sales within this area for a period of 22 years or receipt of \$750,000, whichever comes first. The city receives these funds from the state and then submitted to the developer to reimburse them a portion of the increase in their property tax due to the improvements of the property within the designated area.

Healthcare Sales Tax

A 1% general sales tax was passed in 2018 for the sole purpose of refinancing the 2009 PBC Bond and having a revenue source for the repayment of the new bond. 95% of the Healthcare Sales Tax gets recorded in this fund, which in turn gets transferred to the trustee for payment of the bond.

Unpledged Healthcare Sales Tax

5% of the Healthcare Sales Tax gets recorded in this fund for the purpose of accumulating funds for the use of the (5) healthcare related purposes stated in the sales tax question. That information can be found in Resolution 2018-09-3200.

Stormwater Fund

The Stormwater Fund operates and maintains the Stormwater system which consists of catch basins, pipes, culverts, and open channels. This fund is supported by charges for service and transfers from the Sewer Fund. It is budgeted at \$272,721 for 2020.

Water Fund This fund is budgeted at \$5,188,918 in 2020 and is supported by fees and charges for services by the water utility. This fund pays for wages and operating expenses which are incurred in the Environmental Services Department. This fund continues to pay for the KDHE Loans for water supply lines to Patterson Park and the new Water Treatment Plant, which was completed and started operating in 2018.

Sewer Fund This fund operates off service revenues for wastewater treatment. In the long term, changes in our wastewater management will be a necessity as federal regulations are going to force us to look at major infrastructure changes. In preparation for this, the City will be discussing a design-bid-build-upgrade approach in 2020. Expenditures are budgeted at \$14,216,503.

Sanitation Fund Sanitation efficiencies continue to be analyzed and improved. The goal in 2020 will be to shift to a 4 day pick-up schedule, with more efficient routes. This will assist in accommodating holidays and maintenance programs. The revenues in this fund are expected to remain flat. Expenditures are budgeted at \$1,607,696.

Land Bank This fund was established to account for receipts and expenditures related to acquisition and sales of properties and manage distressed properties by clearing up title issues.

Non Budgeted Funds:

Equipment Reserve	To finance new and replacement equipment per KSA 12-1,117.
Capital Improvement	Funds to be used for improvement purposes.
Public Building Commission	Funds for the repayment of debt associated with the hospital.
Municipal Court	Court fines collected that are to be submitted to the others.
Drug Task Force	Funds of the joint task force of Cowley County Sheriff and cities of Winfield and Arkansas City police departments.

USE OF FUND RESERVES. It is important to remember that much of these reserves are established to address immediate and dramatic fiscal difficulties. To address such emergencies, the budget includes contingency appropriation for crisis events trickled throughout several funds. Our goal is to increase our fund reserves over the next 5 years to appropriate levels. This will not happen overnight, but it is a true need and goal. In order for this to come to fruition, our organization will need to continue to exercise fiscal frugality.

LONG RANGE FINANCIAL PLANNING AND CAPITAL IMPROVEMENTS



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Long Range Financial Planning and Capital Improvements

“If progress is to be steady we must have long term guides extending far ahead.”

DWIGHT D. EISENHOWER, State of the Union Address, January 9, 1959

Long-term financial planning combines financial forecasting with planning for the future. The City’s process considers future scenarios internally through infrastructure analysis — both fiscal and physical — as well as legislative changes at the state and federal levels that often are beyond local control. The City’s long-term planning includes three-year revenue projections completed in the spring of each year.

In the budgeting process, the City requires each department to submit a three-year budget for planning purposes and also asks for a contingency budget in the event major cuts need to be implemented. The City requires this contingency budget to equal 90% of total spending in the proposed budget. In the event that the City has to implement expenditure reduction plans, each department would be treated uniquely, focusing on the needs of the whole organization, rather than applying across-the-board cuts.

One critical link to long-range planning is the capital expenditure plans of the City. The City exercises two plans regularly — a Capital Improvement Plan and an Equipment Replacement Plan. These are both fluid documents. The 10-year Capital Improvement Plan is included in this budget presentation and the Equipment Replacement Plan is available at City Hall.

The Capital Improvement Plan (CIP) outlines the expenditures for future capital projects and the corresponding revenues to pay for those expenditures. The project’s purpose must be to repair, restore or rehabilitate existing public facilities and it also must cross multiple years to be eligible for the CIP, as governed by Kansas Statutes Annotated 12-1,118.

The CIP is a financial planning document, not a commitment for spending. Construction costs are estimates, and they are reviewed and further refined each year. Spending authorization is given only at the time the City Commission formally adopts the budget, and at that time funds only are appropriated for the following fiscal year. Each project is approved by the City Commission prior to awarding a bid.

Information is shown in subsequent years to provide the most comprehensive snapshot for the next 10 years of all the known future capital projects for the City of Arkansas City.

The need of a CIP Committee was realized and formed in February, 2017. Each Spring the CIP Committee gathers to get a better understanding of what our citizens expect and want to see addressed in our City. After compiling the suggestions, each is categorized and assigned a weight by each committee member using a scoring matrix based on 11 categories. These categories include: Economic Growth, Citizen Support, Consistency with Community Goals and Plans, Regulatory Compliance, Public Health and Safety, Operating Efficiency, Opportunity Cost, Relation to other Projects (Multi-Project Coordination), Beautification, Operational Budget Impact and Extent of Benefit.

The results then dictate the prioritization of the projects during the budget process. The scores can be found on the CIP document later in this section.

As mentioned in the Manager’s Message, tight budget restraints continue to burden the City’s ability to keep up with critical infrastructure needs. As a result, our City — like many others — has fallen behind on the repair and replacement of critical infrastructure such as water and sewer lines, treatment facilities, streets, and stormwater infrastructure.

Unfortunately, CIP items are the easiest place to cut or transfer funds from when other financial needs arise, due to the large proportion of the budget that is typically represented by planned capital projects. Detailed in this section you will see capital expenditures account for approximately 2 mills in the General

Fund, 18% of Stormwater expenditures, 28% of Water expenditures, 88% of Wastewater expenditures, and 39% of the Special Highway expenditures. Our Commissioners are often faced with difficult spending decisions, and must prioritize which projects need to be completed and which projects will ultimately have to wait.

Our strong commitment to address these needs in the last five years and into the future is evident by the current projects in progress, as well as the construction of the new water treatment facility, which started operating in March 2018. The City is very excited about all the projects currently underway and is encouraged with the progress being made.

The following section contains a summary, by department, identifying budgeted capital expenditures and funding sources for 2020-2029, the 10-year Capital Improvement Plan by department, formed by the CIP Committee, and an explanation of each CIP item for 2020.



CAPITAL IMPROVEMENT TEN YEAR SUMMARY
FISCAL YEAR 2020-2029

Project	Total	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025-2029
Project Costs							
Neighborhood Services	960,000	60,000	100,000	100,000	100,000	100,000	500,000
Fire Protection	126,000	25,000	16,000	85,000	-	-	-
Police Protection	108,000	30,000	55,000	23,000	-	-	-
Parks & Facilities	4,505,000	-	2,715,000	690,000	100,000	-	1,000,000
Drainage	1,440,000	50,000	50,000	650,000	50,000	50,000	590,000
Water Quality	8,362,000	1,462,000	2,150,000	1,000,000	750,000	500,000	2,500,000
Wastewater Treatment	16,170,000	12,550,000	300,000	1,500,000	300,000	270,000	1,250,000
Solid Waste	-	-	-	-	-	-	-
Street Improvement	22,351,000	285,000	3,928,000	14,635,000	2,523,000	355,000	625,000
TOTAL	54,022,000	14,462,000	9,314,000	18,683,000	3,823,000	1,275,000	6,465,000
Funding Sources							
General Fund	2,426,000	115,000	639,000	724,000	302,000	146,000	500,000
Stormwater Fund	1,440,000	50,000	50,000	650,000	50,000	50,000	590,000
Water Fund	8,362,000	1,462,000	2,150,000	1,000,000	750,000	500,000	2,500,000
Sewer Fund	4,170,000	550,000	300,000	1,500,000	300,000	270,000	1,250,000
Sanitation Fund	-	-	-	-	-	-	-
Special Highway Fund	3,010,000	285,000	125,000	1,525,000	325,000	125,000	625,000
KDHE Loan	12,000,000	12,000,000	-	-	-	-	-
Federal Grant	-	-	-	-	-	-	-
State Grant	17,989,000	-	2,125,000	12,784,000	2,096,000	184,000	800,000
Local Grant	1,340,091	-	1,340,091	-	-	-	-
Private Funding	1,459,909	-	759,909	500,000	-	-	200,000
GO Bond	1,825,000	-	1,825,000	-	-	-	-
TOTAL	54,022,000	14,462,000	9,314,000	18,683,000	3,823,000	1,275,000	6,465,000

CAPITAL IMPROVEMENT TEN YEAR DETAIL
FISCAL YEAR 2020-2029

Project	CIP Score	Project Cost	Budget Year					FY 2025-2029
			2020	FY 2021	FY 2022	FY 2023	FY 2024	
<u>Neighborhood Services</u>								
Dangerous Structure Demolition	6.46	960,000	60,000	100,000	100,000	100,000	100,000	500,000
Neighborhood Services Total		960,000	60,000	100,000	100,000	100,000	100,000	500,000
<u>Fire Protection</u>								
Drill Tower / Training Building	7.30	25,000	25,000					
Kitchen / Dispatch Room Remodel	3.77	16,000		16,000				
Apparatus Floor Renovation	4.84	85,000			85,000			
Fire Protection Total		126,000	25,000	16,000	85,000	-	-	-
<u>Police Protection</u>								
PD Building Video Recording System	5.61	30,000	30,000					
PD Covered Secure Parking	4.41	55,000		55,000				
PD Generator	4.94	23,000			23,000			
Police Protection Total		108,000	30,000	55,000	23,000	-	-	-
<u>Parks & Facilities</u>								
Wilson Park Phase 1a and 1b Upgrades	5.96	1,700,000		1,200,000	500,000			
Hike/Bike Trail Extension - Phase II	5.37	1,200,000		1,200,000				
Railroad Underpasses Painting and Lighting	3.82	10,000		10,000				
Downtown Christmas Lights Replacement	3.32	25,000		25,000				
McFarland Pond Low Water Crossing & Site Improvements	3.06	100,000		100,000				
City Hall Elevator Replacement	4.82	100,000		100,000				
Pershing Park Restrooms	4.48	30,000		30,000				
City Hall 2nd Floor Remodel	4.58	100,000			100,000			
Lovie Watson Park Restrooms	4.31	30,000			30,000			
Central Shop Roof Replacement	4.20	110,000		50,000	60,000			
City Hall Main Entrance Renovation	4.95	100,000				100,000		
Hike/Bike Trail Extension - Phase III	4.90	1,000,000						1,000,000
Parks & Facilities Total		4,505,000	-	2,715,000	690,000	100,000	-	1,000,000
<u>Drainage</u>								
Levee Certification	6.00	250,000			250,000			
Mill Canal Secondary Pump Rebuild	5.85	170,000			170,000			
Mill Canal Cleaning & Rehabilitation	5.22	100,000			100,000			
Inlet / SWS Pipe Rehabilitation	4.80	500,000	50,000	50,000	50,000	50,000	50,000	250,000
Madison Underpass Pump Replacement	4.68	40,000			40,000			
Chestnut Underpass Pump Replacement	4.80	40,000			40,000			
9th St. Pump Replacement	X	40,000						40,000
Levee Certification	X	300,000						300,000
Drainage Total		1,440,000	50,000	50,000	650,000	50,000	50,000	590,000

CAPITAL IMPROVEMENT TEN YEAR DETAIL
FISCAL YEAR 2020-2029

Project	CIP Score	Project Cost	Budget Year					FY 2025-2029
			2020	FY 2021	FY 2022	FY 2023	FY 2024	
<u>Water Quality</u>								
Waterline Replacement	6.98	5,500,000	1,000,000	500,000	500,000	500,000	500,000	2,500,000
Madison Avenue Redundant Waterline East Service	6.95	1,000,000		1,000,000				
Water Well Upgrades	6.94	1,000,000	250,000	250,000	250,000	250,000		
Bryant Booster Pump Station	6.76	250,000			250,000			
Madison Booster Pump Station	6.39	400,000		400,000				
Goff Tower Cleaning	6.53	212,000	212,000					
Water Quality Total		8,362,000	1,462,000	2,150,000	1,000,000	750,000	500,000	2,500,000
<u>Wastewater Treatment</u>								
Wastewater Treatment Plant Upgrades (Design-Build-Upgrade)	7.25	12,000,000	12,000,000					
East Side Downtown Manhole / Sanitary Sewer Rehabilitation	5.23	250,000	250,000					
Manhole / Sanitary Sewer Rehabilitation	5.10	2,500,000	250,000	250,000	250,000	250,000	250,000	1,250,000
Edna Lift Station Rehabilitation	4.84	50,000	50,000					
Spring Hill Lift Station Rehabilitation	4.78	50,000		50,000				
Goff Industrial Park Interceptor Sewer Replacement	6.97	1,200,000			1,200,000			
Ag Lift Station Rehabilitation	4.64	50,000			50,000			
Country Club Estates Lift Station Rehabilitation	4.42	50,000				50,000		
Patterson Park Lift Station Rehabilitation	4.81	20,000					20,000	
Water Treatment Total		16,170,000	12,550,000	300,000	1,500,000	300,000	270,000	1,250,000
<u>Street Improvement</u>								
Summit St. HA-5 Seal Coat/Striping (Madison Ave to Bypass)	4.44	160,000	160,000					
Brick Rehabilitation	4.25	1,250,000	125,000	125,000	125,000	125,000	125,000	625,000
Summit St. Mill & Overlay (Kansas Ave to Radio Ln)	6.65	3,650,000		3,650,000				
F St Bridge over Mill Canal Replacement	4.50	258,000		28,000	230,000			
Brick Rehabilitation (100 Block S. 1st St)	4.15	125,000		125,000				
Summit St. Mill & Overlay (Radio Ln to Skyline Rd)	5.25	500,000			500,000			
New SW Hwy 166 Bypass (S. Summit St to W. Madison Ave)	5.05	12,000,000			12,000,000			
15th St. Bridge over C Street Canal Replacement	4.74	400,000			30,000	370,000		
Madison Ave Mill & Overlay (Bypass to Ark River Bridge)	4.52	1,000,000			1,000,000			
Madison Ave Mill & Overlay (Bypass to Country Club Rd)	4.30	500,000			500,000			
Brick Rehabilitation (100 & 200 Block W. Maple Ave)	4.20	250,000			250,000			
Summit St. Mill & Overlay (Walnut Ave to Madison Ave)	4.84	1,000,000				1,000,000		
Kansas Ave Mill & Overlay (Bypass to 15th St)	4.55	1,000,000				1,000,000		
1st St Bridge over Mill Canal Replacement	4.15	258,000				28,000	230,000	
Street Improvement Total		22,351,000	285,000	3,928,000	14,635,000	2,523,000	355,000	625,000
CIP Total		54,022,000	14,462,000	9,314,000	18,683,000	3,823,000	1,275,000	6,465,000

2020 BUDGETED CAPITAL PROJECTS DEFINED

Fire Department Drill Tower / Training Building

The Fire Department is in need of a new drill tower/training building to provide the required training for firefighters and EMTs. The training facility would allow us to meet the requirements for NFPA 1410 (Standard on Training for Initial Emergency Scene Operations).



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
x	
	x

Project Cost: \$ 25,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$25,000	\$0	\$0	\$0	\$0	\$25,000

Proposed Funding Sources:						
General Fund	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Total	\$25,000	\$0	\$0	\$0	\$0	\$25,000

Operational Budget Impact:						
Maintenance Costs	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Personnel Costs	\$200	\$200	\$300	\$300	\$300	\$1,300
Total	\$1,200	\$1,200	\$1,300	\$1,300	\$1,300	\$6,300

Additional Comments:

(Completed by CIP Committee)

Project Score	7.30
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Police Department Building Video Recording System

Replace the analog video recording system in the police department with a new digital recording system. Service agreement is included in the system purchase. The original recording system is an analog version which is beyond the expected life, is no longer under warranty, and cannot be repaired by the company as it is no longer produced. The recording system is integrated with the building security system and provides the audio and video recordings of events in the prisoner holding areas within the department, the perimeter of the exterior of the building and the evidence storage areas. New systems are digital instead of analog which are more reliable and provide better quality recordings.



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
	x
	x

Project Cost: \$ 30,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$30,000	\$0	\$0	\$0	\$0	\$30,000

Proposed Funding Sources:						
General Fund	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Total	\$30,000	\$0	\$0	\$0	\$0	\$30,000

Operational Budget Impact:						
Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

Additional Comments:

(Completed by CIP Committee)

Project Score	5.61
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Dangerous Structure Demolition

This is a five-year plan to demolish dangerous structures in the City. Dangerous structures are identified by the City’s Building Official and approved by the City Commission for demolition.



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
x	
	x

Project Cost: \$ 460,000.00

Project Type: Repair Replace Demolish
 Equip. Vehicle

Project Timing:						
	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$60,000	\$100,000	\$100,000	\$100,000	\$100,000	\$460,000

Proposed Funding Sources:						
General Fund	\$60,000	\$100,000	\$100,000	\$100,000	\$100,000	\$460,000
Total	\$60,000	\$100,000	\$100,000	\$100,000	\$100,000	\$460,000

Operational Budget Impact:						
Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

Additional Comments:

(Completed by CIP Committee)

Project Score	6.46
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Inlet/SWS Pipe Rehabilitation

The majority of inlets and stormwater system pipes throughout the City are more than 80 years old. This five-year program will look at the required flow capacity, which is based on the current infrastructures located within the drainage basins, before replacing any stormwater pipes and inlets. The picture to the right shows a new storm drain system installed during the 15th Street improvement project.



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
x	
	x

Project Cost: \$ 250,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Proposed Funding Sources:						
Stormwater Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Operational Budget Impact:						
Maintenance Costs	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
Personnel Costs	\$500	\$500	\$500	\$500	\$500	\$2,500
Total	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$17,500

Additional Comments:

(Completed by CIP Committee)

Project Score	4.80
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Water Well Upgrades

Due to their age, the existing wells require extensive maintenance such as replacing the well pumps and are subject to flooding. New wells will be offset drilled next to the old wells and the pump houses' floor elevations will be raised to prevent flooding. The new well houses will be equipped with upgraded communication to the new Water Treatment Facility. Each new offset well will cost approximately \$500,000 with \$250,000 budgeted each year.



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
x	
x	

Project Cost: \$ 1,000,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$1,000,000

Proposed Funding Sources:						
Water Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$1,000,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$1,000,000

Operational Budget Impact:						
Maintenance Costs	\$1,000	\$1,000	\$1,000	\$2,000	\$2,000	\$7,000
Personnel Costs	\$300	\$300	\$300	\$500	\$500	\$1,900
Total	\$1,300	\$1,300	\$1,300	\$2,500	\$2,500	\$8,900

Additional Comments:

(Completed by CIP Committee)

Project Score	6.94
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Water Line Replacement

This is an ongoing project to replace old water lines throughout the City due to their age and condition.



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
x	
x	

Project Cost: \$ 3,000,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:

	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000

Proposed Funding Sources:

Water Fund	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000
Total	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000

Operational Budget Impact:

Maintenance Costs	\$500	\$500	\$500	\$750	\$750	\$3,000
Personnel Costs	\$1,500	\$1,500	\$1,500	\$2,000	\$2,000	\$8,500
Total	\$2,000	\$2,000	\$2,000	\$2,750	\$2,750	\$11,500

Additional Comments:

(Completed by CIP Committee)

Project Score	6.98
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Goff Tower Cleaning

The Goff Tower requires cleaning inside and outside in order to keep it in good condition.



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
x	
x	

Project Cost: \$ 212,000.00

Project Type: Repair Replace Rehab
 Equip. Vehicle

Project Timing:

	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$212,000	\$0	\$0	\$0	\$0	\$212,000

Proposed Funding Sources:

Water Fund	\$212,000	\$0	\$0	\$0	\$0	\$212,000
Total	\$212,000	\$0	\$0	\$0	\$0	\$212,000

Operational Budget Impact:

Maintenance Costs	\$0	\$0	\$0	\$0	\$0	\$0
Personnel Costs	\$0	\$0	\$0	\$0	\$1,000	\$1,000
Total	\$0	\$0	\$0	\$0	\$1,000	\$1,000

Additional Comments:

(Completed by CIP Committee)

Project Score	6.53
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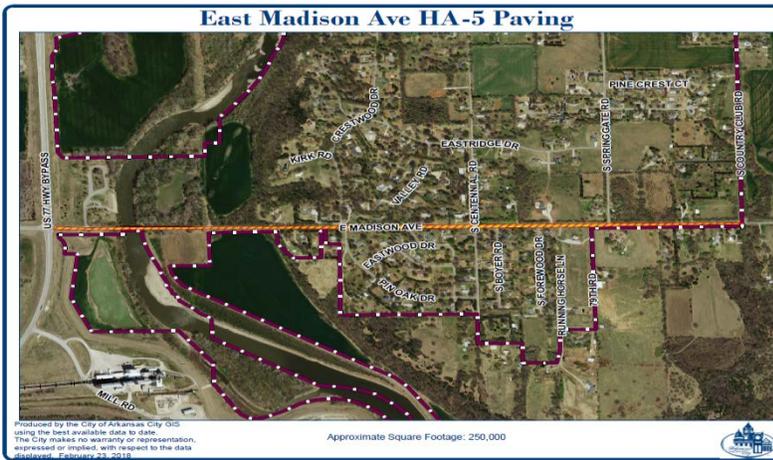
Summit Street HA-5 Seal Coat/Striping

(Madison Avenue to Bypass)

Summit Street from Madison Avenue to the Bypass will be resurfaced in 2020 with a two-inch layer of asphalt. To prevent the asphalt from oxidizing, HA-5 coat sealing will be spread over the asphalt. This coating significantly extends the life of the pavement. Besides preventing oxidization, the coating will prevent loose aggregate or grainy residue on the surface. Installation of the coating is guaranteed up to 5 years. Once the coating is applied, new pavement markings will be applied.



This picture shows an area on Radio Lane that was recently coated with the HA-5 Sealant.



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
X	
	X

Project Cost: \$ 160,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$160,000	\$0	\$0	\$0	\$0	\$160,000

Proposed Funding Sources:						
Special Highway Fund	\$160,000	\$0	\$0	\$0	\$0	\$160,000
Total	\$160,000	\$0	\$0	\$0	\$0	\$160,000

Operational Budget Impact:						
Maintenance Costs	\$0	\$0	\$1,000	\$1,000	\$1,000	\$3,000
Personnel Costs	\$0	\$0	\$500	\$500	\$500	\$1,500
Total	\$0	\$0	\$1,500	\$1,500	\$1,500	\$4,500

Additional Comments:

(Completed by CIP Committee)

Project Score	4.44
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Wastewater Treatment Plant Upgrades

(Design – Build – Upgrade)

Due to the age of the City’s Wastewater Treatment Plant (1958) and new regulatory compliance requirements, upgrades to the Plant are required to achieve regulatory compliance. The upgrade will make wastewater treatment as effective and cost-efficient as possible. Design – Build – Upgrade for the City’s Wastewater Treatment Plant will include preliminary engineering for the process treatment required to meet reductions in nitrogen and phosphorus and replace the components that are very near failure.



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
x	
x	

Project Cost: \$ 12,000,000.00

Project Type: Repair Replace Upgrade
 Equip. Vehicle

Project Timing:						
	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$12,000,000	\$0	\$0	\$0	\$0	\$12,000,000

Proposed Funding Sources:						
KDHE Revolving Loan	\$12,000,000	\$0	\$0	\$0	\$0	\$12,000,000
Total	\$12,000,000	\$0	\$0	\$0	\$0	\$12,000,000

Operational Budget Impact:						
Maintenance Costs	\$225,000	\$250,000	\$275,000	\$300,000	\$325,000	\$1,375,000
Personnel Costs	\$200,000	\$210,000	\$220,000	\$230,000	\$240,000	\$1,100,000
Total	\$425,000	\$460,000	\$495,000	\$530,000	\$565,000	\$2,475,000

Additional Comments:

(Completed by CIP Committee)

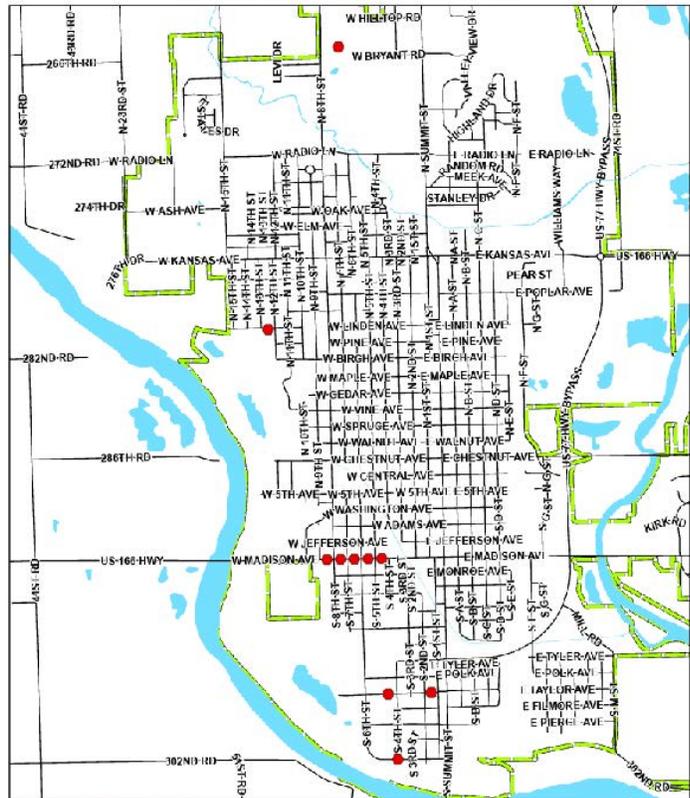
Project Score	7.25
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East Side Downtown Manhole / Sanitary Sewer Rehabilitation

The City's aging manholes and sanitary sewer infrastructure are in need of rehabilitation. Failure to rehab will lead to collapse, which will cause sewer leaching into the ground and surface collapse. This will address the east side downtown areas.



2020 Manhole Rehabilitation



Produced by the City of Arkansas City GIS using the best available data to date. The City makes no warranty or representation, expressed or implied, with respect to the data displayed. October 21, 2019.



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
X	
	X

Project Cost: \$ 250,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:

	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Proposed Funding Sources:

	2020	2021	2022	2023	2024	Total
Sewer Fund	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Total	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Operational Budget Impact:

	2020	2021	2022	2023	2024	Total
Maintenance Costs	\$300	\$300	\$300	\$300	\$300	\$1,500
Personnel Costs	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Total	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$6,500

Additional Comments:

(Completed by CIP Committee)

Project Score	5.23
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Manhole / Sanitary Sewer Rehabilitation

This is a Five Year Plan to address and rehabilitate manholes and sanitary sewers through the City of Arkansas City. The City's aging manholes and sanitary sewers infrastructure are in need of rehabilitation. Failure to rehab will lead to collapse, which will cause sewer leaching into the ground and surface collapse.



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
x	
	x

Project Cost: \$ 1,250,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Proposed Funding Sources:						
Sewer Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Operational Budget Impact:						
Maintenance Costs	\$300	\$300	\$300	\$300	\$300	\$1,500
Personnel Costs	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Total	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$6,500

Additional Comments:

(Completed by CIP Committee)

Project Score	5.10
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Edna Lift Station Rehabilitation

The Edna Lift Station is located just west of the 8th Street and West Central Avenue intersection. The lift station pump was replaced in 2002 with control upgrades in 2013. The lift station will need rehabilitation in 2020.



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
x	
	x

Project Cost: \$ 50,000.00

Project Type: Repair Replace Rehab
 Equip. Vehicle

Project Timing:

	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Proposed Funding Sources:

Sewer Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Total	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Operational Budget Impact:

Maintenance Costs	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Personnel Costs	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000
Total	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000

Additional Comments:

(Completed by CIP Committee)

Project Score	4.84
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Brick Rehabilitation

The concrete base under the brick has failed in many locations, causing the bricks to have settled over the past 90 years. The proposed project would repair the sections of roadway, creating a better “ride.”



Is the Proposed Project:

- Compliant with Comprehensive Plan and/or other Master Plan?
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
x	
	x

Project Cost: \$ 625,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2020	2021	2022	2023	2024	Total
Annual Expenditures	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000

Proposed Funding Sources:						
General Fund	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
Total	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000

Operational Budget Impact:						
Maintenance Costs	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Personnel Costs	\$500	\$500	\$500	\$500	\$500	\$2,500
Total	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$7,500

Additional Comments:

The Operational Budget is primarily for street sweeping.

(Completed by CIP Committee)

Project Score	4.25
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2020 CAPITAL OUTLAY BUDGET

Account	Department / Division	Item	Amount	Total
01-421-7403	Police	(2) Patrol SUV's	\$ 55,000.00	\$ 79,000.00
01-421-7405	Police	Pistol Replacement	\$ 9,000.00	
01-421-7405	Police	Radars, tazers, stop sticks	\$ 15,000.00	
01-310-7404	Fire	Ambulance - Full Purchase	\$ 208,300.00	\$ 264,300.00
01-310-7405	Fire	Portable Radios, Fire Hose, Rescue Equipment	\$ 56,000.00	
01-533-7405	Cemetery	Mower	\$ 25,000.00	\$ 25,000.00
01-530-7405	Parks & Facilities	Tractor	\$ 60,000.00	\$ 85,000.00
01-530-7405	Parks & Facilities	Stump Grinder	\$ 25,000.00	
21-542-7403	Streets	2-Ton Flat Bed Dump Truck	\$ 80,000.00	\$ 150,000.00
21-542-7405	Streets	Tractor, 95 HP	\$ 55,000.00	
21-542-7405	Streets	Concrete Walk-Behind Saw	\$ 15,000.00	
15-544-7403	Stormwater	Bat Wing Mower	\$ 19,000.00	\$ 19,000.00
19-541-7403	Sanitation	Packer Truck	\$ 250,000.00	\$ 250,000.00
		Total	\$ 872,300.00	\$ 872,300.00

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CITY DEBT



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City Debt Structure

In short, before all other obligations, the City must pay its debt. Debt can be an effective tool to finance capital improvements and to smooth out short-term revenue flows; however, its misuse can cause serious financial problems. Even a temporary inability to repay debt can result in loss of credit rating, increased borrowing costs, and loss of autonomy to State and other regulatory bodies.

Current Indebtedness of the City

The following table lists all of the debt obligations of the City:

Long-Term Debt Obligations

For Period Ending December 31, 2020

Issue	Date of Issue	Date of Maturity	Original Amount of Issue	Interest Rate	Balance Ending 12/31/2019	FY 2020 Principal	FY 2020 Interest	Balance Ending 12/31/2020
General Obligation Bonds:								
<i>Paid with Tax Levies and Utility Collections</i>								
Series 2013	04/01/2013	12/01/2032	\$ 6,015,000	1.5% - 3.0%	\$ 2,765,000	\$ 515,000	\$ 56,010	\$ 2,250,000
Revenue Bonds:								
<i>Paid with Sales Tax Collections</i>								
Public Building Commission 2019	07/23/2019	09/01/2044	\$ 17,630,000	3.0% - 5.0%	\$ 17,630,000	\$ 350,000	\$ 717,962	\$ 17,280,000
KDHE Loans:								
<i>Paid with Utility Collections</i>								
Kansas Water Supply Loan	11/18/2009	08/01/2030	\$ 1,226,071	3.12%	\$ 545,849	\$ 41,534	\$ 16,709	\$ 504,315
Kansas Water Supply Loan - WTP	01/19/2016	08/01/2037	\$ 22,000,000	2.35%	\$ 20,721,620	\$ 876,807	\$ 481,841	\$ 19,844,813
Capital Leases:								
<i>Paid with Tax Levies</i>								
Pumper Fire Truck	09/06/2013	03/06/2023	\$ 587,667	2.82%	\$ 221,513	\$ 61,090	\$ 5,819	\$ 160,423
Ferrara Fire Truck	01/28/2019	08/01/2028	\$ 620,500	3.55%	\$ 558,360	\$ 53,614	\$ 19,494	\$ 504,746



Debt Summary of City Debt

K.S.A 10-308 limits the amount of general obligation debt a government entity may issue to 30% of its total assessed valuation. The current debt limitation for the City is \$9,232,701. The City's current debt percentage is 4.31%. The following summarizes certain key statistics with respect to the City's General Obligation debt including the Bonds and excluding the Refunded Notes:

Debt Summary of City Debt:

Estimated Actual Fair Market Value of Tangible Property (Excluding Exempt Properties)	\$ 343,798,420
Equalized Assessed Valuation of Tangible Valuation (For Computation of Bonded Debt Limitations)	\$ 64,109,003
Legal limitation of Bonded Debt (30% per KSA 10-308)	\$ 19,232,701
Outstanding General Obligation Debt	\$ 2,765,000
Additional Debt Capacity	\$ 16,467,701
Direct & Overlapping Debt	\$ 38,715,000
Population used to calculate Per Capita	12,063
Direct Debt Per Capita	\$ 229.21
Direct and Overlapping Debt Per Capita	\$ 1,924.58
Direct Debt as a Percentage of Assessed Valuation	4.31%
Direct and Overlapping Debt as a Percentage of Assessed Valuation	36.21%
Direct Debt as a Percentage of Actual Fair Market Value	0.80%
Direct and Overlapping Debt as a Percentage of Actual Fair Market Value	6.75%

Taxing Body:	Total Debt		City's Share	
	Amount	Percent	Amount	Per Capita
Cowley County	\$ -	20.46%	\$ -	\$ -
USD No. 470	\$ 35,950,000	56.89%	\$ 20,451,260	\$ 1,695.37
Cowley County Community College	\$ -	20.46%	\$ -	\$ -
Total Overlapping Debt	\$ 35,950,000		\$ 20,451,260	\$ 1,695.37
City of Arkansas City Direct Debt	\$ 2,765,000	100%	\$ 2,765,000	\$ 229.21
Direct and Estimated Overlapping Debt	\$ 38,715,000		\$ 23,216,260	\$ 1,924.58

Description of Indebtedness	Issue Date	Final Maturity	Original Principal Amount	Amount Outstanding at 12/31/2019
G.O. Bonds Series 2009	07/01/2009	12/01/2019	\$ 1,950,000	\$ -
G.O. Bonds Series 2013	04/01/2013	12/01/1932	\$ 6,015,000	\$ 2,765,000
Total				\$ 2,765,000

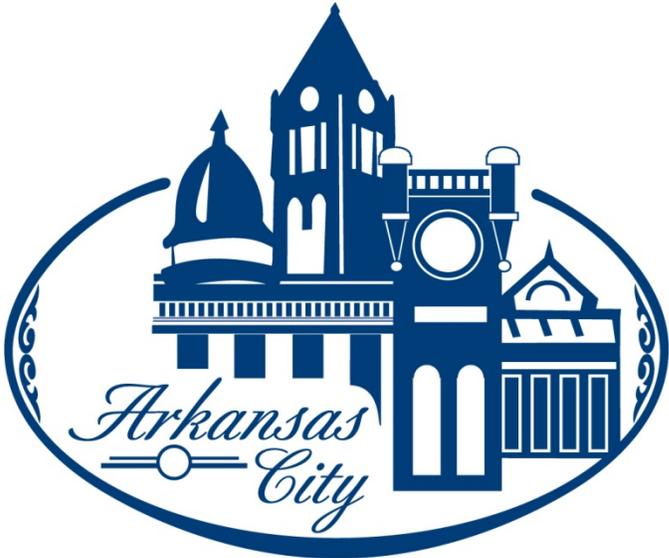
Debt Schedule:

City of Arkansas City, Kansas
Long-Term Debt and Interest for the Next Five Years and in Five Year Increments Through Maturity

	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040-2044	Total
PRINCIPAL										
General Obligation Bonds:										
Series 2013	\$ 515,000	\$ 525,000	\$ 540,000	\$ 100,000	\$ 105,000	\$ 575,000	\$ 405,000	\$ -	\$ -	\$ 2,765,000
Revenue Bonds:										
Public Building Commission 2019	\$ 350,000	\$ 425,000	\$ 440,000	\$ 460,000	\$ 480,000	\$ 2,795,000	\$ 3,525,000	\$ 4,225,000	\$ 4,930,000	\$ 17,630,000
KDHE Loans:										
Kansas Water Supply Loan	\$ 41,534	\$ 42,988	\$ 44,493	\$ 46,050	\$ 47,662	\$ 264,532	\$ 58,589	\$ -	\$ -	\$ 545,849
Kansas Water Supply Loan - WTP	\$ 876,807	\$ 900,640	\$ 925,122	\$ 950,268	\$ 976,099	\$ 5,293,204	\$ 6,052,798	\$ 4,746,683	\$ -	\$ 20,721,620
Capital Leases:										
Pumper Fire Truck	\$ 61,090	\$ 62,825	\$ 64,609	\$ 32,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 221,513
Ferrara Fire Truck	\$ 53,614	\$ 55,548	\$ 57,553	\$ 59,629	\$ 61,781	\$ 270,235	\$ -	\$ -	\$ -	\$ 558,360
TOTAL PRINCIPAL PAYMENTS	\$ 1,898,045	\$ 2,012,001	\$ 2,071,776	\$ 1,648,937	\$ 1,670,542	\$ 9,197,971	\$ 10,041,387	\$ 8,971,683	\$ 4,930,000	\$ 42,442,342
INTEREST										
General Obligation Bonds:										
Series 2013	\$ 56,010	\$ 48,285	\$ 40,410	\$ 30,960	\$ 28,810	\$ 106,038	\$ 24,340	\$ -	\$ -	\$ 334,853
Revenue Bonds:										
Public Building Commission 2019	\$ 717,962	\$ 638,913	\$ 626,163	\$ 608,563	\$ 585,563	\$ 2,542,063	\$ 1,839,063	\$ 1,158,063	\$ 471,875	\$ 9,188,224
KDHE Loans:										
Kansas Water Supply Loan	\$ 16,709	\$ 15,402	\$ 14,049	\$ 12,649	\$ 11,200	\$ 32,422	\$ 1,375	\$ -	\$ -	\$ 103,807
Kansas Water Supply Loan - WTP	\$ 481,841	\$ 461,097	\$ 439,789	\$ 417,902	\$ 395,420	\$ 1,617,891	\$ 956,763	\$ 226,085	\$ -	\$ 4,996,790
Capital Leases:										
Pumper Fire Truck	\$ 5,819	\$ 4,084	\$ 2,300	\$ 465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,668
Ferrara Fire Truck	\$ 19,494	\$ 17,559	\$ 15,555	\$ 13,478	\$ 11,327	\$ 22,195				\$ 99,608
TOTAL INTEREST PAYMENTS	\$ 1,297,835	\$ 1,185,340	\$ 1,138,266	\$ 1,084,017	\$ 1,032,319	\$ 4,320,608	\$ 2,821,540	\$ 1,384,148	\$ 471,875	\$ 14,735,950
TOTAL PRINCIPAL & INTEREST	\$ 3,195,880	\$ 3,197,342	\$ 3,210,042	\$ 2,732,954	\$ 2,702,861	\$ 13,518,580	\$ 12,862,927	\$ 10,355,830	\$ 5,401,875	\$ 57,178,292

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FUND SUMMARIES



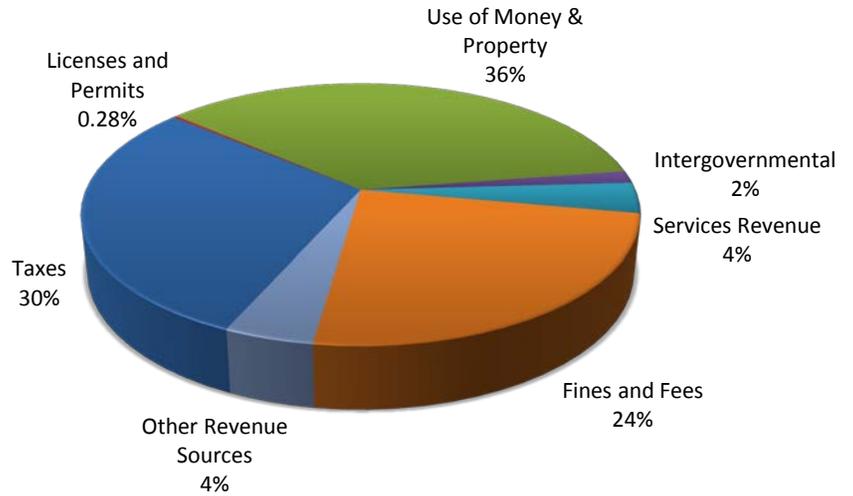
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Revenues and Expenditures

Where does the money come from?

2020 Budget Total Resources Available

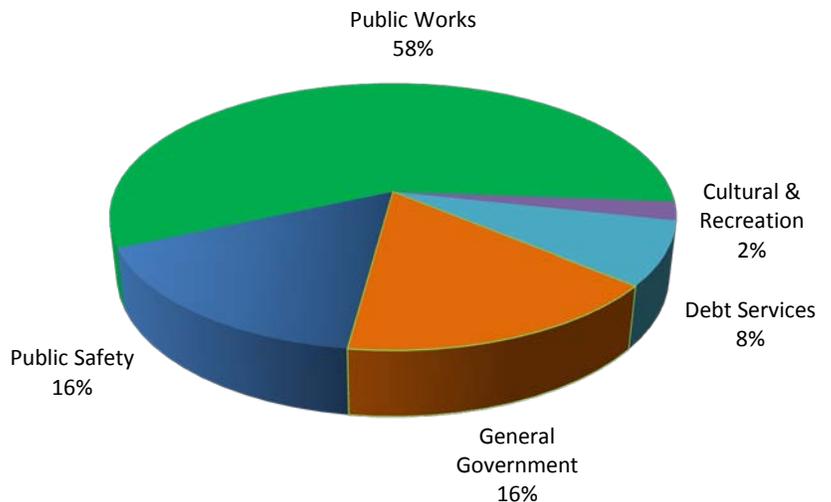
	<u>2020 Estimate</u>
Taxes	9,954,407
Licenses and Permits	95,400
Use of Money & Property	12,227,700
Intergovernmental	508,600
Services Revenue	1,279,700
Fines and Fees	8,243,600
Other Revenue Sources	1,485,600
Total	<u>\$ 33,795,007</u>



Where does the money go?

2020 Budget Total Expenditures by Function

	<u>2020 Estimate</u>
General Government	\$ 5,752,701.00
Public Safety	\$ 5,827,530.00
Public Works	\$ 20,778,564.00
Cultural & Recreation	\$ 806,688.00
Debt Services	\$ 2,754,041.00
Total	<u>\$ 35,919,524.00</u>



Fund Balances

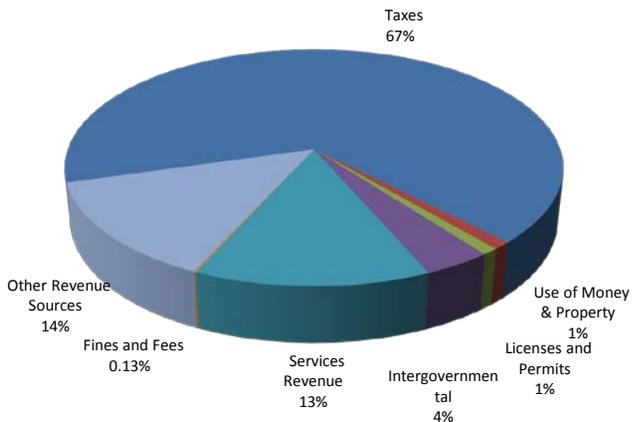
Fund balances are used to manage the City's ability to withstand unexpected financial emergencies. Fund balances may also determine the City's ability to manage monthly cash flows or accumulate funds for large-scale purchases without having to borrow. Fund Balances are audited each year. The year end 2019 fund balances are expected to continue to show improved stability for the City, which can be found on the state budget forms. Audited financial statements are available on the City's website. Below is a summary of FY2018 audited cash balances.

	Unencumbered Cash Balance Dec. 31, 2017	Receipts	Expenditures	Unencumbered Cash Balance Dec. 31, 2018	% Change
General Fund	904,617	9,566,197	9,525,880	944,934	4%
Special Purpose Funds:					
Special Recreation and Parks	29,071	11,908	14,000	26,979	-7%
Special Street and Highway	293,280	717,385	524,651	486,014	66%
Tourism	24,462	120,871	125,642	19,691	-20%
Special Alcohol	74,243	22,192	13,979	82,456	11%
Library	-	347,293	347,293	-	0%
Hospital Improvements	1,037,162	2,378,989	1,952,351	1,463,800	41%
Street Improvements	-	-	-	-	0%
Special Law Enforcement Trust	11,683	7,046	2,794	15,935	36%
CID Sales Tax	885	35,292	36,177	-	-100%
Equipment Reserve	200,946	-	-	200,946	0%
Public Building Commission	1,923,156	1,908,542	1,885,505	1,946,193	1%
Capital Improvements Reserve	308,673	3,321,060	2,438,650	1,191,083	286%
Bond and Interest Funds:					
Bond and Interest	164,474	1,041,465	1,125,085	80,854	-51%
Enterprise Funds:					
Water Utility	3,098,280	7,199,593	6,043,573	4,254,300	37%
Sewer Utility	3,517,568	2,023,796	1,573,762	3,967,602	13%
Sanitation Utility	759,010	1,515,472	1,280,686	993,796	31%
Stormwater Utility	382,444	284,214	459,141	207,517	-46%
Total Financial Reporting Entity (Excluding Agency Funds)	12,729,954	30,501,315	27,349,169	15,882,100	25%
Agency Funds:					
Drug Task Force	33,300	10,364	5,856	37,808	14%
Municipal Court	15,667	145,599	143,641	17,625	12%

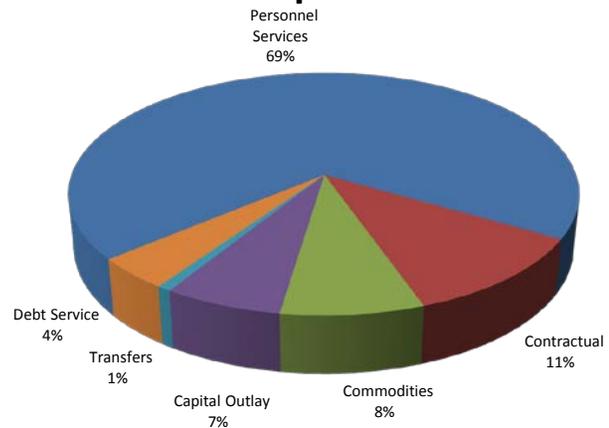
**General Fund- 01
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	524,811	571,356	904,616	624,315	944,934	965,120
Receipts:						
Taxes	5,875,804	6,084,535	6,221,570	6,561,717	6,634,928	6,352,595
Licenses and Permits	80,894	116,105	125,840	70,400	156,100	95,400
Use of Money & Property	44,719	50,082	75,321	66,000	90,000	85,200
Intergovernmental	381,634	416,764	394,909	623,600	629,700	363,600
Services Revenue	1,201,528	1,248,806	1,286,347	1,249,400	1,257,960	1,254,500
Fines and Fees	28,460	11,256	8,999	30,000	12,000	12,000
Other Revenue Sources	1,731,330	1,175,639	1,453,210	1,592,000	1,451,004	1,293,500
Total Receipts	9,344,368	9,103,187	9,566,196	10,193,117	10,231,692	9,456,795
Total Available	9,869,179	9,674,543	10,470,812	10,817,432	11,176,626	10,421,915
Expenditures:						
Personnel Services	6,023,229	6,280,716	6,588,797	7,379,294	7,020,160	7,242,545
Contractual	2,163,658	1,140,472	1,075,292	1,104,726	1,057,026	1,166,470
Commodities	742,335	692,088	635,927	781,450	765,950	814,000
Capital Outlay	213,167	503,986	1,151,392	811,962	962,212	677,500
Transfers	5,205	85,756	7,564	300,000	266,158	79,000
Debt Service	150,228	66,909	66,909	440,000	140,000	442,400
Total Expenditures	9,297,823	8,769,927	9,525,879	10,817,432	10,211,506	10,421,915
Receipts Over(Under) Expenditures	46,545	333,260	40,317	(624,315)	20,186	(965,120)
Unencumbered Cash December 31	571,356	904,616	944,934	-	965,120	-

2020 Receipts



2020 Expenditures



Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
01 - GENERAL FUND							
4 - Revenue							
410 - Taxes							
01-100-4100	Neighborhood Revitalization	(33,108)	(58,860)	(68,972)	(60,000)	(90,000)	(150,000)
01-100-4101	Current Property Tax	2,380,075	2,341,140	2,456,897	2,844,953	2,839,479	2,883,109
01-100-4102	Motor Vehicle Tax	322,449	348,010	335,054	385,866	385,866	420,978
01-100-4103	RV Tax	2,991	3,307	3,111	3,912	3,912	4,105
01-100-4104	16/20 M Veh	5,971	5,995	6,096	2,914	2,914	3,302
01-100-4105	In Lieu of Tax	-	-	907	-	-	-
01-100-4106	Delinquent Property Tax	76,295	83,014	76,315	75,000	87,000	75,000
01-100-4107	Excise Tax	18	48	30	-	-	-
01-100-4108	Commercial Vehicle Tax	-	-	-	3,315	-	7,103
01-100-4112	Compensating Use Tax	325,181	557,359	580,589	500,000	600,000	303,000
01-100-4121	Electric Franchise Tax	848,494	844,850	888,274	845,000	845,000	860,000
01-100-4122	Gas Franchise Tax	158,341	179,087	198,225	180,000	180,000	190,000
01-100-4123	Telephone Franchise Tax	18,178	15,276	12,083	13,000	13,000	10,000
01-100-4124	Cable TV Franchise Tax	125,602	122,482	126,654	120,000	120,000	124,000
01-100-4125	Liquor Enforcement Tax	12,095	12,885	11,908	12,757	12,757	11,998
01-100-4130	Current Special Assessments	3,560	30,712	18,091	30,000	30,000	30,000
01-310-4110	Sales Tax	1,222,190	1,199,422	1,182,231	1,200,000	1,200,000	1,180,000
01-421-4110	Sales Tax	407,472	399,808	394,077	405,000	405,000	400,000
	Taxes Totals:	5,875,804	6,084,535	6,221,570	6,561,717	6,634,928	6,352,595
420 - Licenses and Permits							
01-100-4231	Liquor Store Licenses	1,200	1,200	1,200	1,200	1,200	1,200
01-100-4232	Cereal Malt Beverage Lic.	1,600	1,725	1,500	1,400	1,400	1,400
01-100-4233	Class B Club License	800	1,725	1,350	1,000	1,000	1,000
01-100-4234	Other Business License	2,245	1,885	1,445	1,800	2,500	1,800
01-207-4235	Trades Licenses	28,770	21,180	31,627	20,000	20,000	30,000
01-207-4242	BPC Permits	34,305	72,842	76,068	35,000	120,000	50,000
01-310-4234	Other Business License	10,150	12,650	12,650	10,000	10,000	10,000
01-421-4236	Animal Redemption	1,824	2,898	-	-	-	-
	Licenses and Permits Totals:	80,894	116,105	125,840	70,400	156,100	95,400
430 - Use of Money & Property							
01-100-4350	Interest Income	2,110	14,077	36,296	28,000	40,000	40,000
01-100-4351	Rental Of Farmland	12,995	11,143	11,054	12,000	18,000	11,000
01-100-4353	Ag Building Rental	5,675	4,153	2,867	4,000	8,000	10,000
01-100-4354	Other Property Rental	16,260	14,505	16,675	15,500	15,500	16,000
01-100-4355	Hogan Rental	3,275	2,625	3,700	2,500	4,000	3,700
01-770-4352	NWCC Rental	4,403	3,579	4,729	4,000	4,500	4,500
	Use of Money & Property Totals:	44,719	50,082	75,321	66,000	90,000	85,200
440 - Intergovernmental							
01-100-4461	Miscellaneous Grants	5,000	-	13,000	260,000	260,000	-
01-100-4462	State Connecting Links	13,611	13,593	13,602	13,600	13,600	13,600
01-310-4461	Miscellaneous Grants	12,773	48,356	5,110	-	-	-
01-310-4463	Rural Fire Fees	327,882	337,570	350,742	350,000	350,000	350,000
01-421-4461	Miscellaneous Grants	22,367	17,246	12,455	-	6,100	-
	Intergovernmental Totals:	381,634	416,764	394,909	623,600	629,700	363,600
450 - Services Revenue							
01-100-4505	Misc Service Charge	8,058	9,192	7,730	5,000	5,000	6,000
01-204-4521	Restitution	-	-	30	-	-	-
01-204-4522	Court Fines	313,844	397,301	383,618	400,000	385,000	385,000
01-204-4524	Incarceration Fee	6,059	2,462	1,848	3,000	3,000	2,500
01-204-4528	Diversions	19,520	19,226	21,350	20,000	20,000	20,000
01-204-4531	Bond Forfeiture	3,830	2,422	5,562	2,500	2,500	2,500
01-204-4536	Court Appt'd Attorney Fees	4	2	(1)	-	300	-
01-204-4537	Probation Fees	2,678	1,164	462	1,000	1,000	500
01-204-4543	Drug Screen Fees (Court)	770	318	103	500	100	100
01-310-4501	County Ambulance Payments	171,441	176,672	176,497	170,000	176,500	176,500
01-310-4505	Misc Service Revenue	480	120	14,335	500	14,000	14,000
01-310-4510	Ambulance Service	647,769	611,575	651,483	625,000	625,000	625,000
01-310-4521	Restitution	-	57	-	-	-	-
01-421-4505	Misc Service Charge	2,740	2,460	2,360	2,500	2,500	2,500

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
01-421-4521	Restitution	-	50	-	-	160	-
01-530-4505	Misc Service Revenue	210	-	-	-	-	-
01-530-4507	Park Fees	580	449	510	400	400	400
01-530-4521	Restitution	500	1,502	-	-	3,300	-
01-533-4512	Funeral Charges	14,035	12,400	14,100	13,000	13,000	14,000
01-533-4513	Cemetery Lot Sales	7,600	10,300	4,575	5,000	5,000	4,500
01-533-4514	Move/Set Stone Charges	1,325	1,050	1,215	1,000	1,000	1,000
01-533-4515	Relocate Charges	70	35	70	-	-	-
01-542-4521	Restitution	16	50	500	-	200	-
Services Revenue Totals:		1,201,528	1,248,806	1,286,347	1,249,400	1,257,960	1,254,500
460 - Fines and Fees							
01-207-4640	Property Maintenance	28,460	11,256	9,000	30,000	12,000	12,000
Fines and Fees Totals:		28,460	11,256	9,000	30,000	12,000	12,000
470 - Other Revenue Sources							
01-100-4700	Refund of Expenditure	95,949	1,344	3,878	-	89,800	-
01-100-4701	Contributions/Donations	7,918	16,135	-	-	-	-
01-100-4718	Loan Reimbursement	-	-	-	300,000	-	-
01-100-4790	Miscellaneous Revenue	27,954	44,809	80,816	-	6,463	-
01-100-4810	Sale of Property	500	-	-	30,000	-	-
01-100-4900	Transfer from Other Fund	27,959	-	-	-	-	-
01-100-4902	Transfer From Water Fund	400,000	100,000	400,000	400,000	400,000	400,000
01-100-4903	Transfer From Sewer Fund	650,000	550,000	550,000	550,000	550,000	550,000
01-100-4904	Transfer from Sanitation Fund	300,000	200,000	200,000	200,000	200,000	200,000
01-201-4700	Refund of Expenditure	4,223	2,990	2,275	-	2,500	-
01-203-4700	Refund of Expenditure	-	60	188	-	-	-
01-204-4700	Refund of Expenditure	-	30	-	-	-	-
01-207-4700	Refund of Expenditure	542	406	790	-	100	-
01-207-4715	Service Fees	3,218	25,081	26,769	3,000	39,400	25,000
01-209-4700	Refund of Expenditure	6,721	3,494	3,453	-	400	-
01-310-4700	Refund of Expenditure	2,371	9,773	6,143	-	9,900	-
01-310-4701	Contributions/Donations	210	-	3,090	-	225	-
01-310-4702	Insurance Recovery	47,240	40,835	-	-	-	-
01-310-4880	Sale of Materials	9,825	-	7,663	-	-	-
01-421-4700	Refund of Expenditure	52,423	60,636	68,082	50,000	60,000	60,000
01-421-4701	Contributions/Donations	1,165	62	19	-	-	-
01-421-4702	Insurance Recovery	9,857	26,644	8,771	-	1,400	-
01-421-4880	Sale of Materials	1,750	-	1,000	-	-	-
01-530-4700	Refund of Expenditure	3,907	19,856	15,487	-	1,300	-
01-530-4701	Contributions/Donations	-	-	8,675	-	-	-
01-530-4702	Insurance Recovery	2,042	8,712	-	-	30,000	-
01-530-4880	Sale of Materials	31	338	451	-	135	-
01-542-4700	Refund of Expenditure	8,038	572	2,000	-	-	-
01-542-4702	Insurance Recovery	2,599	798	-	-	-	-
01-542-4880	Sale of Materials	351	4,930	2,506	-	381	-
01-770-4700	Refund of Expenditure	170	-	-	-	-	-
01-774-4700	Refund of Expenditure	48,988	48,847	48,687	49,000	49,000	48,500
01-774-4701	Contributions/Donations	15,379	9,288	12,466	10,000	10,000	10,000
Other Revenue Sources Totals:		1,731,330	1,175,639	1,453,210	1,592,000	1,451,004	1,293,500
Revenue Totals:		9,344,368	9,103,187	9,566,196	10,193,117	10,231,692	9,456,795

5 - Expense

500 - Personnel Services

01-201-5203	Travel/ Meals/ Lodging	757	547	2,076	4,000	4,000	4,000
01-201-5204	Training/Seminars/Conferences	933	-	865	1,500	1,500	1,500
01-201-5205	Dues/Memberships	4,006	4,359	4,524	5,000	5,000	5,000
01-201-5206	Employee Appreciation	11,684	11,898	14,513	14,000	14,000	14,000
01-203-5100	Full Time Salary	311,750	341,808	341,184	370,929	370,929	361,708
01-203-5102	Overtime Salary	905	1,500	1,257	1,000	1,000	1,300
01-203-5103	SS/Medi Taxes	22,588	24,277	24,377	27,060	27,060	27,441
01-203-5106	KPERS	29,274	30,083	32,201	35,974	35,974	34,472
01-203-5111	Life Insurance	172	172	171	176	176	176
01-203-5112	Medical/Dental Insurance	29,794	35,825	44,349	53,673	41,000	40,948
01-203-5113	Unemployment Insurance	1,640	1,811	1,801	1,946	1,946	1,973

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
01-203-5114	Workers Comp	321	284	231	506	212	446
01-203-5202	Employment Services	63	-	41	-	-	-
01-203-5203	Travel/ Meals/ Lodging	7,120	3,818	6,527	5,000	5,000	5,000
01-203-5204	Training/Seminars/Conferences	2,956	1,579	1,670	5,000	5,000	5,000
01-203-5205	Dues/Memberships	2,555	1,777	2,180	2,000	2,000	2,000
01-203-5206	Employee Appreciation	234	-	37	-	-	-
01-204-5100	Full Time Salary	27,100	28,730	30,242	29,461	29,461	31,832
01-204-5102	Overtime Salary	851	1,335	1,120	1,000	1,000	1,200
01-204-5103	SS/Medi Taxes	1,974	2,153	2,236	2,136	2,136	2,346
01-204-5106	KPERS	2,619	2,635	2,949	3,027	3,027	3,136
01-204-5111	Life Insurance	19	19	19	20	20	20
01-204-5112	Medical/Dental Insurance	4,274	4,672	5,179	5,519	5,519	5,862
01-204-5113	Unemployment Insurance	141	154	160	164	164	179
01-204-5114	Workers Comp	80	71	54	43	53	41
01-204-5203	Travel/ Meals/ Lodging	550	59	47	400	400	400
01-204-5204	Training/Seminars/Conferences	250	410	-	150	150	150
01-204-5205	Dues/Memberships	335	100	125	200	200	200
01-205-5100	Full Time Salary	81,473	82,883	84,531	88,698	88,698	88,671
01-205-5103	SS/Medi Taxes	6,240	6,341	6,467	6,640	6,640	6,707
01-205-5113	Unemployment Insurance	448	456	465	477	477	482
01-205-5114	Workers Comp	303	211	136	159	106	135
01-205-5203	Travel/ Meals/ Lodging	272	80	311	500	500	500
01-205-5204	Training/Seminars/Conferences	-	-	65	500	500	500
01-205-5205	Dues/Memberships	515	1,294	891	800	800	800
01-207-5100	Full Time Salary	93,594	96,886	122,815	129,218	129,218	128,287
01-207-5102	Overtime Salary	1,185	1,233	727	1,000	1,000	850
01-207-5103	SS/Medi Taxes	7,251	7,310	8,768	9,640	9,640	9,699
01-207-5106	KPERS	8,879	8,233	11,618	12,918	12,918	12,266
01-207-5111	Life Insurance	47	58	104	117	117	117
01-207-5112	Medical/Dental Insurance	7,263	15,679	39,890	42,515	42,515	44,776
01-207-5113	Unemployment Insurance	516	525	627	699	699	702
01-207-5114	Workers Comp	5,969	8,252	6,946	9,310	6,335	7,588
01-207-5201	Staffing Services	12,375	21,882	-	-	-	-
01-207-5202	Employment Services	204	231	62	300	300	300
01-207-5203	Travel/ Meals/ Lodging	738	2,324	2,828	2,500	2,500	2,500
01-207-5204	Training/Seminars/Conferences	2,114	2,713	1,388	3,000	3,000	3,000
01-207-5205	Dues/Memberships	427	520	736	600	600	600
01-207-5206	Employee Appreciation	-	-	187	-	-	-
01-209-5100	Full Time Salary	237,959	249,174	260,436	264,106	264,106	277,095
01-209-5102	Overtime Salary	3,541	4,740	4,669	2,000	2,000	4,000
01-209-5103	SS/Medi Taxes	17,442	18,402	19,209	19,936	19,936	21,251
01-209-5105	Retirement	-	-	-	11,523	-	16,268
01-209-5106	KPERS	22,626	22,270	24,930	26,504	26,504	26,696
01-209-5111	Life Insurance	153	152	158	156	156	156
01-209-5112	Medical/Dental Insurance	31,725	37,177	43,979	46,904	46,904	48,342
01-209-5113	Unemployment Insurance	1,251	1,320	1,377	1,433	1,433	1,528
01-209-5114	Workers Comp	482	356	299	391	318	360
01-209-5202	Employment Services	13	-	549	250	250	250
01-209-5203	Travel/ Meals/ Lodging	1,697	4,671	1,949	4,000	4,000	4,000
01-209-5204	Training/Seminars/Conferences	1,747	5,181	5,454	5,000	5,000	5,000
01-209-5205	Dues/Memberships	725	660	1,012	1,200	1,200	1,200
01-209-5206	Employee Appreciation	101	-	224	-	-	-
01-310-5100	Full Time Salary	1,060,292	1,060,254	1,107,746	1,276,094	1,100,000	1,259,182
01-310-5102	Overtime Salary	125,309	147,470	171,475	120,000	170,000	170,000
01-310-5103	SS/Medi Taxes	86,812	88,691	94,234	104,009	104,009	107,879
01-310-5106	KPERS	1,349	1,335	1,575	1,593	1,593	2,713
01-310-5107	KPF	237,045	226,235	250,138	296,067	296,067	303,300
01-310-5111	Life Insurance	804	791	845	956	956	975
01-310-5112	Medical/Dental Insurance	176,104	184,899	223,024	272,323	225,000	242,806
01-310-5113	Unemployment Insurance	(9,620)	(6,272)	6,775	7,478	7,478	7,756
01-310-5114	Workers Comp	62,606	44,467	34,541	46,160	35,786	45,554
01-310-5201	Staffing Services	-	-	-	1,350	1,350	1,350
01-310-5202	Employment Services	1,622	3,431	2,444	3,000	3,000	3,000
01-310-5203	Travel/ Meals/ Lodging	8,104	7,083	8,242	10,000	10,000	10,000
01-310-5204	Training/Seminars/Conferences	5,301	7,320	9,327	11,000	11,000	11,000
01-310-5205	Dues/Memberships	1,049	980	2,554	1,400	1,400	2,500

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
01-310-5206	Employee Appreciation	167	-	687	-	-	-
01-421-5100	Full Time Salary	1,391,421	1,506,625	1,501,115	1,598,475	1,598,475	1,585,387
01-421-5102	Overtime Salary	109,013	77,857	99,561	80,000	80,000	95,000
01-421-5103	SS/Medi Taxes	110,001	115,558	117,352	128,512	128,512	126,905
01-421-5105	Retirement	-	-	-	44,018	44,018	-
01-421-5106	KPERS	10,149	10,074	6,971	12,963	12,963	12,098
01-421-5107	KPF	258,677	255,555	278,606	306,057	306,057	302,063
01-421-5111	Life Insurance	1,099	1,178	1,145	1,209	1,209	1,209
01-421-5112	Medical/Dental Insurance	228,304	298,763	290,681	351,118	300,000	348,089
01-421-5113	Unemployment Insurance	(7,953)	(4,340)	2,337	9,239	9,239	9,124
01-421-5114	Workers Comp	33,711	26,946	23,789	31,772	28,116	35,340
01-421-5201	Staffing Services	23,796	19,701	24,904	20,000	20,000	37,000
01-421-5202	Employment Services	7,590	1,620	1,541	3,000	3,000	3,000
01-421-5203	Travel/ Meals/ Lodging	6,782	10,905	9,932	11,000	11,000	11,000
01-421-5204	Training/Seminars/Conferences	6,940	13,685	12,157	16,000	16,000	16,000
01-421-5205	Dues/Memberships	1,105	841	2,305	2,000	2,000	2,000
01-421-5206	Employee Appreciation	431	-	1,415	-	-	-
01-530-5100	Full Time Salary	278,731	291,654	288,822	301,041	331,041	267,850
01-530-5102	Overtime Salary	3,842	5,512	4,867	2,500	2,500	4,500
01-530-5103	SS/Medi Taxes	20,271	21,354	21,226	25,361	25,361	20,582
01-530-5105	Retirement	-	-	-	35,376	-	-
01-530-5106	KPERS	26,204	25,876	26,648	33,715	33,715	25,856
01-530-5111	Life Insurance	306	308	289	293	293	312
01-530-5112	Medical/Dental Insurance	79,316	83,662	82,533	94,912	82,000	85,203
01-530-5113	Unemployment Insurance	1,456	1,533	1,523	1,823	1,823	1,480
01-530-5114	Workers Comp	7,884	6,505	5,886	7,604	5,039	6,881
01-530-5201	Staffing Services	8,868	22,319	-	-	-	-
01-530-5202	Employment Services	2,244	523	1,205	1,500	1,500	1,500
01-530-5203	Travel/ Meals/ Lodging	26	-	-	1,000	1,000	1,000
01-530-5204	Training/Seminars/Conferences	-	-	-	1,500	1,500	1,500
01-530-5205	Dues/Memberships	-	-	648	700	700	700
01-530-5206	Employee Appreciation	449	-	225	-	-	-
01-533-5100	Full Time Salary	66,405	68,996	71,889	71,494	71,494	74,184
01-533-5102	Overtime Salary	1,375	1,880	1,735	2,500	2,500	1,500
01-533-5103	SS/Medi Taxes	4,675	5,138	5,197	7,461	7,461	5,721
01-533-5106	KPERS	6,352	6,209	6,923	7,525	7,525	7,187
01-533-5111	Life Insurance	77	76	79	78	78	78
01-533-5112	Medical/Dental Insurance	24,312	14,939	30,303	32,319	32,319	33,278
01-533-5113	Unemployment Insurance	336	369	373	407	407	411
01-533-5114	Workers Comp	3,707	3,424	2,637	2,973	2,791	3,136
01-533-5202	Employment Services	147	160	193	200	200	200
01-533-5203	Travel/ Meals/ Lodging	-	-	-	200	200	200
01-533-5206	Employee Appreciation	-	-	269	-	-	-
01-540-5203	Travel/ Meals/ Lodging	-	-	490	2,000	2,000	-
01-540-5204	Training/Seminars/Conferences	-	-	-	2,000	2,000	-
01-540-5205	Dues/Memberships	-	-	-	300	300	-
01-542-5100	Full Time Salary	157,702	152,709	148,725	230,292	210,000	228,183
01-542-5102	Overtime Salary	5,169	6,211	6,394	5,000	5,000	6,000
01-542-5103	SS/Medi Taxes	11,724	11,495	11,357	17,556	17,556	19,240
01-542-5105	Retirement	-	-	-	-	-	20,415
01-542-5106	KPERS	14,881	13,711	14,217	23,339	23,339	24,169
01-542-5111	Life Insurance	187	175	167	259	259	250
01-542-5112	Medical/Dental Insurance	39,986	42,470	36,899	81,885	81,885	70,413
01-542-5113	Unemployment Insurance	843	818	816	1,262	1,262	1,383
01-542-5114	Workers Comp	10,222	10,435	9,910	12,129	10,488	11,483
01-542-5199	(To) From Other Dept	(39,784)	(103,399)	-	-	-	-
01-542-5201	Staffing Services	132,290	165,111	115,158	100,000	50,000	50,000
01-542-5202	Employment Services	2,379	1,182	2,296	2,000	2,000	2,000
01-542-5203	Travel/ Meals/ Lodging	211	139	35	300	300	300
01-542-5204	Training/Seminars/Conferences	570	46	150	1,000	1,000	1,000
01-542-5205	Dues/Memberships	90	309	488	800	800	400
01-770-5100	Full Time Salary	32,226	32,371	32,454	33,747	33,747	33,317
01-770-5102	Overtime Salary	34	732	1,230	500	500	1,000
01-770-5103	SS/Medi Taxes	2,337	2,408	2,453	2,520	2,520	2,518
01-770-5106	KPERS	3,025	2,899	3,168	3,351	3,351	3,163
01-770-5111	Life Insurance	38	35	26	39	39	39

Account Number	Account Name	2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-770-5112	Medical/Dental Insurance	3,706	4,101	4,579	4,882	4,882	5,066
01-770-5113	Unemployment Insurance	168	172	175	184	184	187
01-770-5114	Workers Comp	-	-	-	1,253	1,429	1,184
01-774-5100	Full Time Salary	88,205	96,526	101,934	104,978	104,978	108,527
01-774-5102	Overtime Salary	825	1,838	1,963	100	100	1,500
01-774-5103	SS/Medi Taxes	6,112	6,800	7,146	7,840	7,840	8,318
01-774-5106	KPERS	8,347	8,618	9,770	10,422	10,422	10,449
01-774-5111	Life Insurance	115	114	118	117	117	117
01-774-5112	Medical/Dental Insurance	28,927	32,016	35,331	37,704	37,704	38,057
01-774-5113	Unemployment Insurance	439	489	514	564	564	598
01-774-5114	Workers Comp	1,598	1,332	1,196	818	622	824
01-774-5201	Staffing Services	20,811	25,092	24,623	26,000	26,000	30,000
01-774-5202	Employment Services	426	-	29	500	500	500
01-774-5203	Travel/ Meals/ Lodging	-	-	-	500	500	500
01-774-5204	Training/Seminars/Conferences	-	-	-	500	500	500
01-774-5205	Dues/Memberships	205	388	157	500	500	500
Personnel Services Totals:		6,023,229	6,280,716	6,588,797	7,379,294	7,020,160	7,242,545
600 - Contractual							
01-100-6102	Electricity	16,596	15,631	14,974	17,000	17,000	17,000
01-100-6103	Natural Gas	1,054	1,936	2,179	2,200	2,200	2,200
01-100-6212	Payments to Contractors	850	5,716	3,521	-	-	-
01-100-6214	Other Professional Services	700	260	300	-	-	-
01-100-6215	Other Insurances	45,108	47,540	49,359	46,000	46,000	46,000
01-100-6217	Contributions	2,663	-	-	3,000	-	3,000
01-100-6306	Other Rentals	-	1,000	-	-	-	-
01-201-6214	Other Professional Services	4,210	3,500	2,696	-	-	-
01-201-6217	Contributions	1,302,806	238,751	169,373	131,646	131,646	173,395
01-201-6301	Advertising	6,168	5,460	4,237	5,000	5,000	5,000
01-201-6302	Equip Rental/Maintenance Contract	-	30	135	-	-	-
01-203-6104	Telephone	1,849	2,104	2,403	1,800	1,800	1,800
01-203-6214	Other Professional Services	3,065	3,221	2,980	1,000	2,500	2,500
01-203-6301	Advertising	-	-	255	500	500	500
01-204-6104	Telephone	616	701	697	330	330	330
01-204-6210	Legal Services	-	175	-	-	-	-
01-204-6213	Translation Services	4,530	2,939	2,404	3,500	2,500	2,000
01-204-6214	Other Professional Services	-	-	417	-	-	-
01-204-6401	Appointed Attorney Fees	-	-	-	1,000	1,000	1,000
01-204-6403	Judge Fees	58,781	58,928	58,620	40,000	50,000	44,000
01-205-6210	Legal Services	2,772	4,759	1,674	5,000	5,000	5,000
01-205-6214	Other Professional Services	-	100	903	-	-	-
01-207-6102	Electricity	-	8	-	-	-	-
01-207-6104	Telephone	4,722	5,305	5,566	4,800	4,800	4,800
01-207-6105	Other Utility Services	519	1,564	480	600	600	600
01-207-6212	Payments to Contractors	9,466	1,157	120	14,000	-	-
01-207-6214	Other Professional Services	22,426	29,155	40,169	30,000	20,000	20,000
01-207-6215	Other Insurances	611	686	464	700	700	700
01-207-6301	Advertising	-	75	-	300	300	300
01-209-6104	Telephone	12,030	9,835	7,906	12,200	10,000	8,200
01-209-6105	Other Utility Services	19,942	20,612	22,371	20,500	20,500	22,500
01-209-6211	Auditing	18,150	33,650	6,950	20,000	20,000	20,545
01-209-6214	Other Professional Services	11,363	6,316	6,521	7,500	7,500	7,500
01-209-6215	Other Insurances	24	-	-	100	100	100
01-209-6301	Advertising	577	518	608	1,000	1,000	700
01-209-6302	Equip Rental/Maintenance Contract	11,339	17,697	15,044	17,000	17,000	16,000
01-209-6303	License Fees	336	341	348	400	400	400
01-209-6305	Service Charges	4,032	4,625	5,358	4,500	4,500	5,500
01-310-6102	Electricity	12,344	12,680	12,668	14,000	14,000	14,000
01-310-6103	Natural Gas	2,758	6,653	5,696	7,400	7,400	7,400
01-310-6104	Telephone	3,038	3,187	3,548	3,300	3,300	3,600
01-310-6105	Other Utility Services	2,116	2,124	2,194	2,400	2,400	2,400
01-310-6214	Other Professional Services	9,863	9,681	11,947	13,200	13,200	13,200
01-310-6215	Other Insurances	17,619	17,387	22,412	18,500	18,500	18,500
01-310-6223	Billing Services	33,852	36,787	33,364	36,000	36,000	38,000
01-310-6301	Advertising	305	221	331	1,000	1,000	1,000
01-310-6302	Equip Rental/Maintenance Contract	2,602	725	1,185	3,000	3,000	3,000

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
01-310-6303	License Fees	651	1,356	551	1,650	1,650	1,650
01-421-6102	Electricity	15,070	14,204	13,372	16,000	16,000	16,000
01-421-6103	Natural Gas	1,836	3,019	2,883	3,500	3,500	3,500
01-421-6104	Telephone	7,978	8,905	9,591	9,000	9,000	9,500
01-421-6105	Other Utility Services	8,911	7,897	7,683	8,500	8,500	8,000
01-421-6213	Translation Services	1,318	408	157	1,200	1,200	600
01-421-6214	Other Professional Services	11,912	13,347	16,425	15,000	15,000	15,000
01-421-6215	Other Insurances	18,173	21,505	23,320	19,000	19,000	23,000
01-421-6216	Fidelity Bonds	-	346	-	500	500	500
01-421-6217	Contributions	200	150	-	-	-	-
01-421-6218	Claims/Losses	-	-	-	200	200	200
01-421-6222	Janitorial Services	5,832	4,985	4,721	5,800	5,800	5,000
01-421-6224	Animal Control Expense	32,496	24,073	33,500	32,000	32,000	33,500
01-421-6301	Advertising	1,259	-	227	1,500	1,500	1,500
01-421-6302	Equip Rental/Maintenance Contract	2,994	4,608	4,549	4,000	4,000	4,500
01-421-6303	License Fees	-	-	25	400	400	400
01-421-6304	Printing	842	1,593	706	1,000	1,000	1,000
01-530-6102	Electricity	25,882	26,777	24,913	27,500	27,500	29,500
01-530-6103	Natural Gas	7,839	14,772	14,592	17,000	17,000	18,000
01-530-6104	Telephone	1,541	1,212	1,201	1,500	1,500	1,500
01-530-6105	Other Utility Services	1,782	1,915	2,074	2,500	2,500	3,000
01-530-6212	Payments to Contractors	67	287	63	1,200	1,200	1,200
01-530-6214	Other Professional Services	1,188	762	9,340	3,000	3,000	5,000
01-530-6215	Other Insurances	15,889	17,148	17,969	20,000	20,000	20,000
01-530-6218	Claims/Losses	-	5,528	5,656	1,000	1,000	2,000
01-530-6222	Janitorial Services	-	-	-	30,000	-	-
01-530-6301	Advertising	-	76	296	500	500	500
01-530-6302	Equip Rental/Maintenance Contract	2,970	2,571	330	8,000	9,000	10,000
01-530-6303	License Fees	86	63	26	100	100	100
01-532-6102	Electricity	9,276	9,450	9,543	12,000	12,000	12,000
01-532-6104	Telephone	346	252	100	300	300	300
01-532-6214	Other Professional Services	39,375	39,897	38,936	44,000	44,000	46,000
01-533-6102	Electricity	4,514	4,778	4,623	5,300	5,300	6,000
01-533-6103	Natural Gas	2,350	3,681	3,786	7,000	7,000	8,000
01-533-6104	Telephone	616	701	801	1,000	1,000	1,200
01-533-6105	Other Utility Services	959	959	1,378	1,000	1,000	1,500
01-533-6214	Other Professional Services	163	127	-	500	500	500
01-533-6215	Other Insurances	2,815	2,937	2,953	3,000	3,000	3,200
01-533-6301	Advertising	-	-	-	250	250	250
01-533-6302	Equip Rental/Maintenance Contract	-	84	2,276	300	300	300
01-540-6215	Other Insurances	850	868	848	1,000	1,000	-
01-540-6218	Claims/Losses	-	67	-	-	-	-
01-540-6302	Equip Rental/Maintenance Contract	-	158	-	-	-	-
01-542-6102	Electricity	221,248	217,296	210,121	225,000	225,000	225,000
01-542-6103	Natural Gas	1,508	3,850	3,882	4,000	4,000	4,000
01-542-6104	Telephone	1,849	2,416	2,403	2,500	2,500	2,500
01-542-6105	Other Utility Services	750	750	812	800	800	800
01-542-6212	Payments to Contractors	-	-	-	-	-	48,500
01-542-6214	Other Professional Services	8,407	8,024	16,021	13,000	13,000	13,000
01-542-6215	Other Insurances	18,088	19,335	19,920	20,000	20,000	20,000
01-542-6301	Advertising	166	219	349	-	-	200
01-542-6302	Equip Rental/Maintenance Contract	379	317	8,487	2,000	2,000	2,000
01-542-6303	License Fees	154	55	191	200	200	200
01-770-6102	Electricity	4,063	3,610	3,121	4,200	4,200	4,200
01-770-6103	Natural Gas	1,212	2,197	2,495	2,800	2,800	3,000
01-770-6104	Telephone	616	701	860	800	800	1,000
01-770-6105	Other Utility Services	903	1,005	1,140	1,200	1,200	1,300
01-770-6214	Other Professional Services	93	74	266	250	250	500
01-774-6102	Electricity	13,077	13,235	13,190	15,000	15,000	17,000
01-774-6103	Natural Gas	2,029	3,223	3,034	4,500	4,500	4,500
01-774-6104	Telephone	2,172	2,475	1,830	2,500	2,500	2,500
01-774-6214	Other Professional Services	2,509	2,336	1,875	3,200	3,200	3,200
01-774-6215	Other Insurances	3,132	3,184	3,161	4,000	4,000	5,000
01-774-6301	Advertising	1,525	963	347	1,200	1,200	1,500
Contractual Totals:		2,163,658	1,140,472	1,075,292	1,104,726	1,057,026	1,166,470

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
710 - Commodities							
01-100-7301	Refunds	2,535	2,140	2,015	1,000	1,000	1,000
01-100-7303	Other Taxes/Fees	6,524	8,505	9,807	500	500	500
01-201-7100	Office Supplies/Publications	545	508	62	1,000	1,000	1,000
01-201-7101	Other Supplies/Tools	762	631	10,674	200	200	200
01-201-7102	Clothing/Uniforms	-	-	243	-	-	-
01-201-7103	Food Supply	3,075	6,548	4,032	5,000	5,000	5,000
01-203-7100	Office Supplies/Publications	3,068	1,719	1,508	2,000	2,000	2,000
01-203-7101	Other Supplies/Tools	655	1,044	696	1,500	1,500	1,500
01-203-7102	Clothing/Uniforms	16	187	610	300	300	300
01-203-7103	Food Supply	-	43	-	-	-	-
01-203-7110	Postage/Shipping	-	7	5	200	200	200
01-203-7204	Building Materials/Repairs	-	165	-	-	-	-
01-204-7100	Office Supplies/Publications	652	612	529	1,000	1,000	1,000
01-204-7101	Other Supplies/Tools	-	-	10	-	-	-
01-204-7102	Clothing/Uniforms	-	-	123	-	-	-
01-205-7100	Office Supplies/Publications	231	709	710	250	250	250
01-205-7110	Postage/Shipping	165	211	205	-	-	-
01-207-7100	Office Supplies/Publications	3,113	2,902	1,439	3,500	3,500	3,500
01-207-7101	Other Supplies/Tools	5,610	2,066	2,882	3,000	3,000	3,000
01-207-7102	Clothing/Uniforms	507	270	547	300	300	300
01-207-7110	Postage/Shipping	40	55	-	150	150	150
01-207-7115	Building Demolition	105,135	38,740	50,578	75,000	50,000	60,000
01-207-7200	Fuel/Oil	2,102	2,959	2,953	2,100	2,100	2,100
01-207-7201	Equipment Repair/Parts/Maintenanc	446	3,203	2,283	2,000	4,000	2,000
01-207-7202	Motor Vehicle Repair/Parts	1,094	3,205	2,199	2,000	2,000	2,000
01-207-7300	Reimbursement	-	4,865	-	-	-	-
01-209-7100	Office Supplies/Publications	7,694	5,038	5,561	6,000	6,000	5,500
01-209-7101	Other Supplies/Tools	2,152	3,851	741	1,000	1,000	800
01-209-7102	Clothing/Uniforms	-	261	571	500	500	500
01-209-7110	Postage/Shipping	11,909	7,209	10,040	12,000	12,000	12,000
01-310-7100	Office Supplies/Publications	2,069	3,874	5,309	3,900	3,900	4,200
01-310-7101	Other Supplies/Tools	6,084	7,835	6,815	9,300	9,300	9,300
01-310-7102	Clothing/Uniforms	4,816	12,941	5,673	11,500	11,500	11,500
01-310-7103	Food Supply	931	-	-	-	-	-
01-310-7106	Chemicals	1,643	504	3,608	1,500	1,500	1,800
01-310-7108	Laboratory Tests/Evaluations	661	1,265	380	1,300	1,300	1,300
01-310-7109	Medical Supplies	33,971	38,138	33,056	46,000	46,000	46,000
01-310-7110	Postage/Shipping	458	34	75	450	450	450
01-310-7111	Training Materials	9,950	1,781	3,167	6,000	6,000	8,000
01-310-7121	Community Risk Reduction	118	4,509	3,192	10,000	5,000	10,000
01-310-7200	Fuel/Oil	22,599	25,358	35,785	27,000	27,000	32,000
01-310-7201	Equipment Repair/Parts/Maintenanc	13,441	21,047	20,278	21,000	21,000	21,000
01-310-7202	Motor Vehicle Repair/Parts	23,643	29,981	20,036	34,000	34,000	34,000
01-310-7204	Building Materials/Repairs	121,536	53,233	2,835	12,000	12,000	12,000
01-310-7301	Refunds	7,127	13,659	4,089	8,000	8,000	8,000
01-421-7100	Office Supplies/Publications	4,739	3,290	4,787	6,000	6,000	5,000
01-421-7101	Other Supplies/Tools	13,335	18,183	13,467	18,000	18,000	18,000
01-421-7102	Clothing/Uniforms	9,980	14,280	11,314	10,000	10,000	11,000
01-421-7104	Prisoner Housing	4,853	1,140	2,445	5,000	5,000	5,000
01-421-7105	Prisoner Medical	475	906	2,105	1,500	1,500	3,000
01-421-7110	Postage/Shipping	830	2,160	1,465	2,000	2,000	2,000
01-421-7200	Fuel/Oil	30,521	37,557	43,599	40,000	40,000	45,000
01-421-7201	Equipment Repair/Parts/Maintenanc	10,256	8,812	4,369	3,500	3,500	4,500
01-421-7202	Motor Vehicle Repair/Parts	13,042	28,869	22,271	20,000	20,000	25,000
01-421-7204	Building Materials/Repairs	10,699	10,578	1,872	8,000	8,500	15,000
01-421-7300	Reimbursement	20	-	-	-	-	-
01-530-7100	Office Supplies/Publications	279	141	397	500	500	500
01-530-7101	Other Supplies/Tools	39,314	34,979	36,671	38,000	38,000	40,000
01-530-7102	Clothing/Uniforms	5,169	4,235	3,640	6,000	6,000	8,000
01-530-7106	Chemicals	1,964	11,065	8,627	15,000	15,000	15,000
01-530-7110	Postage/Shipping	32	-	47	50	50	50
01-530-7200	Fuel/Oil	11,224	12,856	16,568	20,000	20,000	22,000
01-530-7201	Equipment Repair/Parts/Maintenanc	16,611	9,892	27,631	30,000	30,000	32,000
01-530-7202	Motor Vehicle Repair/Parts	8,600	5,342	6,784	12,000	12,000	13,000
01-530-7204	Building Materials/Repairs	28,627	22,626	15,365	40,000	40,000	40,000

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
01-530-7205	Materials	-	550	1,465	5,000	5,000	5,000
01-532-7101	Other Supplies/Tools	430	1,998	318	3,000	3,000	3,000
01-532-7106	Chemicals	9,640	9,209	8,411	11,000	11,000	14,000
01-532-7201	Equipment Repair/Parts/Maintenanc	3,479	1,672	6,585	2,800	2,800	4,000
01-532-7204	Building Materials/Repairs	2,996	10,676	11,087	12,000	12,000	15,000
01-533-7100	Office Supplies/Publications	706	25	132	500	500	500
01-533-7101	Other Supplies/Tools	6,656	9,731	6,604	10,000	10,000	12,000
01-533-7102	Clothing/Uniforms	1,418	1,612	1,331	1,700	1,700	1,900
01-533-7200	Fuel/Oil	3,547	3,086	3,034	4,000	4,000	5,000
01-533-7201	Equipment Repair/Parts/Maintenanc	5,155	6,294	10,802	8,500	8,500	12,500
01-533-7202	Motor Vehicle Repair/Parts	216	2,107	1,153	4,000	4,000	5,000
01-533-7204	Building Materials/Repairs	2,267	3,766	2,400	5,000	5,000	6,000
01-533-7205	Materials	19	7,829	2,195	2,500	2,500	2,500
01-533-7301	Refunds	165	405	730	500	500	500
01-540-7100	Office Supplies/Publications	-	-	92	500	500	-
01-540-7101	Other Supplies/Tools	-	14	99	500	500	-
01-540-7102	Clothing/Uniforms	-	-	357	500	500	-
01-540-7110	Postage/Shipping	-	-	-	200	200	-
01-540-7200	Fuel/Oil	-	168	377	500	500	-
01-540-7201	Equipment Repair/Parts/Maintenanc	-	-	-	500	500	-
01-540-7202	Motor Vehicle Repair/Parts	-	-	757	1,000	1,000	-
01-542-7100	Office Supplies/Publications	476	567	820	1,200	1,200	1,000
01-542-7101	Other Supplies/Tools	14,028	8,992	14,861	10,000	10,000	10,000
01-542-7102	Clothing/Uniforms	5,198	4,721	5,408	7,500	7,500	6,000
01-542-7110	Postage/Shipping	2	7	3	100	100	100
01-542-7201	Equipment Repair/Parts/Maintenanc	18,630	48,110	13,910	3,000	15,000	20,000
01-542-7204	Building Materials/Repairs	1,056	2,743	10,693	5,000	5,000	5,000
01-542-7205	Materials	15,751	11,702	19,411	20,000	20,000	20,000
01-542-7207	Street Flags and Signs	10,708	4,254	11,016	10,000	10,000	20,000
01-770-7100	Office Supplies/Publications	101	125	465	250	250	500
01-770-7101	Other Supplies/Tools	1,335	993	729	1,500	1,500	1,500
01-770-7201	Equipment Repair/Parts/Maintenanc	-	-	-	750	750	750
01-770-7204	Building Materials/Repairs	200	267	273	32,000	32,000	2,000
01-770-7301	Refunds	1,450	895	1,290	1,500	1,500	1,500
01-774-7100	Office Supplies/Publications	691	317	172	750	750	750
01-774-7101	Other Supplies/Tools	8,523	6,774	8,844	10,000	10,000	12,000
01-774-7103	Food Supply	1,370	1,021	1,560	1,500	1,500	1,800
01-774-7200	Fuel/Oil	582	879	979	1,200	1,200	1,200
01-774-7201	Equipment Repair/Parts/Maintenanc	2,339	14	-	3,500	3,500	3,800
01-774-7202	Motor Vehicle Repair/Parts	568	159	1,924	1,500	1,500	1,800
01-774-7204	Building Materials/Repairs	4,988	1,684	6,894	8,000	8,000	9,000
Commodities Totals:		742,335	692,088	635,927	781,450	765,950	814,000

740 - Capital Outlay

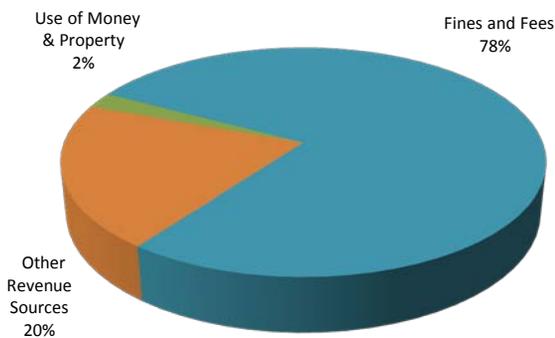
01-100-7401	Land/Easments/ROW	-	21,507	7,161	-	7,200	-
01-201-7503	Audio/Visual Equipment	502	350	-	10,000	-	10,000
01-203-7405	Machinery/Equipment	-	-	4,272	500	500	500
01-203-7406	Office Equipment/Furniture	2,637	406	-	5,000	-	5,000
01-203-7504	Computer Equipment	190	1,520	2,004	2,000	2,000	2,000
01-203-7505	Computer Software	8,996	9,479	8,916	1,000	1,000	2,000
01-204-7505	Computer Software	2,433	2,654	2,683	3,512	3,512	3,500
01-207-7403	Motor Vehicles	-	-	22,200	-	-	-
01-207-7405	Machinery/Equipment	-	18,084	4,590	18,000	26,650	-
01-207-7504	Computer Equipment	2,654	613	3,545	2,500	2,500	2,500
01-207-7505	Computer Software	1,151	1,408	921	1,500	1,500	1,500
01-209-7405	Machinery/Equipment	1,929	-	3,203	2,000	2,000	2,000
01-209-7406	Office Equipment/Furniture	714	811	-	3,500	1,000	3,500
01-209-7504	Computer Equipment	7,317	5,418	1,438	4,700	4,700	4,700
01-209-7505	Computer Software	-	225	678	500	500	750
01-310-7402	Capital Improvement	-	-	18,650	13,000	13,000	25,000
01-310-7403	Motor Vehicles	-	56,000	-	-	-	-
01-310-7404	Fire Trucks/Ambulances	-	-	367,066	143,000	196,900	208,300
01-310-7405	Machinery/Equipment	18,025	146,619	67,510	56,000	156,000	56,000
01-310-7406	Office Equipment/Furniture	520	1,044	-	1,000	1,000	1,500
01-310-7504	Computer Equipment	204	2,985	3,869	3,500	3,500	3,500
01-310-7505	Computer Software	4,527	6,476	5,675	7,500	7,500	7,500

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
01-421-7402	Capital Improvement	-	-	67,339	10,000	10,000	30,000
01-421-7403	Motor Vehicles	73,696	79,792	59,133	45,000	45,000	55,000
01-421-7405	Machinery/Equipment	11,644	6,992	11,716	26,000	26,000	24,000
01-421-7406	Office Equipment/Furniture	350	20	394	-	-	-
01-421-7502	Communication Equipment	9,675	2,340	2,464	3,500	3,500	3,500
01-421-7503	Audio/Visual Equipment	11,874	11,572	22,540	33,200	33,200	8,000
01-421-7504	Computer Equipment	5,078	5,950	10,889	8,000	8,000	20,000
01-421-7505	Computer Software	46,882	72,893	54,802	82,000	82,000	75,000
01-530-7402	Capital Improvement	-	-	212,370	260,000	260,000	-
01-530-7403	Motor Vehicles	-	25,000	134,810	28,000	28,000	-
01-530-7405	Machinery/Equipment	-	16,433	9,075	20,000	23,000	85,000
01-530-7504	Computer Equipment	765	478	815	1,000	1,000	1,000
01-530-7505	Computer Software	480	980	-	500	500	500
01-532-7405	Machinery/Equipment	-	3,370	-	5,000	-	5,000
01-533-7402	Capital Improvement	-	-	36,528	-	-	-
01-533-7405	Machinery/Equipment	-	-	2,600	5,000	5,000	25,000
01-533-7504	Computer Equipment	-	648	60	1,000	1,000	1,000
01-533-7505	Computer Software	87	111	-	500	500	500
01-540-7406	Office Equipment/Furniture	-	100	-	300	300	-
01-542-7504	Computer Equipment	-	477	1,254	1,000	1,000	1,000
01-542-7505	Computer Software	436	602	-	1,000	1,000	1,000
01-770-7405	Machinery/Equipment	-	-	-	50	50	50
01-770-7406	Office Equipment/Furniture	-	-	-	500	500	500
01-770-7504	Computer Equipment	400	628	-	500	500	500
01-774-7504	Computer Equipment	-	-	223	1,200	1,200	1,200
Capital Outlay Totals:		213,167	503,986	1,151,392	811,962	962,212	677,500
800 - Transfers							
01-100-8000	Transfer to Other Fund	-	-	-	-	-	79,000
01-100-8002	Transfer to CIP	-	-	-	300,000	-	-
01-100-8110	Distribution to Other Agency	5,205	-	-	-	266,158	-
01-530-8002	Transfer to CIP	-	85,756	-	-	-	-
01-542-8002	Transfer to CIP	-	-	7,564	-	-	-
Transfers Totals:		5,205	85,756	7,564	300,000	266,158	79,000
900 - Debt Service							
01-100-9200	Emergency Reserve	-	-	-	300,000	-	300,000
01-310-9107	Lease/Cert of Particip Payment	150,228	66,909	66,909	140,000	140,000	140,000
01-421-9107	Lease/Cert of Particip Payment	-	-	-	-	-	2,400
Debt Service Totals:		150,228	66,909	66,909	440,000	140,000	442,400
Expense Totals:		9,297,823	8,769,927	9,525,879	10,817,432	10,211,506	10,421,915
01 - GENERAL FUND Totals:		46,546	333,260	40,317	(624,315)	20,186	(965,120)

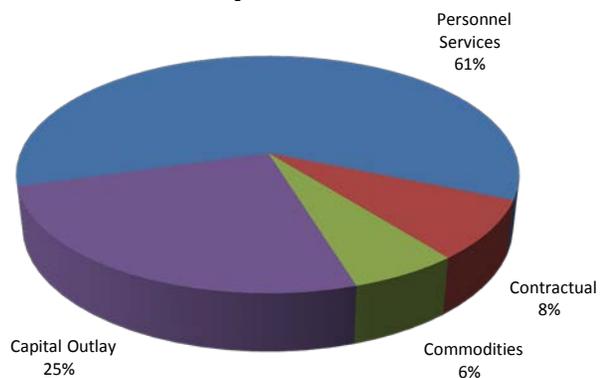
**Stormwater Fund- 15
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	452,819	379,058	382,444	393,205	207,517	77,076
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	401	1,620	5,203	3,500	5,500	5,500
Services Revenue	105	106	92	-	-	-
Fines and Fees	191,041	191,022	190,110	192,100	192,100	190,100
Other Revenue Sources	-	97,727	88,809	50,000	50,000	50,000
Transfers In	-	-	-	-	-	-
Total Receipts	191,547	290,475	284,215	245,600	247,600	245,600
Total Available	644,366	669,533	666,659	638,805	455,117	322,676
Expenditures:						
Personnel Services	167,803	182,158	165,491	191,684	189,941	165,521
Contractual	38,275	35,876	42,800	22,000	22,000	22,000
Commodities	10,294	11,623	19,210	14,100	14,100	16,200
Capital Outlay	48,936	57,433	231,642	252,000	152,000	69,000
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	265,308	287,089	459,142	479,784	378,041	272,721
Receipts Over(Under) Expenditures	(73,761)	3,386	(174,927)	(234,184)	(130,441)	(27,121)
Unencumbered Cash December 31	379,058	382,444	207,517	159,021	77,076	49,955

2020 Receipts



2020 Expenditures

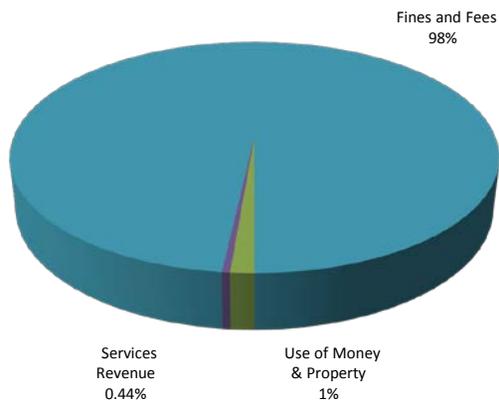


Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
15 - STORMWATER FUND							
4 - Revenue							
430 - Use of Money & Property							
15-544-4350	Interest Income	401	1,620	5,203	3,500	5,500	5,500
Use of Money & Property Totals:		401	1,620	5,203	3,500	5,500	5,500
450 - Services Revenue							
15-100-4505	Misc Service Revenue	105	106	92	-	-	-
Services Revenue Totals:		105	106	92	-	-	-
460 - Fines and Fees							
15-100-4607	Utilities Penalty	2,129	2,157	2,155	2,100	2,100	2,100
15-544-4615	Storm Sewer Fees	188,911	188,865	187,955	190,000	190,000	188,000
Fines and Fees Totals:		191,041	191,022	190,110	192,100	192,100	190,100
470 - Other Revenue Sources							
15-544-4700	Refund of Expenditure	-	25,329	38,809	-	-	-
15-544-4880	Sale of Materials	-	22,398	-	-	-	-
15-544-4900	Transfer from Other Fund	-	50,000	50,000	50,000	50,000	50,000
Other Revenue Sources Totals:		-	97,727	88,809	50,000	50,000	50,000
Revenue Totals:		191,547	290,475	284,215	245,600	247,600	245,600
5 - Expense							
500 - Personnel Services							
15-544-5100	Full Time Salary	115,456	114,341	113,001	121,939	121,939	104,351
15-544-5102	Overtime Salary	2,807	3,000	4,104	2,000	2,000	4,000
15-544-5103	SS/Medi Taxes	8,549	8,516	8,586	10,037	10,037	8,189
15-544-5105	Retirement	-	-	-	508	508	-
15-544-5106	KPERS	10,952	10,206	10,965	13,343	13,343	10,288
15-544-5111	Life Insurance	112	104	96	135	135	117
15-544-5112	Medical/Dental Insurance	27,073	28,828	25,593	40,000	40,000	31,949
15-544-5113	Unemployment Insurance	613	608	616	722	722	589
15-544-5114	Workers Comp	2,241	2,445	2,528	3,000	1,257	6,038
15-544-5199	(To) From Other Dept	-	14,110	-	-	-	-
Personnel Services Totals:		167,803	182,158	165,491	191,684	189,941	165,521
600 - Contractual							
15-544-6212	Payments to Contractors	38,275	35,606	41,100	20,000	20,000	20,000
15-544-6214	Other Professional Services	-	210	1,640	2,000	2,000	2,000
15-544-6303	License Fees	-	60	60	-	-	-
Contractual Totals:		38,275	35,876	42,800	22,000	22,000	22,000
710 - Commodities							
15-544-7101	Other Supplies/Tools	636	3,821	5,547	2,000	2,000	2,000
15-544-7106	Chemicals	1,661	3,556	1,996	2,000	2,000	4,000
15-544-7202	Motor Vehicle Repair/Parts	-	-	131	100	100	200
15-544-7205	Materials	7,996	4,246	11,535	10,000	10,000	10,000
Commodities Totals:		10,294	11,623	19,210	14,100	14,100	16,200
740 - Capital Outlay							
15-209-7405	Machinery/Equipment	-	-	934	-	-	-
15-544-7402	Capital Improvement	-	-	227,723	150,000	50,000	50,000
15-544-7403	Motor Vehicles	-	-	-	28,000	28,000	19,000
15-544-7405	Machinery/Equipment	48,936	57,433	2,985	74,000	74,000	-
Capital Outlay Totals:		48,936	57,433	231,642	252,000	152,000	69,000
Expense Totals:		265,308	287,089	459,142	479,784	378,041	272,721
15 - STORMWATER FUND Totals:		(73,761)	3,387	(174,927)	(234,184)	(130,441)	(27,121)

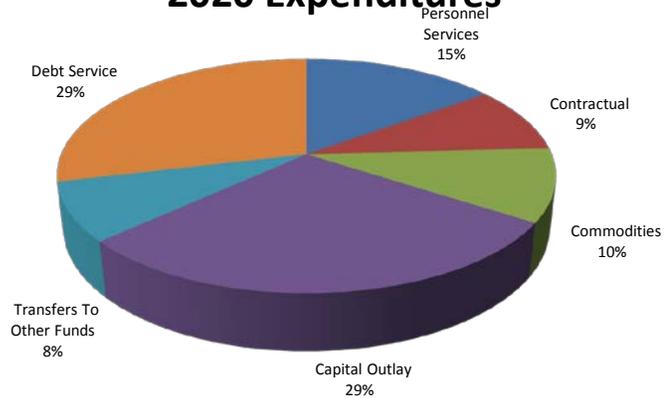
**Water Fund- 16
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	1,982,019	2,029,535	3,098,280	4,437,434	4,254,300	3,634,184
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	4,766,792	14,191,149	3,062,678	35,000	60,000	60,000
Services Revenue	28,556	30,673	22,362	200	20,000	20,000
Fines and Fees	3,635,244	3,936,621	4,103,963	4,371,100	4,371,100	4,422,000
Other Revenue Sources	60	57,362	10,591	-	12,620	-
Transfers In	-	-	-	-	-	-
Total Receipts	8,430,652	18,215,806	7,199,594	4,406,300	4,463,720	4,502,000
Total Available	10,412,671	20,245,341	10,297,874	8,843,734	8,718,020	8,136,184
Expenditures:						
Personnel Services	939,593	990,859	737,144	791,583	792,836	777,187
Contractual	1,104,643	2,310,921	630,954	489,000	487,747	475,500
Commodities	518,082	503,618	623,672	532,600	532,600	522,200
Capital Outlay	67,768	62,900	136,884	1,284,700	1,284,700	1,503,500
Transfers To Other Funds	5,692,932	12,999,123	2,890,066	495,000	495,000	420,000
Debt Service	60,118	279,640	1,024,854	1,490,953	1,490,953	1,490,531
Total Expenditures	8,383,136	17,147,061	6,043,574	5,083,836	5,083,836	5,188,918
Receipts Over(Under) Expenditures	47,516	1,068,745	1,156,020	(677,536)	(620,116)	(686,918)
Unencumbered Cash December 31	2,029,535	3,098,280	4,254,300	3,759,898	3,634,184	2,947,266

2020 Receipts



2020 Expenditures



Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
16 - WATER FUND							
4 - Revenue							
430 - Use of Money & Property							
16-100-4302	Loan Proceeds	4,764,218	14,174,980	3,005,802	-	-	-
16-100-4350	Interest Income	2,575	16,169	56,875	35,000	60,000	60,000
Use of Money & Property Totals:		4,766,792	14,191,149	3,062,678	35,000	60,000	60,000
450 - Services Revenue							
16-100-4505	Misc Service Charge	28,270	26,600	21,695	200	20,000	20,000
16-100-4521	Restitution	286	4,073	667	-	-	-
Services Revenue Totals:		28,556	30,673	22,362	200	20,000	20,000
460 - Fines and Fees							
16-100-4600	Metered Water Sales	3,513,309	3,800,193	3,976,148	4,250,000	4,250,000	4,300,000
16-100-4602	Water Service Connection	24,890	25,310	24,171	25,000	25,000	25,000
16-100-4603	Disconnect Fees	55,413	58,181	60,647	54,000	54,000	55,000
16-100-4605	Misc Water Revenue	11,828	23,097	13,129	15,000	15,000	13,000
16-100-4607	Utilities Penalty	29,301	29,760	29,550	27,000	27,000	29,000
16-100-4608	Collections Long/Short	277	59	52	-	-	-
16-100-4610	Payment on Bad Debt	226	21	265	100	100	-
Fines and Fees Totals:		3,635,244	3,936,621	4,103,963	4,371,100	4,371,100	4,422,000
470 - Other Revenue Sources							
16-650-4700	Refund of Expenditure	-	49	-	-	-	-
16-651-4700	Refund of Expenditure	-	1,192	3,265	-	3,500	-
16-651-4880	Sale of Materials	60	-	-	-	-	-
16-653-4700	Refund of Expenditure	-	31,079	284	-	-	-
16-653-4880	Sale of Materials	-	25,043	7,043	-	9,120	-
Other Revenue Sources Totals:		60	57,362	10,591	-	12,620	-
Revenue Totals:		8,430,652	18,215,806	7,199,594	4,406,300	4,463,720	4,502,000
5 - Expense							
500 - Personnel Services							
16-209-5204	Training/Seminars/Conferences	8,153	4,485	8,795	8,500	8,500	8,500
16-650-5100	Full Time Salary	163,527	156,144	135,154	163,341	163,341	-
16-650-5102	Overtime Salary	2,266	1,884	1,795	1,000	1,000	-
16-650-5103	SS/Medi Taxes	12,186	11,672	10,234	13,745	13,745	-
16-650-5105	Retirement	-	-	-	19,254	19,254	-
16-650-5106	KPERS	15,523	13,834	12,598	18,272	18,272	-
16-650-5111	Life Insurance	103	79	70	111	111	-
16-650-5112	Medical/Dental Insurance	24,388	22,824	17,717	25,000	25,000	-
16-650-5113	Unemployment Insurance	871	834	730	988	988	-
16-650-5114	Workers Comp	7,678	10,881	5,981	4,631	3,439	-
16-650-5201	Staffing Services	1,604	-	-	-	-	-
16-650-5202	Employment Services	232	220	159	200	200	-
16-650-5203	Travel/ Meals/ Lodging	612	522	446	1,000	1,000	-
16-650-5204	Training/Seminars/Conferences	677	305	714	1,000	1,000	-
16-650-5205	Dues/Memberships	681	683	344	1,000	1,000	-
16-650-5206	Employee Appreciation	-	-	103	-	-	-
16-651-5100	Full Time Salary	197,819	213,839	123,868	104,428	104,428	110,999
16-651-5102	Overtime Salary	13,278	9,806	14,827	12,500	12,500	14,500
16-651-5103	SS/Medi Taxes	15,275	16,276	10,258	8,734	8,734	9,471
16-651-5106	KPERS	19,686	19,213	12,733	11,611	11,611	11,897
16-651-5111	Life Insurance	212	224	141	117	117	117
16-651-5112	Medical/Dental Insurance	51,730	53,363	24,710	14,788	14,788	21,667
16-651-5113	Unemployment Insurance	1,096	1,168	736	628	628	681
16-651-5114	Workers Comp	9,462	6,800	6,321	2,954	3,703	3,169
16-651-5201	Staffing Services	10,270	38,537	14,909	-	-	-
16-651-5202	Employment Services	334	473	409	300	300	300
16-651-5203	Travel/ Meals/ Lodging	60	-	-	300	300	300
16-651-5204	Training/Seminars/Conferences	652	1,198	453	1,000	1,000	1,000
16-651-5205	Dues/Memberships	489	267	327	500	500	500

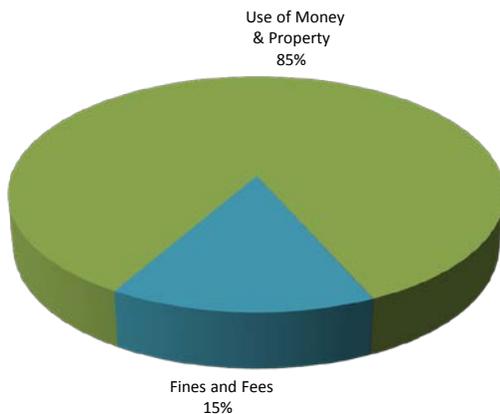
Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
16-651-5206	Employee Appreciation	-	20	-	-	-	-
16-653-5100	Full Time Salary	201,713	199,982	214,436	235,585	235,585	338,630
16-653-5102	Overtime Salary	8,402	11,462	16,413	10,000	10,000	18,000
16-653-5103	SS/Medi Taxes	15,000	15,262	16,739	18,343	18,343	28,350
16-653-5105	Retirement	-	-	-	-	-	18,257
16-653-5106	KPERS	19,593	18,563	19,969	24,385	24,385	35,613
16-653-5111	Life Insurance	272	233	234	273	273	341
16-653-5112	Medical/Dental Insurance	50,607	55,964	57,506	75,000	75,000	108,265
16-653-5113	Unemployment Insurance	1,079	1,097	(4,896)	1,319	1,319	2,038
16-653-5114	Workers Comp	9,980	7,149	6,416	6,676	8,372	9,692
16-653-5199	(To) From Other Dept	10,337	4,632	-	-	-	-
16-653-5201	Staffing Services	59,729	87,197	3,046	-	-	30,000
16-653-5202	Employment Services	2,197	2,677	1,710	1,000	1,000	2,000
16-653-5203	Travel/ Meals/ Lodging	37	283	157	500	500	500
16-653-5204	Training/Seminars/Conferences	1,213	752	498	2,000	2,000	2,000
16-653-5205	Dues/Memberships	570	56	384	600	600	400
Personnel Services Totals:		939,593	990,859	737,144	791,583	792,836	777,187
600 - Contractual							
16-205-6210	Legal Services	5,788	7,778	8,151	9,000	9,000	9,000
16-209-6214	Other Professional Services	1,132	1,163	1,238	1,200	1,200	1,200
16-209-6305	Service Charges	22,420	22,373	23,956	23,000	21,747	23,000
16-650-6102	Electricity	-	-	11,060	18,000	18,000	-
16-650-6103	Natural Gas	531	760	734	1,000	1,000	-
16-650-6104	Telephone	3,001	4,097	2,974	4,300	4,300	-
16-650-6105	Other Utility Services	2,692	3,962	3,174	3,500	3,500	-
16-650-6212	Payments to Contractors	-	-	700	-	-	-
16-650-6214	Other Professional Services	2,700	4,032	4,291	6,000	6,000	-
16-650-6215	Other Insurances	3,470	3,427	3,971	3,700	3,700	-
16-650-6218	Claims/Losses	-	1,000	-	500	500	-
16-650-6302	Equip Rental/Maintenance Contract	447	419	1,252	500	500	-
16-651-6102	Electricity	183,162	213,863	279,293	200,000	200,000	200,000
16-651-6103	Natural Gas	2,483	5,287	13,004	5,000	5,000	30,000
16-651-6104	Telephone	4,147	4,609	5,536	6,000	6,000	6,000
16-651-6105	Other Utility Services	-	255	2,028	1,500	1,500	3,500
16-651-6212	Payments to Contractors	28,028	607,165	(21,162)	50,000	50,000	50,000
16-651-6214	Other Professional Services	47,242	101,627	115,643	9,000	9,000	15,000
16-651-6215	Other Insurances	26,176	26,744	36,400	30,000	30,000	45,000
16-651-6301	Advertising	74	-	167	200	200	200
16-651-6302	Equip Rental/Maintenance Contract	25,521	21,721	35,569	20,000	20,000	5,000
16-653-6102	Electricity	3,035	2,940	2,886	3,000	3,000	3,000
16-653-6103	Natural Gas	1,101	1,820	1,785	3,500	3,500	3,500
16-653-6104	Telephone	3,226	2,154	1,700	3,000	3,000	2,000
16-653-6105	Other Utility Services	481	1,768	2,979	1,000	1,000	2,000
16-653-6212	Payments to Contractors	654,670	865,064	10,342	1,000	1,000	1,000
16-653-6214	Other Professional Services	6,578	1,873	46,622	4,000	4,000	40,000
16-653-6215	Other Insurances	10,905	11,232	12,807	12,000	12,000	12,000
16-653-6220	Engineering Services	64,658	392,739	5,351	50,000	50,000	5,000
16-653-6301	Advertising	92	76	171	100	100	100
16-653-6302	Equip Rental/Maintenance Contract	801	260	83	1,000	1,000	1,000
16-653-6303	License Fees	84	715	18,249	18,000	18,000	18,000
Contractual Totals:		1,104,643	2,310,921	630,954	489,000	487,747	475,500
710 - Commodities							
16-209-7100	Office Supplies/Publications	1,471	1,751	1,637	2,500	2,500	1,800
16-209-7101	Other Supplies/Tools	62	-	-	200	200	200
16-209-7110	Postage/Shipping	13,000	12,000	11,750	15,000	15,000	13,000
16-650-7100	Office Supplies/Publications	659	190	659	700	700	-
16-650-7101	Other Supplies/Tools	978	3,025	234	1,000	1,000	-
16-650-7102	Clothing/Uniforms	1,118	960	510	1,500	1,500	-
16-650-7110	Postage/Shipping	13	11	25	100	100	-
16-650-7200	Fuel/Oil	116	647	510	300	300	-
16-650-7201	Equipment Repair/Parts/Maintenanc	336	265	-	500	500	-

Account Number	Account Name	2016	2017	2018	2019	2019	2020
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
16-650-7202	Motor Vehicle Repair/Parts	1,614	410	471	1,600	1,600	-
16-651-7100	Office Supplies/Publications	2,859	3,802	2,661	1,000	1,000	1,000
16-651-7101	Other Supplies/Tools	5,925	3,394	10,378	5,000	5,000	5,000
16-651-7102	Clothing/Uniforms	3,327	3,041	2,560	2,000	2,000	1,000
16-651-7106	Chemicals	210,120	228,340	306,879	300,000	300,000	300,000
16-651-7108	Laboratory Tests/Evaluations	4,748	4,999	7,888	5,000	5,000	5,000
16-651-7110	Postage/Shipping	2,339	2,877	3,064	3,000	3,000	2,000
16-651-7200	Fuel/Oil	1,287	1,098	3,731	2,000	2,000	2,000
16-651-7201	Equipment Repair/Parts/Maintenanc	111,033	38,710	24,629	30,000	30,000	30,000
16-651-7202	Motor Vehicle Repair/Parts	927	1,094	-	1,000	1,000	1,000
16-651-7204	Building Materials/Repairs	1,215	985	-	1,000	1,000	1,000
16-651-7205	Materials	812	-	-	-	-	-
16-653-7100	Office Supplies/Publications	952	156	281	500	500	500
16-653-7101	Other Supplies/Tools	100,363	134,165	165,129	100,000	100,000	100,000
16-653-7102	Clothing/Uniforms	4,466	4,799	6,842	6,000	6,000	6,000
16-653-7106	Chemicals	(10)	-	-	100	100	100
16-653-7110	Postage/Shipping	174	92	28	100	100	100
16-653-7200	Fuel/Oil	9,416	13,020	14,067	15,000	15,000	15,000
16-653-7201	Equipment Repair/Parts/Maintenanc	11,503	17,989	20,497	20,000	20,000	20,000
16-653-7202	Motor Vehicle Repair/Parts	8,653	6,072	18,733	9,000	9,000	9,000
16-653-7204	Building Materials/Repairs	938	1,336	-	500	500	500
16-653-7205	Materials	8,642	18,394	20,340	8,000	8,000	8,000
16-653-7209	Meter/Hydrant Parts	9,032	-	-	-	-	-
16-880-7302	Sales Tax Expense	(5)	(4)	169	-	-	-
Commodities Totals:		518,082	503,618	623,672	532,600	532,600	522,200
740 - Capital Outlay							
16-209-7405	Machinery/Equipment	4,292	-	2,390	-	-	2,500
16-209-7504	Computer Equipment	5,332	4,689	-	2,000	2,000	4,000
16-209-7505	Computer Software	21,063	22,399	22,070	22,500	22,500	25,000
16-650-7406	Office Equipment/Furniture	800	100	-	200	200	-
16-650-7504	Computer Equipment	2,375	2,528	3,773	5,000	5,000	-
16-650-7505	Computer Software	201	1,308	1,252	4,000	4,000	-
16-651-7402	Capital Improvement	-	-	-	250,000	250,000	462,000
16-651-7405	Machinery/Equipment	31,537	29,179	38,501	-	-	-
16-651-7503	Audio/Visual Equipment	-	-	14,573	-	-	-
16-651-7505	Computer Software	262	225	604	500	500	-
16-653-7402	Capital Improvement	-	-	-	1,000,000	1,000,000	1,000,000
16-653-7403	Motor Vehicles	-	-	24,000	-	-	-
16-653-7405	Machinery/Equipment	725	1,856	29,625	-	-	-
16-653-7504	Computer Equipment	-	-	-	-	-	5,000
16-653-7505	Computer Software	1,182	614	95	500	500	5,000
Capital Outlay Totals:		67,768	62,900	136,884	1,284,700	1,284,700	1,503,500
800 - Transfers							
16-651-8002	Transfer to CIP	5,198,991	12,799,290	2,394,516	-	-	-
16-880-8000	Transfer to Other Fund	475,000	175,000	475,000	475,000	475,000	400,000
16-880-8110	Distribution to Other Agency	18,942	24,833	20,550	20,000	20,000	20,000
Transfers Totals:		5,692,932	12,999,123	2,890,066	495,000	495,000	420,000
900 - Debt Service							
16-880-9100	Principal Payment	36,195	37,462	463,549	893,986	893,986	918,341
16-880-9101	Interest Payment	21,510	211,436	489,157	520,157	520,157	498,551
16-880-9103	Agency Fees	2,413	30,742	72,148	76,810	76,810	73,639
Debt Service Totals:		60,118	279,640	1,024,854	1,490,953	1,490,953	1,490,531
Expense Totals:		8,383,136	17,147,061	6,043,574	5,083,836	5,083,836	5,188,918
16 - WATER FUND Totals:		47,516	1,068,745	1,156,020	(677,536)	(620,116)	(686,918)

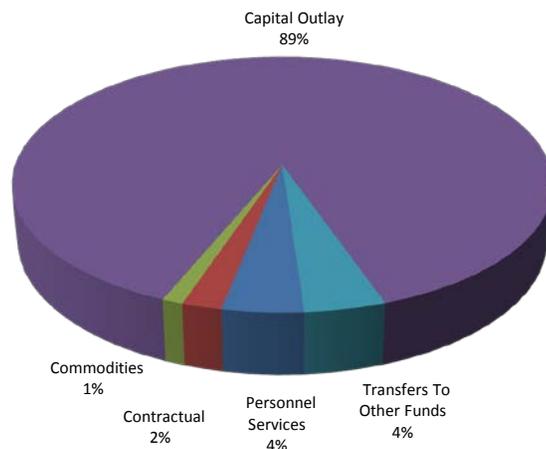
**Sewer Fund- 18
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	2,830,583	3,086,785	3,517,568	3,305,387	3,967,603	3,070,357
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	2,956	15,820	50,848	25,000	60,000	12,060,000
Services Revenue	11,074	9,916	1,564	10,000	10,000	5,000
Fines and Fees	1,915,976	1,969,381	1,971,190	2,119,500	2,119,500	2,120,000
Other Revenue Sources	-	601	194	-	100	-
Transfers In	-	-	-	-	-	-
Total Receipts	1,930,006	1,995,717	2,023,796	2,154,500	2,189,600	14,185,000
Total Available	4,760,589	5,082,503	5,541,364	5,459,887	6,157,203	17,255,357
Expenditures:						
Personnel Services	549,127	538,026	528,363	591,413	586,096	598,553
Contractual	166,737	181,788	179,644	231,800	231,800	293,000
Commodities	200,031	147,439	156,992	162,450	162,450	155,450
Capital Outlay	32,909	22,683	33,762	1,431,500	1,431,500	12,569,500
Transfers To Other Funds	725,000	675,000	675,000	675,000	675,000	600,000
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	1,673,803	1,564,935	1,573,761	3,092,163	3,086,846	14,216,503
Receipts Over(Under) Expenditures	256,202	430,783	450,035	(937,663)	(897,246)	(31,503)
Unencumbered Cash December 31	3,086,785	3,517,568	3,967,603	2,367,724	3,070,357	3,038,854

2020 Receipts



2020 Expenditures



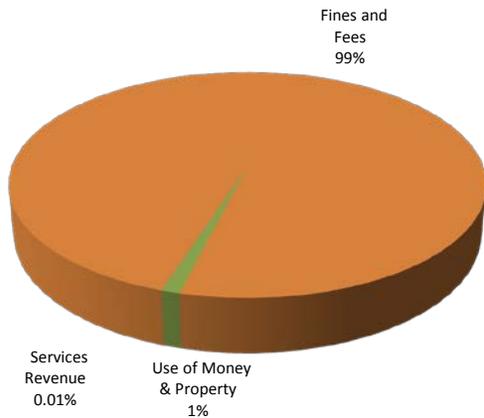
Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
18 - SEWER FUND							
4 - Revenue							
430 - Use of Money & Property							
18-100-4302	Loan Proceeds	-	-	-	-	-	12,000,000
18-100-4350	Interest Income	2,956	15,820	50,848	25,000	60,000	60,000
	Use of Money & Property Totals:	2,956	15,820	50,848	25,000	60,000	12,060,000
450 - Services Revenue							
18-100-4505	Misc Sewer Revenue	11,074	9,916	1,564	10,000	10,000	5,000
	Services Revenue Totals:	11,074	9,916	1,564	10,000	10,000	5,000
460 - Fines and Fees							
18-100-4607	Utilities Penalty	19,375	20,171	20,247	19,500	19,500	20,000
18-100-4620	Sewage Collection Fees	1,896,601	1,949,210	1,950,943	2,100,000	2,100,000	2,100,000
	Fines and Fees Totals:	1,915,976	1,969,381	1,971,190	2,119,500	2,119,500	2,120,000
470 - Other Revenue Sources							
18-660-4700	Refund of Expenditure	-	456	194	-	-	-
18-660-4880	Sale of Materials	-	145	-	-	100	-
	Other Revenue Sources Totals:	-	601	194	-	100	-
	Revenue Totals:	1,930,006	1,995,717	2,023,796	2,154,500	2,189,600	14,185,000
5 - Expense							
500 - Personnel Services							
18-209-5204	Training/Seminars/Conferences	4,892	4,941	7,527	4,900	4,900	4,900
18-650-5100	Full Time Salary	138,791	134,321	115,212	139,899	139,899	-
18-650-5102	Overtime Salary	1,605	1,325	1,262	500	500	-
18-650-5103	SS/Medi Taxes	10,349	10,043	8,727	11,874	11,874	-
18-650-5105	Retirement	-	-	-	18,238	18,238	-
18-650-5106	KPERS	13,150	11,875	10,712	15,786	15,786	-
18-650-5111	Life Insurance	83	67	58	90	90	-
18-650-5112	Medical/Dental Insurance	19,548	18,902	14,466	20,000	20,000	-
18-650-5113	Unemployment Insurance	740	718	622	854	854	-
18-650-5114	Workers Comp	7,678	-	5,927	6,000	3,386	-
18-660-5100	Full Time Salary	117,415	122,405	125,767	130,064	130,064	262,342
18-660-5102	Overtime Salary	11,844	8,604	7,468	6,500	6,500	7,000
18-660-5103	SS/Medi Taxes	9,157	9,289	9,581	10,201	10,201	23,813
18-660-5105	Retirement	-	-	-	-	-	45,734
18-660-5106	KPERS	12,103	11,463	12,529	13,561	13,561	29,914
18-660-5111	Life Insurance	113	114	118	117	117	195
18-660-5112	Medical/Dental Insurance	28,403	31,933	26,066	37,202	37,202	61,157
18-660-5113	Unemployment Insurance	656	666	(5,413)	733	733	1,712
18-660-5114	Workers Comp	2,521	1,965	1,726	3,065	1,574	5,880
18-660-5201	Staffing Services	3,337	-	-	-	-	-
18-660-5202	Employment Services	727	256	253	300	300	300
18-660-5203	Travel/ Meals/ Lodging	459	461	1,044	500	500	500
18-660-5204	Training/Seminars/Conferences	3,173	1,370	675	2,000	2,000	2,000
18-660-5205	Dues/Memberships	121	225	380	300	300	300
18-661-5100	Full Time Salary	107,903	111,482	117,504	105,815	105,815	92,091
18-661-5102	Overtime Salary	4,812	4,682	6,762	3,000	3,000	6,500
18-661-5103	SS/Medi Taxes	8,055	8,381	9,023	8,128	8,128	7,450
18-661-5106	KPERS	10,436	10,184	11,445	10,806	10,806	9,359
18-661-5111	Life Insurance	115	115	119	117	117	107
18-661-5112	Medical/Dental Insurance	24,873	29,324	33,910	36,184	36,184	33,346
18-661-5113	Unemployment Insurance	578	601	647	584	584	536
18-661-5114	Workers Comp	2,037	1,646	1,441	2,495	1,283	2,067
18-661-5201	Staffing Services	1,385	-	-	-	-	-
18-661-5202	Employment Services	74	53	71	100	100	100
18-661-5204	Training/Seminars/Conferences	1,970	591	2,398	1,000	1,000	1,000
18-661-5205	Dues/Memberships	25	25	233	500	500	250
18-661-5206	Employee Appreciation	-	-	103	-	-	-
	Personnel Services Totals:	549,127	538,026	528,363	591,413	586,096	598,553

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
600 - Contractual							
18-209-6214	Other Professional Services	544	570	608	600	600	600
18-209-6305	Service Charges	11,210	11,015	11,958	11,500	11,500	12,000
18-650-6215	Other Insurances	79	81	79	100	100	-
18-660-6102	Electricity	95,965	93,868	92,350	100,000	100,000	100,000
18-660-6103	Natural Gas	9,110	15,221	9,707	15,000	15,000	15,000
18-660-6104	Telephone	2,222	1,414	1,498	1,600	1,600	1,600
18-660-6105	Other Utility Services	361	1,693	1,916	2,000	2,000	2,000
18-660-6212	Payments to Contractors	3,293	6,433	5,200	-	-	-
18-660-6214	Other Professional Services	5,818	11,302	3,667	12,000	12,000	12,000
18-660-6215	Other Insurances	14,625	14,907	19,346	15,000	15,000	25,000
18-660-6220	Engineering Services	-	-	-	50,000	50,000	100,000
18-660-6302	Equip Rental/Maintenance Contract	84	84	86	100	100	200
18-660-6303	License Fees	1,363	445	1,170	1,000	1,000	1,000
18-661-6102	Electricity	1,123	1,087	1,068	1,200	1,200	1,200
18-661-6103	Natural Gas	407	673	660	800	800	800
18-661-6104	Telephone	886	701	801	800	800	800
18-661-6105	Other Utility Services	480	238	421	300	300	300
18-661-6212	Payments to Contractors	3,500	14,329	15,527	10,000	10,000	10,000
18-661-6214	Other Professional Services	10,821	1,214	6,701	4,000	4,000	4,000
18-661-6215	Other Insurances	4,644	5,479	6,182	4,800	4,800	5,000
18-661-6218	Claims/Losses	-	-	500	-	-	500
18-661-6302	Equip Rental/Maintenance Contract	200	1,032	199	1,000	1,000	1,000
Contractual Totals:		166,737	181,788	179,644	231,800	231,800	293,000
18-209-7100	Office Supplies/Publications	883	895	1,006	900	900	3,000
18-209-7110	Postage/Shipping	7,800	7,200	7,050	9,000	9,000	7,500
18-660-7100	Office Supplies/Publications	986	611	810	600	600	600
18-660-7101	Other Supplies/Tools	4,421	3,390	2,871	5,000	5,000	3,000
18-660-7102	Clothing/Uniforms	2,166	1,577	1,899	1,500	1,500	1,900
18-660-7108	Laboratory Tests/Evaluations	11,583	10,622	8,381	16,000	16,000	16,000
18-660-7110	Postage/Shipping	344	247	181	400	400	400
18-660-7112	Laboratory Supplies	14,389	15,422	11,002	16,000	16,000	12,000
18-660-7200	Fuel/Oil	5,000	2,989	2,193	3,000	3,000	3,000
18-660-7201	Equipment Repair/Parts/Maintenan	100,858	48,332	53,564	60,000	60,000	60,000
18-660-7202	Motor Vehicle Repair/Parts	1,545	573	1,569	2,000	2,000	2,000
18-660-7204	Building Materials/Repairs	6,131	1,058	8,912	3,000	3,000	3,000
18-661-7100	Office Supplies/Publications	888	804	1,159	400	400	400
18-661-7101	Other Supplies/Tools	6,804	25,606	16,864	7,000	7,000	7,000
18-661-7102	Clothing/Uniforms	1,133	1,305	1,539	1,000	1,000	1,000
18-661-7110	Postage/Shipping	12	203	49	50	50	50
18-661-7200	Fuel/Oil	3,057	8,075	10,327	9,000	9,000	9,000
18-661-7201	Equipment Repair/Parts/Maintenan	20,225	12,756	19,727	22,000	22,000	20,000
18-661-7202	Motor Vehicle Repair/Parts	11,522	4,768	7,888	5,000	5,000	5,000
18-661-7204	Building Materials/Repairs	284	406	-	300	300	300
18-661-7205	Materials	-	600	-	300	300	300
Commodities Totals:		200,031	147,439	156,992	162,450	162,450	155,450
740 - Capital Outlay							
18-209-7405	Machinery/Equipment	4,292	-	1,935	-	-	-
18-209-7504	Computer Equipment	5,148	4,258	-	2,500	2,500	2,500
18-209-7505	Computer Software	12,994	13,824	13,650	14,000	14,000	15,000
18-650-7505	Computer Software	-	1,500	-	-	-	-
18-660-7402	Capital Improvement	-	-	-	-	-	12,000,000
18-660-7403	Motor Vehicles	-	-	-	28,000	28,000	-
18-660-7405	Machinery/Equipment	9,900	-	17,087	-	-	-
18-660-7504	Computer Equipment	445	769	1,089	1,000	1,000	1,000
18-660-7505	Computer Software	131	405	-	1,000	1,000	1,000
18-661-7402	Capital Improvement	-	-	-	1,200,000	1,200,000	550,000
18-661-7403	Motor Vehicles	-	-	-	110,000	110,000	-
18-661-7405	Machinery/Equipment	-	1,928	-	75,000	75,000	-
Capital Outlay Totals:		32,909	22,683	33,762	1,431,500	1,431,500	12,569,500
800 - Transfers							
18-880-8000	Transfer to Other Fund	725,000	675,000	675,000	675,000	675,000	600,000
Transfers Totals:		725,000	675,000	675,000	675,000	675,000	600,000
Expense Totals:		1,673,803	1,564,935	1,573,761	3,092,163	3,086,846	14,216,503
18 - SEWER FUND Totals:		256,202	430,783	450,035	(937,663)	(897,246)	(31,503)

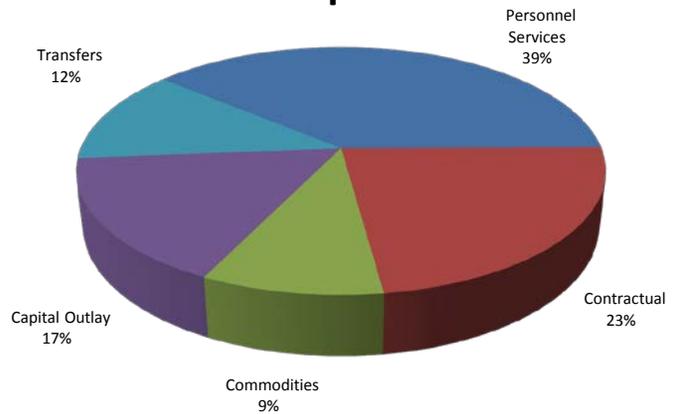
**Sanitation Fund-19
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	776,342	901,617	759,010	700,284	993,795	892,062
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	915	4,518	13,196	6,000	16,000	16,000
Intergovernmental	-	-	2,569	-	7,700	-
Services Revenue	234	242	161	200	200	200
Fines and Fees	1,500,274	1,502,029	1,499,546	1,521,500	1,521,500	1,499,500
Other Revenue Sources	93	1,567	-	-	780	-
Transfers In	-	-	-	-	-	-
Total Receipts	1,501,516	1,508,356	1,515,472	1,527,700	1,546,180	1,515,700
Total Available	2,277,858	2,409,972	2,274,482	2,227,984	2,539,975	2,407,762
Expenditures:						
Personnel Services	586,469	641,431	557,620	647,394	637,788	622,671
Contractual	314,062	318,140	311,746	320,475	320,475	369,875
Commodities	99,905	131,995	154,228	147,150	147,150	150,650
Capital Outlay	75,804	359,397	49,529	342,500	342,500	264,500
Transfers	300,000	200,000	207,564	200,000	200,000	200,000
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	1,376,241	1,650,963	1,280,687	1,657,519	1,647,913	1,607,696
Receipts Over(Under) Expenditures	125,275	(142,607)	234,786	(129,819)	(101,733)	(91,996)
Unencumbered Cash December 31	901,617	759,010	993,795	570,465	892,062	800,066

2020 Receipts



2020 Expenditures



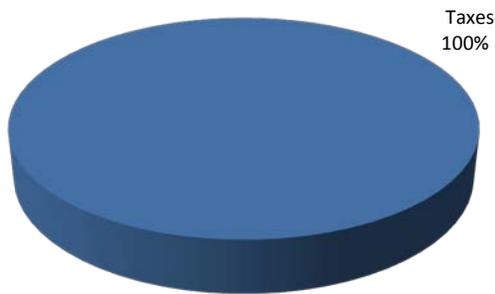
Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
19 - SANITATION FUND							
4 - Revenue							
430 - Use of Money & Property							
19-100-4350	Interest Income	915	4,518	13,196	6,000	16,000	16,000
Use of Money & Property Totals:		915	4,518	13,196	6,000	16,000	16,000
440 - Intergovernmental							
19-100-4461	Miscellaneous Grants	-	-	2,569	-	7,700	-
Intergovernmental Totals:		-	-	2,569	-	7,700	-
450 - Services Revenue							
19-100-4505	Misc Service Charge	234	242	161	200	200	200
Services Revenue Totals:		234	242	161	200	200	200
460 - Fines and Fees							
19-100-4607	Utilities Penalty	14,509	14,738	14,779	14,500	14,500	14,500
19-100-4630	Garbage Collection Fees	1,467,756	1,481,181	1,467,511	1,500,000	1,500,000	1,475,000
19-100-4632	Flatbed Service	17,958	5,960	17,256	7,000	7,000	10,000
19-100-4633	Misc. Refuse Fees	50	150	-	-	-	-
Fines and Fees Totals:		1,500,274	1,502,029	1,499,546	1,521,500	1,521,500	1,499,500
470 - Other Revenue Sources							
19-100-4880	Sale of Materials	-	-	-	-	200	-
19-541-4700	Refund of Expenditure	-	1,276	-	-	-	-
19-541-4880	Sale of Materials	93	291	-	-	580	-
Other Revenue Sources Totals:		93	1,567	-	-	780	-
Revenue Totals:		1,501,516	1,508,356	1,515,472	1,527,700	1,546,180	1,515,700
5 - Expense							
500 - Personnel Services							
19-209-5204	Training/Seminars/Conferences	3,261	3,294	5,018	3,500	3,500	3,500
19-209-5205	Dues/Memberships	-	-	-	-	-	300
19-540-5100	Full Time Salary	175,746	171,652	157,333	102,002	102,002	-
19-540-5102	Overtime Salary	4,242	3,840	6,662	3,500	3,500	-
19-540-5103	SS/Medi Taxes	13,293	13,006	12,248	7,990	7,990	-
19-540-5105	Retirement	-	-	-	1,524	1,524	-
19-540-5106	KPERS	16,858	15,365	15,212	10,622	10,622	-
19-540-5111	Life Insurance	130	112	98	68	68	-
19-540-5112	Medical/Dental Insurance	24,438	24,042	22,531	20,105	20,105	-
19-540-5113	Unemployment Insurance	953	931	877	574	574	-
19-540-5114	Workers Comp	7,678	5,440	5,927	6,973	3,386	-
19-541-5100	Full Time Salary	208,437	195,659	213,087	301,354	301,354	363,546
19-541-5102	Overtime Salary	8,572	10,911	12,749	15,000	15,000	19,000
19-541-5103	SS/Medi Taxes	15,539	14,869	16,489	23,595	23,595	30,444
19-541-5105	Retirement	-	-	-	-	-	20,415
19-541-5106	KPERS	19,569	17,677	21,207	31,368	31,368	38,244
19-541-5111	Life Insurance	286	266	302	390	390	433
19-541-5112	Medical/Dental Insurance	57,631	60,486	50,010	90,553	90,553	114,553
19-541-5113	Unemployment Insurance	1,116	1,052	(4,916)	1,696	1,696	2,189
19-541-5114	Workers Comp	21,826	15,634	14,042	20,580	14,561	25,747
19-541-5199	(To) From Other Dept	4,194	84,657	-	-	-	-
19-541-5202	Employment Services	1,707	2,281	3,788	3,000	3,000	3,000
19-541-5203	Travel/ Meals/ Lodging	264	154	2,324	300	300	300
19-541-5204	Training/Seminars/Conferences	126	46	1,950	500	500	500
19-541-5205	Dues/Memberships	90	56	534	2,200	2,200	500
19-541-5206	Employee Appreciation	514	-	146	-	-	-
Personnel Services Totals:		586,469	641,431	557,620	647,394	637,788	622,671
600 - Contractual							
19-209-6214	Other Professional Services	390	407	430	425	425	425
19-209-6305	Service Charges	11,210	11,015	11,958	11,500	11,500	12,000
19-541-6102	Electricity	4,958	4,778	4,683	5,000	5,000	5,000
19-541-6103	Natural Gas	1,508	3,850	3,882	4,000	4,000	4,000

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
19-541-6104	Telephone	308	351	400	400	400	400
19-541-6105	Other Utility Services	750	1,259	2,074	1,300	1,300	1,300
19-541-6212	Payments to Contractors	251,580	237,055	239,382	250,000	250,000	300,000
19-541-6214	Other Professional Services	31,842	49,448	35,460	35,000	35,000	35,000
19-541-6215	Other Insurances	7,216	9,106	11,414	7,500	7,500	7,500
19-541-6218	Claims/Losses	-	-	64	-	-	2,000
19-541-6301	Advertising	3,746	325	520	4,000	4,000	600
19-541-6302	Equip Rental/Maintenance Contract	514	452	1,442	1,300	1,300	1,600
19-541-6303	License Fees	42	94	37	50	50	50
Contractual Totals:		314,062	318,140	311,746	320,475	320,475	369,875
710 - Commodities							
19-209-7100	Office Supplies/Publications	588	596	691	600	600	600
19-209-7110	Postage/Shipping	5,200	4,800	4,700	6,000	6,000	5,000
19-541-7100	Office Supplies/Publications	346	239	574	500	500	500
19-541-7101	Other Supplies/Tools	15,936	20,567	23,057	15,000	15,000	15,000
19-541-7102	Clothing/Uniforms	4,982	5,233	6,483	6,000	6,000	6,500
19-541-7103	Food Supply	-	-	10	-	-	-
19-541-7110	Postage/Shipping	2	5	50	50	50	50
19-541-7200	Fuel/Oil	42,814	50,952	59,186	50,000	50,000	50,000
19-541-7201	Equipment Repair/Parts/Maintenanc	1,880	1,433	10,795	5,000	5,000	20,000
19-541-7202	Motor Vehicle Repair/Parts	27,031	45,482	37,132	60,000	60,000	45,000
19-541-7204	Building Materials/Repairs	1,126	2,687	11,549	4,000	4,000	8,000
Commodities Totals:		99,905	131,995	154,228	147,150	147,150	150,650
740 - Capital Outlay							
19-209-7405	Machinery/Equipment	4,292	-	1,709	-	-	-
19-209-7504	Computer Equipment	5,056	3,567	400	3,500	3,500	3,500
19-209-7505	Computer Software	7,682	8,176	8,020	8,500	8,500	10,000
19-541-7402	Capital Improvement	-	-	-	125,000	125,000	-
19-541-7403	Motor Vehicles	-	-	25,500	150,000	150,000	250,000
19-541-7405	Machinery/Equipment	58,381	347,205	13,900	55,000	55,000	-
19-541-7504	Computer Equipment	-	-	-	-	-	1,000
19-541-7505	Computer Software	393	450	-	500	500	-
Capital Outlay Totals:		75,804	359,397	49,529	342,500	342,500	264,500
800 - Transfers							
19-880-8000	Transfer to Other Fund	300,000	200,000	200,000	200,000	200,000	200,000
19-880-8002	Transfer to CIP	-	-	7,564	-	-	-
Transfers Totals:		300,000	200,000	207,564	200,000	200,000	200,000
Expense Totals:		1,376,241	1,650,963	1,280,687	1,657,519	1,647,913	1,607,696
19 - SANITATION FUND Totals:		125,275	(142,607)	234,786	(129,819)	(101,733)	(91,996)

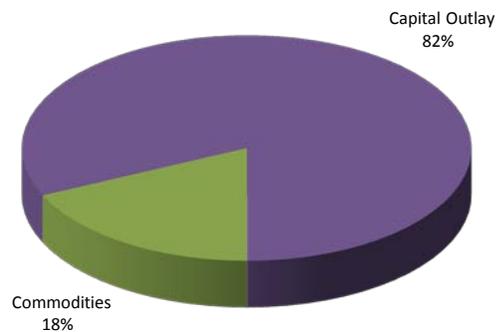
**Special Recreation Fund- 20
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	19,283	28,478	29,071	11,345	26,979	15,634
Receipts:						
Taxes	12,095	12,885	11,908	12,757	12,757	11,998
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	12,095	12,885	11,908	12,757	12,757	11,998
Total Available	31,378	41,363	40,979	24,102	39,736	27,632
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	14,000	-	-	-
Commodities	2,900	12,292	-	5,000	5,000	5,000
Capital Outlay	-	-	-	19,102	19,102	22,632
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	2,900	12,292	14,000	24,102	24,102	27,632
Receipts Over(Under) Expenditures	9,195	593	(2,092)	(11,345)	(11,345)	(15,634)
Unencumbered Cash December 31	28,478	29,071	26,979	-	15,634	-

2020 Receipts



2020 Expenditures

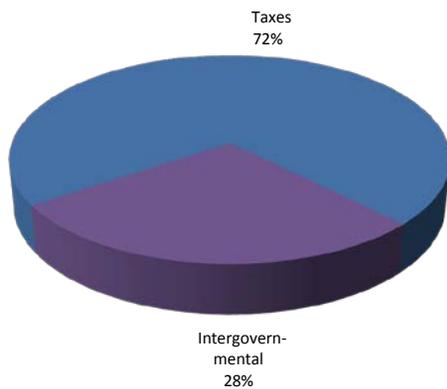


Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
20 - SPECIAL RECREATION FUND							
4 - Revenue							
410 - Taxes							
20-100-4125	Liquor Enforcement Tax	12,095	12,885	11,908	12,757	12,757	11,998
	Taxes Totals:	12,095	12,885	11,908	12,757	12,757	11,998
	Revenue Totals:	12,095	12,885	11,908	12,757	12,757	11,998
5 - Expense							
600 - Contractual							
20-530-6214	Other Professional Services	-	-	14,000	-	-	-
	Contractual Totals:	-	-	14,000	-	-	-
710 - Commodities							
20-530-7101	Other Supplies/Tools	2,900	12,292	-	5,000	5,000	5,000
	Commodities Totals:	2,900	12,292	-	5,000	5,000	5,000
740 - Capital Outlay							
20-530-7405	Machinery/Equipment	-	-	-	19,102	19,102	22,632
	Capital Outlay Totals:	-	-	-	19,102	19,102	22,632
	Expense Totals:	2,900	12,292	14,000	24,102	24,102	27,632
20 - SPECIAL RECREATION FUND Totals:		9,195	593	(2,092)	(11,345)	(11,345)	(15,634)

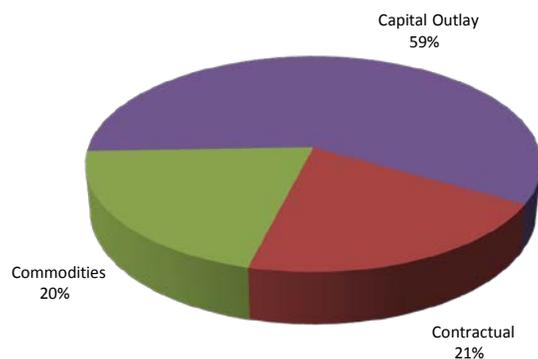
**Special Street Fund-21
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	444,955	771,132	293,280	261,347	486,016	221,070
Receipts:						
Taxes	377,079	377,291	380,183	376,160	372,450	372,830
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	144,832	598,885	337,196	150,000	150,000	145,000
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	13,318	311,184	6	-	110	-
Transfers In	-	-	-	-	-	-
Total Receipts	535,229	1,287,359	717,384	526,160	522,560	517,830
Total Available	980,184	2,058,491	1,010,664	787,507	1,008,576	738,900
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	76,713	1,363,030	201,657	387,506	387,506	152,400
Commodities	122,372	402,181	76,858	156,000	156,000	151,500
Capital Outlay	9,968	-	53,822	244,000	244,000	435,000
Transfers	-	-	192,312	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	209,052	1,765,211	524,649	787,506	787,506	738,900
Receipts Over(Under) Expenditures	326,176	(477,852)	192,736	(261,346)	(264,946)	(221,070)
Unencumbered Cash December 31	771,132	293,280	486,016	1	221,070	-

2020 Receipts



2020 Expenditures

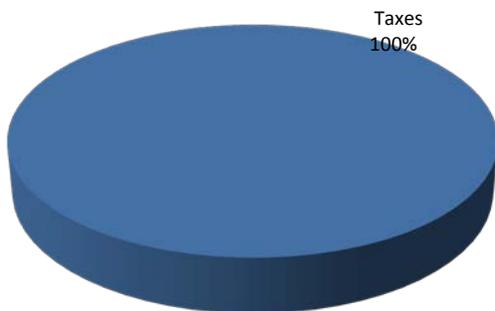


Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
21 - SPECIAL STREET FUND							
4 - Revenue							
410 - Taxes							
21-100-4126	Highway/Gas Tax	322,910	322,578	325,451	327,050	323,200	323,620
21-100-4136	County Gas Tax	54,169	54,713	54,732	49,110	49,250	49,210
	Taxes Totals:	377,079	377,291	380,183	376,160	372,450	372,830
440 - Intergovernmental							
21-100-4461	Miscellaneous Grants	144,832	598,885	337,196	150,000	150,000	145,000
	Intergovernmental Totals:	144,832	598,885	337,196	150,000	150,000	145,000
470 - Other Revenue Sources							
21-100-4700	Refund of Expenditure	-	-	6	-	110	-
21-100-4900	Transfer from Other Fund	-	311,183	-	-	-	-
21-542-4702	Insurance Recovery	13,318	-	-	-	-	-
	Other Revenue Sources Totals:	13,318	311,183	6	-	110	-
	Revenue Totals:	535,229	1,287,358	717,384	526,160	522,560	517,830
5 - Expense							
600 - Contractual							
21-542-6212	Payments to Contractors	76,713	1,360,440	181,484	382,506	382,506	147,400
21-542-6214	Other Professional Services	-	2,590	20,173	5,000	5,000	5,000
	Contractual Totals:	76,713	1,363,030	201,657	387,506	387,506	152,400
710 - Commodities							
21-542-7200	Fuel/Oil	39,434	37,878	30,004	40,000	40,000	35,000
21-542-7201	Equipment Repair/Parts/Maintenanc	39,623	47,756	36,685	50,000	50,000	50,000
21-542-7202	Motor Vehicle Repair/Parts	9,999	12,114	6,162	15,000	15,000	15,000
21-542-7204	Building Materials/Repairs	70	-	1,249	1,000	1,000	1,500
21-542-7205	Materials	33,246	304,433	2,759	50,000	50,000	50,000
	Commodities Totals:	122,372	402,181	76,858	156,000	156,000	151,500
740 - Capital Outlay							
21-542-7402	Capital Improvement	-	-	-	160,000	160,000	285,000
21-542-7403	Motor Vehicles	-	-	47,227	29,000	29,000	80,000
21-542-7405	Machinery/Equipment	9,968	-	6,595	55,000	55,000	70,000
	Capital Outlay Totals:	9,968	-	53,822	244,000	244,000	435,000
800 - Transfers							
21-542-8002	Transfer to CIP	-	-	192,312	-	-	-
	Transfers Totals:	-	-	192,312	-	-	-
	Expense Totals:	209,052	1,765,211	524,649	787,506	787,506	738,900
	21 - SPECIAL STREET FUND Totals:	326,176	(477,853)	192,736	(261,346)	(264,946)	(221,070)

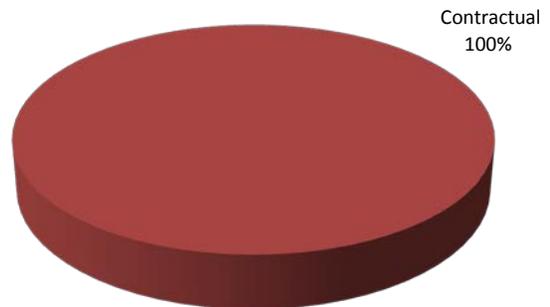
Tourism & Convention Fund- 23
Fiscal Year 2020

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	43,864	43,865	24,463	15,962	19,691	28,729
Receipts:						
Taxes	125,623	101,614	120,871	105,000	130,000	130,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	125,623	101,614	120,871	105,000	130,000	130,000
Total Available	169,487	145,479	145,334	120,962	149,691	158,729
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	125,623	121,016	125,643	120,962	120,962	158,729
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	125,623	121,016	125,643	120,962	120,962	158,729
Receipts Over(Under) Expenditures	0	(19,402)	(4,772)	(15,962)	9,038	(28,729)
Unencumbered Cash December 31	43,865	24,463	19,691	-	28,729	-

2020 Receipts



2020 Expenditures

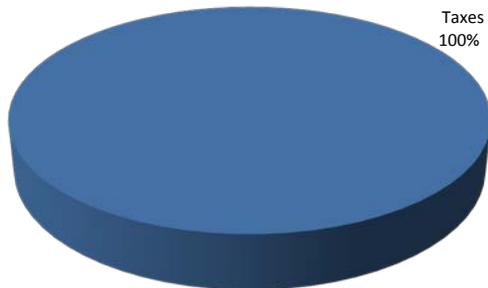


Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
23 - CONVENTION AND TOURISM FUND							
4 - Revenue							
410 - Taxes							
23-100-4127	Transient Guest Tax	125,623	101,614	120,871	105,000	130,000	130,000
Taxes Totals:		125,623	101,614	120,871	105,000	130,000	130,000
Revenue Totals:		125,623	101,614	120,871	105,000	130,000	130,000
5 - Expense							
600 - Contractual							
23-773-6212	Payments to Contractors	72,954	66,016	70,643	63,962	63,962	63,962
23-773-6217	Contributions	52,668	55,000	55,000	55,000	55,000	75,000
23-773-6301	Advertising	-	-	-	2,000	2,000	19,767
Contractual Totals:		125,623	121,016	125,643	120,962	120,962	158,729
Expense Totals:		125,623	121,016	125,643	120,962	120,962	158,729
23 - CONVENTION AND TOURISM FUND Totals:		-	(19,402)	(4,771)	(15,962)	9,038	(28,729)

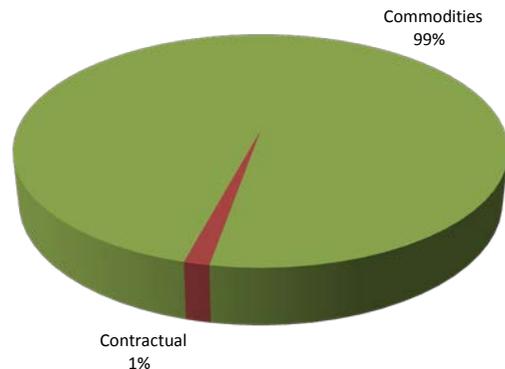
**Special Alcohol Fund- 26
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	59,043	60,068	74,243	73,717	82,456	82,713
Receipts:						
Taxes	12,095	12,885	11,908	12,757	12,757	11,998
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	3,728	7,490	10,284	-	7,500	-
Transfers In	-	-	-	-	-	-
Total Receipts	15,823	20,375	22,192	12,757	20,257	11,998
Total Available	74,866	80,443	96,434	86,474	102,713	94,711
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	1,000	1,000	1,000
Commodities	14,798	6,200	13,979	19,000	19,000	69,000
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	14,798	6,200	13,979	20,000	20,000	70,000
Receipts Over(Under) Expenditures	1,025	14,175	8,213	(7,243)	257	(58,002)
Unencumbered Cash December 31	60,068	74,243	82,456	66,474	82,713	24,711

2020 Receipts



2020 Expenditures

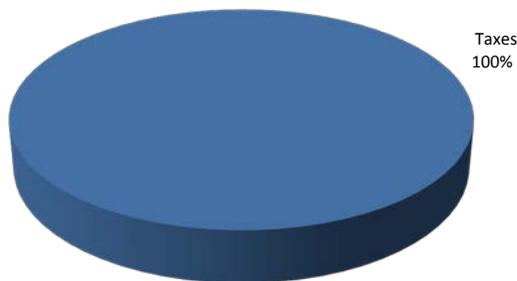


Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
26 - SPECIAL ALCOHOL FUND							
4 - Revenue							
410 - Taxes							
26-100-4125	Liquor Enforcement Tax	12,095	12,885	11,908	12,757	12,757	11,998
	Taxes Totals:	12,095	12,885	11,908	12,757	12,757	11,998
470 - Other Revenue Sources							
26-100-4701	Contributions/Donations	3,728	7,490	10,284	-	7,500	-
	Other Revenue Sources Totals:	3,728	7,490	10,284	-	7,500	-
	Revenue Totals:	15,823	20,375	22,192	12,757	20,257	11,998
5 - Expense							
600 - Contractual							
26-100-6217	Contributions	-	-	-	1,000	1,000	1,000
	Contractual Totals:	-	-	-	1,000	1,000	1,000
710 - Commodities							
26-100-7101	Other Supplies/Tools	14,798	6,200	13,979	19,000	19,000	69,000
	Commodities Totals:	14,798	6,200	13,979	19,000	19,000	69,000
	Expense Totals:	14,798	6,200	13,979	20,000	20,000	70,000
	26 - SPECIAL ALCOHOL FUND Totals:	1,025	14,175	8,213	(7,243)	257	(58,002)

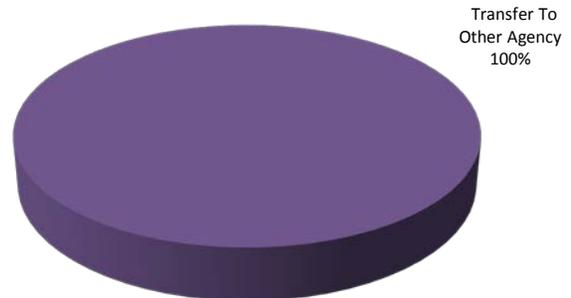
**Public Library Fund-27
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	-	-	-	-	-	-
Receipts:						
Taxes	345,317	353,597	347,293	371,600	368,577	373,900
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	345,317	353,597	347,293	371,600	368,577	373,900
Total Available	345,317	353,597	347,293	371,600	368,577	373,900
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfer To Other Agency	345,317	353,597	347,293	371,600	368,577	373,900
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	345,317	353,597	347,293	371,600	368,577	373,900
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

2020 Receipts



2020 Expenditures

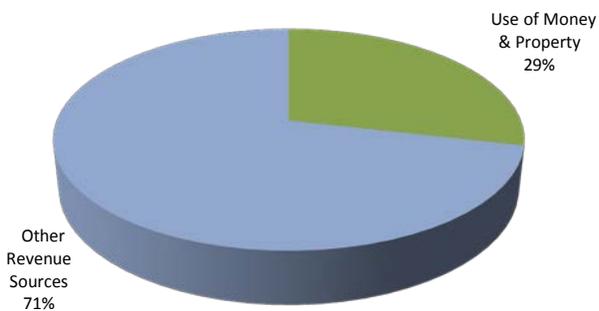


Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
27 - PUBLIC LIBRARY FUND							
4 - Revenue							
410 - Taxes							
27-100-4100	Neighborhood Revitalization	(4,091)	(7,709)	(8,461)	(8,000)	(12,000)	(12,000)
27-100-4101	Current Property Tax	293,497	306,640	300,805	321,090	320,473	326,249
27-100-4102	Motor Vehicle Tax	44,255	42,969	43,811	47,268	47,268	47,513
27-100-4103	RV Tax	411	408	407	479	479	463
27-100-4104	16/20 M Veh	820	746	909	357	357	373
27-100-4106	Delinquent Property Tax	10,422	10,537	9,819	10,000	12,000	10,500
27-100-4107	Excise Tax	2	6	4	-	-	-
27-100-4108	Commercial Vehicle Tax	-	-	-	406	-	802
Taxes Totals:		345,317	353,597	347,293	371,600	368,577	373,900
Revenue Totals:		345,317	353,597	347,293	371,600	368,577	373,900
5 - Expense							
800 - Transfers							
27-100-8110	Distribution to Other Agency	345,317	353,597	347,293	371,600	368,577	373,900
Transfers Totals:		345,317	353,597	347,293	371,600	368,577	373,900
Expense Totals:		345,317	353,597	347,293	371,600	368,577	373,900
27 - PUBLIC LIBRARY FUND Totals:		-	-	-	-	-	-

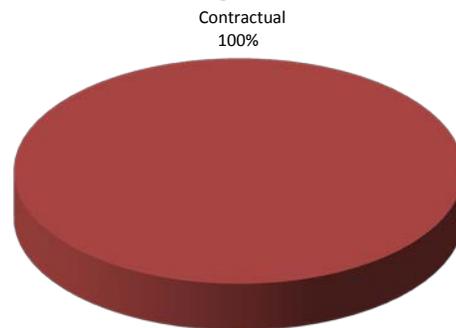
**Land Bank Fund-31
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	-	-	-	-	-	-
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	1,000	1,000	1,000
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	2,500	2,500	2,500
Transfers In	-	-	-	-	-	-
Total Receipts	-	-	-	3,500	3,500	3,500
Total Available	-	-	-	3,500	3,500	3,500
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	3,500	3,500	3,500
Commodities	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	-	-	-	3,500	3,500	3,500
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

2020 Receipts



2020 Expenditures



Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
31 - LAND BANK							
4 - Revenue							
430 - Use of Money & Property							
31-100-4349	Rental Income	-	-	-	1,000	1,000	1,000
Use of Money & Property Totals:		-	-	-	1,000	1,000	1,000
470 - Other Revenue Sources							
31-100-4810	Sale of Property	-	-	-	2,500	2,500	2,500
Other Revenue Sources Totals:		-	-	-	2,500	2,500	2,500
Revenue Totals:		-	-	-	3,500	3,500	3,500
5 - Expense							
600 - Contractual							
31-100-6210	Legal Services	-	-	-	3,500	3,500	3,500
Contractual Totals:		-	-	-	3,500	3,500	3,500
Expense Totals:		-	-	-	3,500	3,500	3,500
31 - LAND BANK Totals:		-	-	-	-	-	-

Hospital Improvement Fund-42
Fiscal Year 2020

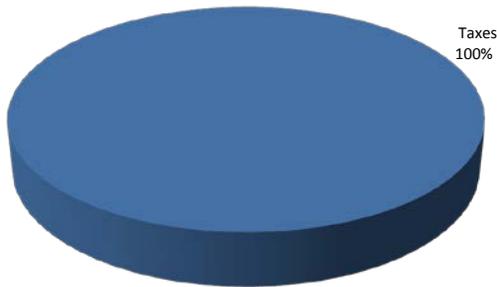
	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	359,335	459,940	1,037,162	1,046,162	1,463,800	-
<u>Receipts:</u>						
Taxes	939,196	2,398,845	2,364,462	1,828,000	436,519	-
Use of Money & Property	222	3,220	14,527	6,000	11,146	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	939,418	2,402,065	2,378,989	1,834,000	447,665	-
Total Available	1,298,753	2,862,005	3,416,151	2,880,162	1,911,465	-
<u>Expenditures:</u>						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfer To Other Agency	838,813	763,834	901,352	600,000	1,553,626	-
Debt Service	-	1,061,009	1,051,000	1,560,000	357,839	-
Reserve	-	-	-	-	-	-
Total Expenditures	838,813	1,824,843	1,952,351	2,160,000	1,911,465	-
Receipts Over(Under) Expenditures	100,605	577,222	426,638	(326,000)	(1,463,800)	-
Unencumbered Cash December 31	459,940	1,037,162	1,463,800	720,162	-	-

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
42 - HOSPITAL IMPROVEMENT FUND							
4 - Revenue							
410 - Taxes							
42-100-4110	Sales Tax	814,718	799,615	788,154	268,000	268,000	-
42-100-4111	Debt Service Sales Tax	124,478	1,599,230	1,576,308	1,560,000	1,560,000	-
	Taxes Totals:	939,196	2,398,845	2,364,462	1,828,000	1,828,000	-
430 - Use of Money & Property							
42-100-4350	Interest Income	222	3,220	14,527	6,000	6,000	-
	Use of Money & Property Totals:	222	3,220	14,527	6,000	6,000	-
	Revenue Totals:	939,418	2,402,065	2,378,989	1,834,000	1,834,000	-
5 - Expense							
800 - Transfers							
42-100-8110	Distribution to Other Agency	838,813	763,834	901,352	600,000	600,000	-
	Transfers Totals:	838,813	763,834	901,352	600,000	600,000	-
900 - Debt Service							
42-100-9100	Payment for Hospital Debt from 1% S	-	1,061,009	1,051,000	1,560,000	1,560,000	-
	Debt Service Totals:	-	1,061,009	1,051,000	1,560,000	1,560,000	-
	Expense Totals:	838,813	1,824,843	1,952,351	2,160,000	2,160,000	-
42 - HOSPITAL IMPROVEMENT FUND Totals:		100,605	577,222	426,638	(326,000)	(326,000)	-

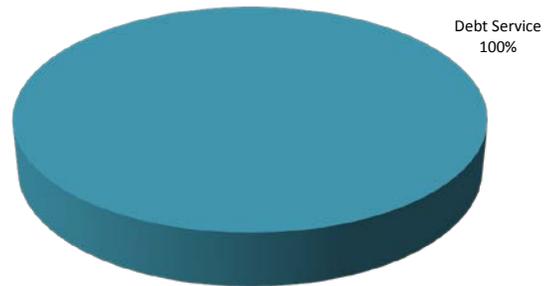
**Bond & Interest Fund-43
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	154,922	94,808	164,474	133,930	80,854	131,591
Receipts:						
Taxes	889,671	1,030,639	891,465	918,300	702,967	689,519
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	150,000	150,000	150,000	150,000	150,000	-
Transfers In	-	-	-	-	-	-
Total Receipts	1,039,671	1,180,639	1,041,465	1,068,300	852,967	689,519
Total Available	1,194,593	1,275,447	1,205,939	1,202,230	933,821	821,110
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	1,099,785	1,110,973	1,125,085	1,202,230	802,230	821,110
Reserve	-	-	-	-	-	-
Total Expenditures	1,099,785	1,110,973	1,125,085	1,202,230	802,230	821,110
Receipts Over(Under) Expenditures	(60,114)	69,666	(83,620)	(133,930)	50,737	(131,591)
Unencumbered Cash December 31	94,808	164,474	80,854	-	131,591	-

2020 Receipts



2020 Expenditures

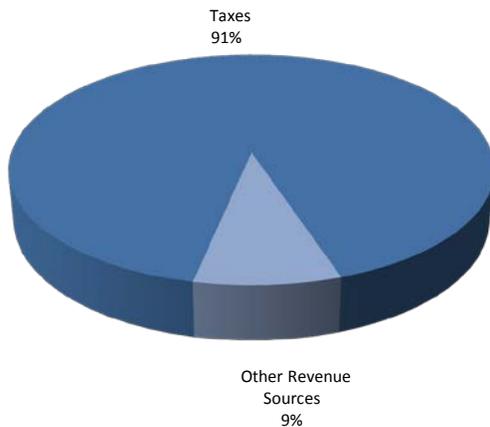


Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
43 - BOND & INTEREST FUND							
4 - Revenue							
410 - Taxes							
43-100-4100	Neighborhood Revitalization	(10,486)	(22,926)	(21,176)	(22,000)	(22,000)	(22,000)
43-100-4101	Current Property Tax	751,926	911,891	751,328	575,673	574,566	595,398
43-100-4102	Motor Vehicle Tax	116,482	110,195	129,796	118,308	118,308	85,185
43-100-4103	RV Tax	1,081	1,045	1,203	1,199	1,199	831
43-100-4104	16/20 M Veh	2,135	1,925	2,644	894	894	668
43-100-4106	Delinquent Property Tax	28,526	28,495	27,659	28,000	30,000	28,000
43-100-4107	Excise Tax	6	15	10	-	-	-
43-100-4108	Commercial Vehicle Tax	-	-	-	1,017	-	1,437
43-100-4133	Hospital Specials	-	-	-	215,209	-	-
	Taxes Totals:	889,671	1,030,639	891,464	918,300	702,967	689,519
470 - Other Revenue Sources							
43-100-4900	Transfer from Other Fund	150,000	150,000	150,000	150,000	150,000	-
	Other Revenue Sources Totals:	150,000	150,000	150,000	150,000	150,000	-
	Revenue Totals:	1,039,671	1,180,639	1,041,464	1,068,300	852,967	689,519
5 - Expense							
900 - Debt Service							
43-100-9200	Emergency Reserve	-	-	-	400,000	-	250,000
43-880-9100	Principal Payment	950,000	985,000	1,025,000	730,000	730,000	515,000
43-880-9101	Interest Payment	149,785	125,973	100,085	72,130	72,130	56,010
43-880-9103	Agency Fees	-	-	-	100	100	100
	Debt Service Totals:	1,099,785	1,110,973	1,125,085	1,202,230	802,230	821,110
	Expense Totals:	1,099,785	1,110,973	1,125,085	1,202,230	802,230	821,110
	43 - BOND & INTEREST FUND Totals:	(60,114)	69,667	(83,621)	(133,930)	50,737	(131,591)

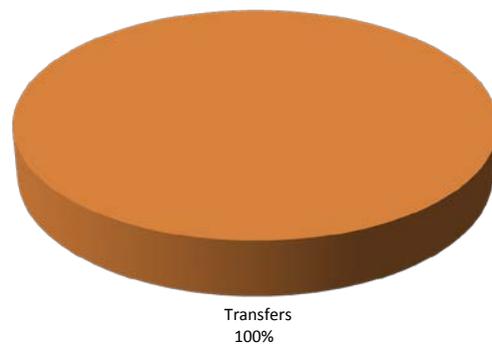
Healthcare Sales Tax -44
Fiscal Year 2020

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	-	-	-	-	-	-
Receipts:						
Taxes	-	-	-	-	1,524,750	1,501,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	139,600
Transfers In	-	-	-	-	-	-
Total Receipts	-	-	-	-	1,524,750	1,640,600
Total Available	-	-	-	-	1,524,750	1,640,600
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	1,524,750	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	1,640,600
Total Expenditures	-	-	-	-	1,524,750	1,640,600
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

2020 Receipts



2020 Expenditures

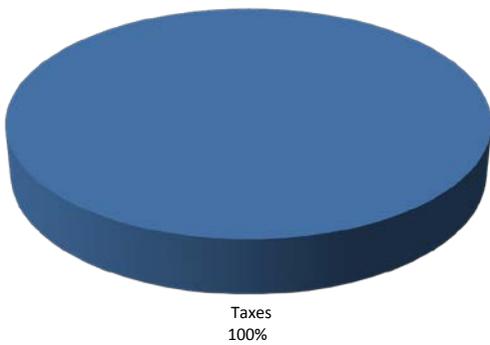


Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
44 - HEALTHCARE SALES TAX FUND							
4 - Revenue							
410 - Taxes							
44-100-4111	Pledged Debt Sales Tax-95%	-	-	-	-	1,524,750	1,501,000
Taxes Totals:		-	-	-	-	1,524,750	1,501,000
470 - Other Revenue Sources							
44-100-4900	Transfer from Other Fund	-	-	-	-	-	139,600
Other Revenue Sources Totals:		-	-	-	-	-	139,600
Revenue Totals:		-	-	-	-	1,524,750	1,640,600
5 - Expense							
600 - Contractual							
44-100-6214	Other Professional Services	-	-	-	-	1,524,750	-
Contractual Totals:		-	-	-	-	1,524,750	-
800 - Transfers							
44-100-8003	Transfer to Trustee	-	-	-	-	-	1,640,600
Transfers Totals:		-	-	-	-	-	1,640,600
Expense Totals:		-	-	-	-	1,524,750	1,640,600
44 - HEALTHCARE SALES TAX FUND Totals:		-	-	-	-	-	-

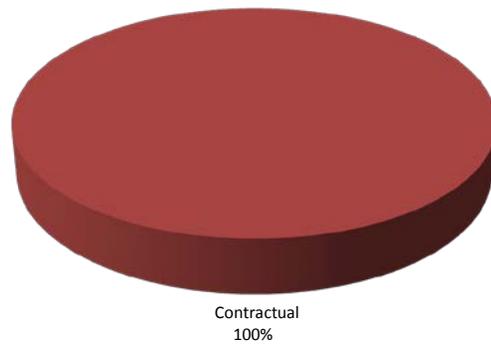
**Unpledged Healthcare Sales Tax -45
Fiscal Year 2020**

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	-	-	-	-	-	-
Receipts:						
Taxes	-	-	-	-	85,000	327,400
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	-	-	-	-	85,000	327,400
Total Available	-	-	-	-	85,000	327,400
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	85,000	327,400
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Expenditures	-	-	-	-	85,000	327,400
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

2020 Receipts



2020 Expenditures

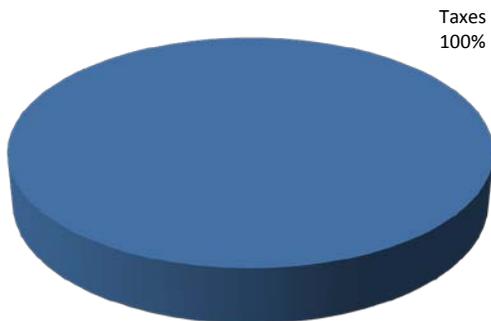


Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
45 - UNPLEDGED HEALTHCARE SALES TAX FUND							
4 - Revenue							
410 - Taxes							
45-100-4110	Healthcare Sales Tax 5%	-	-	-	-	85,000	85,000
45-100-4112	Compensating Use Tax	-	-	-	-	-	242,400
Taxes Totals:		-	-	-	-	85,000	327,400
Revenue Totals:		-	-	-	-	85,000	327,400
5 - Expense							
600 - Contractual							
45-100-6214	Other Professional Services	-	-	-	-	85,000	327,400
Contractual Totals:		-	-	-	-	85,000	327,400
Expense Totals:		-	-	-	-	85,000	327,400
45 - UNPLEDGED HEALTHCARE SALES TAX FUND Totals:		-	-	-	-	-	-

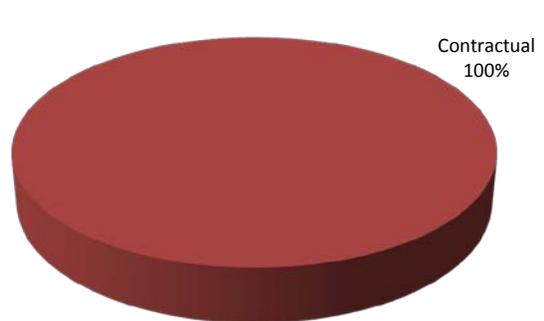
CID Sales Tax -57
Fiscal Year 2020

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	-	-	885	-	-	-
Receipts:						
Taxes	44,164	40,885	35,292	50,000	50,000	50,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	44,164	40,885	35,292	50,000	50,000	50,000
Total Available	44,164	40,885	36,177	50,000	50,000	50,000
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	44,164	40,000	36,177	50,000	50,000	50,000
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	44,164	40,000	36,177	50,000	50,000	50,000
Receipts Over(Under) Expenditures	-	885	(885)	-	-	-
Unencumbered Cash December 31	-	885	-	-	-	-

2020 Receipts



2020 Expenditures



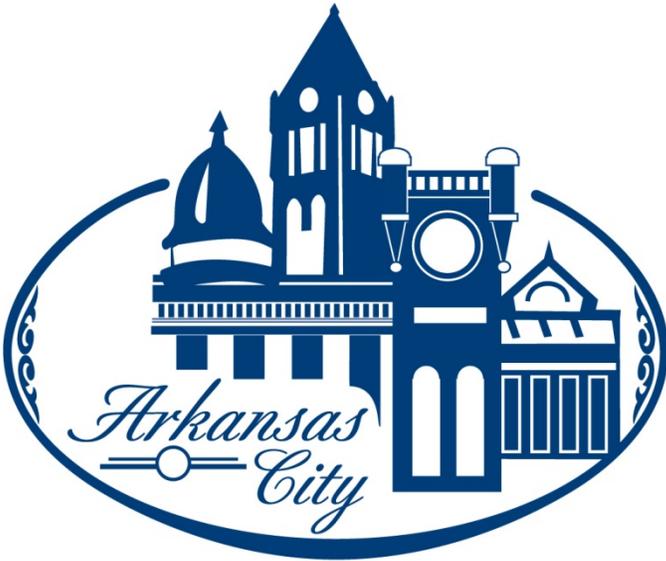
Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
57 - CID SALES TAX FUND							
4 - Revenue							
410 - Taxes							
57-100-4110	Sales Tax	44,164	40,885	35,292	50,000	50,000	50,000
	Taxes Totals:	44,164	40,885	35,292	50,000	50,000	50,000
	Revenue Totals:	44,164	40,885	35,292	50,000	50,000	50,000
5 - Expense							
600 - Contractual							
57-100-6212	Payments to Contractors	44,164	40,000	36,177	50,000	50,000	50,000
	Contractual Totals:	44,164	40,000	36,177	50,000	50,000	50,000
	Expense Totals:	44,164	40,000	36,177	50,000	50,000	50,000
57 - CID SALES TAX FUND Totals:		-	885	(885)	-	-	-

Street Improvement Fund-58
Fiscal Year 2020

	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	BUDGETED 2019	ESTIMATED 2019	BUDGETED 2020
Unencumbered Cash January 1	1,356,638	330,828	-	-	-	-
Receipts:						
Taxes	-	-	-	-	-	-
Use of Money & Property	897	1,306	-	-	-	-
Intergovernmental	1,611,631	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	1,612,528	1,306	-	-	-	-
Total Available	2,969,166	332,134	-	-	-	-
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	2,638,338	20,951	-	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	311,183	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	2,638,338	332,134	-	-	-	-
Receipts Over(Under) Expenditures	(1,025,810)	(330,828)	-	-	-	-
Unencumbered Cash December 31	330,828	-	-	-	-	-

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
58 - STREET IMPROVEMENT FUND							
4 - Revenue							
430 - Use of Money & Property							
58-100-4350	Interest Income	897	1,306	-	-	-	-
	Use of Money & Property Totals:	897	1,306	-	-	-	-
440 - Intergovernmental							
58-100-4461	Miscellaneous Grants	1,611,632	-	-	-	-	-
	Intergovernmental Totals:	1,611,632	-	-	-	-	-
	Revenue Totals:	1,612,529	1,306	-	-	-	-
5 - Expense							
600 - Contractual							
58-542-6212	Payments to Contractors	2,638,338	20,951	-	-	-	-
	Contractual Totals:	2,638,338	20,951	-	-	-	-
800 - Transfers							
58-542-8000	Transfer to Other Fund	-	311,183	-	-	-	-
	Transfers Totals:	-	311,183	-	-	-	-
	Expense Totals:	2,638,338	332,134	-	-	-	-
	58 - STREET IMPROVEMENT FUND Totals:	(1,025,810)	(330,828)	-	-	-	-

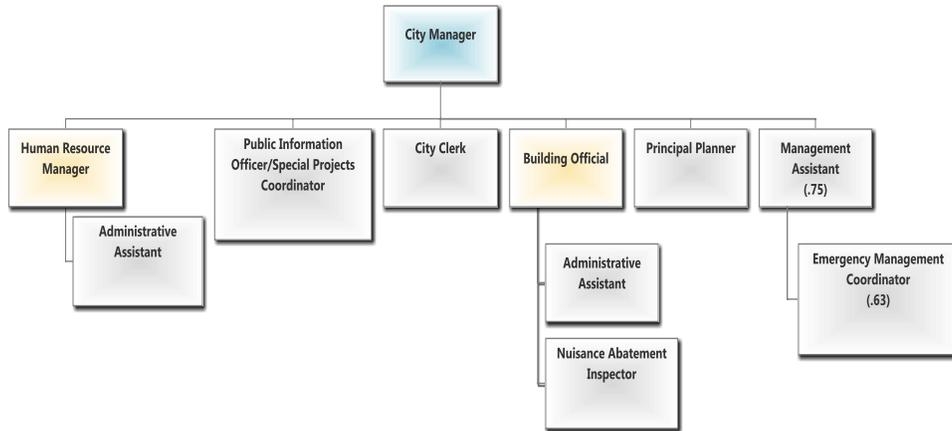
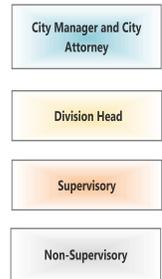
DEPARTMENT / DIVISION EXPENDITURES



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CITY MANAGER DEPARTMENT

City Manager Department
 11 positions
 10.38 FTE
 July 20, 2019

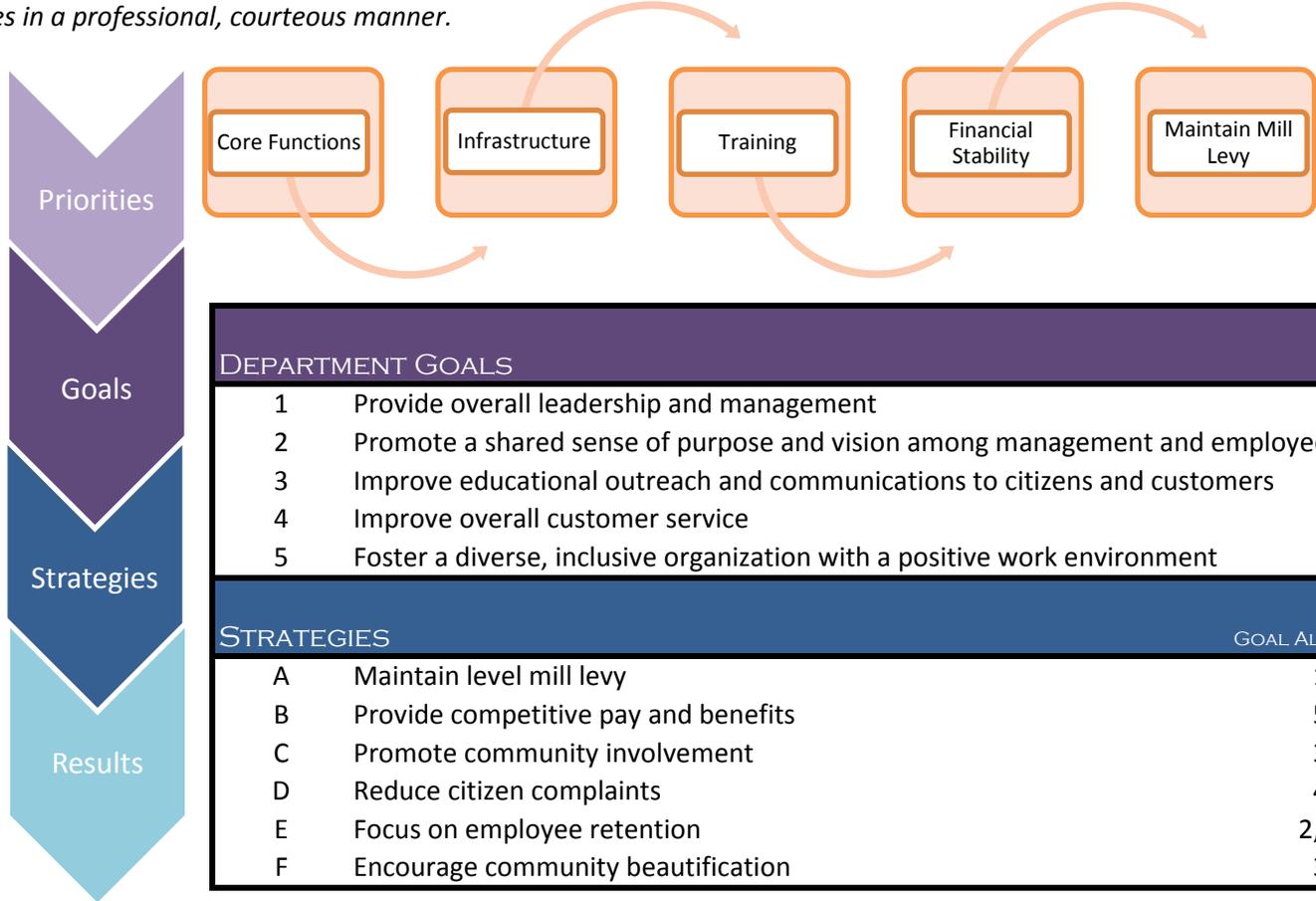


Title	Authorized Positions	FTE			
		2017	2018	2019	2020
City Manager	1	1	1	1	1
Human Resource Manager	1	1	1	1	1
Administrative Assistant	2	2	2	2	2
PIO/Special Projects Coordinator	1	1	1	1	1
City Clerk	1	1	1	1	1
Building Official	1	1	1	1	1
Nuisance Abatement Inspector	1	1	1	1	1
Principal Planner	1	1	1	1	1
Management Assistant*	1	0	0	0.75	0.75
Emergency Management Coordinator	1	0.63	0.63	0.63	0.63
Total	11	9.63	9.63	10.38	10.38

*Management Assistant position was created in 2019

CITY MANAGER DEPARTMENT

Mission: The City of Arkansas City strives to provide a high quality of life for its citizens by furnishing a variety of efficient services in a professional, courteous manner.



Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Percentage of advisory board seats filled	100%	93.1%	89.0%	96.0%	97.3%	99.1%	C, F
Number of grants applied for	10	11	9	13	13	13	F
Percentage of grants awarded	80%	100%	77.8%	84.6%	61.5%	84.6%	F

Revenue By Fund	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
General Fund	\$ 1,242,858	\$ 1,272,163	\$ 1,213,328	\$ 1,241,235
Total Revenues	\$ 1,242,858	\$ 1,272,163	\$ 1,213,328	\$ 1,241,235
Personnel Services	\$ 809,699	\$ 879,475	\$ 863,490	\$ 858,810
Contractual	\$ 301,741	\$ 249,176	\$ 235,676	\$ 270,925
Commodities	\$ 82,287	\$ 99,500	\$ 76,500	\$ 84,500
Capital Outlay	\$ 49,131	\$ 44,012	\$ 37,662	\$ 27,000
Total Expenditures*	\$ 1,242,858	\$ 1,272,163	\$ 1,213,328	\$ 1,241,235
Total Positions / FTE				

*Departments: 201, 203, 204, 205, 207

CITY MANAGER ADMINISTRATION

Mission: To provide a high quality of life for citizens by furnishing a variety of efficient services in a professional, courteous manner.

Description: The City Manager Department's budget represents the expenses for executive management staff who are responsible for the performance and productivity of all City departments. This budget includes the City Commission, the City Manager (who is the Chief Executive Officer of the City), a part-time City Attorney, a Public Information Officer/Special Projects Coordinator, the City Clerk, a part-time Management Assistant, a part-time Emergency Management Coordinator and the Principal Planner.

These functions are financed from the General Fund and supported by revenues generated from property taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, and enterprise fund transfers.

STRATEGIES		GOAL ALIGNMENT
A	Provide leadership and guidance to the citizens and employees of Arkansas City	1, 2
B	Improve overall financial stability and improvement based on administrative controls and processes	1
C	Post City Commission agendas five (5) calendar days (or 120 hours) in advance of meeting dates to enhance resident awareness	3, 4
D	Provide opportunities to increase citizen participation through advisory boards and committees	3
E	Ensure management and staff members carry out directed policies and priorities to make the City a high-performing organization	1, 2

Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Number of City employees	125	119	115	113	113	113	A, D
Number of City residents per City employee	100	100.9	103.2	104.4	103.7	110.6	D, E
Number of City boards and committees	16	16	15	16	18	18	D
Number of City board/committee members	101	94	81	97	108	110	D
Regular City Commission agenda packets available (Average # hours prior to meeting)	120 hrs (5:30P Thu.)	125.3	122.2	117.4	121.0	120	C

HUMAN RESOURCES DIVISION

Mission: To support all City departments by providing and maintaining compliance, recruitment, training, employee relations, benefits, fair compensation, and safety for all employees, creating an environment to better serve our citizens.

Description: The Human Resources Division is responsible for a comprehensive human resources program, including: recruitment of qualified applicants into a diverse workforce; employment and orientation services; retirement processing; administration of employee benefits; policy development and administration; job classification, compensation and labor market research; employee relations; Employee Assistance Programs; maintenance of personnel records; and administration of performance evaluation programs. The office is staffed by the Human Resources Manager and an Administrative Assistant.

The Human Resources Division is financed from the General Fund and supported by revenues generated from property taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, and enterprise fund transfers.

STRATEGIES		GOAL ALIGNMENT
A	Recruit qualified applicants whose skills align with the needs of the City	5
B	Provide training opportunities to develop competencies and strengthen skill sets	2, 5
C	Ensure employees have ethical working environments	5
D	Coordinate Employee Assistance Programs with outside providers	5
E	Ensure compliance with all labor laws	1, 2
F	Implement employee appreciation events and activities	2, 5
G	Implement strategies to retain high-performing employees	5

Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Employee turnover rate	14%	16%	15%	17%	15%	14%	G
Number of employee recruitments	20	18	20	23	20	20	A
Number of applications received	500	919	424	619	600	600	A
Safety training attendance rate	50%	21%	16%	27%	30%	35%	B
Number employees on City health plan	100	108	105	104	102	100	A, G
Number of workers' comp claims	20	21	22	23	20	18	B
Number employee appreciation events	6	6	6	6	6	6	F

MUNICIPAL COURT DIVISION

Mission: To professionally serve the public by administering justice in a fair, efficient and respectful manner, and to provide accurate and compliant reporting of information.

Description: The Municipal Court Division is responsible for providing both a process and a forum for ensuring due process of law. The Municipal Court is responsible for recording alleged violations of City codes or ordinances, issuing summons to defendants and witnesses, hearing evidence presented in court, ruling on cases, recording final dispositions of cases, recording fines and court costs, and distributing such funds to their proper designations. The Municipal Court office is staffed by one Clerk.

The Municipal Court Division is financed from the General Fund and supported by revenues generated from property taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, and enterprise fund transfers.

STRATEGIES		GOAL ALIGNMENT
A	Improve overall customer service with efficient and timely processing	4
B	Monitor and adjust fines, fees, and costs	4
C	Utilize sentencing strategies to reduce incarceration of Municipal Court defendants	4
D	Resolve citation download problems and discrepancies in a timely manner	4

Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Number of court cases filed	2,000	1,612	2,638	2,256	2,150	2,000	A, B
Number of court charges filed	2,300	2,399	3,861	3,096	2,920	2,800	A
Number of court cases closed or dismissed	2,000	2,111	3,016	3,041	2,545	2,500	A
Number of cases referred to District Court	20	20	34	51	35	30	A
Number of diversions processed	80	93	84	82	80	78	C
Total days Municipal Court held	45	47	48	48	46	48	A
Average time to enter citations into system	1 hr	1 hr	15 min	10 min	10 min	10 min	A, D

NEIGHBORHOOD SERVICES DIVISION

Mission: To ensure the City of Arkansas City continues to thrive by progressively providing a community that is safe and built to the highest quality.

Description: The Neighborhood Services Division is responsible for enforcing Arkansas City Municipal Code through building permits, inspections and code enforcement. The division promotes neighborhood partnerships to better ensure safe structures, better maintained structures and cleaner neighborhoods. The division addresses issues and problems that affect individuals and their homes, neighborhoods, and the community at large. It also administers the Land Bank program and community development initiatives. It is staffed by a Building Official, Administrative Assistant/Permit Technician, Combination Inspector and Nuisance Abatement Inspector.

The Neighborhood Services Division is financed from the General Fund and supported by revenues generated from property taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, and enterprise fund transfers.

STRATEGIES		GOAL ALIGNMENT
A	Monitor enforcement policies and procedures; recommend amendments that will lead to faster resolution of cases	4
B	Foster public education and outreach to improve understanding of building and municipal codes and expectations	3
C	Use available technology to enhance customer service and communication between public and staff	4
D	Promote neighborhood partnerships to ensure safer and better-maintained dwellings and cleaner neighborhoods.	4

Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Permits issued same day	80%	82%	87%	92%	95%	98%	A, C
Inspections completed on time	80%	81%	85%	91%	96%	98%	A, C
Total code enforcement cases	400	518	475	464	432	400	B, D
Rate of voluntary compliance	75%	63%	76%	68%	61%	70%	B, D
Rate of forced compliance	25%	20%	25%	29%	38%	40%	B, D
Percentage of abatements turned over to Cowley County for collection efforts	5%	7%	11%	19%	17%	10%	B, D

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
201 - City Commission							
500 - Personnel Services							
01-201-5203	Travel/ Meals/ Lodging	757	547	2,076	4,000	4,000	4,000
01-201-5204	Training/Seminars/Conferences	933	-	865	1,500	1,500	1,500
01-201-5205	Dues/Memberships	4,006	4,359	4,524	5,000	5,000	5,000
01-201-5206	Employee Appreciation	11,684	11,898	14,513	14,000	14,000	14,000
500 - Personnel Services Totals:		17,380	16,804	21,978	24,500	24,500	24,500
600 - Contractual							
01-201-6214	Other Professional Services	4,210	3,500	2,696	-	-	-
01-201-6217	Contributions	1,302,806	238,751	169,373	131,646	131,646	173,395
01-201-6301	Advertising	6,168	5,460	4,237	5,000	5,000	5,000
01-201-6302	Equip Rental/Maintenance Contract	-	30	135	-	-	-
600 - Contractual Totals:		1,313,184	247,741	176,440	136,646	136,646	178,395
710 - Commodities							
01-201-7100	Office Supplies/Publications	545	508	62	1,000	1,000	1,000
01-201-7101	Other Supplies/Tools	762	631	10,674	200	200	200
01-201-7102	Clothing/Uniforms	-	-	243	-	-	-
01-201-7103	Food Supply	3,075	6,548	4,032	5,000	5,000	5,000
710 - Commodities Totals:		4,381	7,687	15,010	6,200	6,200	6,200
740 - Capital Outlay							
01-201-7503	Audio/Visual Equipment	502	350	-	10,000	-	10,000
740 - Capital Outlay Totals:		502	350	-	10,000	-	10,000
201 - City Commission Totals:		1,335,447	272,581	213,428	177,346	167,346	219,095

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
203 - City Manager							
500 - Personnel Services							
01-203-5100	Full Time Salary	311,750	341,808	341,184	370,929	370,929	361,708
01-203-5102	Overtime Salary	905	1,500	1,257	1,000	1,000	1,300
01-203-5103	SS/Medi Taxes	22,588	24,277	24,377	27,060	27,060	27,441
01-203-5106	KPERS	29,274	30,083	32,201	35,974	35,974	34,472
01-203-5111	Life Insurance	172	172	171	176	176	176
01-203-5112	Medical/Dental Insurance	29,794	35,825	44,349	53,673	41,000	40,948
01-203-5113	Unemployment Insurance	1,640	1,811	1,801	1,946	1,946	1,973
01-203-5114	Workers Comp	321	284	231	506	212	446
01-203-5202	Employment Services	63	-	41	-	-	-
01-203-5203	Travel/ Meals/ Lodging	7,120	3,818	6,527	5,000	5,000	5,000
01-203-5204	Training/Seminars/Conferences	2,956	1,579	1,670	5,000	5,000	5,000
01-203-5205	Dues/Memberships	2,555	1,777	2,180	2,000	2,000	2,000
01-203-5206	Employee Appreciation	234	-	37	-	-	-
500 - Personnel Services Totals:		409,374	442,933	456,025	503,264	490,297	480,464
600 - Contractual							
01-203-6104	Telephone	1,849	2,104	2,403	1,800	1,800	1,800
01-203-6214	Other Professional Services	3,065	3,221	2,980	1,000	2,500	2,500
01-203-6301	Advertising	-	-	255	500	500	500
600 - Contractual Totals:		4,914	5,325	5,638	3,300	4,800	4,800
710 - Commodities							
01-203-7100	Office Supplies/Publications	3,068	1,719	1,508	2,000	2,000	2,000
01-203-7101	Other Supplies/Tools	655	1,044	696	1,500	1,500	1,500
01-203-7102	Clothing/Uniforms	16	187	610	300	300	300
01-203-7103	Food Supply	-	43	-	-	-	-
01-203-7110	Postage/Shipping	-	7	5	200	200	200
01-203-7204	Building Materials/Repairs	-	165	-	-	-	-
710 - Commodities Totals:		3,740	3,164	2,819	4,000	4,000	4,000
740 - Capital Outlay							
01-203-7405	Machinery/Equipment	-	-	4,272	500	500	500
01-203-7406	Office Equipment/Furniture	2,637	406	-	5,000	-	5,000
01-203-7504	Computer Equipment	190	1,520	2,004	2,000	2,000	2,000
01-203-7505	Computer Software	8,996	9,479	8,916	1,000	1,000	2,000
740 - Capital Outlay Totals:		11,823	11,405	15,191	8,500	3,500	9,500
203 - City Manager Totals:		429,851	462,828	479,673	519,064	502,597	498,764

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
204 - Court							
500 - Personnel Services							
01-204-5100	Full Time Salary	27,100	28,730	30,242	29,461	29,461	31,832
01-204-5102	Overtime Salary	851	1,335	1,120	1,000	1,000	1,200
01-204-5103	SS/Medi Taxes	1,974	2,153	2,236	2,136	2,136	2,346
01-204-5106	KPERS	2,619	2,635	2,949	3,027	3,027	3,136
01-204-5111	Life Insurance	19	19	19	20	20	20
01-204-5112	Medical/Dental Insurance	4,274	4,672	5,179	5,519	5,519	5,862
01-204-5113	Unemployment Insurance	141	154	160	164	164	179
01-204-5114	Workers Comp	80	71	54	43	53	41
01-204-5203	Travel/ Meals/ Lodging	550	59	47	400	400	400
01-204-5204	Training/Seminars/Conferences	250	410	-	150	150	150
01-204-5205	Dues/Memberships	335	100	125	200	200	200
500 - Personnel Services Totals:		38,194	40,337	42,132	42,120	42,130	45,366
600 - Contractual							
01-204-6104	Telephone	616	701	697	330	330	330
01-204-6210	Legal Services	-	175	-	-	-	-
01-204-6213	Translation Services	4,530	2,939	2,404	3,500	2,500	2,000
01-204-6214	Other Professional Services	-	-	417	-	-	-
01-204-6401	Appointed Attorney Fees	-	-	-	1,000	1,000	1,000
01-204-6403	Judge Fees	58,781	58,928	58,620	40,000	50,000	44,000
600 - Contractual Totals:		63,927	62,743	62,138	44,830	53,830	47,330
710 - Commodities							
01-204-7100	Office Supplies/Publications	652	612	529	1,000	1,000	1,000
01-204-7101	Other Supplies/Tools	-	-	10	-	-	-
01-204-7102	Clothing/Uniforms	-	-	123	-	-	-
710 - Commodities Totals:		652	612	662	1,000	1,000	1,000
740 - Capital Outlay							
01-204-7505	Computer Software	2,433	2,654	2,683	3,512	3,512	3,500
740 - Capital Outlay Totals:		2,433	2,654	2,683	3,512	3,512	3,500
204 - Court Totals:		105,207	106,346	107,614	91,462	100,472	97,196

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
205 - Legal Counsel							
500 - Personnel Services							
01-205-5100	Full Time Salary	81,473	82,883	84,531	88,698	88,698	88,671
01-205-5103	SS/Medi Taxes	6,240	6,341	6,467	6,640	6,640	6,707
01-205-5113	Unemployment Insurance	448	456	465	477	477	482
01-205-5114	Workers Comp	303	211	136	159	106	135
01-205-5203	Travel/ Meals/ Lodging	272	80	311	500	500	500
01-205-5204	Training/Seminars/Conferences	-	-	65	500	500	500
01-205-5205	Dues/Memberships	515	1,294	891	800	800	800
500 - Personnel Services Totals:		89,251	91,264	92,866	97,774	97,721	97,795
600 - Contractual							
01-205-6210	Legal Services	2,772	4,759	1,674	5,000	5,000	5,000
01-205-6214	Other Professional Services	-	100	903	-	-	-
16-205-6210	Legal Services	5,788	7,778	8,151	9,000	9,000	9,000
600 - Contractual Totals:		8,560	12,637	10,728	14,000	14,000	14,000
710 - Commodities							
01-205-7100	Office Supplies/Publications	231	709	710	250	250	250
01-205-7110	Postage/Shipping	165	211	205	-	-	-
710 - Commodities Totals:		396	920	915	250	250	250
205 - Legal Counsel Totals:		98,206	104,821	104,508	112,024	111,971	112,045

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
207 - Neighborhood Services							
500 - Personnel Services							
01-207-5100	Full Time Salary	93,594	96,886	122,815	129,218	129,218	128,287
01-207-5102	Overtime Salary	1,185	1,233	727	1,000	1,000	850
01-207-5103	SS/Medi Taxes	7,251	7,310	8,768	9,640	9,640	9,699
01-207-5106	KPERS	8,879	8,233	11,618	12,918	12,918	12,266
01-207-5111	Life Insurance	47	58	104	117	117	117
01-207-5112	Medical/Dental Insurance	7,263	15,679	39,890	42,515	42,515	44,776
01-207-5113	Unemployment Insurance	516	525	627	699	699	702
01-207-5114	Workers Comp	5,969	8,252	6,946	9,310	6,335	7,588
01-207-5201	Staffing Services	12,375	21,882	-	-	-	-
01-207-5202	Employment Services	204	231	62	300	300	300
01-207-5203	Travel/ Meals/ Lodging	738	2,324	2,828	2,500	2,500	2,500
01-207-5204	Training/Seminars/Conferences	2,114	2,713	1,388	3,000	3,000	3,000
01-207-5205	Dues/Memberships	427	520	736	600	600	600
01-207-5206	Employee Appreciation	-	-	187	-	-	-
500 - Personnel Services Totals:		140,563	165,847	196,698	211,817	208,842	210,685
600 - Contractual							
01-207-6102	Electricity	-	8	-	-	-	-
01-207-6104	Telephone	4,722	5,305	5,566	4,800	4,800	4,800
01-207-6105	Other Utility Services	519	1,564	480	600	600	600
01-207-6212	Payments to Contractors	9,466	1,157	120	14,000	-	-
01-207-6214	Other Professional Services	22,426	29,155	40,169	30,000	20,000	20,000
01-207-6215	Other Insurances	611	686	464	700	700	700
01-207-6301	Advertising	-	75	-	300	300	300
600 - Contractual Totals:		37,743	37,950	46,799	50,400	26,400	26,400
710 - Commodities							
01-207-7100	Office Supplies/Publications	3,113	2,902	1,439	3,500	3,500	3,500
01-207-7101	Other Supplies/Tools	5,610	2,066	2,882	3,000	3,000	3,000
01-207-7102	Clothing/Uniforms	507	270	547	300	300	300
01-207-7110	Postage/Shipping	40	55	-	150	150	150
01-207-7115	Building Demolition	105,135	38,740	50,578	75,000	50,000	60,000
01-207-7200	Fuel/Oil	2,102	2,959	2,953	2,100	2,100	2,100
01-207-7201	Equipment Repair/Parts/Maintenance	446	3,203	2,283	2,000	4,000	2,000
01-207-7202	Motor Vehicle Repair/Parts	1,094	3,205	2,199	2,000	2,000	2,000
01-207-7300	Reimbursement	-	4,865	-	-	-	-
710 - Commodities Totals:		118,047	58,265	62,881	88,050	65,050	73,050
740 - Capital Outlay							
01-207-7403	Motor Vehicles	-	-	22,200	-	-	-
01-207-7405	Machinery/Equipment	-	18,084	4,590	18,000	26,650	-
01-207-7504	Computer Equipment	2,654	613	3,545	2,500	2,500	2,500
01-207-7505	Computer Software	1,151	1,408	921	1,500	1,500	1,500
740 - Capital Outlay Totals:		3,805	20,105	31,257	22,000	30,650	4,000
207 - Neighborhood Services Totals:		300,158	282,167	337,634	372,267	330,942	314,135
City Manager Division Totals:		2,268,868	2,268,868	1,242,858	1,272,163	1,213,328	2,268,868

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FINANCE DEPARTMENT

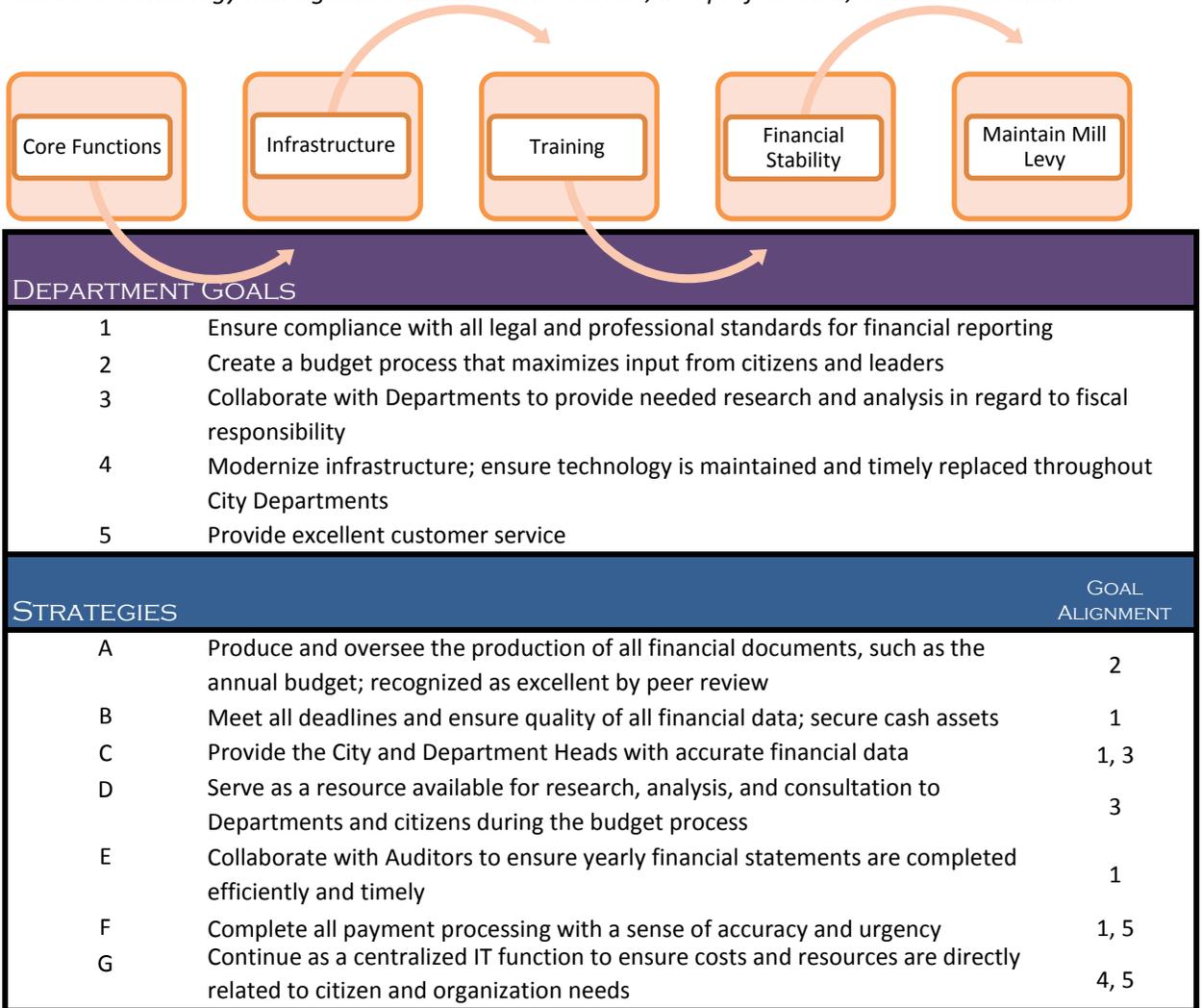
Finance Department
 6 Positions
 6 FTE
 February 1, 2019



Title	Authorized Positions	FTE			
		2017	2018	2019	2020
Finance Director	1	1	1	1	1
City Treasurer	1	1	1	1	1
Accountant	1	1	1	1	1
IT Manager	1	1	1	1	1
Customer Service Specialist	2	2	2	2	2
Total	6	6	6	6	6

FINANCE DEPARTMENT

Mission: To provide an accurate and complete financial system by furnishing a variety of efficient services to employees and the public, including information technology management and customer service, in a professional, courteous manner.



Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Percentage of Bi-Weekly payroll transactions issued by direct deposit	99%	98.96%	98.71%	98.59%	99%	99%	F
General Fund Revenue Projection Accuracy	100%	99.15%	97.55%	99.08%	99%	99%	C
Avg Rate of Return on Investments	1.5%	0.60%	1.13%	1.68%	1.90%	1.50%	B
Avg number of calendar days to complete audit fieldwork	3	4	3	2	1	1	E
Direct debt per capita	<\$800	\$451	\$375	\$295	\$229	\$400	A
Direct debt as % of Assessed Valuation	<30%	14.83%	10.18%	8.34%	5.53%	4.31%	A
Workstations per employee	0.8	0.68	0.64	0.67	0.7	0.8	G
IT Expenditures per workstation	\$550.00	\$437.06	\$549.71	\$366.98	\$492.50	\$680.00	G
GFOA Distinguished Budget Presentation Award: Percentage of criteria rated as outstanding (year submitted for next year)	20%	19%	4%	20%	25%	28%	A
Receive GFOA Distinguished Budget Presentation Award	100%	100%	100%	100%	100%	100%	A

FINANCE DEPARTMENT

Mission: To provide an accurate and complete financial system by furnishing a variety of efficient services to employees and the public, including information technology management and customer service, in a professional, courteous manner.

Description: The Finance Department is responsible for all treasury, debt, payroll, accounts payable, accounts receivable, information technology and customer service functions of the City. It is composed of the Finance Director, City Treasurer, Accountant, Information Technology Manager and Customer Service Specialists.

Revenues and expenditures are recorded in compliance with the regulatory cash basis and budget laws of the State of Kansas to provide information to assess current financial position and future needs. The Department administers preparation of the annual budget, and assists Department Heads and their staff with research, analysis, and support of their budgets.

The department oversees all debt issued by the City, including General Obligation bonds, Special Revenue bonds, Water Supply Loans and leases.

Payroll is administered on a biweekly basis, and all accounts payable and receivable transactions are administered weekly.

Customer service is provided for the City's water, wastewater, sanitation and stormwater utilities, as well as Municipal Court and other City-related services.

The Information Technology Manager is responsible for implementation, development, and maintenance of all technology, hardware and software for the organization.

These functions are financed from the General Fund, supported by revenues generated from property taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, as well as the Stormwater, Water, Sewer and Sanitation enterprise funds.

Revenue By Fund	2018	2019	2019	2020
Expenditures by Category	Actual	Adopted	Revised	Adopted
General Fund	\$ 451,583	\$ 496,803	\$ 480,507	\$ 517,341
Stormwater Fund	\$ 934	\$ -	\$ -	\$ -
Water Fund	\$ 71,836	\$ 74,900	\$ 73,647	\$ 79,200
Sewer Fund	\$ 43,735	\$ 43,400	\$ 43,400	\$ 45,500
Sanitation Fund	\$ 32,927	\$ 34,025	\$ 34,025	\$ 35,325
Total Revenues	\$ 601,015	\$ 649,128	\$ 631,579	\$ 677,366
Personnel Services	\$ 385,584	\$ 400,303	\$ 388,707	\$ 423,346
Contractual	\$ 115,254	\$ 131,425	\$ 127,972	\$ 130,670
Commodities	\$ 43,748	\$ 53,700	\$ 53,700	\$ 49,900
Capital Outlay	\$ 56,428	\$ 63,700	\$ 61,200	\$ 73,450
Total Expenditures*	\$ 601,015	\$ 649,128	\$ 631,579	\$ 677,366
Total Positions / FTE	6/6	6/6	6/6	6/6

*Department 209

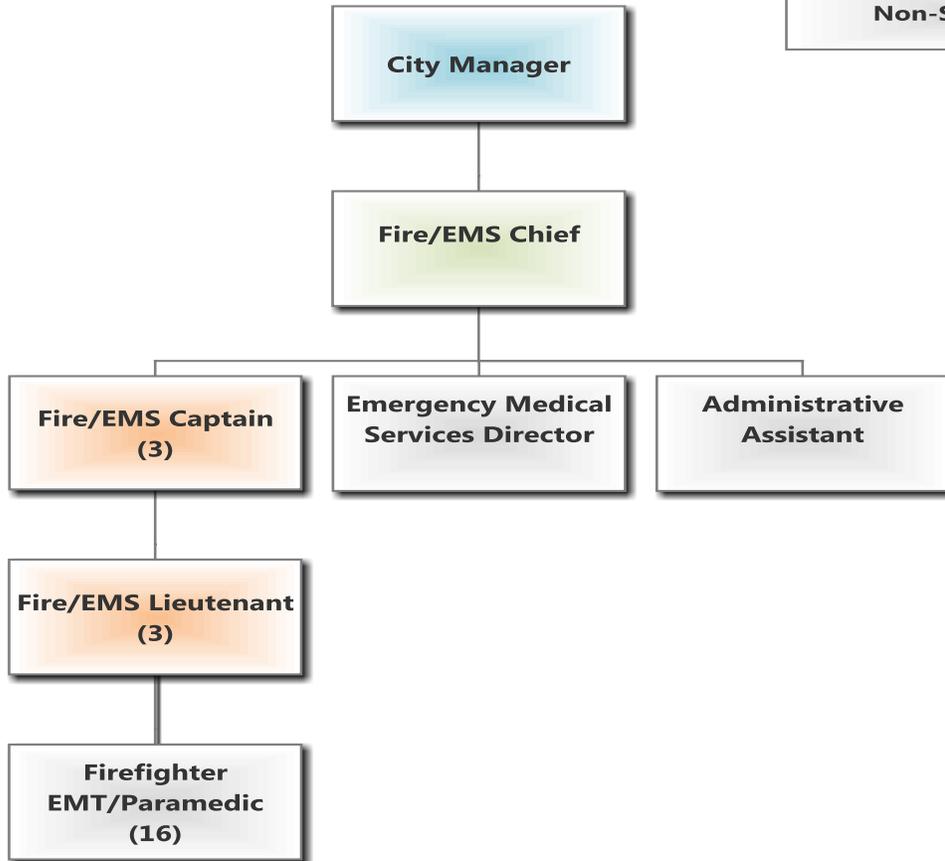
Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
209 - Finance							
500 - Personnel Services							
01-209-5100	Full Time Salary	237,959	249,174	260,436	264,106	264,106	277,095
01-209-5102	Overtime Salary	3,541	4,740	4,669	2,000	2,000	4,000
01-209-5103	SS/Medi Taxes	17,442	18,402	19,209	19,936	19,936	21,251
01-209-5105	Retirement	-	-	-	11,523	-	16,268
01-209-5106	KPERS	22,626	22,270	24,930	26,504	26,504	26,696
01-209-5111	Life Insurance	153	152	158	156	156	156
01-209-5112	Medical/Dental Insurance	31,725	37,177	43,979	46,904	46,904	48,342
01-209-5113	Unemployment Insurance	1,251	1,320	1,377	1,433	1,433	1,528
01-209-5114	Workers Comp	482	356	299	391	318	360
01-209-5202	Employment Services	13	-	549	250	250	250
01-209-5203	Travel/ Meals/ Lodging	1,697	4,671	1,949	4,000	4,000	4,000
01-209-5204	Training/Seminars/Conferences	1,747	5,181	5,454	5,000	5,000	5,000
01-209-5205	Dues/Memberships	725	660	1,012	1,200	1,200	1,200
01-209-5206	Employee Appreciation	101	-	224	-	-	-
16-209-5204	Training/Seminars/Conferences	8,153	4,485	8,795	8,500	8,500	8,500
18-209-5204	Training/Seminars/Conferences	4,892	4,941	7,527	4,900	4,900	4,900
19-209-5204	Training/Seminars/Conferences	3,261	3,294	5,018	3,500	3,500	3,500
19-209-5205	Dues/Memberships	-	-	-	-	-	300
500 - Personnel Services Totals:		335,768	356,823	385,584	400,303	388,707	423,346
600 - Contractual							
01-209-6104	Telephone	12,030	9,835	7,906	12,200	10,000	8,200
01-209-6105	Other Utility Services	19,942	20,612	22,371	20,500	20,500	22,500
01-209-6211	Auditing	18,150	33,650	6,950	20,000	20,000	20,545
01-209-6214	Other Professional Services	11,363	6,316	6,521	7,500	7,500	7,500
01-209-6215	Other Insurances	24	-	-	100	100	100
01-209-6301	Advertising	577	518	608	1,000	1,000	700
01-209-6302	Equip Rental/Maintenance Contract	11,339	17,697	15,044	17,000	17,000	16,000
01-209-6303	License Fees	336	341	348	400	400	400
01-209-6305	Service Charges	4,032	4,625	5,358	4,500	4,500	5,500
16-209-6214	Other Professional Services	1,132	1,163	1,238	1,200	1,200	1,200
16-209-6305	Service Charges	22,420	22,373	23,956	23,000	21,747	23,000
18-209-6214	Other Professional Services	544	570	608	600	600	600
18-209-6305	Service Charges	11,210	11,015	11,958	11,500	11,500	12,000
19-209-6214	Other Professional Services	390	407	430	425	425	425
19-209-6305	Service Charges	11,210	11,015	11,958	11,500	11,500	12,000
600 - Contractual Totals:		124,699	140,138	115,254	131,425	127,972	130,670
710 - Commodities							
01-209-7100	Office Supplies/Publications	7,694	5,038	5,561	6,000	6,000	5,500
01-209-7101	Other Supplies/Tools	2,152	3,851	741	1,000	1,000	800
01-209-7102	Clothing/Uniforms	-	261	571	500	500	500
01-209-7110	Postage/Shipping	11,909	7,209	10,040	12,000	12,000	12,000
16-209-7100	Office Supplies/Publications	1,471	1,751	1,637	2,500	2,500	1,800
16-209-7101	Other Supplies/Tools	62	-	-	200	200	200
16-209-7110	Postage/Shipping	13,000	12,000	11,750	15,000	15,000	13,000
18-209-7100	Office Supplies/Publications	883	895	1,006	900	900	3,000
18-209-7110	Postage/Shipping	7,800	7,200	7,050	9,000	9,000	7,500
19-209-7100	Office Supplies/Publications	588	596	691	600	600	600
19-209-7110	Postage/Shipping	5,200	4,800	4,700	6,000	6,000	5,000
710 - Commodities Totals:		50,759	43,600	43,748	53,700	53,700	49,900
740 - Capital Outlay							
01-209-7405	Machinery/Equipment	1,929	-	3,203	2,000	2,000	2,000
01-209-7406	Office Equipment/Furniture	714	811	-	3,500	1,000	3,500
01-209-7504	Computer Equipment	7,317	5,418	1,438	4,700	4,700	4,700
01-209-7505	Computer Software	-	225	678	500	500	750
15-209-7405	Machinery/Equipment	-	-	934	-	-	-
16-209-7405	Machinery/Equipment	4,292	-	2,390	-	-	2,500
16-209-7504	Computer Equipment	5,332	4,689	-	2,000	2,000	4,000
16-209-7505	Computer Software	21,063	22,399	22,070	22,500	22,500	25,000
18-209-7405	Machinery/Equipment	4,292	-	1,935	-	-	-
18-209-7504	Computer Equipment	5,148	4,258	-	2,500	2,500	2,500
18-209-7505	Computer Software	12,994	13,824	13,650	14,000	14,000	15,000

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
19-209-7405	Machinery/Equipment	4,292	-	1,709	-	-	-
19-209-7504	Computer Equipment	5,056	3,567	400	3,500	3,500	3,500
19-209-7505	Computer Software	7,682	8,176	8,020	8,500	8,500	10,000
	740 - Capital Outlay Totals:	80,110	63,367	56,428	63,700	61,200	73,450
	209 - Finance Totals:	591,337	603,927	601,015	649,128	631,579	677,366

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FIRE - EMS DEPARTMENT

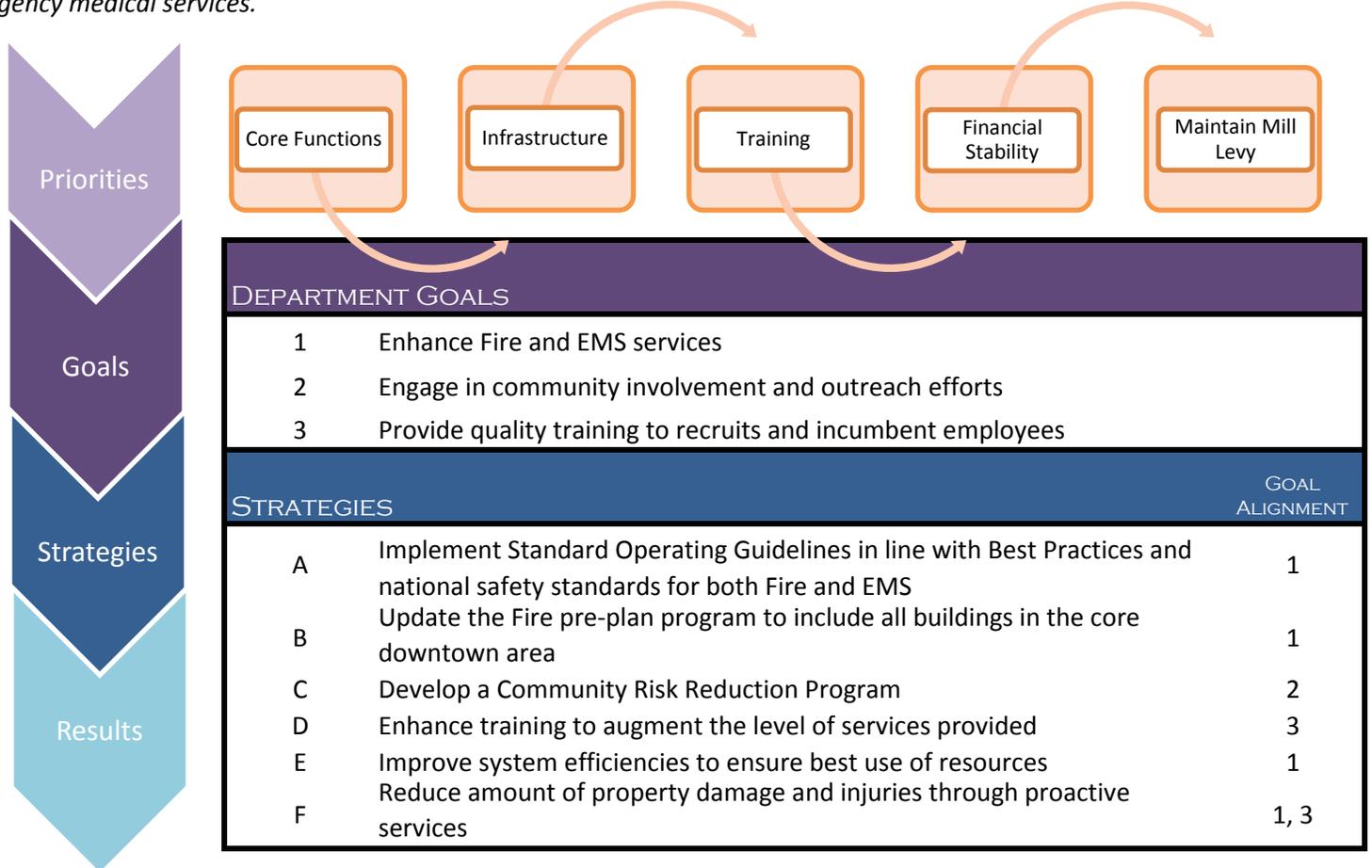
Fire/Emergency Medical Services (EMS) Department
25 Positions
25 FTE
February 1, 2019



Title	Authorized Positions	FTE			
		2017	2018	2019	2020
Fire/EMS Chief	1	1	1	1	1
Fire/EMS Captain	3	3	3	3	3
Fire/EMS Lieutenant	3	3	3	3	3
Firefighter EMT/Paramedic	16	16	16	16	16
Emergency Medical Services Director	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Total	25	25	25	25	25

FIRE - EMS DEPARTMENT

Mission: To provide the highest level of life and property protection services by preventing the loss of life and property through professional and efficient planning, preparation, training, fire prevention, public education, and delivery of emergency medical services.



Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Total Fire Calls	2100	1869	1922	2042	2100	2150	F
Total EMS Calls	500	486	472	552	500	500	F
Total Fire operations expenditures per capita	\$150	\$135	\$140	\$160	\$168	\$160	A-F
Number of Inspections performed	80	88	43	83	85	85	C
Total Training Hours	2500	2340	3209	2406	2700	2700	D
Avg Response time (Dispatch to Arrival) EMS	6:00	6:19	5:53	6:43	6:00	6:00	E
Avg Response time (Dispatch to Enroute) EMS	1:00	1:38	0:56	1:10	1:00	1:00	E
Avg Response time (Dispatch to Arrival) Fire	6:30	9:49	8:39	8:19	6:00	6:00	E
Avg Response time (Dispatch to Enroute) Fire	1:20	3:26	2:21	1:40	1:20	1:20	E
Property Loss (Dollar Amount)	\$500,000	\$878,200	\$409,125	\$624,645	\$500,000	\$500,000	F
Loss as % of Pre-Incident value	<5%	6.80%	5.70%	2.40%	3%	3%	F

FIRE - EMS DEPARTMENT

Mission: To provide the highest level of life and property protection services by preventing the loss of life and property through professional and efficient planning, preparation, training, fire prevention, public education, and delivery of emergency medical services.

Description: The Fire and Emergency Medical Services (EMS) Department provides protection for property and life. The department is lead by the Fire Chief, with the support of an EMS Director, an Administrative Assistant, and a staff of trained firefighter-paramedics and investigators.

The Fire-EMS Department operates under three 24-hour work shifts — A, B and C Shift. In addition to routine fire and emergency medical calls, department personnel are involved in community outreach and prevention programs to promote the Department's fire prevention efforts.

The department operates under one fire station. Equipment is routinely monitored and maintained to ensure efficient and effective deployment for the next call.

The Fire-EMS Department is financed from the General Fund and supported by revenues generated from property taxes, sales tax, user fees, motor vehicle taxes, franchise fees, liquor taxes, and enterprise fund transfers.



Revenue By Fund	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
General Fund	\$ 2,681,479	\$ 2,807,830	\$ 2,772,939	\$ 2,912,115
Total Revenues*	\$ 2,681,479	\$ 2,807,830	\$ 2,772,939	\$ 2,912,115
Personnel Services	\$ 1,913,608	\$ 2,151,430	\$ 1,967,639	\$ 2,168,015
Contractual	\$ 93,895	\$ 100,450	\$ 100,450	\$ 102,750
Commodities	\$ 144,297	\$ 191,950	\$ 186,950	\$ 199,550
Capital Outlay	\$ 462,770	\$ 224,000	\$ 377,900	\$ 301,800
Debt Service	\$ 66,909	\$ 140,000	\$ 140,000	\$ 140,000
Total Expenditures*	\$ 2,681,479	\$ 2,807,830	\$ 2,772,939	\$ 2,912,115
Total Positions / FTE	25 / 25	25 / 25	25 / 25	25 / 25

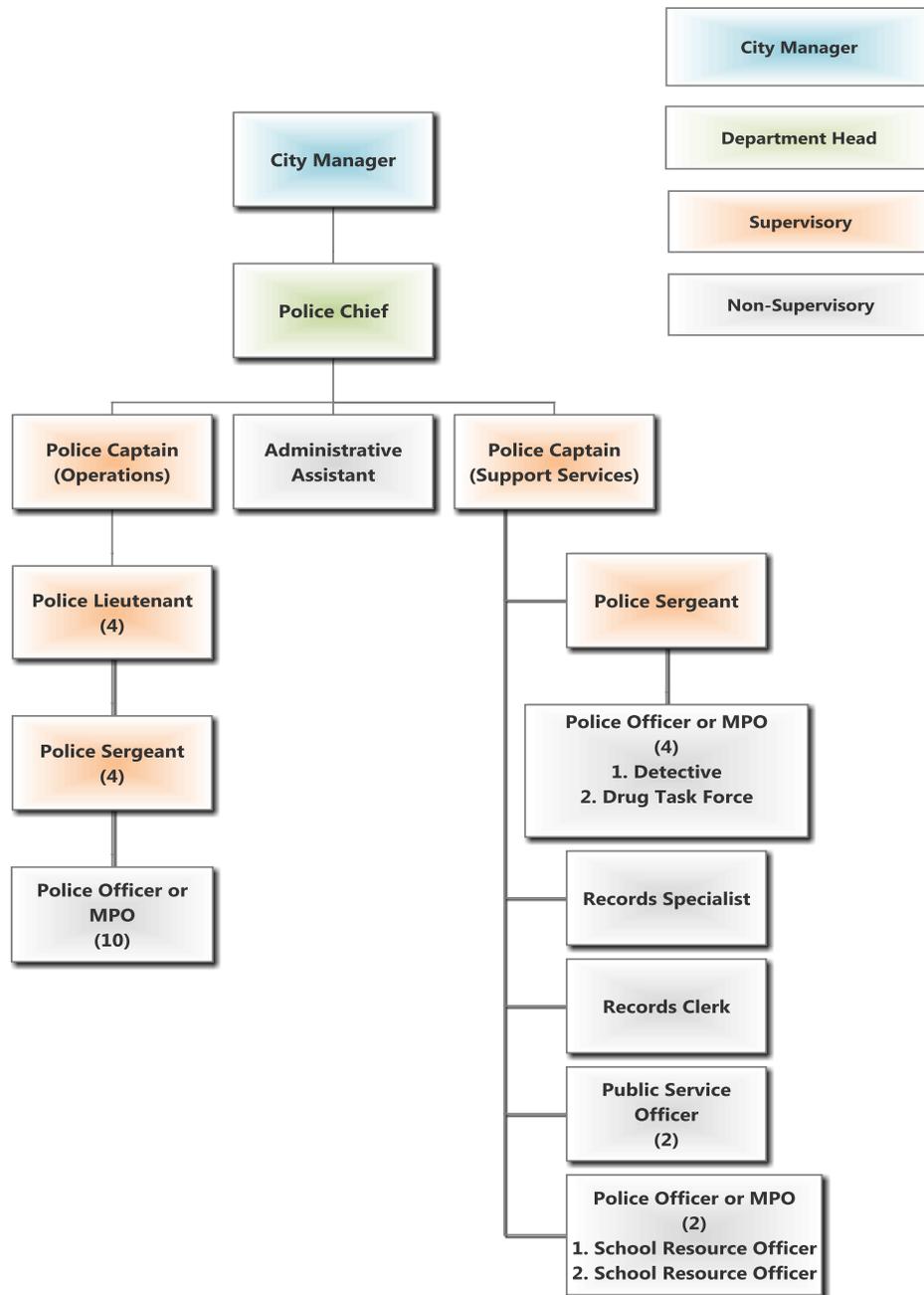
*Department: 310



Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
310 - Fire Dept/EMT							
500 - Personnel Services							
01-310-5100	Full Time Salary	1,060,292	1,060,254	1,107,746	1,276,094	1,100,000	1,259,182
01-310-5102	Overtime Salary	125,309	147,470	171,475	120,000	170,000	170,000
01-310-5103	SS/Medi Taxes	86,812	88,691	94,234	104,009	104,009	107,879
01-310-5106	KPERS	1,349	1,335	1,575	1,593	1,593	2,713
01-310-5107	KPF	237,045	226,235	250,138	296,067	296,067	303,300
01-310-5111	Life Insurance	804	791	845	956	956	975
01-310-5112	Medical/Dental Insurance	176,104	184,899	223,024	272,323	225,000	242,806
01-310-5113	Unemployment Insurance	(9,620)	(6,272)	6,775	7,478	7,478	7,756
01-310-5114	Workers Comp	62,606	44,467	34,541	46,160	35,786	45,554
01-310-5201	Staffing Services	-	-	-	1,350	1,350	1,350
01-310-5202	Employment Services	1,622	3,431	2,444	3,000	3,000	3,000
01-310-5203	Travel/ Meals/ Lodging	8,104	7,083	8,242	10,000	10,000	10,000
01-310-5204	Training/Seminars/Conferences	5,301	7,320	9,327	11,000	11,000	11,000
01-310-5205	Dues/Memberships	1,049	980	2,554	1,400	1,400	2,500
01-310-5206	Employee Appreciation	167	-	687	-	-	-
500 - Personnel Services Totals:		1,756,943	1,766,684	1,913,608	2,151,430	1,967,639	2,168,015
600 - Contractual							
01-310-6102	Electricity	12,344	12,680	12,668	14,000	14,000	14,000
01-310-6103	Natural Gas	2,758	6,653	5,696	7,400	7,400	7,400
01-310-6104	Telephone	3,038	3,187	3,548	3,300	3,300	3,600
01-310-6105	Other Utility Services	2,116	2,124	2,194	2,400	2,400	2,400
01-310-6214	Other Professional Services	9,863	9,681	11,947	13,200	13,200	13,200
01-310-6215	Other Insurances	17,619	17,387	22,412	18,500	18,500	18,500
01-310-6223	Billing Services	33,852	36,787	33,364	36,000	36,000	38,000
01-310-6301	Advertising	305	221	331	1,000	1,000	1,000
01-310-6302	Equip Rental/Maintenance Contract	2,602	725	1,185	3,000	3,000	3,000
01-310-6303	License Fees	651	1,356	551	1,650	1,650	1,650
600 - Contractual Totals:		85,148	90,802	93,895	100,450	100,450	102,750
710 - Commodities							
01-310-7100	Office Supplies/Publications	2,069	3,874	5,309	3,900	3,900	4,200
01-310-7101	Other Supplies/Tools	6,084	7,835	6,815	9,300	9,300	9,300
01-310-7102	Clothing/Uniforms	4,816	12,941	5,673	11,500	11,500	11,500
01-310-7103	Food Supply	931	-	-	-	-	-
01-310-7106	Chemicals	1,643	504	3,608	1,500	1,500	1,800
01-310-7108	Laboratory Tests/Evaluations	661	1,265	380	1,300	1,300	1,300
01-310-7109	Medical Supplies	33,971	38,138	33,056	46,000	46,000	46,000
01-310-7110	Postage/Shipping	458	34	75	450	450	450
01-310-7111	Training Materials	9,950	1,781	3,167	6,000	6,000	8,000
01-310-7121	Community Risk Reduction	118	4,509	3,192	10,000	5,000	10,000
01-310-7200	Fuel/Oil	22,599	25,358	35,785	27,000	27,000	32,000
01-310-7201	Equipment Repair/Parts/Maintenance	13,441	21,047	20,278	21,000	21,000	21,000
01-310-7202	Motor Vehicle Repair/Parts	23,643	29,981	20,036	34,000	34,000	34,000
01-310-7204	Building Materials/Repairs	121,536	53,233	2,835	12,000	12,000	12,000
01-310-7301	Refunds	7,127	13,659	4,089	8,000	8,000	8,000
710 - Commodities Totals:		249,047	214,159	144,297	191,950	186,950	199,550
740 - Capital Outlay							
01-310-7402	Capital Improvement	-	-	18,650	13,000	13,000	25,000
01-310-7403	Motor Vehicles	-	56,000	-	-	-	-
01-310-7404	Fire Trucks/Ambulances	-	-	367,066	143,000	196,900	208,300
01-310-7405	Machinery/Equipment	18,025	146,619	67,510	56,000	156,000	56,000
01-310-7406	Office Equipment/Furniture	520	1,044	-	1,000	1,000	1,500
01-310-7504	Computer Equipment	204	2,985	3,869	3,500	3,500	3,500
01-310-7505	Computer Software	4,527	6,476	5,675	7,500	7,500	7,500
54-310-7405	Machinery/Equipment	-	7,626	-	-	-	-
740 - Capital Outlay Totals:		23,276	220,750	462,770	224,000	377,900	301,800
900 - Debt Service							
01-310-9107	Lease/Cert of Participation Payment	150,228	66,909	66,909	140,000	140,000	140,000
900 - Debt Service Totals:		150,228	66,909	66,909	140,000	140,000	140,000
310 - Fire Dept/EMT Totals:		2,264,642	2,359,303	2,681,479	2,807,830	2,772,939	2,912,115

POLICE DEPARTMENT

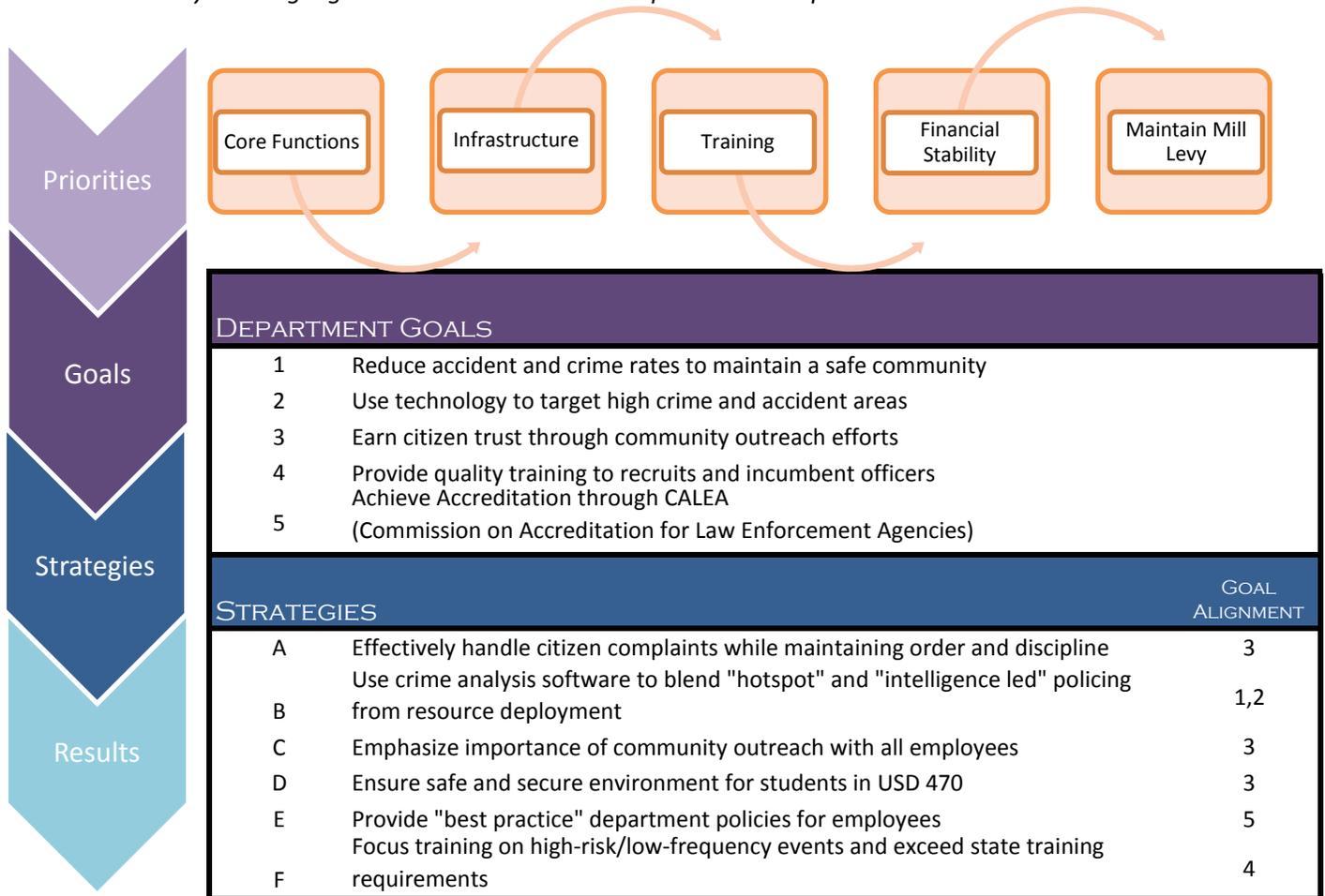
Police Department
 31 positions
 31 FTE
 February 16, 2019



Title	Authorized Positions	FTE			
		2017	2018	2019	2020
Police Chief	1	1	1	1	1
Police Captain	2	2	2	2	2
Police Lieutenant	4	4	4	4	4
Police Sergeant	5	5	5	5	5
Police Officer or MPO	14	14	14	14	14
Administrative Assistant	1	1	1	1	1
Records Specialist	1	1	1	1	1
Records Clerk	1	1	1	1	1
Public Service Officer	2	2	2	2	2
Total	31	31	31	31	31

POLICE DEPARTMENT

Mission: Service, justice and fundamental fairness are the foundational principles of the Arkansas City Police Department's mission to enhance the quality of life for all citizens. We will accomplish this mission by treating everyone equally with respect, dignity and courtesy. We will reduce crime, enhance traffic safety, and make Arkansas City a pleasant place to work and live while continually building a greater bond between the department and public we serve.



Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Crime Index	49.63	47	53.7	48.2	43	38	B
Number of community outreach events	34	19	42	42	50	50	C
DUI Arrests	48	32	59	54	60	60	B
Sustained complaints	0.66	1	0	1	0	0	A
Violent Crime Index	4.8	5	5.2	4.2	3.8	3.4	C
Fatal traffic crashes	1.33	0	2	2	0	0	B
Review Policies	16	13	23	12	10	10	E
Update Policies	33	17	31	50	62	62	E
Number of part 1 crimes in middle and high schools	3	1	4	5	3	3	D
Number of non-injury traffic accidents	191	194	195	185	180	177	B
Arrests	1273	1521	1252	1048	1000	980	B
Number of injury traffic accidents	43.6	42	49	40	36	32	B
Average number of training hours per officer	118.3	145	144	66	120	120	F

POLICE DEPARTMENT

Mission: Service, justice and fundamental fairness are the foundational principles of the Arkansas City Police Department's mission to enhance the quality of life for all citizens. We will accomplish this mission by treating everyone equally with respect, dignity and courtesy. We will reduce crime, enhance traffic safety, and make Arkansas City a pleasant place to work and live while continually building a greater bond between the department and public we serve.

Description: The Police Department provides police protection to all citizens and businesses through patrol services, investigations, Drug Task Force operations, and a presence in schools. The Department is led by the Police Chief, who is responsible for the overall operation of the department, with the assistance of two Police Captains in charge of the Operations and Support Services divisions.

The Police Chief and both Captains are responsible for the development and implementation of the department's five-year strategic plan in an effort to set the goals and objectives for the entire department. The department's progress is reviewed and discussed throughout the department quarterly to ensure it is meeting its goals.

The Operations Division consists of four patrol shifts, each of which includes a lieutenant, a sergeant and patrol officers. These uniformed officers provide 24-hour response to all dispatched calls for service. They also conduct proactive policing activities such as traffic enforcement and crime reduction measures to reduce the frequency and severity of both.

The Support Services Division consists of accreditation, investigations, evidence, animal control, records and School Resource Officers. These sworn officers and civilian officers provide follow-up, specialized assistance, and training to the Operations Division. The School Resource Officers provide a full-time presence in the middle school and high school, while patrol provides a random presence in elementary schools through programs such as Adopt-a-School and the school lunch program. In addition to building stronger community relations, these in-school activities also provide a safer environment for the children.

In an effort to enhance coordination and effectiveness, both divisions participate in monthly Compstat meetings, in which they use crime analysis software to review crime and traffic accident trends, as well as past enforcement efforts, and then identify hotspots in which to concentrate enforcement efforts during the coming month to reduce crime and traffic accidents, thus making Arkansas City a safer community. Both divisions work together to enhance many community outreach programs, such as Coffee with a Cop, Popsicle Patrol, Neighborhood Watch, National Night Out and DARE Camp.

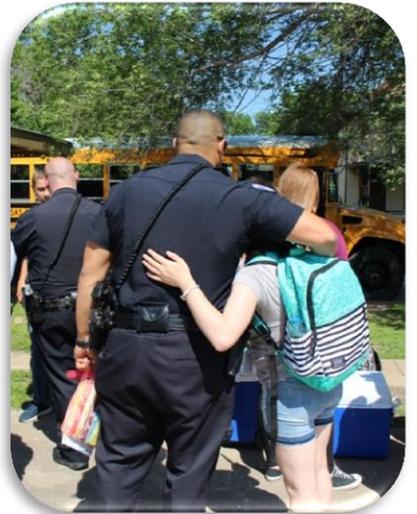
The Police Department is financed from the General Fund and supported by revenues generated from property taxes, sales tax, user fees, and special alcohol funds.

Revenue By Fund	2018	2019	2019	2020
Expenditures by Category	Actual	Adopted	Revised	Adopted
General Fund	\$ 2,827,941	\$ 3,054,663	\$ 3,000,389	\$ 3,057,815
Total Revenues*	\$ 2,827,941	\$ 3,054,663	\$ 3,000,389	\$ 3,057,815
Personnel Services	\$ 2,373,811	\$ 2,615,363	\$ 2,560,589	\$ 2,584,215
Contractual	\$ 117,159	\$ 117,600	\$ 117,600	\$ 122,200
Commodities	\$ 107,694	\$ 114,000	\$ 114,500	\$ 133,500
Capital Outlay	\$ 229,277	\$ 207,700	\$ 207,700	\$ 215,500
Debt Service	\$ -	\$ -	\$ -	\$ 2,400
Total Expenditures*	\$ 2,827,941	\$ 3,054,663	\$ 3,000,389	\$ 3,057,815
Total Positions / FTE	31 / 31	31 / 31	31 / 31	31 / 31

*Department: 421



"Connecting with the Community..."



"It's kind of our thing."

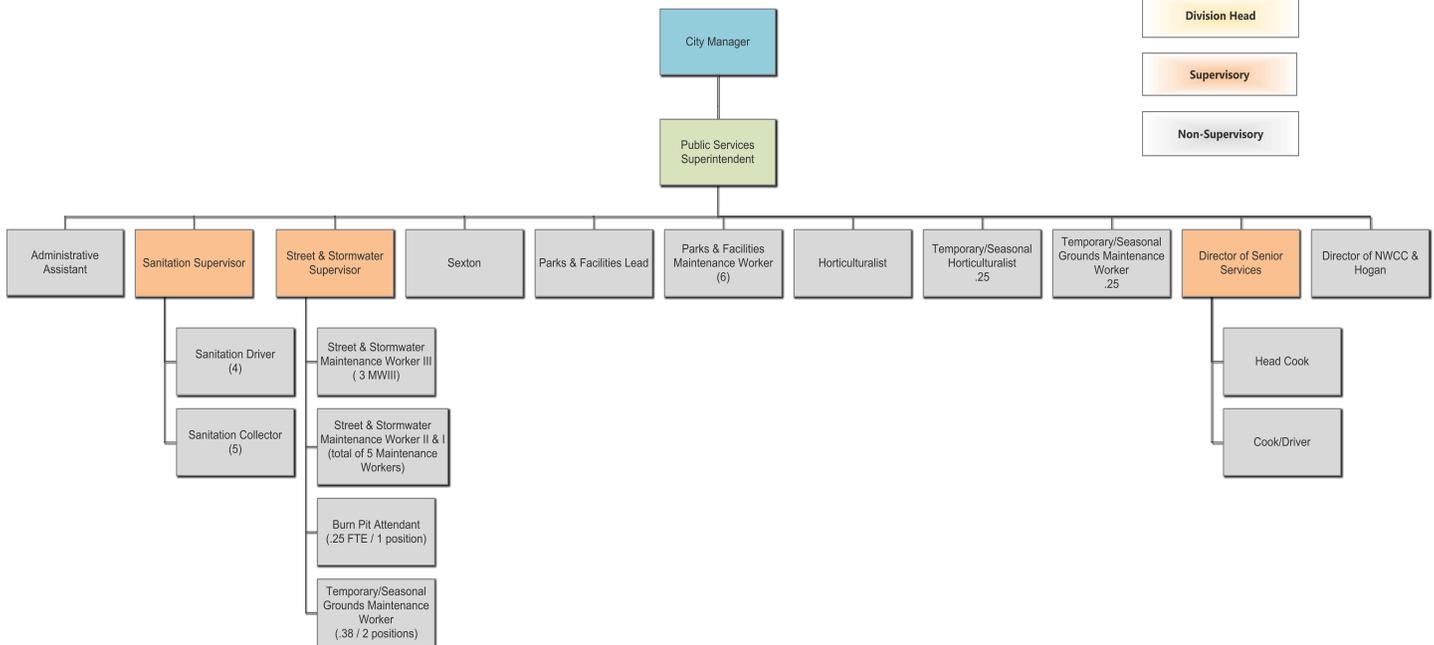


Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
421 - Law Enforcement							
500 - Personnel Services							
01-421-5100	Full Time Salary	1,391,421	1,506,625	1,501,115	1,598,475	1,598,475	1,585,387
01-421-5102	Overtime Salary	109,013	77,857	99,561	80,000	80,000	95,000
01-421-5103	SS/Medi Taxes	110,001	115,558	117,352	128,512	128,512	126,905
01-421-5105	Retirement	-	-	-	44,018	44,018	-
01-421-5106	KPERS	10,149	10,074	6,971	12,963	12,963	12,098
01-421-5107	KPF	258,677	255,555	278,606	306,057	306,057	302,063
01-421-5111	Life Insurance	1,099	1,178	1,145	1,209	1,209	1,209
01-421-5112	Medical/Dental Insurance	228,304	298,763	290,681	351,118	300,000	348,089
01-421-5113	Unemployment Insurance	(7,953)	(4,340)	2,337	9,239	9,239	9,124
01-421-5114	Workers Comp	33,711	26,946	23,789	31,772	28,116	35,340
01-421-5201	Staffing Services	23,796	19,701	24,904	20,000	20,000	37,000
01-421-5202	Employment Services	7,590	1,620	1,541	3,000	3,000	3,000
01-421-5203	Travel/ Meals/ Lodging	6,782	10,905	9,932	11,000	11,000	11,000
01-421-5204	Training/Seminars/Conferences	6,940	13,685	12,157	16,000	16,000	16,000
01-421-5205	Dues/Memberships	1,105	841	2,305	2,000	2,000	2,000
01-421-5206	Employee Appreciation	431	-	1,415	-	-	-
500 - Personnel Services Totals:		2,181,065	2,334,966	2,373,811	2,615,363	2,560,589	2,584,215
600 - Contractual							
01-421-6102	Electricity	15,070	14,204	13,372	16,000	16,000	16,000
01-421-6103	Natural Gas	1,836	3,019	2,883	3,500	3,500	3,500
01-421-6104	Telephone	7,978	8,905	9,591	9,000	9,000	9,500
01-421-6105	Other Utility Services	8,911	7,897	7,683	8,500	8,500	8,000
01-421-6213	Translation Services	1,318	408	157	1,200	1,200	600
01-421-6214	Other Professional Services	11,912	13,347	16,425	15,000	15,000	15,000
01-421-6215	Other Insurances	18,173	21,505	23,320	19,000	19,000	23,000
01-421-6216	Fidelity Bonds	-	346	-	500	500	500
01-421-6217	Contributions	200	150	-	-	-	-
01-421-6218	Claims/Losses	-	-	-	200	200	200
01-421-6222	Janitorial Services	5,832	4,985	4,721	5,800	5,800	5,000
01-421-6224	Animal Control Expense	32,496	24,073	33,500	32,000	32,000	33,500
01-421-6301	Advertising	1,259	-	227	1,500	1,500	1,500
01-421-6302	Equip Rental/Maintenance Contract	2,994	4,608	4,549	4,000	4,000	4,500
01-421-6303	License Fees	-	-	25	400	400	400
01-421-6304	Printing	842	1,593	706	1,000	1,000	1,000
600 - Contractual Totals:		109,740	105,714	119,952	117,600	117,600	122,200
710 - Commodities							
01-421-7100	Office Supplies/Publications	4,739	3,290	4,787	6,000	6,000	5,000
01-421-7101	Other Supplies/Tools	13,335	18,183	13,467	18,000	18,000	18,000
01-421-7102	Clothing/Uniforms	9,980	14,280	11,314	10,000	10,000	11,000
01-421-7104	Prisoner Housing	4,853	1,140	2,445	5,000	5,000	5,000
01-421-7105	Prisoner Medical	475	906	2,105	1,500	1,500	3,000
01-421-7110	Postage/Shipping	830	2,160	1,465	2,000	2,000	2,000
01-421-7200	Fuel/Oil	30,521	37,557	43,599	40,000	40,000	45,000
01-421-7201	Equipment Repair/Parts/Maintenance	10,256	8,812	4,369	3,500	3,500	4,500
01-421-7202	Motor Vehicle Repair/Parts	13,042	28,869	22,271	20,000	20,000	25,000
01-421-7204	Building Materials/Repairs	10,699	10,578	1,872	8,000	8,500	15,000
01-421-7300	Reimbursement	20	-	-	-	-	-
29-421-7101	Other Supplies/Tools	10,996	-	-	-	-	-
710 - Commodities Totals:		109,744	125,775	107,694	114,000	114,500	133,500
740 - Capital Outlay							
01-421-7402	Capital Improvement	-	-	67,339	10,000	10,000	30,000
01-421-7403	Motor Vehicles	73,696	79,792	59,133	45,000	45,000	55,000
01-421-7405	Machinery/Equipment	11,644	6,992	11,716	26,000	26,000	24,000
01-421-7406	Office Equipment/Furniture	350	20	394	-	-	-
01-421-7502	Communication Equipment	9,675	2,340	2,464	3,500	3,500	3,500
01-421-7503	Audio/Visual Equipment	11,874	11,572	22,540	33,200	33,200	8,000
01-421-7504	Computer Equipment	5,078	5,950	10,889	8,000	8,000	20,000
01-421-7505	Computer Software	46,882	72,893	54,802	82,000	82,000	75,000
54-421-7405	Machinery/Equipment	-	7,626	-	-	-	-
54-421-7504	Computer Equipment	-	9,449	-	-	-	-
740 - Capital Outlay Totals:		159,200	196,635	229,277	207,700	207,700	215,500

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
900 - Debt Service							
01-421-9107	Lease/Cert of Participation Payment	-	-	-	-	-	2,400
900 - Debt Service Totals:		-	-	-	-	-	2,400
421 - Law Enforcement Totals:		2,559,749	2,559,749	2,830,735	3,054,663	3,000,389	3,057,815

PUBLIC SERVICES DEPARTMENT

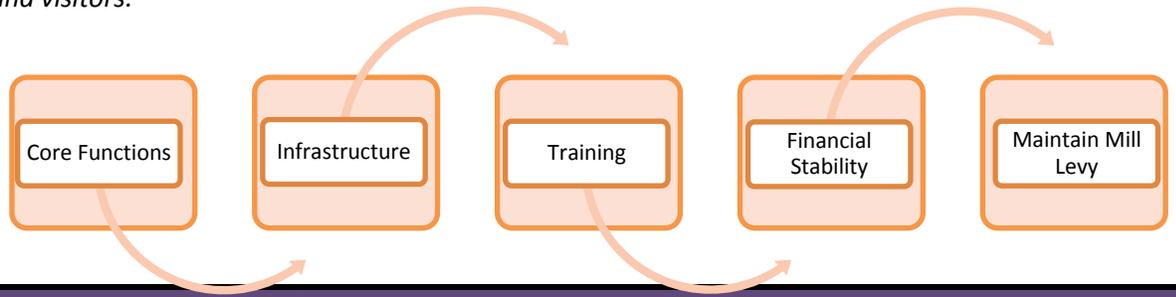
Public Services Department
 39 Positions
 35.13 FTE
 July 20, 2019



Title	Authorized Positions	FTE			
		2017	2018	2019	2020
Public Services Superintendent	1	1	1	1	1
Sanitation Supervisor	1	1	1	1	1
Sanitation Driver	4	4	4	4	4
Sanitation Collector	5	5	5	5	5
Street & Stormwater Supervisor	1	1	1	1	1
Street & Stormwater Maintenance Worker III	3	3	3	3	3
Street & Stormwater Maintenance Worker I & II	5	5	5	5	5
Burn Pit Attendant	1	0.25	0.25	0.25	0.25
Temporary/Seasonal Grounds Maintenance Worker	3	0.63	0.63	0.63	0.63
Sexton	1	1	1	1	1
Parks & Facilities Lead	1	1	1	1	1
Parks & Facilities Maintenance Worker	6	6	6	6	6
Horticulturalist	1	1	1	1	1
Temporary/Seasonal Horticulturalist	1	0.25	0.25	0.25	0.25
Director of Senior Services	1	1	1	1	1
Head Cook	1	1	1	1	1
Cook/Driver	1	1	1	1	1
Director of Northwest Community Center & Hogan	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Total	39	35.13	35.13	35.13	35.13

PUBLIC SERVICES DEPARTMENT

Mission: To ensure that the City of Arkansas City continues to thrive by progressively providing efficient and quality parks and city-owned facilities, waste management, stormwater and street services. The Department strives for a clean and desirable community for its citizens and visitors.



DEPARTMENT GOALS

- 1 Maintain public facilities and assets
- 2 Maintain safe and dependable streets
- 3 Maintain levee and stormwater system
- 4 Improve environmental health and resources

STRATEGIES

- A Plan for future park development
- B Ensure maintenance of City trees, parks and facilities
- C Complete routine levee inspections
- D Prioritize street maintenance needs
- E Keep community clean of debris and household waste

Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Suggested Improvements from Levee Inspection	<3	6	4	4	5	1	C
Recycling material diverted from landfill (tons)	400	305	366	401	350	375	E
Developed park acreage per 1,000 citizens	20	25.3	25.3	25	24.88	24.88	A, B



PUBLIC SERVICES DEPARTMENT

Mission: To ensure that the City of Arkansas City continues to thrive by progressively providing efficient and quality parks and City-owned facilities, waste management, and stormwater and street services. The Department strives for a clean and desirable community for its citizens and visitors.

Revenue By Fund	2018	2019		2020
Expenditures by Category	Actual	Adopted	2019 Revised	Adopted
General Fund	\$ 2,240,852	\$ 2,525,273	\$ 2,413,285	\$ 2,253,709
Stormwater Fund	\$ 458,208	\$ 479,784	\$ 378,041	\$ 272,721
Sanitation Fund	\$ 1,040,196	\$ 1,423,494	\$ 1,413,888	\$ 1,372,371
Special Recreation Fund	\$ 14,000	\$ 24,102	\$ 24,102	\$ 27,632
Special Highway Fund	\$ 524,649	\$ 787,506	\$ 787,506	\$ 738,900
Capital Improvement Fund	\$ 192,312	\$ -	\$ -	\$ -
Total Revenues	\$ 4,470,217	\$ 5,240,159	\$ 5,016,822	\$ 4,665,333
General Fund Expenditures:				
Personnel Services	\$ 1,127,435	\$ 1,349,623	\$ 1,256,635	\$ 1,225,359
Contractual	\$ 435,208	\$ 495,100	\$ 466,100	\$ 529,950
Commodities	\$ 272,912	\$ 355,000	\$ 367,000	\$ 376,150
Capital Outlay	\$ 397,733	\$ 325,550	\$ 323,550	\$ 122,250
Transfers	\$ 7,564	\$ -	\$ -	\$ -
Stormwater Fund Expenditures:				
Personnel Services	\$ 165,491	\$ 191,684	\$ 189,941	\$ 165,521
Contractual	\$ 42,800	\$ 22,000	\$ 22,000	\$ 22,000
Commodities	\$ 19,210	\$ 14,100	\$ 14,100	\$ 16,200
Capital Outlay	\$ 230,708	\$ 252,000	\$ 152,000	\$ 69,000
Sanitation Fund Expenditures:				
Personnel Services	\$ 552,602	\$ 643,894	\$ 634,288	\$ 618,871
Contractual	\$ 299,358	\$ 308,550	\$ 308,550	\$ 357,450
Commodities	\$ 148,836	\$ 140,550	\$ 140,550	\$ 145,050
Capital Outlay	\$ 39,400	\$ 330,500	\$ 330,500	\$ 251,000
Special Recreation Fund Expenditures:				
Contractual	\$ 14,000	\$ -	\$ -	\$ -
Commodities	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Capital Outlay	\$ -	\$ 19,102	\$ 19,102	\$ 22,632
Special Highway Fund Expenditures:				
Contractual	\$ 201,657	\$ 387,506	\$ 387,506	\$ 152,400
Commodities	\$ 76,858	\$ 156,000	\$ 156,000	\$ 151,500
Capital Outlay	\$ 53,822	\$ 244,000	\$ 244,000	\$ 435,000
Transfers	\$ 192,312	\$ -	\$ -	\$ -
Capital Improvement Fund:				
Contractual	\$ 192,312	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures*	\$ 4,470,217	\$ 5,240,159	\$ 5,016,822	\$ 4,665,333
Total Positions / FTE	39/35.13	39/35.13	39/35.13	39/35.13

*Departments: 530, 532, 533, 540, 541, 542, 544, 770, 774

PARKS & FACILITIES DIVISION

Mission: To provide a quality parks and facilities system that is available and accessible to all citizens. The Division works with one advisory board to help create a more prosperous community, as well as community facilities serving children and senior citizens.

Description: The Parks & Facilities Division is responsible for the maintenance and improvement of all public lands and facilities owned by the City. The City currently maintains and operates several parks, fishing and recreational ponds, cemeteries, hike and bike trails, and departmental facilities. In addition, this Division assists in the preparation and setup of several community-sponsored events and festivities.

The Parks & Facilities Division includes a lead, maintenance workers, a sexton, a horticulturalist, and senior services and youth programming staff.

The Parks & Facilities Division is financed from the General Fund and supported by revenues generated from property taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees, and enterprise fund transfers.

STRATEGIES		GOAL ALIGNMENT
A	Ensure all City-owned parks are maintained and accessible to all citizens	1
B	Provide quality recreational activities for all citizens	1
C	Provide excellent playing conditions and access to equipment	1
D	Promote a safe environment for citizen recreation	1
E	Maintain a quality cemetery	1

Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Mowing/trimming city-owned facilities (hours)	265	278	260	267	264	284	A
Set - Up for events (days)	48	48	43	40	42	42	B
Electrical and Plumbing issues	30	62	50	56	53	60	A
Parks containing surveillance cameras (QTY)	4	0	1	1	1	1	D
Handicapped accessible equipment in parks (%)	100%	100%	100%	100%	100%	100%	A, B, C
Grave openings/closings (QTY)	43	47	46	47	48	47	E
Full Time Equivalents per 1,000 population	1	0.85	0.85	0.85	1	1	A, B



STREET & STORMWATER DIVISION

Mission: To provide the citizens of Arkansas City with high-quality, safe and well-maintained roadways, and to provide maintenance and support for adequate drainage and flood control.

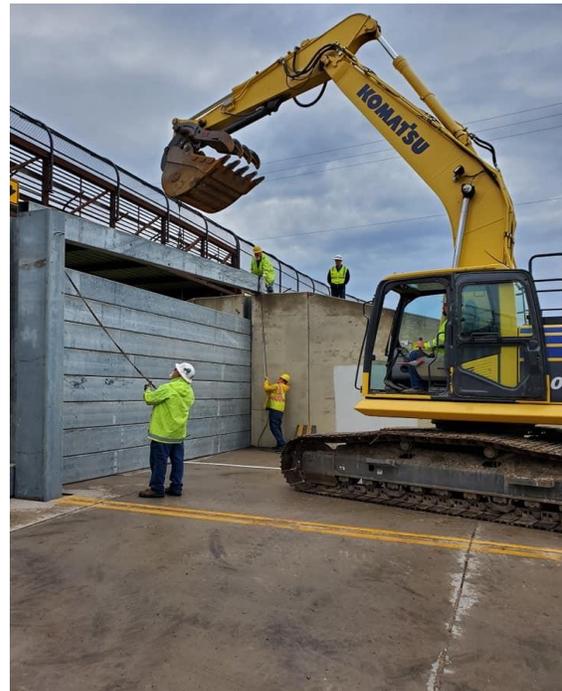
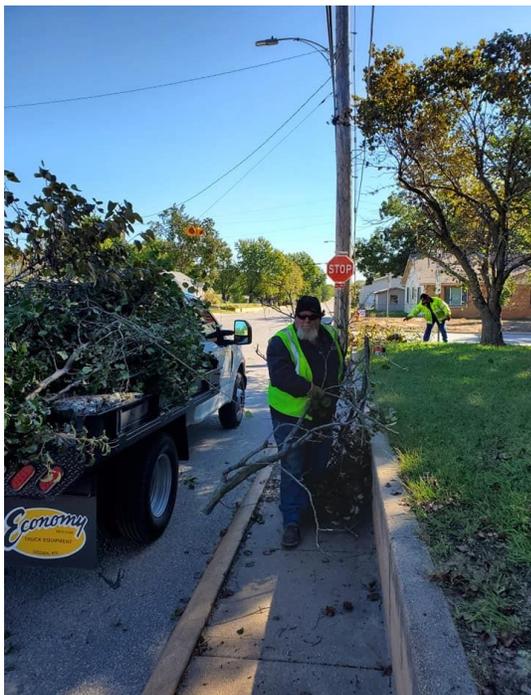
Description: The Street & Stormwater Division is responsible for maintaining 63 miles of asphalt, 24 miles of brick, 14 miles of gravel and 3 miles of concrete roads. This includes street sweeping, pothole maintenance, chip sealing, and snow and debris removal. In addition, the Division sets and maintains all signage and barricade placement. A limb and compost site also is maintained, open to residential customers free of charge.

Stormwater drains and levees are consistently monitored and cleaned of debris to provide easy runoff of rain and floodwaters. Maintenance includes excavating ditches and clearing inlets to ensure there are no blockages.

The Street & Stormwater Division is financed from the General, Special Highway and Stormwater Funds.

STRATEGIES		GOAL ALIGNMENT
A	Provide training to maintain certifications and safety for all equipment	2
B	Maintain cost-effective signage and respond to trouble calls quickly	2
C	Maintain dependable roadways	2
D	Maintain stormwater system clear of debris	3

Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Street Sweeping (per linear mile)	175	176	169	173	180	180	C, D
Street Signs Replaced	182	180	170	186	180	180	B
Culverts and Ditches Cleaned (Linear Feet)	900	790	820	810	900	950	D
Curbs Repaired (Linear Feet)	800	798	700	713	800	850	C, D
Mowing Completed (linear feet)	9,000,000	8,997,120	7,197,696	8,543,040	9,000,000	9,200,000	C, D
Trouble calls received on traffic lights	40	53	56	48	45	45	B
Potholes Repaired	650	684	680	687	650	700	C



SANITATION DIVISION

Mission: To provide efficient and cost-effective processing and disposal of household waste.

Description: The Sanitation Division provides service to over 5,000 residential and commercial customers. Routes run 5 days per week for residential customers and 6 days per week for commercial customers. In addition to household waste, the City of Arkansas City provides and maintains three recycling trailers, placed throughout the City for ease and convenience.

This Division is staffed by a supervisor and a combination of sanitation drivers and collectors, all under the direction of the Public Services Superintendent.

The Sanitation Division is financed from the revenues generated within the Sanitation Fund.

STRATEGIES		GOAL ALIGNMENT
A	Monitor costs and landfill fees to provide efficient services	4
B	Use tracking technology to improve routes	4
C	Improve customer service through communication and community education	4
D	Promote a clean community	4

Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Special pickups	125	95	102	121	125	125	C, D
Recyclables diverted from landfill (tons)	400	305	366	401	400	400	A
Quantity to landfill (tons)	7,000	7,477	7,467	6,898	7,000	7,000	D
Residential Customers	4,200	4,234	4,028	4,187	4,200	4,200	D
Commercial Customers	450	522	485	455	450	450	B, C, D
Missed pick-up calls	260	280	273	190	240	240	B



Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
530 - Park & Facilities							
500 - Personnel Services							
01-530-5100	Full Time Salary	278,731	291,654	288,822	301,041	331,041	267,850
01-530-5102	Overtime Salary	3,842	5,512	4,867	2,500	2,500	4,500
01-530-5103	SS/Medi Taxes	20,271	21,354	21,226	25,361	25,361	20,582
01-530-5105	Retirement	-	-	-	35,376	-	-
01-530-5106	KPERS	26,204	25,876	26,648	33,715	33,715	25,856
01-530-5111	Life Insurance	306	308	289	293	293	312
01-530-5112	Medical/Dental Insurance	79,316	83,662	82,533	94,912	82,000	85,203
01-530-5113	Unemployment Insurance	1,456	1,533	1,523	1,823	1,823	1,480
01-530-5114	Workers Comp	7,884	6,505	5,886	7,604	5,039	6,881
01-530-5201	Staffing Services	8,868	22,319	-	-	-	-
01-530-5202	Employment Services	2,244	523	1,205	1,500	1,500	1,500
01-530-5203	Travel/ Meals/ Lodging	26	-	-	1,000	1,000	1,000
01-530-5204	Training/Seminars/Conferences	-	-	-	1,500	1,500	1,500
01-530-5205	Dues/Memberships	-	-	648	700	700	700
01-530-5206	Employee Appreciation	449	-	225	-	-	-
500 - Personnel Services Totals:		429,596	459,244	433,872	507,325	486,472	417,364
600 - Contractual							
01-530-6102	Electricity	25,882	26,777	24,913	27,500	27,500	29,500
01-530-6103	Natural Gas	7,839	14,772	14,592	17,000	17,000	18,000
01-530-6104	Telephone	1,541	1,212	1,201	1,500	1,500	1,500
01-530-6105	Other Utility Services	1,782	1,915	2,074	2,500	2,500	3,000
01-530-6212	Payments to Contractors	67	287	63	1,200	1,200	1,200
01-530-6214	Other Professional Services	1,188	762	9,340	3,000	3,000	5,000
01-530-6215	Other Insurances	15,889	17,148	17,969	20,000	20,000	20,000
01-530-6218	Claims/Losses	-	5,528	5,656	1,000	1,000	2,000
01-530-6222	Janitorial Services	-	-	-	30,000	-	-
01-530-6301	Advertising	-	76	296	500	500	500
01-530-6302	Equip Rental/Maintenance Contract	2,970	2,571	330	8,000	9,000	10,000
01-530-6303	License Fees	86	63	26	100	100	100
20-530-6214	Other Professional Services	-	-	14,000	-	-	-
600 - Contractual Totals:		57,243	71,108	90,459	112,300	83,300	90,800
710 - Commodities							
01-530-7100	Office Supplies/Publications	279	141	397	500	500	500
01-530-7101	Other Supplies/Tools	39,314	34,979	36,671	38,000	38,000	40,000
01-530-7102	Clothing/Uniforms	5,169	4,235	3,640	6,000	6,000	8,000
01-530-7106	Chemicals	1,964	11,065	8,627	15,000	15,000	15,000
01-530-7110	Postage/Shipping	32	-	47	50	50	50
01-530-7200	Fuel/Oil	11,224	12,856	16,568	20,000	20,000	22,000
01-530-7201	Equipment Repair/Parts/Maintenance	16,611	9,892	27,631	30,000	30,000	32,000
01-530-7202	Motor Vehicle Repair/Parts	8,600	5,342	6,784	12,000	12,000	13,000
01-530-7204	Building Materials/Repairs	28,627	22,626	15,365	40,000	40,000	40,000
01-530-7205	Materials	-	550	1,465	5,000	5,000	5,000
20-530-7101	Other Supplies/Tools	2,900	12,292	-	5,000	5,000	5,000
710 - Commodities Totals:		114,721	113,979	117,196	171,550	171,550	180,550
740 - Capital Outlay							
01-530-7402	Capital Improvement	-	-	212,370	260,000	260,000	-
01-530-7403	Motor Vehicles	-	25,000	134,810	28,000	28,000	-
01-530-7405	Machinery/Equipment	-	16,433	9,075	20,000	23,000	85,000
01-530-7504	Computer Equipment	765	478	815	1,000	1,000	1,000
01-530-7505	Computer Software	480	980	-	500	500	500
20-530-7405	Machinery/Equipment	-	-	-	19,102	19,102	22,632
740 - Capital Outlay Totals:		1,245	42,892	357,070	328,602	331,602	109,132
800 - Transfers							
01-530-8002	Transfer to CIP	-	85,756	-	-	-	-
800 - Transfers Totals:		-	85,756	-	-	-	-
530 - Park & Facilities Totals:		602,805	772,980	998,596	1,119,777	1,072,924	797,846

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
532 - Paris Park Pool							
600 - Contractual							
01-532-6102	Electricity	9,276	9,450	9,543	12,000	12,000	12,000
01-532-6104	Telephone	346	252	100	300	300	300
01-532-6214	Other Professional Services	39,375	39,897	38,936	44,000	44,000	46,000
600 - Contractual Totals:		48,996	49,599	48,579	56,300	56,300	58,300
710 - Commodities							
01-532-7101	Other Supplies/Tools	430	1,998	318	3,000	3,000	3,000
01-532-7106	Chemicals	9,640	9,209	8,411	11,000	11,000	14,000
01-532-7201	Equipment Repair/Parts/Maintenance	3,479	1,672	6,585	2,800	2,800	4,000
01-532-7204	Building Materials/Repairs	2,996	10,676	11,087	12,000	12,000	15,000
710 - Commodities Totals:		16,545	23,555	26,401	28,800	28,800	36,000
740 - Capital Outlay							
01-532-7405	Machinery/Equipment	-	3,370	-	5,000	-	5,000
740 - Capital Outlay Totals:		-	3,370	-	5,000	-	5,000
532 - Paris Park Pool Totals:		65,541	76,524	74,980	90,100	85,100	99,300

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
533 - Riverview Cemetery							
500 - Personnel Services							
01-533-5100	Full Time Salary	66,405	68,996	71,889	71,494	71,494	74,184
01-533-5102	Overtime Salary	1,375	1,880	1,735	2,500	2,500	1,500
01-533-5103	SS/Medi Taxes	4,675	5,138	5,197	7,461	7,461	5,721
01-533-5106	KPERS	6,352	6,209	6,923	7,525	7,525	7,187
01-533-5111	Life Insurance	77	76	79	78	78	78
01-533-5112	Medical/Dental Insurance	24,312	14,939	30,303	32,319	32,319	33,278
01-533-5113	Unemployment Insurance	336	369	373	407	407	411
01-533-5114	Workers Comp	3,707	3,424	2,637	2,973	2,791	3,136
01-533-5202	Employment Services	147	160	193	200	200	200
01-533-5203	Travel/ Meals/ Lodging	-	-	-	200	200	200
01-533-5206	Employee Appreciation	-	-	269	-	-	-
500 - Personnel Services Totals:		107,385	101,192	119,597	125,157	124,975	125,895
600 - Contractual							
01-533-6102	Electricity	4,514	4,778	4,623	5,300	5,300	6,000
01-533-6103	Natural Gas	2,350	3,681	3,786	7,000	7,000	8,000
01-533-6104	Telephone	616	701	801	1,000	1,000	1,200
01-533-6105	Other Utility Services	959	959	1,378	1,000	1,000	1,500
01-533-6214	Other Professional Services	163	127	-	500	500	500
01-533-6215	Other Insurances	2,815	2,937	2,953	3,000	3,000	3,200
01-533-6301	Advertising	-	-	-	250	250	250
01-533-6302	Equip Rental/Maintenance Contract	-	84	2,276	300	300	300
600 - Contractual Totals:		11,418	13,268	15,817	18,350	18,350	20,950
710 - Commodities							
01-533-7100	Office Supplies/Publications	706	25	132	500	500	500
01-533-7101	Other Supplies/Tools	6,656	9,731	6,604	10,000	10,000	12,000
01-533-7102	Clothing/Uniforms	1,418	1,612	1,331	1,700	1,700	1,900
01-533-7200	Fuel/Oil	3,547	3,086	3,034	4,000	4,000	5,000
01-533-7201	Equipment Repair/Parts/Maintenance	5,155	6,294	10,802	8,500	8,500	12,500
01-533-7202	Motor Vehicle Repair/Parts	216	2,107	1,153	4,000	4,000	5,000
01-533-7204	Building Materials/Repairs	2,267	3,766	2,400	5,000	5,000	6,000
01-533-7205	Materials	19	7,829	2,195	2,500	2,500	2,500
01-533-7301	Refunds	165	405	730	500	500	500
710 - Commodities Totals:		20,149	34,856	28,381	36,700	36,700	45,900
740 - Capital Outlay							
01-533-7402	Capital Improvement	-	-	36,528	-	-	-
01-533-7405	Machinery/Equipment	-	-	2,600	5,000	5,000	25,000
01-533-7504	Computer Equipment	-	648	60	1,000	1,000	1,000
01-533-7505	Computer Software	87	111	-	500	500	500
740 - Capital Outlay Totals:		87	759	39,188	6,500	6,500	26,500
533 - Riverview Cemetery Totals:		139,039	150,074	202,983	186,707	186,525	219,245

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
540 - Public Works Administration							
500 - Personnel Services							
01-540-5203	Travel/ Meals/ Lodging	-	-	490	2,000	2,000	-
01-540-5204	Training/Seminars/Conferences	-	-	-	2,000	2,000	-
01-540-5205	Dues/Memberships	-	-	-	300	300	-
19-540-5100	Full Time Salary	175,746	171,652	157,333	102,002	102,002	-
19-540-5102	Overtime Salary	4,242	3,840	6,662	3,500	3,500	-
19-540-5103	SS/Medi Taxes	13,293	13,006	12,248	7,990	7,990	-
19-540-5105	Retirement	-	-	-	1,524	1,524	-
19-540-5106	KPERS	16,858	15,365	15,212	10,622	10,622	-
19-540-5111	Life Insurance	130	112	98	68	68	-
19-540-5112	Medical/Dental Insurance	24,438	24,042	22,531	20,105	20,105	-
19-540-5113	Unemployment Insurance	953	931	877	574	574	-
19-540-5114	Workers Comp	7,678	5,440	5,927	6,973	3,386	-
500 - Personnel Services Totals:		243,338	234,389	221,378	157,658	154,071	-
600 - Contractual							
01-540-6215	Other Insurances	850	868	848	1,000	1,000	-
01-540-6218	Claims/Losses	-	67	-	-	-	-
01-540-6302	Equip Rental/Maintenance Contract	-	158	-	-	-	-
600 - Contractual Totals:		850	1,093	848	1,000	1,000	-
710 - Commodities							
01-540-7100	Office Supplies/Publications	-	-	92	500	500	-
01-540-7101	Other Supplies/Tools	-	14	99	500	500	-
01-540-7102	Clothing/Uniforms	-	-	357	500	500	-
01-540-7110	Postage/Shipping	-	-	-	200	200	-
01-540-7200	Fuel/Oil	-	168	377	500	500	-
01-540-7201	Equipment Repair/Parts/Maintenance	-	-	-	500	500	-
01-540-7202	Motor Vehicle Repair/Parts	-	-	757	1,000	1,000	-
710 - Commodities Totals:		-	183	1,681	3,700	3,700	-
740 - Capital Outlay							
01-540-7406	Office Equipment/Furniture	-	100	-	300	300	-
740 - Capital Outlay Totals:		-	100	-	300	300	-
540 - Public Works Administration Totals:		244,187	235,764	223,907	162,658	159,071	-

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
541 - Sanitation							
500 - Personnel Services							
19-541-5100	Full Time Salary	208,437	195,659	213,087	301,354	301,354	363,546
19-541-5102	Overtime Salary	8,572	10,911	12,749	15,000	15,000	19,000
19-541-5103	SS/Medi Taxes	15,539	14,869	16,489	23,595	23,595	30,444
19-541-5105	Retirement	-	-	-	-	-	20,415
19-541-5106	KPERS	19,569	17,677	21,207	31,368	31,368	38,244
19-541-5111	Life Insurance	286	266	302	390	390	433
19-541-5112	Medical/Dental Insurance	57,631	60,486	50,010	90,553	90,553	114,553
19-541-5113	Unemployment Insurance	1,116	1,052	(4,916)	1,696	1,696	2,189
19-541-5114	Workers Comp	21,826	15,634	14,042	20,580	14,561	25,747
19-541-5199	(To) From Other Dept	4,194	84,657	-	-	-	-
19-541-5202	Employment Services	1,707	2,281	3,788	3,000	3,000	3,000
19-541-5203	Travel/ Meals/ Lodging	264	154	2,324	300	300	300
19-541-5204	Training/Seminars/Conferences	126	46	1,950	500	500	500
19-541-5205	Dues/Memberships	90	56	534	2,200	2,200	500
19-541-5206	Employee Appreciation	514	-	146	-	-	-
500 - Personnel Services Totals:		339,870	403,748	331,714	490,536	484,517	618,871
600 - Contractual							
19-541-6102	Electricity	4,958	4,778	4,683	5,000	5,000	5,000
19-541-6103	Natural Gas	1,508	3,850	3,882	4,000	4,000	4,000
19-541-6104	Telephone	308	351	400	400	400	400
19-541-6105	Other Utility Services	750	1,259	2,074	1,300	1,300	1,300
19-541-6212	Payments to Contractors	251,580	237,055	239,382	250,000	250,000	300,000
19-541-6214	Other Professional Services	31,842	49,448	35,460	35,000	35,000	35,000
19-541-6215	Other Insurances	7,216	9,106	11,414	7,500	7,500	7,500
19-541-6218	Claims/Losses	-	-	64	-	-	2,000
19-541-6301	Advertising	3,746	325	520	4,000	4,000	600
19-541-6302	Equip Rental/Maintenance Contract	514	452	1,442	1,300	1,300	1,600
19-541-6303	License Fees	42	94	37	50	50	50
600 - Contractual Totals:		302,463	306,717	299,358	308,550	308,550	357,450
710 - Commodities							
19-541-7100	Office Supplies/Publications	346	239	574	500	500	500
19-541-7101	Other Supplies/Tools	15,936	20,567	23,057	15,000	15,000	15,000
19-541-7102	Clothing/Uniforms	4,982	5,233	6,483	6,000	6,000	6,500
19-541-7103	Food Supply	-	-	10	-	-	-
19-541-7110	Postage/Shipping	2	5	50	50	50	50
19-541-7200	Fuel/Oil	42,814	50,952	59,186	50,000	50,000	50,000
19-541-7201	Equipment Repair/Parts/Maintenance	1,880	1,433	10,795	5,000	5,000	20,000
19-541-7202	Motor Vehicle Repair/Parts	27,031	45,482	37,132	60,000	60,000	45,000
19-541-7204	Building Materials/Repairs	1,126	2,687	11,549	4,000	4,000	8,000
710 - Commodities Totals:		94,117	126,599	148,836	140,550	140,550	145,050
740 - Capital Outlay							
19-541-7402	Capital Improvement	-	-	-	125,000	125,000	-
19-541-7403	Motor Vehicles	-	-	25,500	150,000	150,000	250,000
19-541-7405	Machinery/Equipment	58,381	347,205	13,900	55,000	55,000	-
19-541-7504	Computer Equipment	-	-	-	-	-	1,000
19-541-7505	Computer Software	393	450	-	500	500	-
740 - Capital Outlay Totals:		58,774	347,655	39,400	330,500	330,500	251,000
541 - Sanitation Totals:		795,224	1,184,718	819,309	1,270,136	1,264,117	1,372,371

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
542 - Streets							
500 - Personnel Services							
01-542-5100	Full Time Salary	157,702	152,709	148,725	230,292	210,000	228,183
01-542-5102	Overtime Salary	5,169	6,211	6,394	5,000	5,000	6,000
01-542-5103	SS/Medi Taxes	11,724	11,495	11,357	17,556	17,556	19,240
01-542-5105	Retirement	-	-	-	-	-	20,415
01-542-5106	KPERS	14,881	13,711	14,217	23,339	23,339	24,169
01-542-5111	Life Insurance	187	175	167	259	259	250
01-542-5112	Medical/Dental Insurance	39,986	42,470	36,899	81,885	81,885	70,413
01-542-5113	Unemployment Insurance	843	818	816	1,262	1,262	1,383
01-542-5114	Workers Comp	10,222	10,435	9,910	12,129	10,488	11,483
01-542-5199	(To) From Other Dept	(39,784)	(103,399)	-	-	-	-
01-542-5201	Staffing Services	132,290	165,111	115,158	100,000	50,000	50,000
01-542-5202	Employment Services	2,379	1,182	2,296	2,000	2,000	2,000
01-542-5203	Travel/ Meals/ Lodging	211	139	35	300	300	300
01-542-5204	Training/Seminars/Conferences	570	46	150	1,000	1,000	1,000
01-542-5205	Dues/Memberships	90	309	488	800	800	400
500 - Personnel Services Totals:		336,470	301,410	346,611	475,822	403,889	435,236
600 - Contractual							
01-542-6102	Electricity	221,248	217,296	210,121	225,000	225,000	225,000
01-542-6103	Natural Gas	1,508	3,850	3,882	4,000	4,000	4,000
01-542-6104	Telephone	1,849	2,416	2,403	2,500	2,500	2,500
01-542-6105	Other Utility Services	750	750	812	800	800	800
01-542-6212	Payments to Contractors	-	-	-	-	-	48,500
01-542-6214	Other Professional Services	8,407	8,024	16,021	13,000	13,000	13,000
01-542-6215	Other Insurances	18,088	19,335	19,920	20,000	20,000	20,000
01-542-6301	Advertising	166	219	349	-	-	200
01-542-6302	Equip Rental/Maintenance Contract	379	317	8,487	2,000	2,000	2,000
01-542-6303	License Fees	154	55	191	200	200	200
21-542-6212	Payments to Contractors	76,713	1,360,440	181,484	382,506	382,506	147,400
21-542-6214	Other Professional Services	-	2,590	20,173	5,000	5,000	5,000
58-542-6212	Payments to Contractors	2,638,338	20,951	-	-	-	-
68-542-6212	Payments to Contractors	-	1,808,169	192,312	-	-	-
600 - Contractual Totals:		2,967,600	3,444,413	656,153	655,006	655,006	468,600
710 - Commodities							
01-542-7100	Office Supplies/Publications	476	567	820	1,200	1,200	1,000
01-542-7101	Other Supplies/Tools	14,028	8,992	14,861	10,000	10,000	10,000
01-542-7102	Clothing/Uniforms	5,198	4,721	5,408	7,500	7,500	6,000
01-542-7110	Postage/Shipping	2	7	3	100	100	100
01-542-7201	Equipment Repair/Parts/Maintenance	18,630	48,110	13,910	3,000	15,000	20,000
01-542-7204	Building Materials/Repairs	1,056	2,743	10,693	5,000	5,000	5,000
01-542-7205	Materials	15,751	11,702	19,411	20,000	20,000	20,000
01-542-7207	Street Flags and Signs	10,708	4,254	11,016	10,000	10,000	20,000
21-542-7200	Fuel/Oil	39,434	37,878	30,004	40,000	40,000	35,000
21-542-7201	Equipment Repair/Parts/Maintenance	39,623	47,756	36,685	50,000	50,000	50,000
21-542-7202	Motor Vehicle Repair/Parts	9,999	12,114	6,162	15,000	15,000	15,000
21-542-7204	Building Materials/Repairs	70	-	1,249	1,000	1,000	1,500
21-542-7205	Materials	33,246	304,433	2,759	50,000	50,000	50,000
710 - Commodities Totals:		188,220	483,277	152,981	212,800	224,800	233,600
740 - Capital Outlay							
01-542-7504	Computer Equipment	-	477	1,254	1,000	1,000	1,000
01-542-7505	Computer Software	436	602	-	1,000	1,000	1,000
21-542-7402	Capital Improvement	-	-	-	160,000	160,000	285,000
21-542-7403	Motor Vehicles	-	-	47,227	29,000	29,000	80,000
21-542-7405	Machinery/Equipment	9,968	-	6,595	55,000	55,000	70,000
740 - Capital Outlay Totals:		10,404	1,079	55,076	246,000	246,000	437,000
800 - Transfers							
01-542-8002	Transfer to CIP	-	-	7,564	-	-	-
21-542-8002	Transfer to CIP	-	-	192,312	-	-	-
58-542-8000	Transfer to Other Fund	-	311,183	-	-	-	-
800 - Transfers Totals:		-	311,183	199,876	-	-	-
542 - Streets Totals:		3,502,693	4,541,362	1,410,697	1,589,628	1,529,695	1,574,436

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
544 - Stormwater							
500 - Personnel Services							
15-544-5100	Full Time Salary	115,456	114,341	113,001	121,939	121,939	104,351
15-544-5102	Overtime Salary	2,807	3,000	4,104	2,000	2,000	4,000
15-544-5103	SS/Medi Taxes	8,549	8,516	8,586	10,037	10,037	8,189
15-544-5105	Retirement	-	-	-	508	508	-
15-544-5106	KPERS	10,952	10,206	10,965	13,343	13,343	10,288
15-544-5111	Life Insurance	112	104	96	135	135	117
15-544-5112	Medical/Dental Insurance	27,073	28,828	25,593	40,000	40,000	31,949
15-544-5113	Unemployment Insurance	613	608	616	722	722	589
15-544-5114	Workers Comp	2,241	2,445	2,528	3,000	1,257	6,038
15-544-5199	(To) From Other Dept	-	14,110	-	-	-	-
500 - Personnel Services Totals:		167,803	182,158	165,491	191,684	189,941	165,521
600 - Contractual							
15-544-6212	Payments to Contractors	38,275	35,606	41,100	20,000	20,000	20,000
15-544-6214	Other Professional Services	-	210	1,640	2,000	2,000	2,000
15-544-6303	License Fees	-	60	60	-	-	-
600 - Contractual Totals:		38,275	35,876	42,800	22,000	22,000	22,000
710 - Commodities							
15-544-7101	Other Supplies/Tools	636	3,821	5,547	2,000	2,000	2,000
15-544-7106	Chemicals	1,661	3,556	1,996	2,000	2,000	4,000
15-544-7202	Motor Vehicle Repair/Parts	-	-	131	100	100	200
15-544-7205	Materials	7,996	4,246	11,535	10,000	10,000	10,000
710 - Commodities Totals:		10,294	11,623	19,210	14,100	14,100	16,200
740 - Capital Outlay							
15-544-7402	Capital Improvement	-	-	227,723	150,000	50,000	50,000
15-544-7403	Motor Vehicles	-	-	-	28,000	28,000	19,000
15-544-7405	Machinery/Equipment	48,936	57,433	2,985	74,000	74,000	-
740 - Capital Outlay Totals:		48,936	57,433	230,708	252,000	152,000	69,000
544 - Stormwater Totals:		265,308	287,089	458,208	479,784	378,041	272,721

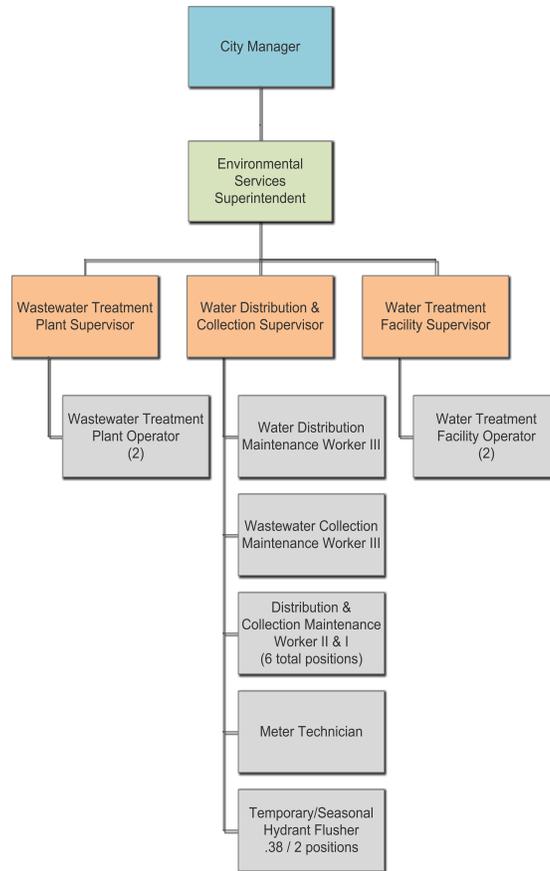
Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
770 - Northwest Community Center							
500 - Personnel Services							
01-770-5100	Full Time Salary	32,226	32,371	32,454	33,747	33,747	33,317
01-770-5102	Overtime Salary	34	732	1,230	500	500	1,000
01-770-5103	SS/Medi Taxes	2,337	2,408	2,453	2,520	2,520	2,518
01-770-5106	KPERS	3,025	2,899	3,168	3,351	3,351	3,163
01-770-5111	Life Insurance	38	35	26	39	39	39
01-770-5112	Medical/Dental Insurance	3,706	4,101	4,579	4,882	4,882	5,066
01-770-5113	Unemployment Insurance	168	172	175	184	184	187
01-770-5114	Workers Comp	-	-	-	1,253	1,429	1,184
500 - Personnel Services Totals:		41,534	42,719	44,084	46,476	46,652	46,474
600 - Contractual							
01-770-6102	Electricity	4,063	3,610	3,121	4,200	4,200	4,200
01-770-6103	Natural Gas	1,212	2,197	2,495	2,800	2,800	3,000
01-770-6104	Telephone	616	701	860	800	800	1,000
01-770-6105	Other Utility Services	903	1,005	1,140	1,200	1,200	1,300
01-770-6214	Other Professional Services	93	74	266	250	250	500
600 - Contractual Totals:		6,887	7,588	7,882	9,250	9,250	10,000
710 - Commodities							
01-770-7100	Office Supplies/Publications	101	125	465	250	250	500
01-770-7101	Other Supplies/Tools	1,335	993	729	1,500	1,500	1,500
01-770-7201	Equipment Repair/Parts/Maintenance	-	-	-	750	750	750
01-770-7204	Building Materials/Repairs	200	267	273	32,000	32,000	2,000
01-770-7301	Refunds	1,450	895	1,290	1,500	1,500	1,500
710 - Commodities Totals:		3,086	2,279	2,757	36,000	36,000	6,250
740 - Capital Outlay							
01-770-7405	Machinery/Equipment	-	-	-	50	50	50
01-770-7406	Office Equipment/Furniture	-	-	-	500	500	500
01-770-7504	Computer Equipment	400	628	-	500	500	500
740 - Capital Outlay Totals:		400	628	-	1,050	1,050	1,050
770 - Northwest Community Center Totals:		51,907	53,214	54,723	92,776	92,952	63,774

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
774 - Senior Center							
500 - Personnel Services							
01-774-5100	Full Time Salary	88,205	96,526	101,934	104,978	104,978	108,527
01-774-5102	Overtime Salary	825	1,838	1,963	100	100	1,500
01-774-5103	SS/Medi Taxes	6,112	6,800	7,146	7,840	7,840	8,318
01-774-5106	KPERS	8,347	8,618	9,770	10,422	10,422	10,449
01-774-5111	Life Insurance	115	114	118	117	117	117
01-774-5112	Medical/Dental Insurance	28,927	32,016	35,331	37,704	37,704	38,057
01-774-5113	Unemployment Insurance	439	489	514	564	564	598
01-774-5114	Workers Comp	1,598	1,332	1,196	818	622	824
01-774-5201	Staffing Services	20,811	25,092	24,623	26,000	26,000	30,000
01-774-5202	Employment Services	426	-	29	500	500	500
01-774-5203	Travel/ Meals/ Lodging	-	-	-	500	500	500
01-774-5204	Training/Seminars/Conferences	-	-	-	500	500	500
01-774-5205	Dues/Memberships	205	388	157	500	500	500
500 - Personnel Services Totals:		156,012	173,214	182,781	190,543	190,347	200,390
600 - Contractual							
01-774-6102	Electricity	13,077	13,235	13,190	15,000	15,000	17,000
01-774-6103	Natural Gas	2,029	3,223	3,034	4,500	4,500	4,500
01-774-6104	Telephone	2,172	2,475	1,830	2,500	2,500	2,500
01-774-6214	Other Professional Services	2,509	2,336	1,875	3,200	3,200	3,200
01-774-6215	Other Insurances	3,132	3,184	3,161	4,000	4,000	5,000
01-774-6301	Advertising	1,525	963	347	1,200	1,200	1,500
600 - Contractual Totals:		24,444	25,416	23,437	30,400	30,400	33,700
710 - Commodities							
01-774-7100	Office Supplies/Publications	691	317	172	750	750	750
01-774-7101	Other Supplies/Tools	8,523	6,774	8,844	10,000	10,000	12,000
01-774-7103	Food Supply	1,370	1,021	1,560	1,500	1,500	1,800
01-774-7200	Fuel/Oil	582	879	979	1,200	1,200	1,200
01-774-7201	Equipment Repair/Parts/Maintenance	2,339	14	-	3,500	3,500	3,800
01-774-7202	Motor Vehicle Repair/Parts	568	159	1,924	1,500	1,500	1,800
01-774-7204	Building Materials/Repairs	4,988	1,684	6,894	8,000	8,000	9,000
710 - Commodities Totals:		19,060	10,847	20,373	26,450	26,450	30,350
740 - Capital Outlay							
01-774-7504	Computer Equipment	-	-	223	1,200	1,200	1,200
740 - Capital Outlay Totals:		-	-	223	1,200	1,200	1,200
774 - Senior Center Totals:		199,516	209,477	226,814	248,593	248,397	265,640
Public Services Department Totals:		5,866,220	5,866,220	4,470,217	5,240,159	5,016,822	4,665,333

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ENVIRONMENTAL SERVICES DEPARTMENT

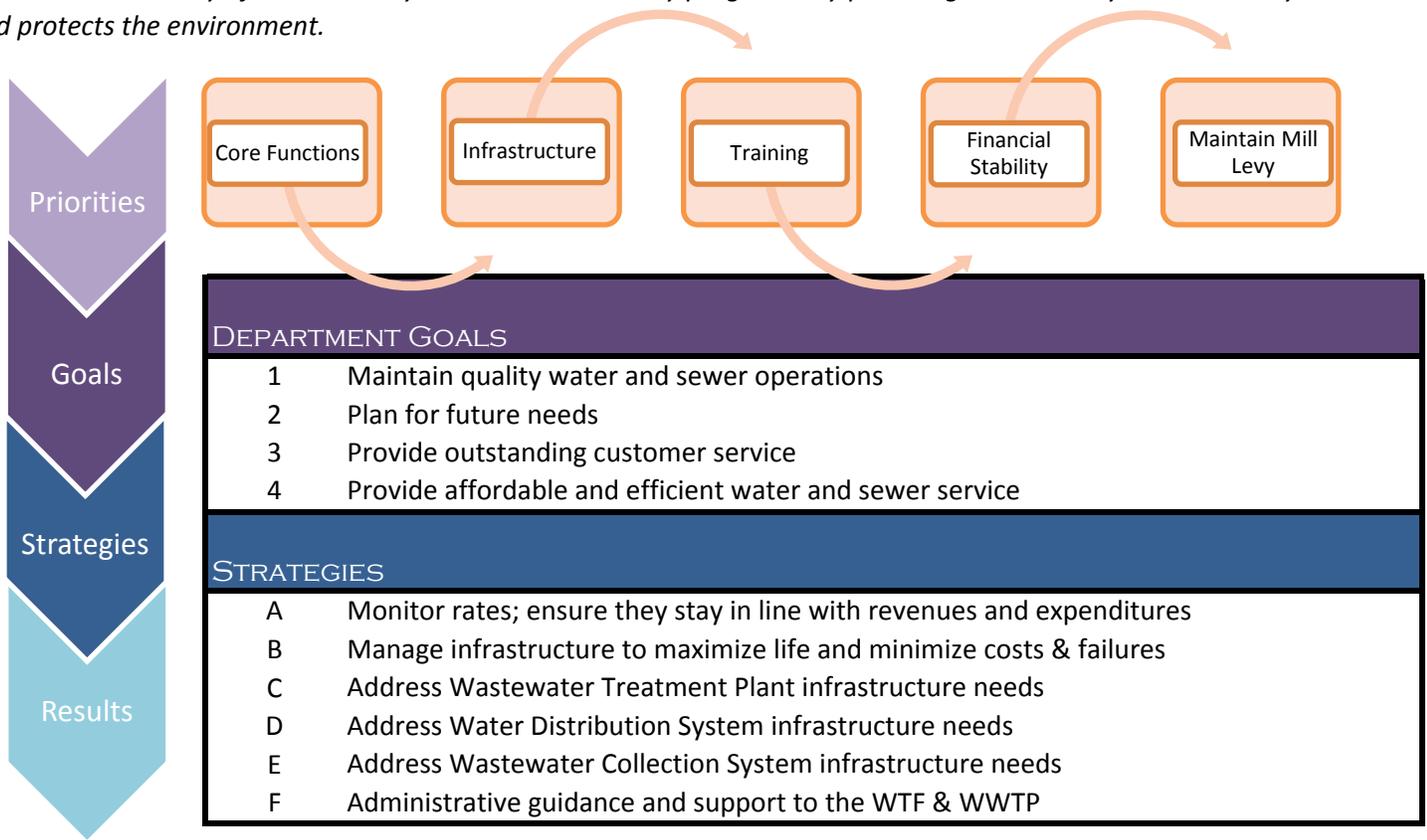
Environmental Services Department
 19 Positions
 17.38 FTE
 July 20, 2019



Title	Authorized Positions	FTE			
		2017	2018	2019	2020
Environmental Services Superintendent	1	1	1	1	1
Wastewater Treatment Plant Supervisor	1	1	1	1	1
Wastewater Treatment Plant Operator	2	2	2	2	2
Water Distribution & Collection Supervisor	1	1	1	1	1
Water Distribution Maintenance Worker III	1	1	1	1	1
Wastewater Collection Maintenance Worker III	1	1	1	1	1
Distribution & Collection Maintenance Worker I & II	6	6	6	6	6
Meter Technician	1	2	2	1	1
Temporary/Seasonal Hydrant Flusher	2	0	0.38	0.38	0.38
Water Treatment Facility Supervisor	1	1	1	1	1
Water Treatment Facility Operator	2	2	2	2	2
Total	19	18	18.38	17.38	17.38

ENVIRONMENTAL SERVICES DEPARTMENT

Mission: To ensure the City of Arkansas City continues to thrive by progressively providing a community that is healthy and safe, and protects the environment.



Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Sewer rates as percentage of median household income (Based on 4,000 GPM Average)	0.90%	0.87%	0.89%	0.91%	0.93%	0.93%	A
Water rates as percentage of median household income (Based on 4,000 GPM Average)	1.07%	1.02%	1.04%	1.06%	1.08%	1.09%	A

Revenue By Fund	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
Expenditures by Fund/Category				
Water Fund	\$ 4,443,014	\$ 3,013,983	\$ 3,015,236	\$ 3,190,187
Sewer Fund	\$ 855,025	\$ 2,373,763	\$ 2,368,446	\$ 13,571,003
Total Revenues	\$ 5,298,039	\$ 5,387,746	\$ 5,383,682	\$ 16,761,190
Expenditures: Water Fund				
Personnel Services	\$ 728,349	\$ 783,083	\$ 784,336	\$ 768,687
Contractual	\$ 597,609	\$ 455,800	\$ 455,800	\$ 442,300
Commodities	\$ 610,117	\$ 514,900	\$ 514,900	\$ 507,200
Capital Outlay	\$ 112,424	\$ 1,260,200	\$ 1,260,200	\$ 1,472,000
Transfers	\$ 2,394,516	\$ -	\$ -	\$ -
Expenditures: Sewer Fund				
Personnel Services	\$ 520,836	\$ 586,513	\$ 581,196	\$ 593,653
Contractual	\$ 167,078	\$ 219,700	\$ 219,700	\$ 280,400
Commodities	\$ 148,935	\$ 152,550	\$ 152,550	\$ 144,950
Capital Outlay	\$ 18,176	\$ 1,415,000	\$ 1,415,000	\$ 12,552,000
Total Expenditures*	\$ 5,298,039	\$ 5,387,746	\$ 5,383,682	\$ 16,761,190
Total Positions / FTE	20 / 18.38	19 / 17.38	19 / 17.38	19 / 17.38

*Departments: 650, 651, 653, 660, 661

DISTRIBUTION & COLLECTION DIVISION

Mission: To deliver uninterrupted water service to our citizens in a reliable, cost-effective manner.

Description: The Distribution & Collection Division maintains approximately 116 miles of underground water pipes throughout the City of Arkansas City. The Division services approximately 5,000 water meters and is in charge of all new meter sets, meter pulls and maintenance thereof, in addition to 687 fire hydrants. The Division is committed to adhering to strict regulatory guidelines for environmental compliance. It is currently staffed with a supervisor, maintenance workers and a meter technician, under the direction of the Environmental Services Superintendent.

The Distribution & Collection Division is funded by revenues generated within the Water Fund.

STRATEGIES		GOAL ALIGNMENT
A	Repond to water main breaks in an efficient and effective manner	3
B	Prioritize water line replacement; target troubled areas	2, 3
C	Use available technology to monitor and track complaints	3

Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Water Main breaks	25	18	21	55	25	15	A
Waterlines replaced (linear feet)	10,000	3,406	3,500	1,550	13,890	10,000	B
Water quality complaints	10	79	41	14	10	8	C
Water pressure complaints	10	41	3	11	10	5	C



WASTEWATER TREATMENT PLANT DIVISION

Mission: To protect public health and the environment of our community by providing high-quality wastewater treatment services in an efficient, responsive manner.

Description: The Wastewater Treatment Plant Division is responsible for the process used to remove contaminants from household and commercial wastewater into an effluent that can be returned to the environment. The Division routinely monitors and maintains over 71 miles of underground gravity mains and 8 miles of underground force mains. The division is committed to adhering to strict regulatory guidelines for environmental compliance. It is staffed with two Wastewater Treatment Plant Operators, under the direction of the Wastewater Treatment Plant Supervisor.

The Wastewater Treatment Plants Division is funded by revenues generated within the the Sewer Fund.

STRATEGIES		GOAL ALIGNMENT
A	Respond to customer concerns in a timely manner	3
B	Minimize costs of goods and services through proactive maintenance	4
C	Provide staff with necessary training and oversight to ensure uninterrupted service	1
D	Ensure all federal and state regulations are met	1

Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Number of stoppages	15	8	5	16	15	15	A
Percent of sewer system receiving annual maintenance	20%	30%	15%	25%	20%	20%	B
Lines Flushed (linear feet)	180,000	125,969	64,630	107,433	180,000	180,000	B
Lines vacuum Cleaned (linear feet)	30,000	11,588	3,555	2,695	30,000	30,000	B
Wastewater Treated/ Daily Avg (million gallons per day (MGD))	2.1	1.42	1.29	1.19	1.25	1.19	C
Wastewater treated maximum day (MGD)	3.1	2.63	2.76	2.55	3.1	3.1	C
Wastewater treated mimimum day (MGD)	1.01	0.99	0.87	0.83	0.85	0.85	C
Percentage of Days in Regulatory Compliance	100%	100%	100%	100%	100%	100%	D



WATER TREATMENT FACILITY DIVISION

Mission: To provide clean, reliable and high-quality potable water to our community in an efficient, cost-effective manner.

Description: The Water Treatment Facility (WTF) Division is responsible for the treatment and production of all potable water for our community. The new WTF, which began operating in March 2018, uses a reverse-osmosis system to treat and produce over 2.57 million gallons of water each day, with an average consumption of 2.33 million gallons per day. In addition, 2 well fields, 10 wells and 3 pump stations are routinely monitored and maintained. The highly technical facility is run by two Water Treatment Facility Operators, under the direction of the Water Treatment Facility Supervisor.



In July 2019, the City of Arkansas City was awarded with the "Best Tasting Water in Kansas" during the 52nd Annual Conference and Exhibition for Water and Wastewater Utilities.

The Water Treatment Facility Division is funded by revenues generated within the Water Fund.

STRATEGIES		GOAL ALIGNMENT
A	Minimize cost of goods and services	4
B	Conform to all KDHE standards	1
C	Remediate WTF alerts and alarms quickly and effectively	3
D	Monitor system demand to ensure proper treatment and capacity	1

Performance Measures	Benchmark	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target	Strategy Alignment
Annual Water Production MGD	960	954	992	937	950	960	D
Water Production/ Daily AVG (MGD)	2.7	2.61	2.72	2.57	2.61	2.71	D
Water Sold	900	678	697	849	900	910	A
Water Loss %	7%	27%	26%	9%	8%	7%	A, C
Cost per million gallons treated	\$1.30	\$1.30	\$1.30	\$0.89	\$0.90	\$0.90	A



Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
650 - Environmental Services							
500 - Personnel Services							
16-650-5100	Full Time Salary	163,527	156,144	135,154	163,341	163,341	-
16-650-5102	Overtime Salary	2,266	1,884	1,795	1,000	1,000	-
16-650-5103	SS/Medi Taxes	12,186	11,672	10,234	13,745	13,745	-
16-650-5105	Retirement	-	-	-	19,254	19,254	-
16-650-5106	KPERS	15,523	13,834	12,598	18,272	18,272	-
16-650-5111	Life Insurance	103	79	70	111	111	-
16-650-5112	Medical/Dental Insurance	24,388	22,824	17,717	25,000	25,000	-
16-650-5113	Unemployment Insurance	871	834	730	988	988	-
16-650-5114	Workers Comp	7,678	10,881	5,981	4,631	3,439	-
16-650-5201	Staffing Services	1,604	-	-	-	-	-
16-650-5202	Employment Services	232	220	159	200	200	-
16-650-5203	Travel/ Meals/ Lodging	612	522	446	1,000	1,000	-
16-650-5204	Training/Seminars/Conferences	677	305	714	1,000	1,000	-
16-650-5205	Dues/Memberships	681	683	344	1,000	1,000	-
16-650-5206	Employee Appreciation	-	-	103	-	-	-
18-650-5100	Full Time Salary	138,791	134,321	115,212	139,899	139,899	-
18-650-5102	Overtime Salary	1,605	1,325	1,262	500	500	-
18-650-5103	SS/Medi Taxes	10,349	10,043	8,727	11,874	11,874	-
18-650-5105	Retirement	-	-	-	18,238	18,238	-
18-650-5106	KPERS	13,150	11,875	10,712	15,786	15,786	-
18-650-5111	Life Insurance	83	67	58	90	90	-
18-650-5112	Medical/Dental Insurance	19,548	18,902	14,466	20,000	20,000	-
18-650-5113	Unemployment Insurance	740	718	622	854	854	-
18-650-5114	Workers Comp	7,678	-	5,927	6,000	3,386	-
500 - Personnel Services Totals:		422,295	397,130	343,029	462,783	458,977	-
600 - Contractual							
16-650-6102	Electricity	-	-	11,060	18,000	18,000	-
16-650-6103	Natural Gas	531	760	734	1,000	1,000	-
16-650-6104	Telephone	3,001	4,097	2,974	4,300	4,300	-
16-650-6105	Other Utility Services	2,692	3,962	3,174	3,500	3,500	-
16-650-6212	Payments to Contractors	-	-	700	-	-	-
16-650-6214	Other Professional Services	2,700	4,032	4,291	6,000	6,000	-
16-650-6215	Other Insurances	3,470	3,427	3,971	3,700	3,700	-
16-650-6218	Claims/Losses	-	1,000	-	500	500	-
16-650-6302	Equip Rental/Maintenance Contract	447	419	1,252	500	500	-
18-650-6215	Other Insurances	79	81	79	100	100	-
600 - Contractual Totals:		5,017,713	12,962,351	28,235	37,600	37,600	-
710 - Commodities							
16-650-7100	Office Supplies/Publications	659	190	659	700	700	-
16-650-7101	Other Supplies/Tools	978	3,025	234	1,000	1,000	-
16-650-7102	Clothing/Uniforms	1,118	960	510	1,500	1,500	-
16-650-7110	Postage/Shipping	13	11	25	100	100	-
16-650-7200	Fuel/Oil	116	647	510	300	300	-
16-650-7201	Equipment Repair/Parts/Maintenance	336	265	-	500	500	-
16-650-7202	Motor Vehicle Repair/Parts	1,614	410	471	1,600	1,600	-
710 - Commodities Totals:		4,833	5,508	2,410	5,700	5,700	-
740 - Capital Outlay							
16-650-7406	Office Equipment/Furniture	800	100	-	200	200	-
16-650-7504	Computer Equipment	2,375	2,528	3,773	5,000	5,000	-
16-650-7505	Computer Software	201	1,308	1,252	4,000	4,000	-
18-650-7505	Computer Software	-	1,500	-	-	-	-
740 - Capital Outlay Totals:		33,376	5,437	5,025	9,200	9,200	-
650 - Environmental Services Totals:		5,478,216	5,478,216	378,700	515,283	511,477	-

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
651 - Water Treatment							
500 - Personnel Services							
16-651-5100	Full Time Salary	197,819	213,839	123,868	104,428	104,428	110,999
16-651-5102	Overtime Salary	13,278	9,806	14,827	12,500	12,500	14,500
16-651-5103	SS/Medi Taxes	15,275	16,276	10,258	8,734	8,734	9,471
16-651-5106	KPERS	19,686	19,213	12,733	11,611	11,611	11,897
16-651-5111	Life Insurance	212	224	141	117	117	117
16-651-5112	Medical/Dental Insurance	51,730	53,363	24,710	14,788	14,788	21,667
16-651-5113	Unemployment Insurance	1,096	1,168	736	628	628	681
16-651-5114	Workers Comp	9,462	6,800	6,321	2,954	3,703	3,169
16-651-5201	Staffing Services	10,270	38,537	14,909	-	-	-
16-651-5202	Employment Services	334	473	409	300	300	300
16-651-5203	Travel/ Meals/ Lodging	60	-	-	300	300	300
16-651-5204	Training/Seminars/Conferences	652	1,198	453	1,000	1,000	1,000
16-651-5205	Dues/Memberships	489	267	327	500	500	500
16-651-5206	Employee Appreciation	-	20	-	-	-	-
500 - Personnel Services Totals:		320,362	361,183	209,694	157,860	158,609	174,601
600 - Contractual							
16-651-6102	Electricity	183,162	213,863	279,293	200,000	200,000	200,000
16-651-6103	Natural Gas	2,483	5,287	13,004	5,000	5,000	30,000
16-651-6104	Telephone	4,147	4,609	5,536	6,000	6,000	6,000
16-651-6105	Other Utility Services	-	255	2,028	1,500	1,500	3,500
16-651-6212	Payments to Contractors	28,028	607,165	(21,162)	50,000	50,000	50,000
16-651-6214	Other Professional Services	47,242	101,627	115,643	9,000	9,000	15,000
16-651-6215	Other Insurances	26,176	26,744	36,400	30,000	30,000	45,000
16-651-6301	Advertising	74	-	167	200	200	200
16-651-6302	Equip Rental/Maintenance Contract	25,521	21,721	35,569	20,000	20,000	5,000
600 - Contractual Totals:		316,832	981,270	466,478	321,700	321,700	354,700
710 - Commodities							
16-651-7100	Office Supplies/Publications	2,859	3,802	2,661	1,000	1,000	1,000
16-651-7101	Other Supplies/Tools	5,925	3,394	10,378	5,000	5,000	5,000
16-651-7102	Clothing/Uniforms	3,327	3,041	2,560	2,000	2,000	1,000
16-651-7106	Chemicals	210,120	228,340	306,879	300,000	300,000	300,000
16-651-7108	Laboratory Tests/Evaluations	4,748	4,999	7,888	5,000	5,000	5,000
16-651-7110	Postage/Shipping	2,339	2,877	3,064	3,000	3,000	2,000
16-651-7200	Fuel/Oil	1,287	1,098	3,731	2,000	2,000	2,000
16-651-7201	Equipment Repair/Parts/Maintenance	111,033	38,710	24,629	30,000	30,000	30,000
16-651-7202	Motor Vehicle Repair/Parts	927	1,094	-	1,000	1,000	1,000
16-651-7204	Building Materials/Repairs	1,215	985	-	1,000	1,000	1,000
16-651-7205	Materials	812	-	-	-	-	-
710 - Commodities Totals:		344,590	288,341	361,790	350,000	350,000	348,000
740 - Capital Outlay							
16-651-7402	Capital Improvement	-	-	-	250,000	250,000	462,000
16-651-7405	Machinery/Equipment	31,537	29,179	38,501	-	-	-
16-651-7503	Audio/Visual Equipment	-	-	14,573	-	-	-
16-651-7505	Computer Software	262	225	604	500	500	-
740 - Capital Outlay Totals:		31,799	29,404	53,678	250,500	250,500	462,000
800 - Transfers							
16-651-8002	Transfer to CIP	5,198,991	12,799,290	2,394,516	-	-	-
800 - Transfers Totals:		5,198,991	12,799,290	2,394,516	-	-	-
651 - Water Treatment Totals:		6,212,574	14,459,488	3,486,157	1,080,060	1,080,809	1,339,301

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
653 - Distribution							
500 - Personnel Services							
16-653-5100	Full Time Salary	201,713	199,982	214,436	235,585	235,585	338,630
16-653-5102	Overtime Salary	8,402	11,462	16,413	10,000	10,000	18,000
16-653-5103	SS/Medi Taxes	15,000	15,262	16,739	18,343	18,343	28,350
16-653-5105	Retirement	-	-	-	-	-	18,257
16-653-5106	KPERS	19,593	18,563	19,969	24,385	24,385	35,613
16-653-5111	Life Insurance	272	233	234	273	273	341
16-653-5112	Medical/Dental Insurance	50,607	55,964	57,506	75,000	75,000	108,265
16-653-5113	Unemployment Insurance	1,079	1,097	(4,896)	1,319	1,319	2,038
16-653-5114	Workers Comp	9,980	7,149	6,416	6,676	8,372	9,692
16-653-5199	(To) From Other Dept	10,337	4,632	-	-	-	-
16-653-5201	Staffing Services	59,729	87,197	3,046	-	-	30,000
16-653-5202	Employment Services	2,197	2,677	1,710	1,000	1,000	2,000
16-653-5203	Travel/ Meals/ Lodging	37	283	157	500	500	500
16-653-5204	Training/Seminars/Conferences	1,213	752	498	2,000	2,000	2,000
16-653-5205	Dues/Memberships	570	56	384	600	600	400
500 - Personnel Services Totals:		380,727	405,310	332,610	375,681	377,377	594,086
600 - Contractual							
16-653-6102	Electricity	3,035	2,940	2,886	3,000	3,000	3,000
16-653-6103	Natural Gas	1,101	1,820	1,785	3,500	3,500	3,500
16-653-6104	Telephone	3,226	2,154	1,700	3,000	3,000	2,000
16-653-6105	Other Utility Services	481	1,768	2,979	1,000	1,000	2,000
16-653-6212	Payments to Contractors	654,670	865,064	10,342	1,000	1,000	1,000
16-653-6214	Other Professional Services	6,578	1,873	46,622	4,000	4,000	40,000
16-653-6215	Other Insurances	10,905	11,232	12,807	12,000	12,000	12,000
16-653-6220	Engineering Services	64,658	392,739	5,351	50,000	50,000	5,000
16-653-6301	Advertising	92	76	171	100	100	100
16-653-6302	Equip Rental/Maintenance Contract	801	260	83	1,000	1,000	1,000
16-653-6303	License Fees	84	715	18,249	18,000	18,000	18,000
600 - Contractual Totals:		745,631	1,280,641	102,975	96,600	96,600	87,600
710 - Commodities							
16-653-7100	Office Supplies/Publications	952	156	281	500	500	500
16-653-7101	Other Supplies/Tools	100,363	134,165	165,129	100,000	100,000	100,000
16-653-7102	Clothing/Uniforms	4,466	4,799	6,842	6,000	6,000	6,000
16-653-7106	Chemicals	(10)	-	-	100	100	100
16-653-7110	Postage/Shipping	174	92	28	100	100	100
16-653-7200	Fuel/Oil	9,416	13,020	14,067	15,000	15,000	15,000
16-653-7201	Equipment Repair/Parts/Maintenance	11,503	17,989	20,497	20,000	20,000	20,000
16-653-7202	Motor Vehicle Repair/Parts	8,653	6,072	18,733	9,000	9,000	9,000
16-653-7204	Building Materials/Repairs	938	1,336	-	500	500	500
16-653-7205	Materials	8,642	18,394	20,340	8,000	8,000	8,000
16-653-7209	Meter/Hydrant Parts	9,032	-	-	-	-	-
710 - Commodities Totals:		154,130	196,023	245,917	159,200	159,200	159,200
740 - Capital Outlay							
16-653-7402	Capital Improvement	-	-	-	1,000,000	1,000,000	1,000,000
16-653-7403	Motor Vehicles	-	-	24,000	-	-	-
16-653-7405	Machinery/Equipment	725	1,856	29,625	-	-	-
16-653-7504	Computer Equipment	-	-	-	-	-	5,000
16-653-7505	Computer Software	1,182	614	95	500	500	5,000
740 - Capital Outlay Totals:		1,907	2,471	53,720	1,000,500	1,000,500	1,010,000
653 - Distribution Totals:		1,282,394	1,884,446	735,222	1,631,981	1,633,677	1,850,886

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
660 - Wastewater Treatment (Disposal)							
500 - Personnel Services							
18-660-5100	Full Time Salary	117,415	122,405	125,767	130,064	130,064	262,342
18-660-5102	Overtime Salary	11,844	8,604	7,468	6,500	6,500	7,000
18-660-5103	SS/Medi Taxes	9,157	9,289	9,581	10,201	10,201	23,813
18-660-5105	Retirement	-	-	-	-	-	45,734
18-660-5106	KPERS	12,103	11,463	12,529	13,561	13,561	29,914
18-660-5111	Life Insurance	113	114	118	117	117	195
18-660-5112	Medical/Dental Insurance	28,403	31,933	26,066	37,202	37,202	61,157
18-660-5113	Unemployment Insurance	656	666	(5,413)	733	733	1,712
18-660-5114	Workers Comp	2,521	1,965	1,726	3,065	1,574	5,880
18-660-5201	Staffing Services	3,337	-	-	-	-	-
18-660-5202	Employment Services	727	256	253	300	300	300
18-660-5203	Travel/ Meals/ Lodging	459	461	1,044	500	500	500
18-660-5204	Training/Seminars/Conferences	3,173	1,370	675	2,000	2,000	2,000
18-660-5205	Dues/Memberships	121	225	380	300	300	300
500 - Personnel Services Totals:		190,030	188,751	180,194	204,543	203,052	440,847
600 - Contractual							
18-660-6102	Electricity	95,965	93,868	92,350	100,000	100,000	100,000
18-660-6103	Natural Gas	9,110	15,221	9,707	15,000	15,000	15,000
18-660-6104	Telephone	2,222	1,414	1,498	1,600	1,600	1,600
18-660-6105	Other Utility Services	361	1,693	1,916	2,000	2,000	2,000
18-660-6212	Payments to Contractors	3,293	6,433	5,200	-	-	-
18-660-6214	Other Professional Services	5,818	11,302	3,667	12,000	12,000	12,000
18-660-6215	Other Insurances	14,625	14,907	19,346	15,000	15,000	25,000
18-660-6220	Engineering Services	-	-	-	50,000	50,000	100,000
18-660-6302	Equip Rental/Maintenance Contract	84	84	86	100	100	200
18-660-6303	License Fees	1,363	445	1,170	1,000	1,000	1,000
600 - Contractual Totals:		132,842	145,368	134,940	196,700	196,700	256,800
710 - Commodities							
18-660-7100	Office Supplies/Publications	986	611	810	600	600	600
18-660-7101	Other Supplies/Tools	4,421	3,390	2,871	5,000	5,000	3,000
18-660-7102	Clothing/Uniforms	2,166	1,577	1,899	1,500	1,500	1,900
18-660-7108	Laboratory Tests/Evaluations	11,583	10,622	8,381	16,000	16,000	16,000
18-660-7110	Postage/Shipping	344	247	181	400	400	400
18-660-7112	Laboratory Supplies	14,389	15,422	11,002	16,000	16,000	12,000
18-660-7200	Fuel/Oil	5,000	2,989	2,193	3,000	3,000	3,000
18-660-7201	Equipment Repair/Parts/Maintenance	100,858	48,332	53,564	60,000	60,000	60,000
18-660-7202	Motor Vehicle Repair/Parts	1,545	573	1,569	2,000	2,000	2,000
18-660-7204	Building Materials/Repairs	6,131	1,058	8,912	3,000	3,000	3,000
710 - Commodities Totals:		147,423	84,820	91,382	107,500	107,500	101,900
740 - Capital Outlay							
18-660-7402	Capital Improvement	-	-	-	-	-	12,000,000
18-660-7403	Motor Vehicles	-	-	-	28,000	28,000	-
18-660-7405	Machinery/Equipment	9,900	-	17,087	-	-	-
18-660-7504	Computer Equipment	445	769	1,089	1,000	1,000	1,000
18-660-7505	Computer Software	131	405	-	1,000	1,000	1,000
740 - Capital Outlay Totals:		10,476	1,174	18,176	30,000	30,000	12,002,000
660 - Wastewater Treatment (Disposal) Totals:		480,770	420,113	424,692	538,743	537,252	12,801,547

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Working Budget	2020 Adopted Budget
661 - Wastewater Collection							
500 - Personnel Services							
18-661-5100	Full Time Salary	107,903	111,482	117,504	105,815	105,815	92,091
18-661-5102	Overtime Salary	4,812	4,682	6,762	3,000	3,000	6,500
18-661-5103	SS/Medi Taxes	8,055	8,381	9,023	8,128	8,128	7,450
18-661-5106	KPERS	10,436	10,184	11,445	10,806	10,806	9,359
18-661-5111	Life Insurance	115	115	119	117	117	107
18-661-5112	Medical/Dental Insurance	24,873	29,324	33,910	36,184	36,184	33,346
18-661-5113	Unemployment Insurance	578	601	647	584	584	536
18-661-5114	Workers Comp	2,037	1,646	1,441	2,495	1,283	2,067
18-661-5201	Staffing Services	1,385	-	-	-	-	-
18-661-5202	Employment Services	74	53	71	100	100	100
18-661-5204	Training/Seminars/Conferences	1,970	591	2,398	1,000	1,000	1,000
18-661-5205	Dues/Memberships	25	25	233	500	500	250
18-661-5206	Employee Appreciation	-	-	103	-	-	-
500 - Personnel Services Totals:		162,261	167,084	183,657	168,729	167,517	152,806
600 - Contractual							
18-661-6102	Electricity	1,123	1,087	1,068	1,200	1,200	1,200
18-661-6103	Natural Gas	407	673	660	800	800	800
18-661-6104	Telephone	886	701	801	800	800	800
18-661-6105	Other Utility Services	480	238	421	300	300	300
18-661-6212	Payments to Contractors	3,500	14,329	15,527	10,000	10,000	10,000
18-661-6214	Other Professional Services	10,821	1,214	6,701	4,000	4,000	4,000
18-661-6215	Other Insurances	4,644	5,479	6,182	4,800	4,800	5,000
18-661-6218	Claims/Losses	-	-	500	-	-	500
18-661-6302	Equip Rental/Maintenance Contract	200	1,032	199	1,000	1,000	1,000
600 - Contractual Totals:		22,061	24,753	32,059	22,900	22,900	23,600
710 - Commodities							
18-661-7100	Office Supplies/Publications	888	804	1,159	400	400	400
18-661-7101	Other Supplies/Tools	6,804	25,606	16,864	7,000	7,000	7,000
18-661-7102	Clothing/Uniforms	1,133	1,305	1,539	1,000	1,000	1,000
18-661-7110	Postage/Shipping	12	203	49	50	50	50
18-661-7200	Fuel/Oil	3,057	8,075	10,327	9,000	9,000	9,000
18-661-7201	Equipment Repair/Parts/Maintenance	20,225	12,756	19,727	22,000	22,000	20,000
18-661-7202	Motor Vehicle Repair/Parts	11,522	4,768	7,888	5,000	5,000	5,000
18-661-7204	Building Materials/Repairs	284	406	-	300	300	300
18-661-7205	Materials	-	600	-	300	300	300
710 - Commodities Totals:		43,926	54,524	57,553	45,050	45,050	43,050
740 - Capital Outlay							
18-661-7402	Capital Improvement	-	-	-	1,200,000	1,200,000	550,000
18-661-7403	Motor Vehicles	-	-	-	110,000	110,000	-
18-661-7405	Machinery/Equipment	-	1,928	-	75,000	75,000	-
740 - Capital Outlay Totals:		-	1,928	-	1,385,000	1,385,000	550,000
661 - Wastewater Collection Totals:		228,248	248,289	273,269	1,621,679	1,620,467	769,456
Environmental Services Department Totals:		13,682,202	22,490,551	5,298,039	5,387,746	5,383,682	16,761,190

STATE BUDGET FORMS



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CERTIFICATE

2020

To the Clerk of Cowley County, State of Kansas

We, the undersigned, officers of

City of Arkansas City

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and
 (3) the Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority	Amount of 2019	County
		for Expenditures	Ad Valorem	Clerk's
			Tax	Use Only
Table of Contents:				
Computation to Determine Limit for 2020	2			
Allocation of MVT, RVT, 16/20M Veh Tax	3			
Schedule of Transfers	4			
Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Computation to Determine State Library Gra	7			
Fund	K.S.A.			
General	12-101a	8	10,421,915	2,984,018
Debt Service	10-113	9	821,110	616,237
Library	12-1220	9	373,900	337,668
Special Highway		10	738,900	
Special Recreation 20		10	27,632	
Tourism 23		11	158,729	
Special Alcohol 26		11	70,000	
Land Bank 31		12	3,500	
Hospital Improvement 42		12	0	
CID Sales Tax 57		13	50,000	
Stormwater 15		13	272,721	
Water 16		14	5,188,918	
Sewer 18		14	14,216,503	
Sanitation 19		15	1,607,696	
Healthcare Sales Tax Fund 44		16	1,640,600	
Unpledged Healthcare Sales Tax Fund 45		16	327,400	
Non-Budgeted Funds-A		17		
Totals		XXXXX	35,919,524	3,937,923
				County Clerk's Use Only
Budget Summary	18			
Neighborhood Revitalization Rebate				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City need to hold an election?

3,949,019
 NO

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2019

Jay W...
Karen Welch
Duane L. Bestman

 County Clerk

 Governing Body

CPA Summary

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>3,853,594</u>
2. Library levy in 2019 budget	- \$ <u>330,691</u>
Other tax entity levy in 2019 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>3,522,903</u>

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ <u>140,906</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>1,211,258</u>	
5b. Personal property 2018	- <u>1,316,977</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2019 :	+ <u>27,363</u>	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>0</u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>168,269</u>	
11. Total estimated valuation July 1, 2019	<u>56,279,504</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0030</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>10,565</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>52,844</u>	
16. Total Percentage Adjustments	\$ <u>63,409</u>	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:			+	<u>616,237</u>
Property tax revenues for debt service in 2019 budget:			-	<u>592,886</u>
Increase property tax revenues spent on debt service				<u>23,351</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:			+	<u>0</u>
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:			+	<u>0</u>
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:			+	<u>0</u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:			+	<u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:			+	<u>0</u>
23. Law enforcement expenses - 2020 budget:			+	<u>3,082,532</u>
Law enforcement expenses - 2019 budget:			-	<u>3,054,663</u>
CPI adjustment	1.50%			<u>45,820</u>
Increased law enforcement expenses in 2020 budget:			+	<u>0</u>
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2020 budget:			+	<u>2,851,633</u>
Fire protection expenses - 2019 budget:			-	<u>2,807,830</u>
CPI adjustment	1.50%			<u>42,117</u>
Increased fire protection expense in 2020 budget:			+	<u>1,686</u>
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2020 budget:			+	<u>0</u>
Emergency medical expenses - 2019 budget:			-	<u>0</u>
CPI adjustment	1.50%			<u>0</u>
Increased emergency medical expenses in 2020 budget:			+	<u>0</u>
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments				<u>25,037</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>337,670</u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>337,670</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>3,949,019</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	#DIV/0!	
"		

Other Tests - Lost Valuation Test

Assessed Valuation Loss		
2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		52,844
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		52,844

Exemption from Election Requirement **Yes**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
2013 Fire Truck (Pumper)	07/01/2013	120	2.82%	587,667	280,916	66,909	66,909
2019 Fire Truck (Tanker)	02/01/2019	120	3.55%	620,500	620,500	73,108	73,108
Totals					901,416	140,017	140,017

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: City of Arkansas City
Cowley County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem	\$320,473	\$337,668
Delinquent Tax	\$12,000	\$10,500
Motor Vehicle Tax	\$47,268	\$47,513
Recreational Vehicle Tax	\$479	\$463
16/20M Vehicle Tax	\$357	\$373
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$380,577	\$396,517
Difference in Total Taxes:	\$15,940	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$55,071,399	\$56,279,504
Did Assessed Valuation Decrease?	No	
Levy Rate	6	6.000
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Arkansas City

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	904,617	944,934	965,120
Receipts:			
Ad Valorem Tax	2,456,927	2,839,479	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	76,315	87,000	75,000
Motor Vehicle Tax	335,054	385,866	420,978
Recreational Vehicle Tax	3,111	3,912	4,105
16/20M Vehicle Tax	6,096	2,914	3,302
Commercial Vehicle Tax	0	0	7,103
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
In Lieu of Tax	908	0	0
Local Alcoholic Liquor	11,908	12,757	11,998
Compensating Use Tax	580,589	600,000	303,000
Local Sales Tax	1,576,308	1,605,000	1,580,000
Franchise Tax	1,225,236	1,158,000	1,184,000
Current Special Assessments	18,091	30,000	30,000
Grants	44,167	279,700	13,600
Licenses & Permits	153,119	156,100	95,400
Charges for Service	19,960	19,000	19,500
Rural Fire Contracts	350,742	350,000	350,000
County Ambulance Fees	176,497	176,500	176,500
Other Ambulance Fees	651,483	625,000	625,000
Fines, Forfeitures and Penalties	413,472	449,460	445,500
Use of Money and Property	50,645	50,000	45,200
Other Receipts	298,245	301,004	143,500
Transfers:			
Transfer from Water	400,000	400,000	400,000
Transfer from Sewer	550,000	550,000	550,000
Transfer from Sanitation	200,000	200,000	200,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	36,296	40,000	40,000
Neighborhood Revitalization Rebate	-68,972	-90,000	-150,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,566,197	10,231,692	6,573,686
Resources Available:	10,470,814	11,176,626	7,538,806

City of Arkansas City

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	10,470,814	11,176,626	7,538,806
Expenditures:			
General & Administration	1,234,001	1,224,350	1,304,900
Court & Legal	203,972	203,443	200,241
Fire/EMS Department	2,681,479	2,772,939	2,912,115
Police Department	2,827,941	3,000,389	3,057,815
Neighborhood Services	337,635	330,942	314,135
Parks & Facilities	1,262,559	1,320,447	1,088,759
Public Works Admin / Streets	689,192	751,489	835,536
Northwest Community Center	54,723	92,952	63,774
Senior Center	226,814	248,397	265,640
Subtotal detail (Should agree with detail)	9,518,316	9,945,348	10,042,915
Emergency Reserve	0	0	300,000
Transfer to CIP	7,564	0	0
Hospital Special Assessment Reimbursement	0	266,158	0
Appropriation to PBC Debt (Per Bond Docs)	0	0	79,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,525,880	10,211,506	10,421,915
Unencumbered Cash Balance Dec 31	944,934	965,120	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	10,558,582	10,817,432	10,421,915
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,421,915
		Tax Required	2,883,109
	Delinquent Comp Rate: 3.5%		100,909
	Amount of 2019 Ad Valorem Tax		2,984,018

CPA Summary

City of Arkansas City

2020

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General & Administration			
Personnel	842,247	886,604	911,110
Contractual	317,517	287,646	332,840
Commodities	46,565	31,200	30,500
Capital Outlay	27,672	18,900	30,450
Total	1,234,001	1,224,350	1,304,900
Court & Legal			
Personnel	134,998	139,851	143,161
Contractual	64,714	58,830	52,330
Commodities	1,577	1,250	1,250
Capital Outlay	2,683	3,512	3,500
Total	203,972	203,443	200,241
Fire/EMS Department			
Personnel	1,913,608	1,967,639	2,168,015
Contractual	93,895	100,450	102,750
Commodities	144,297	186,950	199,550
Capital Outlay	462,770	377,900	301,800
Debt Service	66,909	140,000	140,000
Total	2,681,479	2,772,939	2,912,115
Police Department			
Personnel	2,373,811	2,560,589	2,584,215
Contractual	117,159	117,600	122,200
Commodities	107,694	114,500	133,500
Capital Outlay	229,277	207,700	217,900
Total	2,827,941	3,000,389	3,057,815
Neighborhood Services			
Personnel	196,698	208,842	210,685
Contractual	46,799	26,400	26,400
Commodities	62,881	65,050	73,050
Capital Outlay	31,257	30,650	4,000
Total	337,635	330,942	314,135
Parks & Facilities			
Personnel	553,469	611,447	543,259
Contractual	140,856	157,950	170,050
Commodities	171,977	232,050	257,450
Capital Outlay	396,257	319,000	118,000
Total	1,262,559	1,320,447	1,088,759
Page 1 - Total	8,547,587	8,852,510	8,877,965

City of Arkansas City

2020

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Public Works Admin / Streets			
Personnel	347,101	408,189	435,236
Contractual	263,032	268,500	316,200
Commodities	77,805	72,500	82,100
Capital Outlay	1,254	2,300	2,000
Total	689,192	751,489	835,536
Northwest Community Center			
Personnel	44,084	46,652	46,474
Contractual	7,882	9,250	10,000
Commodities	2,757	36,000	6,250
Capital Outlay	0	1,050	1,050
Total	54,723	92,952	63,774
Senior Center			
Personnel	182,781	190,347	200,390
Contractual	23,437	30,400	33,700
Commodities	20,373	26,450	30,350
Capital Outlay	223	1,200	1,200
Total	226,814	248,397	265,640

Page 2 -Total	970,729	1,092,838	1,164,950
Page 1 -Total	8,547,587	8,852,510	8,877,965
Grand Total	9,518,316	9,945,348	10,042,915

(Note: Should agree with general sub-totals.)

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	164,474	80,854	131,591
Receipts:			
Ad Valorem Tax	751,338	574,566	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	27,659	30,000	28,000
Motor Vehicle Tax	129,796	118,308	85,185
Recreational Vehicle Tax	1,203	1,199	831
16/20M Vehicle Tax	2,645	894	668
Commercial Vehicle Tax	0		1,437
Watercraft Tax			0
Transfer from Water Fund	75,000	75,000	0
Transfer from Sewer Fund	75,000	75,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-21,176	-22,000	-22,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,041,465	852,967	94,121
Resources Available:	1,205,939	933,821	225,712
Expenditures:			
Debt Service Principal	1,025,000	730,000	515,000
Debt Service Interest	100,085	72,130	56,010
Postage	0	100	100
Cash Basis Reserve (2020 column)			250,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,125,085	802,230	821,110
Unencumbered Cash Balance Dec 31	80,854	131,591	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	1,525,185	1,202,230	821,110
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	821,110
		Tax Required	595,398
	Delinquent Comp Rate: 3.5%		20,839
	Amount of 2019 Ad Valorem Tax		616,237

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	300,809	320,473	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,818	12,000	10,500
Motor Vehicle Tax	43,811	47,268	47,513
Recreational Vehicle Tax	407	479	463
16/20M Vehicle Tax	909	357	373
Commercial Vehicle Tax	0	0	802
Watercraft Tax	0	0	0
Neighborhood Revitalization Rebate	-8,461	-12,000	-12,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	347,293	368,577	47,651
Resources Available:	347,293	368,577	47,651
Expenditures:			
Appropriations to Library Board	347,293	368,577	373,900
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	347,293	368,577	373,900
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	366,250	371,600	373,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	373,900
		Tax Required	326,249
	Delinquent Comp Rate: 3.5%		11,419
	Amount of 2019 Ad Valorem Tax		337,668

CPA Summary

City of Arkansas City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	293,280	486,016	221,070
Receipts:			
State of Kansas Gas Tax	325,451	323,200	323,620
County Transfers Gas	54,732	49,250	49,210
Misc. Grants / Fed. Exchange Funds	337,196	150,000	145,000
Reimbursed Expense	6	110	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	717,385	522,560	517,830
Resources Available:	1,010,665	1,008,576	738,900
Expenditures:			
Contractual Services	201,657	387,506	152,400
Commodities	76,858	156,000	151,500
Capital Outlay	53,822	84,000	150,000
Capital Improvements	0	160,000	285,000
Transfer to CIP	192,312	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	524,649	787,506	738,900
Unencumbered Cash Balance Dec 31	486,016	221,070	0
2018/2019/2020 Budget Authority Amount	772,723	787,506	738,900

Adopted Budget

Special Recreation 20	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	29,071	26,979	15,634
Receipts:			
Local Liquor Enforcement Tax	11,908	12,757	11,998
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,908	12,757	11,998
Resources Available:	40,979	39,736	27,632
Expenditures:			
Contractual Services	14,000	0	0
Commodities	0	5,000	5,000
Capital Outlay	0	19,102	22,632
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,000	24,102	27,632
Unencumbered Cash Balance Dec 31	26,979	15,634	0
2018/2019/2020 Budget Authority Amount	30,000	24,102	27,632

CPA Summary

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City of Arkansas City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism 23	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	24,462	19,691	28,729
Receipts:			
State Guest Tax	120,871	130,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	120,871	130,000	130,000
Resources Available:	145,333	149,691	158,729
Expenditures:			
Contractual Services	0	2,000	19,767
Best Western	70,642	63,962	63,962
Visit Ark City	55,000	55,000	75,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	125,642	120,962	158,729
Unencumbered Cash Balance Dec 31	19,691	28,729	0
2018/2019/2020 Budget Authority Amount	128,500	120,962	158,729

Adopted Budget

Adopted Budget Special Alcohol 26	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	74,243	82,456	82,713
Receipts:			
Local Liquor Enforcement Tax	11,908	12,757	11,998
Donations	10,284	7,500	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,192	20,257	11,998
Resources Available:	96,435	102,713	94,711
Expenditures:			
Contractual Services	0	1,000	1,000
Commodities	13,979	19,000	19,000
Capital Outlay	0	0	50,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	13,979	20,000	70,000
Unencumbered Cash Balance Dec 31	82,456	82,713	24,711
2018/2019/2020 Budget Authority Amount	20,000	20,000	70,000

CPA Summary

City of Arkansas City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Land Bank 31	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Rental Income	0	1,000	1,000
Sale of Property	0	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	3,500	3,500
Resources Available:	0	3,500	3,500
Expenditures:			
Contractual	0	3,500	3,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	3,500	3,500
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	3,500	3,500

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Hospital Improvement 42	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,037,162	1,463,800	0
Receipts:			
Sales Tax .5%	788,154	145,506	0
Debt Service Sales Tax 1%	1,576,308	291,013	0
Interest on Idle Funds	14,527	11,146	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,378,989	447,665	0
Resources Available:	3,416,151	1,911,465	0
Expenditures:			
Appropriations to Hospital from .5% Sales Tax	901,352	326,684	0
Appropriations to Hospital from 1% Sales Tax	1,050,999	357,839	0
Transfer to PBC Trustee	0	1,226,942	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,952,351	1,911,465	0
Unencumbered Cash Balance Dec 31	1,463,800	0	0
2018/2019/2020 Budget Authority Amount:	2,275,000	2,160,000	0

CPA Summary

City of Arkansas City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget CID Sales Tax 57	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	885	0	0
Receipts:			
Sales Tax	35,292	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	35,292	50,000	50,000
Resources Available:	36,177	50,000	50,000
Expenditures:			
Appropriations	36,177	50,000	50,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,177	50,000	50,000
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	50,000	50,000	50,000

Adopted Budget

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Stormwater 15			
Unencumbered Cash Balance Jan 1	382,444	207,516	77,075
Receipts:			
Charges for Service	187,955	190,000	188,000
Penalties	2,155	2,100	2,100
Federal Grant - FEMA	38,809	0	0
Transfer from Sewer Fund	50,000	50,000	50,000
Interest on Idle Funds	5,203	5,500	5,500
Miscellaneous	92	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	284,214	247,600	245,600
Resources Available:	666,658	455,116	322,675
Expenditures:			
Personnel Services	165,490	189,941	165,521
Contractual Services	42,800	22,000	22,000
Commodities	19,210	14,100	16,200
Capital Outlay	3,919	102,000	19,000
Capital Improvements	227,723	50,000	50,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	459,142	378,041	272,721
Unencumbered Cash Balance Dec 31	207,516	77,075	49,954
2018/2019/2020 Budget Authority Amount	606,800	479,784	272,721

CPA Summary

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City of Arkansas City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water 16	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	3,098,280	4,254,300	3,634,184
Receipts:			
Water Receipts	3,976,148	4,250,000	4,300,000
Connection Fees	84,818	79,000	80,000
Sale of Assets	7,043	9,120	0
Other Receipts	68,907	65,600	62,000
Loan Proceeds	3,005,802	0	0
Interest on Idle Funds	56,875	60,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,199,593	4,463,720	4,502,000
Resources Available:	10,297,873	8,718,020	8,136,184
Expenditures:			
Personnel Services	737,143	792,836	777,187
Contractual Services	651,673	487,747	475,500
Commodities	623,504	532,600	522,200
Capital Outlay	136,883	284,700	503,500
Debt Service	1,024,854	1,510,953	1,510,531
Operating Transfers:			
Transfer to General Fund	400,000	400,000	400,000
Transfer to CIP Fund	2,394,516	0	0
Transfer to Debt Service Fund	75,000	75,000	0
Capital Improvements	0	1,000,000	1,000,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,043,573	5,083,836	5,188,918
Unencumbered Cash Balance Dec 31	4,254,300	3,634,184	2,947,266
2018/2019/2020 Budget Authority Amount	6,821,224	5,083,836	5,188,918

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer 18	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	3,517,568	3,967,602	3,070,356
Receipts:			
Wastewater Receipts	1,950,943	2,100,000	2,100,000
Penalties	20,247	19,500	20,000
Reimbursed Expense	194	100	0
Loan Proceeds	0	0	12,000,000
Interest on Idle Funds	50,848	60,000	60,000
Miscellaneous	1,564	10,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,023,796	2,189,600	14,185,000
Resources Available:	5,541,364	6,157,202	17,255,356
Expenditures:			
Personnel Services	528,365	586,096	598,553
Contractual Services	179,644	231,800	293,000
Commodities	156,991	162,450	155,450
Capital Outlay	33,762	231,500	19,500
Operating Transfers:			
Transfer to General Fund	550,000	550,000	550,000
Transfer to Debt Service Fund	75,000	75,000	0
Transfer to Stormwater Fund	50,000	50,000	50,000
Capital Improvements	0	1,200,000	12,550,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,573,762	3,086,846	14,216,503
Unencumbered Cash Balance Dec 31	3,967,602	3,070,356	3,038,853
2018/2019/2020 Budget Authority Amount	4,341,948	3,092,163	14,216,503

CPA Summary

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City of Arkansas City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sanitation 19	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	759,010	993,796	892,063
Receipts:			
Sanitation Fees	1,467,511	1,500,000	1,475,000
Service Fees	17,256	7,000	10,000
Penalties	14,779	14,500	14,500
State Grant	2,569	7,700	0
Interest on Idle Funds	13,196	16,000	16,000
Miscellaneous	161	980	200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,515,472	1,546,180	1,515,700
Resources Available:	2,274,482	2,539,976	2,407,763
Expenditures:			
Personnel Services	557,620	637,788	622,671
Contractual Services	311,746	320,475	369,875
Commodities	154,227	147,150	150,650
Capital Outlay	49,529	217,500	264,500
Operating Transfers:			
Transfer to General Fund	200,000	200,000	200,000
Transfer to CIP	7,564	0	0
Capital Improvements	0	125,000	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,280,686	1,647,913	1,607,696
Unencumbered Cash Balance Dec 31	993,796	892,063	800,067
2018/2019/2020 Budget Authority Amount	1,771,538	1,657,519	1,607,696

CPA Summary

City of Arkansas City

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Healthcare Sales Tax Fund 44

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Healthcare Sales Tax (95%)	0	1,524,750	1,501,000
Transfer from General Fund	0	0	79,000
Compensating Use Tax	0	0	60,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	1,524,750	1,640,600
Resources Available:	0	1,524,750	1,640,600
Expenditures:			
Transfer to PBC Trustee	0	1,524,750	1,640,600
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	1,524,750	1,640,600
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	1,640,600

See Tab C

Adopted Budget

Unpledged Healthcare Sales Tax Fund 45

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Healthcare Sales Tax (5%)	0	85,000	85,000
Compensating Use Tax	0	0	242,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	85,000	327,400
Resources Available:	0	85,000	327,400
Expenditures:			
Healthcare Appropriations	0	85,000	327,400
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	85,000	327,400
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	327,400

See Tab C

CPA Summary

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City of Arkansas City

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Equipment Reserve 54		Capital Improvement 68		Public Building Commission 80		Special Law Enf Trust Fund 29		Drug Task Force Fund 51		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	200,946	Cash Balance Jan 1	308,673	Cash Balance Jan 1	1,923,156	Cash Balance Jan 1	11,683	Cash Balance Jan 1	33,300	2,477,758

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Donations	68,500	Reimbursed Expense	1,885,505	Donations	7,046	Restitution	944	
		Reimbursed Expense	643,496	Interest	23,037			Donations	8,950	
		Transfers From:						Interest	470	
		General Fund	7,564							
		Spec Street/Hwy Fund	192,312							
		Water Fund	2,394,516							
		Sanitation Fund	7,564							
		Interest	7,108							
Total Receipts	0	Total Receipts	3,321,060	Total Receipts	1,908,542	Total Receipts	7,046	Total Receipts	10,364	5,247,012
Resources Available:	200,946	Resources Available:	3,629,733	Resources Available:	3,831,698	Resources Available:	18,729	Resources Available:	43,664	7,724,770

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	2,438,650	Debt Service Principal	490,000	Contractual Services	2,794	Contractual Services	5,777	
				Debt Service Interest	1,395,505			Commodities	79	
Total Expenditures	0	Total Expenditures	2,438,650	Total Expenditures	1,885,505	Total Expenditures	2,794	Total Expenditures	5,856	4,332,805
Cash Balance Dec 31	200,946	Cash Balance Dec 31	1,191,083	Cash Balance Dec 31	1,946,193	Cash Balance Dec 31	15,935	Cash Balance Dec 31	37,808	3,391,965 **
										3,391,965 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2020

The governing body of
City of Arkansas City

will meet on August 6, 2019 at 5:30 pm at City Hall Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Manager's Office at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	9,525,880	48.924	10,211,506	53.204	10,421,915	2,984,018	53.021
Debt Service	1,125,085	15.001	802,230	10.766	821,110	616,237	10.950
Library	347,293	5.994	368,577	6.000	373,900	337,668	6.000
Special Highway	524,649		787,506		738,900		
Special Recreation 20	14,000		24,102		27,632		
Tourism 23	125,642		120,962		158,729		
Special Alcohol 26	13,979		20,000		70,000		
Land Bank 31	0		3,500		3,500		
Hospital Improvement 42	1,952,351		1,911,465		0		
CID Sales Tax 57	36,177		50,000		50,000		
Stormwater 15	459,142		378,041		272,721		
Water 16	6,043,573		5,083,836		5,188,918		
Sewer 18	1,573,762		3,086,846		14,216,503		
Sanitation 19	1,280,686		1,647,913		1,607,696		
Healthcare Sales Tax Fund 44	0		1,524,750		1,640,600		
Unpledged Healthcare Sales Tax Fund 45	0		85,000		327,400		
Non-Budgeted Funds-A	4,332,805						
Totals	27,355,024	69.919	26,106,234	69.970	35,919,524	3,937,923	69.971
Less: Transfers	3,951,956		1,350,000		1,200,000		
Net Expenditure	23,403,068		24,756,234		34,719,524		
Total Tax Levied Assessed Valuation	3,793,123		3,853,594		xxxxxxx		
Outstanding Indebtedness, January 1,							
G.O. Bonds	5,505,000		4,520,000		3,495,000		
Revenue Bonds	0		0		0		
Other	22,662,213		22,624,752		22,161,203		
Lease Purchase Principal	394,846		338,679		901,416		
Total	28,562,059		27,483,431		26,557,619		

*Tax rates are expressed in mills

Kathleen Cornwell

City Official Title: Finance Director

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GLOSSARY OF TERMS



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Glossary of Terms

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.

Activity: Specific of distinguishable type of work performed by a component of government for the purpose of accomplishing a function for which the government is responsible.

ADSAP: Alcohol Drug Safety Action Program (Special Alcohol Fund). This money is, maintained by the state. We are required by statute to have the program. Funds are earmarked for specific alcohol and drug related expenses.

Administrative: Pertaining to management and carrying out of laws and functions, as opposed to legislative and judicial.

Adopted Budget: The budget that is approved by the City Commission. The adopted budget becomes effective January 1.

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

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, through the operation of law or by agreement, the municipality is responsible for their accountability.

Allocation of Funds: To set aside funds for a specific purpose or program.

Amendment: A change or addition which changes the meaning or scope of an original formal document. Often these are laws or regulations. However, plans or specifications can also be amended.

Amortization: The gradual elimination of a liability in regular payments over a specified period of time.

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

Appropriation: Expenditure authority approved by the governing body 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 applying a mathematical factor to the appraised value. The value is also determined by the property classification; residential real estate is assessed at 11.5%; commercial real estate is assessed at 25%.

Assessment: The value placed on an item of real or personal property for property tax purposes. The rate of tax times the assessed value equals the amount of tax levied on the property. Also a special tax levied on the property within a special assessment district.

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

Audit: An examination of the financial activities of an agency and the report based on such examination.

Balanced Budget: By statute, cities in Kansas are required to submit a balanced budget to the State. The City of Arkansas City's budget is considered balanced when revenues plus unencumbered cash equals expenditures in all appropriated funds for a fiscal year.

Basis of Accounting: The method used to determine when revenues and expenditures are recognized for accounting purposes.

Bond: Process for the long-term borrowing of funds. Arkansas City 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/ divisions in the preparation, review, and administration of the budget.

Budget Law: Many Kansas statutes relate to municipal budget law. The main statutes, collectively called the budget law, are contained in K.S.A. 79-2925 to 79-2937. The statutes are available on line at <http://www.kslegislature.org/cgi-bin/statutes/index.cgi>.

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, changes from current and previous fiscal years, and recommendations of the City Manager.

Budget Publication: A legal step towards formal budget adoption. To meet legal requirements, the public must be notified of budget proposals via local print media.

Capital Expenditure: a purchase with a long-term commitment that will provide benefits for multiple years. Usually involves projects with expenditures over \$10,000, but no minimum is set.

Capital Improvement Plan (CIP): A long-term plan for expenditures which result in the acquisition of land, improvements to existing facilities, and construction of streets, sewers, storm drains, park facilities, and other infrastructure and public facilities.

Capital Improvement Funding: Established to account for resources legally set aside for anticipated capital expenditures, including construction, purchase or replacement of, or addition to, municipal buildings, equipment, machinery, motor vehicles or other capital assets.

Cash Basis Law: A statute, K.S.A. 10-1116, which requires that cash be on hand before incurring an obligation. Most city and county funds fall under this requirement.

Cash Basis Reserve: An amount of money budgeted in the bond and interest fund to assure there is adequate cash flow to meet principal and interest payments. It is only in the proposed budget year column and is limited to one year's principal and interest payment.

Carryover: Established funds have carryover listed as a revenue source. This indicates the balance of unspent funds brought forward from the end of one fiscal year to the beginning of the next. This practice follows principles of sound fiscal management.

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

Certification of Participation (COP): Certificates of Participation are defined as lease financing agreements in the form of tax exempt securities similar to bonds.

CIP: Capital Improvement Plan.

City Manager: The chief executive of the municipality in the commission-manager form of government, appointed by the Commission. Implements policy decisions set by the Commission.

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: A generalized, coordinated land use policy statement of the governing body of a city consisting of maps and descriptive text covering objectives, principles and standards used to develop the plan. A comprehensive plan must include a plan, scheme, or design for (at least) the following elements: land use; housing; capital facilities; utilities; natural resource lands and critical areas.

Commodities: Supplies required by the municipality in order to perform services to its citizens.

Contractual Services: Costs of services provided by external entities.

Commission: Elected officials of a city who set the general policies under which the city operates.

Debt Service: The annual payments required to repay debt issued including interest and principal.

Defeasance: The process to authorize the retirement of bonds prior to the originally anticipated end date.

Department: A functionally similar group of city divisions.

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 the end of their useful life is reached.

Disbursement: The actual payout of fund; expenditure.

Division: An organizational unit that is functionally unique in the delivery of services. A Division may contain one or more programs.

Employee Benefits: Social Security, retirement, unemployment compensation, and health/life/dental insurance for eligible employees paid by the City of Arkansas City through the payroll process.

Encumbrance: Commitment related to unperformed or performed contracts for goods or services but for which payment has not been made.

Enterprise or Business Fund: Governmental activities that can be operated most like a commercial business are referred to as enterprise activities and are accounted for in enterprise funds. Arkansas City's enterprise activities include water, stormwater, sanitation, sewer utilities. Expenditures are matched with revenue from service charges to ensure the program is self-supporting.

Equipment Reserve Fund: A long-range plan to budget and pay for the acquisition of depreciable items of significant cost (i.e. vehicles, major equipment, information technology, etc.).

Expenditure: An outlay of cash for the purpose of acquiring items 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.

Fiscal Year: Period used for accounting year. The City of Arkansas City has a fiscal year of January 1 through December 31.

FTE: Abbreviation for Full Time Equivalent. Staffing levels are measured in FTE's to give a consistent comparison from year to year. In most cases, an FTE is one full-time position filled for the entire year; however, in some instances an FTE may consist of several part-time positions.

Franchise: A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation

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 Balance: *See Carryover*

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: A financial instrument giving borrowing power to a municipality, based upon pledging of taxing power to retire the debt and pay interest.

Generally Accepted Accounting Principles (GAAP): Uniform standards and guidelines for financial accounting and reporting.

Governing Body: The elected officials of the City including the mayor plus Commission members.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue fund, debt service fund, capital projects fund, and permanent funds.

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: Fee charged by the lender to a borrower for use of borrowed money.

Industrial Revenue Bonds: The bond issue is created and organized by a sponsoring government, with the proceeds used by the private business. The business is responsible for bond repayment. The sponsoring government holds title to the underlying collateral until the bonds are paid in full. This arrangement provides tax exempt status to the bonds, and many times a property tax exemption on the collateral. The sponsoring government is not responsible for bond repayment and the bonds do not affect the government's credit rating.

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

Kansas Municipal Audit and Accounting Guide: a guide mandated by K.S.A. 75-1123 that is annually revised to assist the independent auditor in conducting audits in the state of Kansas. Auditors of Kansas' governmental entities reporting on the regulatory (formerly statutory) basis use this guide.

KDOT- Kansas Department of Transportation.

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.

Line Item: The most detailed unit of budgetary expenditures listed in the City of Arkansas City budgets. 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.

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 County Treasurer is required to collect the tax and distribute it among all taxing subdivisions including the City of Arkansas City.

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, services, and equipment.

Ordinance: An enforceable law or statute enacted by a city, town or county. See Resolution.

Performance Measure: A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

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 a chance to speak on a particular subject such as the proposed annual budget. Kansas requires cities to hold at least one public hearing prior to the adoption of the budget or an amended budget.

Recommended Budget: City budget developed by the City Manager and submitted to the City Commission for its deliberation.

Reserved Fund Balance: Those portions of fund balances that are not appropriable for expenditure or that are legally segregated for a specific future use.

Resolution: An act that is typically less formal than an ordinance, expressing the opinion or mind 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 Bonds: Bonds issued by a municipality to be paid exclusively from the revenue derived from the operation of a utility. K.S.A. 10-1201.

SRO- School Resource Officer- A police officer assigned to the Arkansas City School for drug and violence education and prevention.

Sinking Fund: Established to account for the accumulation of money providing for the retirement of bonds and the payment of interest. See also Defeasance.

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, because of the benefit derived from the improvement.

Special Revenue Funds: Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

SWOC- Stands for Strengths, Weaknesses, Opportunities and Challenges

Tax Year: The calendar year in which ad valorem taxes are levied to finance the following calendar year budget. For example, taxes levied in 2019 finance the 2020 budget.

Equipment Replacement Fund: A long-range plan for expenditures which result in the acquisition of vehicles or major equipment.

16/20 Vehicle Tax: The State of Kansas collects tax on larger vehicles and distributes a portion to cities. The revenue is collected in the City's tax levy funds.

The City Hall, Arkansas City, Kansas



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